



GARRARD COUNTY SCHOOLS

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Federal Programs Information Handbook For

Title I-A – Programs for Disadvantaged Youth 310x

Title II-A - District and School Activities 401x

Title III - EL - Limited English Proficiency 345x

Title IV-A 552x

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WHAT IS THE PURPOSE OF FEDERAL PROGRAMS IN EDUCATION?

Federal Programs intend to “help all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state and academic standards and assessments.” This Procedures Manual applies to all Federal Programs including Title Programs.

The purpose of Federal Programs is to “enable schools to provide opportunities for at-risk and disadvantaged children to acquire the knowledge and skills contained in the challenging Kentucky state content standards and to meet the challenging state performance standards developed for all children.” Federal Programs “supplement” and not supplant what the required local and state funds provide.

CODE OF ETHICS WITH FRAUD, WASTE, AND ABUSE

All educators are expected to abide by the Code of Ethics regarding funding and fraud, waste, and abuse of funds. The related Code of Ethics is provided to all school and district administrators at the beginning of each year. Each Title I school principal annually reviews with all staff the guidelines for what is considered fraud, waste, and abuse of funds, materials, and equipment, and the procedures for reporting fraud, waste, and abuse. During each Title I school’s and the district’s Title I Annual Parent Meeting, procedures for reporting suspected fraud, waste, or abuse of Federal Funds are shared with all parents. In addition, our reporting procedure is posted on our district website.

Supplement forms:

[Garrard County Schools BOE Fraud Policy.pdf](#)

[Code of Ethics.docx](#)

FISCAL RESPONSIBILITY

Allowable and Unallowable Costs

Any purchases made with federal funds must follow the guidelines for allowable costs. Garrard County Schools programs will follow guidelines as detailed in federal regulation, and the Title I Handbook/Guidance for Kentucky. Federal purchases will also adhere to any memos, letters, and/or communication regarding allowable/unallowable purchases. Any questionable expense will be further researched and clarified by the director of any federal programs or to the area program specialist before approval.

Supplement forms:

[Allowable Cost Checklist and Procedures for Title I Part A Funds.pdf](#)

Coordination with School and District Finance

Upon completion of the budgeting approval process with school and school district federal funds, the budget will be entered into GMAP. Once approved at the state level, the budget will then be entered into MUNIS by the Finance Director or designate. The Director of Federal Programs will review the budget entered into MUNIS against the GMAP for accuracy. Any discrepancies between the two systems will be reconciled and corrected promptly.

Spending will follow the pre-approval process throughout the spending period. Quarterly (at a minimum) reports will be generated by the Director of Federal Programs. Expenditure reports will be analyzed for correctness. Any discrepancies or concerns will be shared and reviewed with each coordinator/school principal/school bookkeeper, as necessary. Any errors/discrepancies will be reviewed and approved in collaboration with the accounting clerk by the Director of Federal programs before corrections (journal entries) are made by the Director of Finance or his/her designate. A copy of the journal entry correction will be reviewed and maintained with the Director of Federal Programs. The local budget and detailed monthly expenditure report will be compared to the GMAP quarterly by the Director of Federal Programs to ensure that expenditures are in accordance with the approved consolidated application in GMAP. The Director of Federal Programs and the Director of Finance **or his/her designee will meet a minimum of two times per year**, formally, to address and review budgets and intermittently, as needed to address changes or concerns. When these changes occur in a way that changes the original budgets substantially, such as mid-year budget cuts or re-allocations, a meeting will be called to include the Superintendent. Adjustments will be made and the next steps will be created and sent out to relevant parties.

Supplement forms:

[Garrard County District Funding Assurances.pdf](#)

Budgeting

Garrard County Schools Director of Federal Programs listed in this handbook will follow the budgeting process, procedures, and timelines issued by the KDE Program Managers of the various federal programs. Garrard County Schools' Directors/Coordinators will gather and file all necessary documents for review by KDE personnel of the respective federal programs. MUNIS and GMAP applications should be reconciled and matched.

