



PORTLAND PUBLIC SCHOOLS

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Process and Procedures for Section 31a

Activities for Allowed or Unallowed Activities/Expenses:

Process: The Superintendent and Director of Finance establish the budget for the program based on the district's academic needs. The accounting office monitors actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the State. The respective building principals and department directors ensure that all employees that are charged to the grant have the necessary documentation to support the allocation. All principals maintain a student list in the office that provides data to document which students meet the 31a criteria and to support which students receive services. All staff funded by 31a maintain a student log which includes the name and type of services that are being provided. Students eligible for and/or receiving 31a services are coded on the district student management system (Skyward) for monitoring and reporting purposes. The Superintendent or designee monitors to assure district/program follows 31a guidelines pertaining to allowable instructional and non-instructional funds and unallowable uses of funds (administrative costs).

Control: For 31a, the school improvement teams in the buildings are given a budget allocation similar to what they received the year before and they establish a budget along with narratives that reflect the student needs as indicated on their CNA data. Selected stakeholders review the district level CNA to determine district level program student needs. Selected departments and central administration are provided with allocations based on stakeholders review. The Superintendent and the accounting office review the budget/narratives to ensure that they meet the allowable use of funds criteria and ensure that they are coded to the correct account number. The Superintendent, program directors, and principals closely monitor the activities funded by the grant to ensure all the goals and programs are being met. The accounting office monitors the expenditures applied to the grant to ensure they are within the approved budget allocation. The Director of Finance also reviews the general ledger detail when making the requests for program funds to ensure they are within the grant period and are allowable.

Monitoring: On site building audits will be conducted bi-annually to review proper use of 31a funds, student identification, eligibility and documentation to receive services. The Superintendent annually conducts grant budget meetings to review /collaborate on use of 31a funds and provide documentation on:

- Bi-annually verification of students eligible for 31a services and students receiving 31a services in the district.
- Bi-annually distribute to all stakeholders most recent MDE Allowable Uses of Funds
- Section 31a – State School Aid Act

Allowable Costs/Cost Principles:

Process: The Superintendent, building school improvement teams, and Director of Finance establish the budget for the program based on the district's academic needs. The accounting office monitors actual expenditures closely on a monthly basis and ensure that they are properly recorded and are approved by the state. The respective building principals, department directors, and Superintendent ensure that all employees that are charged to the grant have the necessary documentation to support the allocation. All staff funded by Section 31a maintains an activities log that includes student names, dates, and the type of services being provided.

Control: Selected stakeholders review the district level CNA data to determine the needs of the district. The assigned DII staff member and the accounting office review the budget/narratives to ensure that they meet the allowable use of funds criteria and ensure that they are coded to the correct account number. The Superintendent, program directors, and principals closely monitor the activities applied to the grant to ensure all the goals and programs are being met. The accounting office monitors the expenditures applied to the grant to ensure they are within the approved budget allocation. The senior accountant also reviews the general ledger detail when making the requests for program funds to ensure they are within the grant period and are allowable.

Eligibility:

Process: Section 31a of the State School Aid Act provides funding to eligible Local Educational Agencies (LEAs) and Public School Academies (PSAs) for the intent and purposes focused on the following student outcomes: attending school regularly, reading proficiently by the end of 3rd grade, being proficient in mathematics by the end of 8th grade, and being career and college ready by high school graduation [Section 31a(1)]. An "At-Risk Pupil" is a pupil for whom the LEA has documentation that the pupil meets any of the following criteria listed in Section 31a(21):

- Economically disadvantaged
- English learner
- Chronically absent as defined and reported to the Center for Educational Performance and Information (CEPI)
- Victim of child abuse or neglect
- Pregnant teenager or teenage parent
- Family history of school failure, incarceration, or substance abuse
- Immigrant
- Did not complete high school in four years and still in school
- Did not achieve proficiency on English Language Arts (ELA), mathematics, science, or social studies State summative assessment
- At risk of not meeting the LEA's core academic curricular objectives in ELA or mathematics based on local assessments

Funds afforded through Section 31a At-Risk are limited to instructional services and direct non-instructional services to pupils. They are intended to be spent in the current State fiscal year and may not be used for administration or other related costs. LEAs may carry over funds for one year. Legislative and technical assistance documents are available below.

Control: The district is eligible for section 31a funds based on the foundation allowance and the prior year fall membership count of pupils eligible for free meals. An "At-Risk Pupil" is any student who the district has documentation that they are Economically disadvantaged, English learner, Chronically absent as defined and reported to the Center for Educational Performance and Information (CEPI), Victim of child abuse or neglect, Pregnant teenager or teenage parent, Family history of school failure, incarceration, or substance abuse, Immigrant, Did not complete high school in four years and

still in school, Did not achieve proficiency on English Language Arts (ELA), mathematics, science, or social studies State summative assessment, At risk of not meeting the LEA's core academic curricular objectives in ELA or mathematics based on local assessments. The Superintendent closely monitors the district's eligibility status.

Period of Availability of Grant Funds:

Process: Once the district is allocated section 31a funds (confirmed with MDE website and state aid payment) the Superintendent, program liaison and accountant closely monitor expenditures to ensure all expenditures are within the grant period. Any expenses applied to the grant that do not fall within the allowable program period will be immediately adjusted for. The review of expenses applied to the program to ensure they are within the availability of the program.

Control: The Superintendent and Director of Finance review grant expenditures for proper cut-off and documents this procedure through the accrual process at year- end, as well as the monthly request of federal funding. This review is documented by the accountant as part of the month end close out procedures.

Special tests and Provisions:

Process: As noted above this requirement varies depending upon program assurances. However, many of the procedures require monitoring and complying with program requirements

Control: The client controls are that there are several stakeholders and departments working together to ensure all requirements and all State and Federal grant measures are met. For instance, for section 31a the principals and human resources review applicants so that all educational employees are qualified upon being hired as an employee. The Superintendent works with building administrators and Section 31a funded staff to ensure that assigned duties are allowable under program legislation, that expenses are charged only for items supporting the delivery of direct services to eligible students, and that staff complete required documentation of services provided.

State and Federal Required Reports

The Superintendent, Accounting Office, and Pupil Accounting will complete and submit all required State and Federal 31a Reports.