

# Federal Programs Procedures Manual



Dr. Brenda Coley- Superintendent

Sarah Kimmel- Director of Federal Programs

Jina Rudolph- Director of ESSER

91 Poorhouse Road, Seale, AL 36875

334-408-4947

# Table of Contents

**\*Disclaimer:** This handbook is subject to change at any time given updates in federal or state legislation or guidance. Last update August 30, 2022.

<a href="#">Federal Funding Overview &amp; Cycle</a>	3
<a href="#">Every Student Succeeds Act (ESSA) Consolidated Grants</a>	6
<a href="#">Federal Grants Budget Overview</a>	9
<a href="#">Authorized Use of Federal Funds</a>	9
<a href="#">Comprehensive Needs Assessment (CNA) Overview</a>	10
<a href="#">Schoolwide Programs</a>	12
<a href="#">Federal Grants Budget Process</a>	12
<a href="#">Title II, Part A Supporting Effective Instruction Overview</a>	13
<a href="#">Title III, Part A English Language Acquisition (ELA)/ Limited English Proficient (LEP)</a>	13
<a href="#">Title IV, Part A Student Support and Academic Enrichment Grant (SSAEP)</a>	14
<a href="#">Federal Grants Compliance Requirements</a>	14
<a href="#">Supplement Not Supplant</a>	14
<a href="#">Comparability of Services</a>	15
<a href="#">Indirect Costs</a>	15
<a href="#">Carryover Funds</a>	16
<a href="#">District/School Purchases</a>	16
<a href="#">Inventory Process</a>	17
<a href="#">100% Certification Documentation and Time and Effort</a>	19
<a href="#">Substitutes and Stipends</a>	20
<a href="#">Employment Survey</a>	20
<a href="#">Title I Annual Meeting</a>	20
<a href="#">School-Parent-Student Compact/ Parent's Right to Know</a>	21
<a href="#">Staff and Parent Communication</a>	21

## **Federal Funding Overview & Cycle**

The purpose of this manual is to describe the processes and procedures for the application of federal funding within the Russell County School District. This manual may not be all inclusive and will be updated as needed or required.

Russell County works to ensure all federal laws and requirements are applied in a consistent and appropriate manner to meet the needs of all students and as required by federal grant program regulations.

The core components that drive the federal funding cycle provide the basis for determining students' instructional needs. These components also include required elements that are aligned together to ensure a successful implementation of the program. These components complement each other as important steps in this continual cycle.

### **Alabama Continuous Improvement Plan (ACIP)**

The Comprehensive Needs Assessment develops the framework for the Alabama Continuous Improvement Plan (ACIP) in identifying the needs, budgets, challenges, measurements, assessment and planning for the impact of federal funding on student achievement as well as district and school improvement.. The plan is designed through the collaborative efforts of all stakeholders, ie. teachers, principals, parents, community entities etc. The plan is implemented throughout the year, regularly monitored, and revised as necessary. It is based on students' needs and ensures that students are provided opportunities to meet challenging State academic standards.

### **Funds Notifications**

Notifications of federal funding through discretionary and competitive grant opportunities are received from the Alabama State Department of Education. The federal grant opportunities are made available for application at the district and school level.

### **Decision Making**

The Superintendent and Central Office Administrators will consider all aspects of external funding opportunities and will appropriate the funds to meet the current and future needs of the District, schools and students..

### **Application Process**

The federal funding application process is driven by the Comprehensive Needs Assessment, availability of funds, and the vision/mission of the district. The Federal Programs Staff collects the data and works with school and district personnel to plan the best usage of funds throughout the funding application process.

### Funds Received

Federal funds are disbursed to the Russell County School District via The Alabama State Department of Education

### Oversight

Oversight is primarily the responsibility of the district's Federal Programs Director working closely with the Chief School Financial officer and the Superintendent to ensure all federal guidelines are being met during the program implementation process. This includes budget reviews and collection of all appropriate documentation as required for program compliance.

### Implementation

Implementation is completed with the assistance of other Central Office personnel, as well as school personnel and key support staff by regulating all key grant components to meet the original grant application specifications.