Drawdowns

Drawdowns will be requested based on actual expenditures for the prior month. Therefore, these drawdown requests are completed after the fact. The Director of Finance and/or his/her designee will review both current budget reports and year-to-date expenditures. All year-to-date expenditures will have already been approved by the appropriate directors. All documentation is accumulated and entered into the FCR for submission to KDE. Drawdown money is automatically deposited into the district's bank account from the KY State DOE to reimburse funds expended. The Director of Finance or his/her designate will forward a copy of the drawdown with all supporting documents to the Director of Federal Programs for their records.

Supplement forms:

[FY2025FederalCashRequestAssurance.pdf](#)

Stipends, etc.

Any stipend should be submitted to the Federal Programs Coordinator by the school bookkeeper or administrator over the program that will be paying the stipend. The employees' names, dates worked, as well as, the amount due to each employee, must be listed on the standard invoice. This information should be substantiated by either a sign-in sheet (held by the facilitator of the activity) or logged in the Time & Attendance online platform. The coordinator is responsible for providing the correct funding accounts to be used when making these payments to employees. Payroll should not be processed without the approval of the Director of Federal Programs or designee. After the information is received from the Director, the payroll clerk will key the information into the payroll software program and the payroll clerk will verify it before being processed. Stipends will be listed as a separate line item on an employee's pay stub.

Periodic Certification

All employees, including teachers, paraprofessionals, and other staff who are paid with federal funds are required to document the time and effort they spend within the program. The portion of the federally paid salary should be reflective of the actual activity, not the budgeted amount, the individual has put forth for that federal program and be "after the fact". Time and effort reporting is required when any part of an individual's salary is charged to a federal program or used as a match for a federal program.

Periodic certification of individuals paid with 100% of federal funds will be completed on a semi-annual basis. Periodic certification will be completed in accordance with federal guidelines and completed "after-the-fact." The Director of Federal Programs will notify

the various school principals of the time to begin preparations for obtaining periodic certification. This will occur in June of each school year (before the close of the academic year). The Director of Federal Programs will select the method to use based upon the allowable methods, which are currently individual and/or Group Certifications. The Director of Federal Programs will prepare either Individual periodic certification statements for each employee paid with 100% of federal funds or a Group Certification form for the principals/supervisors. Periodic Certification forms are prepared using payroll records from the finance department and verified against payroll detailed expenditure reports to ensure that all employees paid with federal funds are included in annual after-the-fact periodic certifications.

Forms will be sent to principals and/or supervisors at each site with directions. The form must be signed and dated after-the-fact, which is during the final week worked in that semester or thereafter. Individual Certification forms must be signed by both the employee and the employee's supervisor. Group Certification forms must be verified and signed by the employee's supervisor. Forms will then be returned to the Director of Federal Programs to check for accuracy and completeness. After each form is collected and reviewed for proper signature and date, they will be filed for federal program records.

When an employee's salary/benefits are split-funded and paid from more than one funding source (more than one federal program or a federal program and a non-federal program), the employee must complete a monthly form with detailed information, commonly referred to as a Time-and-Effort Report, Personnel Activity Reports (PARs) or time log. The distribution of the employee's time and effort must be documented on the PAR/time log. The PAR/time log must record the daily time-and-effort duties in both the federal and non-federal programs. After each month, the employee and supervisor must review and sign the PAR/time log. If the employee is a teacher with a set daily/weekly schedule, then a copy of that schedule showing the time/percentage spent in each of the split funds signed by the employee, supervisor, and director is allowable in place of a Time Log. The Director of Federal Programs will collect, review, and file the monthly PARs/Time Log or Schedule for federal program records.

Supplement forms:

[FY25 Time & Effort Semi-Annual Certification.pub](#)

[Garrard County Schools Time and Effort Standards for Federal Programs.docx](#)

[Personnel Activity Report Template.docx](#)

Purchase Procedures: Pre-Approval of Purchases and Expenditures

Below is a description of the flow chart of the pre-approval of purchases. Failure of the school to get prior approval for purchases could result in purchase costs being charged back to the school activity account.

