

RESOLUTION AUTHORIZING THE TRANSFER OF MEDICAID REIMBURSEMENTS TO THE EDUCATION FUND

WHEREAS, Lafayette School Corporation ("Corporation") provides medically necessary and eligible services to Medicaid-enrolled students pursuant to individualized education programs, Section 504 plans, behavioral intervention plans, service plans, individualized healthcare plans, and other qualifying educational programs or plans; and

WHEREAS, the Corporation incurs expenditures from its Education Fund for salaries, wages, employee benefits, contracted services, supplies, and other allowable costs associated with providing these services; and

WHEREAS, the Corporation may receive Medicaid reimbursements for eligible services provided by qualified personnel and properly documented and billed in accordance with applicable federal and state requirements; and

WHEREAS, Medicaid reimbursements received by the Corporation are initially accounted for in the Federal Medicaid Fund; and

WHEREAS, the Board of School Trustees desires to reimburse the Education Fund for eligible expenditures previously incurred by that fund in providing Medicaid-covered services;

NOW, THEREFORE, BE IT RESOLVED by the Board of School Trustees of Lafayette School Corporation as follows:

1. Authorization. The Treasurer is authorized to transfer Medicaid reimbursements from the Federal Medicaid Fund to the Education Fund to reimburse the Corporation for eligible and allowable expenditures incurred by the Education Fund in providing Medicaid-covered services.
2. Transfer Limitation. The amount transferred shall not exceed the lesser of:
 - a. The Medicaid reimbursements received and available in the Federal Medicaid Fund; or
 - b. The documented eligible expenditures incurred by the Education Fund for the services associated with those reimbursements.
3. Documentation. Each transfer shall be supported by records sufficient to demonstrate:
 - a. The amount and source of the Medicaid reimbursement received;
 - b. The period and services to which the reimbursement relates;
 - c. The eligible expenditures originally paid from the Education Fund; and
 - d. That the expenditures have not been reimbursed from another federal, state, or local funding source.

4. Use of Transferred Funds. Amounts transferred to the Education Fund shall be used only for purposes permitted for that fund under applicable Indiana law and the accounting requirements established by the Indiana State Board of Accounts.
5. Accounting. All transfers shall be recorded in accordance with the prescribed chart of accounts and applicable guidance issued by the Indiana State Board of Accounts. The Corporation shall maintain appropriate documentation to support the transfers for audit and financial-reporting purposes.
6. Continuing Authority. This Resolution constitutes continuing authority for the Treasurer to make qualifying transfers without obtaining separate Board approval for each transfer, provided that every transfer complies with the requirements of this Resolution and applicable law.
7. Reporting. Transfers made pursuant to this Resolution shall be reported to the Board through the Corporation's regular financial reports or claims process.
8. Effective Date. This Resolution shall become effective immediately upon its adoption and shall be renewed annually during the budget process

Passed and adopted this 12th day of October, 2026.

President, Board of School Trustees
Lafayette School Corporation

ATTEST:

Secretary, Board of School Trustees
Lafayette School Corporation