### Evaluation

As mandated by statute, districts must conduct an evaluation for each federally-funded program in order to determine if the established goals were met, evaluation component is driven primarily through data from Elementary and Secondary Curriculum in collaboration with the Comprehensive Needs Assessment findings and funds previously budgeted. The Federal Programs staff collects valuable information used to comply with program performance reporting.

### Federal Grants

Russell County ensures all eligible schools are allocated Title I, Part A funds, in accordance with the number of economically disadvantaged students per campus. The Federal Program staff collects the data of economically disadvantaged students enrolled in the Russell County School District annually. These funds are used to enhance the entire educational program and climate of the school and to address student achievement needs as determined by the Comprehensive Needs Assessment and Alabama Continuous Improvement Plan. These funds are used consistently in compliance with all statutory and regulatory requirements in a schoolwide program.

All federal grants include provisions and assurances that the district agrees to comply with when a grant is accepted through the Alabama State Department of Education. The provisions and assurances will be reviewed for understanding at the time a federal grant is submitted for approval by the state agency. The provisions and assurances under the EDGAR (Education Department General Administrative Regulations) will be followed.

### Qualifications of Teachers & Paraprofessionals

Russell County will continue to comply with section 1119 of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), which requires the district to implement strategies and report the progress toward all teachers being highly effective and ensure that paraprofessionals meet qualifications and perform specific duties as allowed under the federal grant requirements.

Teachers and Paraprofessionals hired with the use of federal funds will be required to perform specific duties allowable under the federal grant requirements. The Federal Programs Director, Director of ESSER, and school administrators will monitor to ensure that program requirements are met.

### State Accountability / Performance

Every district that receives Title I, Part A funding is responsible for distributing the state-, district-, and school-level report cards to each of its schools, the parents of all enrolled students, and the general public/community. The Russell County Board of Education ensures the Federal Report Cards are disseminated accordingly when the data is made available by the Alabama State Department of Education. Additional information on the Federal Report Cards can be found at <https://alsde.edu>.

### School Report Cards

Every district is responsible for informing parents and guardians about their child's school individual characteristics and academic performance. The Russell County School District ensures the School Report Card is disseminated accordingly to parents/guardians when the data is released by the Alabama State Department of Education. Additional information on the School Report Cards can be found at <https://alsde.edu>.

### Assessment Security Systems

Maintaining the security and confidentiality of assessment results for students is important in the district. The District Testing Coordinator provides an annual training to school testing coordinators, school administrators, and teachers to ensure assessment security systems are followed thus eliminating any procedural irregularities that can result if procedures are not followed.

## **Every Student Succeeds Act (ESSA) Consolidated Grants**

### **Title I, Part-A - Improving Basic Programs Overview**

The purpose of Title I, Part-A grant is to enable schools to provide opportunities for *children* to acquire knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards (state mandated assessments) developed for all children. The LEA shall use Federal funds received under Title I, Part A to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources, and not to supplant such funds.

This purpose is accomplished by:

- Ensuring high standards for all students and aligning the efforts of states, local educational agencies, and schools to help students served with Title I funds reach such standards;
- Providing students with an enriched and accelerated educational program, including, when appropriate, the use of supplemental resources, schoolwide programs, or the increase of the amount and quality of instructional time so that students served with Title I funds receive at least the classroom instruction that other students receive;
- Promoting school wide reform and ensuring all children have access to effective instructional strategies and challenging academic content that includes complex thinking and problem solving experiences;
- Providing substantial staff development opportunities to significantly upgrade the quality of instruction;
- Coordinating all Title I services with other educational services, and to the extent possible, with health and social service programs funded from other sources;
- Providing parents meaningful opportunities to participate in the education of their children at home and at school;
- Distributing resources, in amounts sufficient to make a difference, to areas and campuses where needs are the greatest;
- Improving accountability by using the state assessment data to measure how well Title I students are achieving the challenging state student performance standards expected of all students;
- Providing greater decision making authority and flexibility to schools and teachers in exchange for greater responsibility for student performance.