1. Schools complete an annual budget and Program Plan including narratives related to intended purchases/expenditures for the upcoming fiscal year. The Plan and narrative are reviewed by the Director of Federal Programs before being entered into GMAP.
2. Once the grant's budget is approved at the state level, the school principal or designee completes a request to purchase and sends the request to Central Office. The request of purchase order is reviewed and approved. The Director of Federal Programs reviews the coding for accuracy and double-checks to ensure the expenditure aligns with the approved plan before a PO is created.
3. POs are batched and printed by an accounts payable clerk and have final review by the finance department.
4. Once the purchase order has been made and the invoice is received, the Director of Federal Programs will review the supporting documentation for payment. The check is cut by accounts payable and then reviewed and mailed by finance staff.
5. The Director of Federal Programs will work to ensure expenditures **are allowable** through the use of the state-approved funding matrix and or through verified pre-approval by KDE via email correspondence.
9. The Director of Federal Programs Coordinator and finance staff will work to ensure approved vendors are used. In the event that a vendor not on the approved list can provide a substantially lower price, then quotes from 3 approved vendors must be provided as documentation to verify the savings.

Supplement forms:

Purchasing Process.docx

Transferability of Funds

A district may transfer up to 100% of funds from other federal programs (Title II, Part A; and Title II, Part D) into Title I, Part A. A district may not transfer Title I, Part A funds into other federal programs.

Carryover Funds

For districts with Title I, Part A allocations of \$50,000 or more, carryover funds on September 30 are limited to 15%. A state education agency (SEA) may grant a one-time waiver of the percentage limitation for three years upon written request of a district if it determines the request is reasonable and necessary or if supplemental appropriations become available. A school district that is interested in obtaining a waiver of the carryover limitation in section 1127(a) so that it may carry over more than 15% of its Title I, Part A allocation must apply to its SEA in accordance with the SEA's regular procedures for granting a waiver of the carryover limitation.

Allocation = \$761,745 (Carryover Limit = \$114,261.75)

Allocation = \$755,257 (Carryover Limit = \$113,288.55)

Allocation = \$748,635 (Carryover Limit = \$112,295.25)

Records Maintenance

Records should be kept at the school and district offices for the current year and the 3 previous years (2021, 2022, 2023, and 2024).

- [Records Management.docx](#)

Reasonable and Necessary Use of Funds

Federal expenditure of funds must meet the clause of “reasonable and necessary.” When considering a purchase with federal funds, one must ask themselves:

- Do I really need this?
- Do I need to spend these funds to meet the purposes and needs of the program?
- Do I have the capacity to use what I am purchasing?
- Did I pay a fair rate and can I prove it?
- Would I be comfortable defending this purchase?
- Is the proposed cost consistent with the underlying needs of the program?

A good example to recall when considering “Is it reasonable? Is it necessary?” is to equate a purchase to buying a new couch. An upholstered couch that is sturdy serves the purpose for which it was intended and would be considered reasonable and necessary. A leather couch that reclines may serve the purpose for which it is intended, but would not be considered reasonable as the same purpose could be met with a less expensive and more practical purchase of the upholstered couch.

Supplement vs. Supplant

Federal funds are not to be used to provide services that would, in the absence of federal dollars, be supported with state or local resources. To test yourself, ask:

- Is this program required by federal, state, or local law?
- Did the district or school provide the program with non-federal funds in prior years?
- Is the district providing the program for non-federal children with other funds?

If any of these questions are answered with “Yes” then federal funds should be used with caution.

Title I funds in a School-wide Program are expected to demonstrate that they are over and above the amount provided to all schools in the district. Title I funds in a Targeted Assistance Program may only be used to supplement services for those identified targeted students.

The Garrard County Schools Director of Federal Programs will provide technical assistance to all principals, and others in Supplement vs. Supplant annually as part of the budgeting process. Note Supplement vs. Supplant rules may vary between programs per new ESSA regulations.

Supplement forms:

[SNS \(Supplement, not Supplant\) Methodology.docx](#)

Involving Stakeholders in Planning, Revision, and Implementation

Comprehensive District and School Improvement Plans (CDIPS/CSIPS)

In order to have relevant data for strategic planning, school-level leaders engage in root cause analysis about student achievement data and Impact survey results, and use the KDE SRC to analyze data segmentation and trends. The superintendent holds regular listening sessions with stakeholder groups including students, parents, community members, and the workforce. School leaders meet with stakeholders to collect information on school successes and barriers to improvement. Annually, at the district leadership retreat, leaders engage in a feedback process to identify areas of strength and opportunities for improvement regarding key work processes. Three years of trend data are gathered for each objective identified as part of their State of the District documentation.

Annually, the district will ask families to evaluate their school’s Title I Program. That data is collected via survey and data analyzed and shared during the Annual Title I Meeting.

The information is also shared with the relevant school to inform changes to Parent Involvement policies, activities and/or budgets. Schools additionally conduct their annual evaluations. This data is then shared with stakeholders and used to inform programming planning and budgets for the upcoming school year.

Supplement forms:

Garrard Co Strategic Planning

Title I Parent Involvement and Schoolwide/Targeted Assistance/Flexible Learning Plans

Each Title I school has a responsibility to address the needs related to family engagement and participation. During the revision process of the Parent Involvement Plan and the Schoolwide Plan, the school should coordinate to schedule meetings to include parents, stakeholders, as well as members of the community when necessary or appropriate. These stakeholders **should** be present to offer feedback on revisions and suggestions for planning and budgeting. Copies of agendas and sign-in sheets from such meetings shall be collected and filed as evidence and documentation of the meeting and are kept in the school's Title I evidence folder. Feedback from district and school evaluations should also be included when revisions are made. Hard copies of documentation are stored in the Title 1 folder and maintained at the school, however, a digital copy is also constantly updated in a shared Google Drive.

Supplement forms:

Monitoring of Schools and Federal Programs

Formalized monitoring takes place regularly through the quarterly budget and plan reviews by the Director of Federal Programs and Director of Finance. The reviews and budget check meetings/correspondence will occur when needed and in routine and/or mid-year check-in meetings. Budget reports are distributed and reviewed during the annual mid-year check-in so that the school principal and bookkeeper can review the budget against the general ledger and confirm the use of correct funding codes. It also gives the Director of Federal Programs a snapshot of recent expenditures and ensures those expenditures are related directly to the program plan submitted. Additionally, it is an opportunity for the director to ensure timely use of funds. Discussions about the effectiveness of activities or expenditures occur at this time and effectiveness is evaluated through the school and district's improvement planning process. This data is reviewed before new allocations are awarded to schools in the following year(s) to inform planning for efficiency, cost-effectiveness, and program effectiveness.

Supplement forms:**Corrective Action**

Should corrective action be required, as a result of ongoing monitoring, schools and/or district programs will receive a verbal request with written follow-up from the Director of Federal Programs. Any corrective action should be completed immediately and by the due date given by the director or building principal. Corrective action will be submitted to the Director of Federal Programs and written verification stating completion will then be returned to the school/program for record-keeping via a memo or report. The district will analyze the error(s) found and address any additional internal controls that may not have worked to tighten the controls of the entire program.

On-Going Monitoring

Monitoring of schools and district programs receiving federal funds is an ongoing process. District program leads and school administrators and support staff are encouraged to keep an open line of communication with the district office and the Director of Federal Programs through means of e-mail, phone calls, and site visits. These communications serve as a means of relating information regarding any changes to allowable/unallowable costs and also serve as reminders on expectations and procedures and any upcoming meeting dates or dissemination of data. The digital Title 1 folder allows for easy access by the federal programs director to look at plans, evidence, etc. on a routine basis.