### **Components of a School-Wide Program**

All schoolwide campuses must include the following components:

- Conduct a comprehensive needs assessment and evaluation of the entire school to determine the performance of its children in relation to the state mandated assessments and the school Alabama Continuous Improvement Plan;

- Implement schoolwide reform strategies that are based on effective means of improving the achievement of children and that address the needs of all children in the school;
- Provide instruction by highly effective professional staff;
- Provide high quality and ongoing professional development for teachers, principals, and paraprofessionals and if appropriate, student services personnel, parents and other staff;
- Implement strategies to attract highly effective teachers;
- Implement strategies to increase parent & family engagement activities;
- Plans for assisting preschool children in the transition from early childhood programs to elementary school programs;
- Measures to include teachers in the decisions regarding the use of academic assessments in order to improve the achievement of individual students and the overall instructional program;
- Provide activities to ensure students who experience difficulty mastering standards or state mandated assessments standards shall be provided with effective, timely additional assistance;
- Coordination and integration of federal, state, and local services and programs.

## **Other Title I Federal Programs**

### Title I, Part C – Migrant Children Education

Funds provided under Title I, Part C shall be used to address the supplemental needs of migratory children that are not addressed by services available from other Federal or non Federal programs, except those migratory children who are eligible to receive services under Title I, Part A may receive those services through funds provided under Title I, Part A, or through funds under Title I, Part C that remain after the agency addresses the needs described in the comprehensive plan.

### Title I, Part D – Neglected and Delinquent Children Programs

A program under this subpart that supplements the number of hours of instruction students receive from State and local sources shall be considered to comply with the supplement, not supplant requirement without regard to the subject areas in which instruction is given during those hours.

### Title II, Part A- Supporting Effective Instruction Overview

The purpose of Title II, Part A grant is to increase the academic achievement of all students by helping schools and school districts improve teacher and administration quality.

This purpose is accomplished by:

- Elevating teacher and principal quality through recruitment;
- Hiring and retention strategies to improve teacher and principal quality;
- Increase the number of high quality teachers in the classroom and high quality principals and assistant principals in schools;
- Using evidence based professional development interventions and holding the district and schools accountable for improvements in student academic performance.

#### Title III, Part A- Language Instruction for English Learners (EL) & Immigrant Students

The purpose of Title III, Part A grant is to improve the education of limited English proficient children by assisting the children to learn English, meet challenging State academic content and meet student academic achievement standards.

This purpose is accomplished by:

- Providing activities that use evidence based approaches and methodologies to teach EL children;
- Developing and implementing new language instruction educational programs and academic content instruction programs for EL children, including programs of all age groups, early childhood through secondary;
- Carrying out highly focused, innovative, locally designed activities to expand or enhance existing language instruction educational programs and academic content instruction programs for EL children;
- Implementing, within an individual school, schoolwide programs for restructuring, reforming, and upgrading all relevant programs, activities, and operations relating to language instruction educational programs and academic content instruction for EL children.

#### Title IV, Part A - Student Support and Academic Enrichment Grant (SSAEP)

The purpose of Title IV is to provide funding to improve the academic achievement of all students by increasing capacity for Russell County, its schools, and communities.

This purpose is accomplished by:

- Providing all students with access to a well-rounded education;
- Improving school conditions for student learning;
- Improving the use of technology in order to enhance academic outcomes and digital literacy of students.



## **Federal Grants Budget Overview**

Russell County works to ensure the federal laws and requirements are applied in a consistent and appropriate manner to meet the needs of students as required by federal grants.

### ***Budget Development for Federal Grants***

The following sources are used to collect data and to develop budgets for federal grants:

- Comprehensive Needs Assessment
- Evaluation results
- Alabama School Improvement Plan (ACIP)
- District Strategic Improvement Plan
- Staffing needs
- Grant requirements
- Carryover, if applicable
- Budget development meeting with school and district administrators

Data is compiled on the budget worksheet and Harris (financial management software) to ensure budgeted amounts match allocations. The data is then used in the submission of the online eGap Grant application. Budgeting projections are performed by the Federal Programs Coordinator. Data entry into the online eGap Grant application is performed by the Federal Programs Staff. The certification and submission of the completed online eGap Grant application is performed by the Federal Programs Director, Federal Programs Coordinator, the Chief School Financial Officer and Superintendent.

### **Authorized Use of Federal Funds**

All expenditures utilizing Federal funds must comply with Federal Cost Principles. All costs must:

- Be necessary and reasonable for proper and efficient performance and administration of Federal awards;
- Be allocable to Federal awards under the provisions of the Federal cost Principles;
- Be authorized or not prohibited under State or local laws or regulations;
- Conform to any limitations or exclusions set forth in the Federal Cost Principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items;
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other district activities;
- Be accorded consistent treatment. A cost may not be assigned to a

Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;

- Except as otherwise provided for in the Federal Cost Principles, be determined in accordance with generally accepted accounting principles;
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation;
- Be the net of all applicable credits;
- Be adequately documented.

The Federal Programs Director and Director of ESSER will refer to the applicable program guidelines issued by the Alabama State Department of Education to determine allowable use of grant funds and ensure that expenditures do not violate the Supplement Not Supplant requirement. In addition, the Federal Programs Director and Director of ESSER will ensure that costs are allowable according to the program guidelines and conform to the Federal Cost Principles prior to approval of any expenditure with Federal funds.

**The Chief School Financial Officer will monitor compliance with Maintenance of Effort (MOE) for federal grants on a regular basis, but at least semi-annually.**

#### Comprehensive Needs Assessment (CNA) Overview

Preparation for any budget process begins with determining a combination of improvements, expansion of services and or sustainability in providing support for any organization.

A Comprehensive Needs Assessment will be created by each school and by the Central Office Administrators in the district. The Comprehensive Needs Assessment is a systematic effort to acquire an accurate, thorough picture of the strengths of a school community that can be used in response to the identified educational needs of students. Every effort must be made to collect and review all data available to make appropriate decisions for the student body. The comprehensive needs assessment should be the centerpiece of the planning process - the database from which the planning team develops its vision of the future. Assessing needs comprehensively means getting the full breadth of information for depth of understanding. The Comprehensive Needs Assessment is submitted to the Federal Programs Director.

#### Conducting a CNA

- Clarify the Vision of the school/district
- Create a School/district Profile

- Determine Data Collection Methods
- Collect and Summarize Data
- Analyze Data - Identify Needs and Set Goals
- Implement Strategies and Evaluate Progress

#### Stakeholders

- Administrators
- Teachers
- Parents and Family Members
- Community Leaders
- District Administration

#### Documentation Required

- Agenda with date, time and location
- Sign-in sheet (participant name, role, signature)
- Title of meeting, date, time and location
- Meeting minutes/summary with date
- Completed Comprehensive Needs Assessment Form

An annual evaluation of the results achieved by the schoolwide programs and revision of the schoolwide plan based on that evaluation must be conducted at the end of each school year. The district/schools are required to develop a District or School Improvement Plan based on the needs identified in the district/schools needs assessments. The district/school improvement plan should include the Components of a Schoolwide Plan as described in the Cognia eProve online based program.

#### Expenditure Reporting for Federal Grants

Expenditure reports will be created and approved by the Chief School Financial Officer. The CSFO shall be responsible for gathering the applicable data and preparing the required expenditure reports for all Federal awards. The Chief School Financial Officer shall be responsible for reviewing and approving required Federal expenditure reports and for ensuring that these reports are submitted before the required deadline.

The Chief School Financial Officer will grant final approval for drawdowns through the certification process of the ALSDE. The CSFO will review cumulative expenditures for Federal grants and request any necessary drawdowns on a monthly basis. This review should occur after the processing of monthly payroll. The CSFO will ensure the drawdown request will not exceed the threshold amount established by ALSDE.

The CSFO will generate a General Ledger Summary report in Harris for each Federal grant. The actual expenditures will be totaled by object code. Any payroll liabilities that appear in the balance sheet accounts will be deducted. This will prevent drawing more cash than has actually been expended.