The district will conduct a desk audit of 2 school/district initiatives each year based on the following formula: 25% of activities/schools will receive a desk audit each year. These are randomly picked and each year that random selection continues with “unmonitored” schools until all schools and district programs have been reviewed. This does not eliminate the ongoing monitoring that occurs each year but is an in-depth records review of each program.

Supplement forms: (included at the end of this document)**Desk Audit Checklist**

Required Elements of Parental Notices

Garrard County Schools will follow the required timeline in communicating to parents the School Status determination, Parents Right To Know of Teacher Certification, and School Improvement Status. This communication will be in a language easily understood by parents and will be through the US Postal Service.

Supplement forms: (included at the end of this document)

Notification of Right to Request Teacher Qualifications.pdf

Technical Assistance

Through principal's meetings, email newsletters, site visits, e-mails, and phone calls, technical assistance is provided to schools and district personnel receiving federal funding on an ongoing basis. Budget Informational meetings are typically offered every Spring to ensure administrators understand the Federal Programs and District budget process. Two times a year the Director of Federal Programs and Director of Finance will meet with each school to review budgets, plan next steps, and offer technical assistance.

Supplement forms:

Leadership Team Meetings

Data Review

Each year, district administrators review the data from statewide assessments and some benchmark local assessments, such as iReady and ISSL. This data is analyzed and discussed with all schools, and each school is provided with tools to assist them in disaggregating their data to complete their school's Needs Assessment and CSIP. This process is also used at the district level for CDIP development and planning for federal funding allocations.

Supplement forms:

Data Protocols

Parent Involvement Budgeting (Title I 1% Set-Aside)

Each Title I school receives approximately a percentage of the Parent Involvement set aside to help with coordinating parent involvement and family engagement activities, as well as increasing communication with parents regarding student instructional activities and needs assessments. Each school is required to submit a detailed Parent and

Family Engagement plan outlining the school's parent involvement objectives and activities and the corresponding budget. The plan must be approved by the district Title I Director prior to funds being released. The expenses may include but are not limited to resources and materials for family nights and events, light refreshments for family events, printing of weekly/monthly newsletters, cost of mailings and notifications about family and parent events, and offering parents the opportunity to attend workshops.

Supplement forms:

District Set Aside.pdf
310LM.pdf

Parent Involvement Meetings

Each Garrard County Schools Title I school holds a Title I annual parent meeting. This meeting allows parents to review district and school student data, provide input, and give feedback on the district's and the school's Parent Involvement Plan, parent activities, CSIPS, etc. Parents are notified about this opportunity through advertisements in various ways, for example... via school-level advertisements, and system and school websites. Parents are given an annual survey to complete regarding the documents and presentations reviewed. The district and schools use the comments provided by parents during the annual review/revision of system and school-level documents.

Supplement forms:

Annual Parent Meeting .pptx
 Evaluation of PFE

School-Parent Compacts

Each Title I school will jointly develop and annually update with parents of participating children a School-Parent Compact. The Compact outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. Each school and its teachers and parents are encouraged to develop a School-Parent Compact for each grade level or department. Signatures for the compact should be kept on file at the school.

Supplement forms:

School-Parent Compact 2024-2025 .docx

Notification to Parents

The District follows the guidelines for all required parent notifications according to the guidance set by the Kentucky Department of Education regarding School Status, School Improvement status, Parent's Right To Know Teachers Certification, and other required notices. The District establishes timelines annually to ensure the timely dissemination of parent notifications, which are also in a language easily understood by parents.

The District Title I Director assists each school with the Highly Qualified Teachers and Paraprofessionals letter. A sample notice is also in the Garrard County Schools Federal Programs Manual.