The CSFO will then complete the required documentation used to track grant program year expenditures. Each grant is tracked on a separate worksheet. Every draw will be recorded on the appropriate worksheet. This will allow the Chief School Financial Officer to determine the last time a draw was made. If cumulative expenditures have increased since the last draw, a new draw is required.

The CSFO will keep records of Cash Receipts for the district and will be informed of each draw and to which account code(s) to post the revenue.

Audit trail ledgers will be reconciled by the CSFO to confirm that expenditures only are requested.

A final expenditure report will be submitted on the ALSDE Grant Expenditure Reporting website by the deadline set for each program. The final expenditure report for federal grants will be performed by the Chief School Financial Office. The expenditure monitoring for the federal grants will be performed by the Chief School Financial Officer, Federal Programs Director, and Director of ESSER.

### Schoolwide Programs

ESSA (Every Student Succeeds Act) Federal Grant Application the Director of Federal Programs completes the application according to the guidelines provided and specific to the grant. A Comprehensive Needs Assessment is conducted pertinent to the application. Information collected from all present is discussed and entered in the application. Documentation of attendance, agenda and minutes are kept by the Federal Programs Coordinator. Once the application is approved it will be reviewed on an ongoing basis to determine if amendments are needed.

### Obligation of Federal Funds and Effective Date for use of Funds

The Federal Programs *Staff* will monitor purchase orders and expenditures to ensure the timing of obligation of federal grant funds comply with federal requirements

### Federal Grants Budget Process

#### Title I, Part A Schoolwide Programs

The Federal Programs Staff will prepare a proposed budget covering all estimated needs of the program for the following school year. The preparation of the budget will include consultation with the Title I Advisory Committee made up of school administrators, parents, teachers, support staff, district administrators and federal programs staff. The budget adoption will meet all timelines required by law. The grant allows for a 15% of its entire entitlement in Title I, Part A funds to be rolled forward and/or carried over during the grant period. The district will make every effort to spend all its entitlements to address the needs of students in a timely manner. The Federal Programs Coordinator meets with each school administrator to finalize proposed federal budgets.

In a schoolwide program, the school must use Title I, Part A funds to support activities that address specific educational needs of the school identified by the needs assessment and articulated in the school's Continuous Improvement Plan. In Russell County, all Title I schools operate as schoolwide programs.

#### Allocating Title I Funds to Private School Children

Funds are allocated to private schools as per state and federal guidelines, when applicable.

#### Participation of Private School Children

Russell County implements provisions for equitable participation of private school children. Russell County contacts all private schools in the spring, after timely and meaningful consultation with private school officials, the district offers equitable services to eligible private school children, their teachers, and their families.

#### Title II, Part A Supporting Effective Instruction Overview

The Federal Programs Director and Professional Development Coordinator will communicate with district staff including the Curriculum & Instruction Director, School Improvement Specialist, and Personnel Director on the Title II, Part A grant application and entitlements. The Federal Programs Director and Coordinator, in collaboration with district staff, will prepare a proposed budget covering all estimated needs of the program for the following year. The preparation of the budget will take into consideration the needs assessment and apply the needs in defining the program activities and strategies supported through Title II, Part A grant requirements. The budget adoption will meet all timelines required by statute. The Chief School Financial Officer will approve this budget to cover all required activities and expenditures according to the Title II, Part A grant for the coming year.

#### Title III, Part A English Language Acquisition (ELA)/ Limited English Proficient (LEP)

The Federal Programs Director will communicate with the district staff including Curriculum & Instruction Director and EL staff on the Title III grant application and the entitlement amount. The Federal Programs Director in collaboration with the district staff will prepare a proposed budget covering all estimated needs of the program for the following school year for Title III, Part A. The preparation of the budget will take into consideration the Comprehensive Needs Assessment and apply the needs in defining the program activities and strategies supported through the Title III, Part A grant requirements. The budget adoption will meet all timelines required by statute.

The Chief School Financial Officer will approve this budget to cover all required activities and expenditures according to the Title III, Part A grant for the following school year. Russell County is currently in a consortium with Phenix City and Troy City Schools.