Supplement forms:

[Notification of Right to Request Teacher Qualifications.pdf](#)

Private Schools

In accordance with Department of Education guidance and with the Elementary and Secondary Education Act of 1965 legislation, private schools, where students residing in Garrard County attend, are afforded the opportunity to participate in Federal programs. In November, letters are mailed to all private schools in the area whose students would normally attend Garrard County schools. Letters are mailed requesting any family wanting more information or access to federal programs to indicate in writing. District personnel follow up and schedule a meeting with anyone checking interest to discuss eligibility and programming intent. Private schools are given the opportunity to attend an annual consultation and informational meeting. Interested and eligible private schools will participate in additional consultation meetings to develop plans for the school setting and use of funds for the next school year.

Any complaints or concerns from private schools regarding the use of Federal funds will follow the District complaint procedures.

Supplement forms:

[Services to Private Schools.pdf](#)

[Declaration of Participation 25-26](#)

Use of Title I Equipment and Resources in Private Schools

Fixed Assets purchased at Private Schools participating with federal funds may only be used for the students, teachers, and parents. These Fixed Assets are kept separately from other school materials and equipment and must be checked out and back in. School personnel who do not work with private school students may not have access to these materials and equipment. It is the responsibility of the principal at the Private School to inform all staff of these guidelines and to ensure that they are followed.

However, KDE allows for the following: Any equipment purchased with Title I, Part A funds must be reasonable and necessary to implement a properly designed program for Part A participants. However, under some circumstances, equipment purchased as part of a properly designed Part A program may, without constituting an improper expenditure, be used on a less-than-full-time basis. That equipment could be made available for other educational uses without interfering with its use in the Part A program. Equipment could be used on other projects or programs currently or previously supported by the Federal Government, “providing such use will not interfere with the work on the projects or programs for which it was originally acquired.”

Garrard County Schools will be judicious in applying these standards. Absent actual evidence to the contrary, the standards will have been presumed to be met and the use of Part A equipment in non-Part A activities is proper if use does not exceed 10 percent of the time the equipment is used in Part A activities. However, use above that amount in non-Part A activities is not necessarily improper if the standards are met on a case-by-case basis. The use of Title I equipment in Private Schools in non-Title I activities on a part-time basis must be done in a manner that protects the integrity of the equipment as a Title I expenditure. Accordingly, the LEA must ensure and document that:

- The Title I equipment is part of a project that has been properly designed to meet the special educational needs of educationally deprived children.
- The equipment purchased with Title I funds is reasonable and necessary to operate the LEA’s Title I project without regard to any use in non-Title I activities;
- The project has been designed to make maximum appropriate use of the equipment for Title I purposes; and
- The use of the equipment in non-Title I activities does not decrease the quality or effectiveness of the Title I services provided to Title I children with the equipment, increase the cost of using the equipment for providing those services, or result in the exclusion of Title I children who otherwise would have been able to use the equipment.

In the absence of evidence to the contrary, it will be presumed that these standards have been met and that the use of Title I activities is proper if that use does not exceed 10 percent of the time the equipment is used in Title I activities, provided the equipment

is not needed in the Title I program. Permissive use of the equipment for one the day is allowable, if it is not needed by Title I. Before and after-school use is acceptable if Title I does not need the equipment. Care should be taken that the equipment is properly supervised, that use will not affect the integrity of the equipment, that the Title I program is not compromised, and that users will assume all responsibility for any damage to the equipment.

Supplement forms:

Purchasing Process.docx

Proper Disposal of Unusable Equipment

At the close of the Federal program, or in the event the equipment is no longer usable, fixed assets will be disposed of following Garrard County Schools policy for the disposition of property. Fixed Assets that are damaged, lost, or stolen will be reported to the Director of Federal Programs. Damaged and inoperable fixed assets will be returned to the Federal Program's office to be removed from the inventory. Garrard County Schools will follow the District's procedures for the proper disposal of the above-described equipment. A police report will be required for stolen property. Lost fixed assets will be verified by the principal and noted in the inventory. If a Federal program is no longer available, Federally purchased equipment will be transferred equitably to the inventory of another functioning Federal program.

Supplement forms:

Inventories.docx