#### Title IV, Part A Student Support and Academic Enrichment Grant (SSAEP)

The Federal Programs Director and At Risk/Attendance Director will communicate with the district staff including the Curriculum & Instruction Director, Student Services Director, Personnel Director, Technology Director, and Professional Development Coordinator on the Title IV grant application and the entitlement amount. A proposed budget covering all estimated needs will be developed for the following school year for Title IV, Part A. The preparation of the budget will take into consideration the Comprehensive Needs Assessment and apply the needs in defining the program activities and strategies supported through the Title IV, Part A grant requirements. The budget adoption will meet all timelines required by statute.

The Chief School Financial Officer will approve this budget to cover all required activities & expenditures according to the Title IV, Part A grant for the following school year.

#### Federal Grants Compliance Requirements

Russell County ensures all compliance requirements are met for the federal grants. Documentation is kept on-file. The uploaded data and files are reviewed by the Federal Programs Staff on an ongoing basis and the data is used to meet compliance purposes.

Eligible schools are able to use their Title I, Part A funds, in accordance with the number of economically disadvantaged students per school. These funds are used to upgrade the entire educational program of the school and to raise academic achievement for students. These funds are used consistently in compliance with all statutory and regulatory requirements in a schoolwide program.

#### **Supplement Not Supplant**

Any services that a district is required to provide under state law, Alabama State Department of Education, or local policy must be provided using state or local funds. If federal funds are used to provide those services, the USDE will presume that a supplant has occurred.

Russell County uses the Foundation Program weighted grade divisors which are established for kindergarten through grade 12. The grade divisors include an

adjustment for weighing special education and career technical educators to reflect increased programmatic costs. Local units are distributed based on enrollment variations, school size, educational programs and needs of students based on annual needs assessment and continuous improvement plans of each school. Variations are to serve the needs of students and education programming.

The Federal Programs Director and Chief Financial Officer reviews allocations and distribution of local units to ensure that any variations in allocations are not due to a school's participation in Title I.

### Comparability of Services

The Title I, Part A Comparability of Services report is an accountability requirement. The district will complete the report, as required by the Alabama State Department of Education (ALSDE) and it will be reviewed by the Federal Programs Director and the Superintendent prior to submission. The report will be completed and submitted by the Federal Programs Director.

The report is also generated during the budget process, more than once, to project comparability and ensure compliance, but will be finalized to meet submission deadlines as required. The measurements used to determine comparability are identified by the ALSDE. The measures and instructions will be adhered to and no deviations will occur. Any required adjustments will be made prior to the submission of the report.

All purchases must follow Board Policy. The Board shall ensure equity in services among campus programs and shall maintain appropriate records reflecting equity. Equity shall be maintained Districtwide in one of the following areas:

- Expenditures of money per student from state and local funds;
- Instructional salaries per student from state and local funds;
- Instructional staff/student ratios.

### Indirect Costs

The Russell County School District general management costs are costs and activities that are for the direction and control of the district affairs that are organization wide, such as central accounting services, payroll preparation and personnel management. Indirect cost will be applied to grants in accordance to grant guidelines and at the approved rate stated in the guidelines.

## Carryover Funds

Carryover funds are budgeted in one of the following:

- District-wide initiatives
- PPA to Title I Schools
- Combination of District-wide initiatives and PPA

The appropriations made with the carryover will be based on the identified needs and recommendations made by the district and/or schools. The carryover funds will be appropriated by the Federal Programs Staff and will be expended accordingly in a timely manner. The Federal Programs Staff will verify the appropriations have been placed in the correct account code(s).

The Federal Programs Director will ensure the carryover funds are distributed appropriately. Documentation of expenditures will be maintained by the Federal Programs Staff to ensure all activities are in compliance with federal requirements. Federal Programs staff will ensure all activities are allowable and meet the federal requirements. Monthly budget/account reports will be reviewed for compliance as well.

## District/School Purchases

The Elementary and Secondary Education Assistance Act of 1965 (ESEA) reauthorized by the Every Student Succeeds Act of 2015 (ESSA) requires, among other things, that Local Educational Agencies (LEAs) implement and maintain financial management systems that substantially comply with federal systems management requirements. These requirements, detailed in 2 C.F.R., Part 200.62- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R., Part 200) states that LEAs shall provide: "effective control over and accountability for all funds, property, and other assets. Recipients shall adequately safeguard all assets and assure they are used solely for authorized purposes".

The requisition for the purchase of equipment should follow the LEA's internal control procedures. Procedures should be in place to ensure prior approval of all purchases and provide specifications for receiving the equipment and issuing the equipment to the proper locations.

- All district purchases must follow the procedures outlined in *Financial Procedures for Local Schools*
- All district/school purchases will be made with an approved purchase order. The district will assume no responsibility for



- purchases made without an approved purchase order.
- Purchase orders will be processed through the Harris Finance System.
- District/school purchases must be made to approved vendors and must comply with state, federal and local purchasing guidelines.
- Purchase orders may require approval at the central office level by the Technology, Federal Programs, Curriculum & Instruction, Special Education Departments or the Superintendent.
- Purchase orders must be processed at the school/district level with sufficient time to allow for delivery of the materials and /or equipment within
- the required time.
- If an attachment is required for purchase order the school/department must attach all completed documents to the request via finance system procedures

Once approved, the school or department will forward fully approved purchase orders to the vendor.

Purchase orders must be complete to include the following:

- complete vendor information
- quantity
- unit price
- shipping and handling costs
- contract codes (if applicable)
- commodity codes (if applicable)
- ACIP (Goal, action step, or strategy)
- correct account coding
- reasonable and accurate descriptions
- discounts (if applicable)
- and completed approved attachments

## **Inventory Process**

### **New Item Inventory Process**

Items purchased at a price of \$500.00 or more will be inventoried with a barcode. Each item will have the funding source, purchase order and date notated on it. This information, along with all purchase order information will be entered into the district inventory system.

### **End Year Inventory Process**

Equipment procedures, whether acquired in whole or in part under a Federal award, are checked annually, at the end of the year, and are as follows:

- (1) A description of the property;
- (2) A serial number or other identification number;
- (3) The source of funding for the property (including the FAIN);
- (4) Who holds the title;
- (5) The acquisition date and cost of the property;
- (6) The present location;
- (7) Use and condition of the property
- (8) The above information will be kept in a spreadsheet, on the PO, and/or our Asset Management system;
- (9) And any ultimate disposition data including the date of the disposal and sale price of the property.

### Salvage or Transfer of Equipment

All equipment must remain at the school until all salvage or transfer requirements have been met and approved by the Federal Programs Director and/or the Chief School Financial Officer or designee. ·

All requests to salvage poor, broken, or obsolete equipment must have a Fixed Assets Transfer form completed by the school. It must include the funding code and purchase order number in order to comply with procedures.

### *Procedures for Disposition of Inventory*

When an item is broken beyond repair or repair cost would be greater than replacement, a school will request the removal of an item from inventory by completing the Inventory Deletion Form.

Once the completed form is received and reviewed by Federal Programs, the item is removed from inventory. When necessary, the correct department is notified, and removal is scheduled with the school.

**\*\*Equipment items with an acquisition cost/current per unit fair market value of less than \$5,000 and are more than three years old may be retained, sold, or disposed of, with no further obligation to ALSDE. The disposition of such items should be noted on the equipment inventory maintained by the LEA.**

### *Loss, Damage, or Theft of Inventory item*

2 C.F.R. Part 200.313 (d)(3) requires that a control system be developed by recipients of federal funds to ensure that there are adequate safeguards to prevent loss, damage, or theft of the property, including real property, equipment, and pilferable items.

Schools will notify the Federal Programs Department should an item be lost, damaged, or stolen and maintain documentation of notification of loss,

damage, or theft of equipment, and if appropriate, any police reports. Items will be removed from inventory if not recovered.

### Private School Inventoried Items

Funds from several federal programs may be used to purchase materials and equipment to meet the needs of participating (students eligible to receive services) private school students. It is important to remember that although the equipment may be used by the private school, the LEA purchasing the equipment retains title and must continue to account for the equipment in its inventory management system. The ALSDE shall require all LEAs serving private school children to implement adequate procedures and internal controls.

### Time and Effort

An employee whose salary and wages are supported, in whole or in part, with Federal funds is required to document their time spent working on Federal programs. The submitted documentation is used to ensure that charges reflect an accurate account of the employee's time and effort devoted to each Federal program.

### 100% Certification Documentation for One or Multiple Fund Source

Employees who work 100% of the time on a program or activity and are paid through a single or multiple Federal award(s) or cost objective(s) must complete a 100% Certification Form on a quarterly basis. The form will include all fund sources paid from and signed by their supervisor after the work is completed. The document is submitted to the Federal Programs Clerk quarterly basis after time worked.

Employees working on multiple activities or cost objectives and have other work responsibilities, are required to complete a Personnel Activity Report (PAR), also known as a **Time and Effort Tracking log**. Employees keep track of time worked on a daily basis and the report is prepared on a monthly basis after time is worked.

Some examples of multiple cost objectives include:

- More than one Federal award
- A Federal award and a non-Federal award
- An indirect cost activity and a direct cost activity
- Two or more indirect activities that are allocated using different allocation bases
- An unallowable activity and a direct or indirect cost activity

### 100% [Certification Letters](#)

Step 1:

Federal Programs Administrative Assistant generates a Gross Employee Salary Report for employees paid with any federal funds. Reports are generated semi-annually.

Step 2:

Administrative Assistant verifies reports and names are added to Federal Programs Time and Effort Tracking Log.

Step 3:

Letters are prepared and distributed by the Federal Programs office quarterly.

Step 4:

Listed personnel and administrator/supervisors date and sign letter. Letters are returned to the administrative assistant as well as PAR reports or [Time and Effort](#) tracking logs.

Step 5:

Returned letters are reviewed and signed by the Federal Programs Coordinator.

#### Substitutes and Stipends

Miscellaneous payroll forms will reflect that person(s) attest that 100% of the time reflected on the payroll form was spent on allowable Title I activity aligned with the improvement plan of the school.

#### Employment Survey

The "Alabama State Department of Education Employment Survey" is required to be completed at the beginning of the school year for all students in Kindergarten and students that are new to our system and throughout the school year as students new to our system are enrolled. The completed surveys should be submitted to the Federal Programs Clerk at the Central Office at the beginning of the school year and as new students enroll. The forms will be maintained at the Central Office until collected by the Alabama State Department of Education Regional Migrant Coordinator.

#### Title I Annual Meeting

Each Title I school will hold an annual meeting during the first semester of the new school year for all parents and family members. The Title I program will be described, the Parent and Family Engagement Policy will be discussed, and opportunities for participation will be explained. The annual meeting will be held at a convenient time and location; notice of the meeting will be provided through

written invitations to parents/caregivers and through public notices. Translators will be present at the meeting if needed.

### School-Parent-Student Compact/ Parent's Right to Know

In accordance with Title I regulations, each Title I school is required to develop and annually update a School-Parent-Student compact jointly with school administrators, teachers, parents, and family members. The compact will provide an outline to enable the school and parents (to include family members) to share responsibility for student performance and success. The School-Parent-Student Compact includes the "Parent's Right to Know" and to inquire about the professional qualifications of the student's classroom teachers and paraprofessionals as appropriate.

The compact is made available to all students at the beginning of each school year as new students enroll throughout the school year. The compact is required to be signed and retained at the local school. All involved parties are encouraged to discuss the contents of the compact.

The compact will be reviewed and evaluated annually.

### Staff and Parent Communication

Title I schools will communicate with parents and family members on a regular basis. Newsletters, teacher notes, the school marquee, conferences, personal contacts, phone calls, school messenger system and written notices will be used to establish and maintain open lines of communication with parents as needed. As much as possible, all communication will be provided in a language and format the parents can understand.

Parents are encouraged to contact the school or the child's teacher when questions or problems arise.

### Parent and Family Engagement Surveys

Title I schools will distribute Parent and Family Engagement Surveys annually. Every effort will be made to collect the surveys from the parents in a timely manner by school personnel. The survey results will be used in the development of the School/District Needs Assessment.