Garfield County School District (GCSD) provides assurances that it will expend and account for Federal awards in accordance with Federal and State law and USBE Rules, including compliance with the USBE published chart of accounts. GCSD provides assurance that they comply with the provisions of 200.302 and meets the minimum standards established in section (b)(1)-(7) including:

- 1) identification, and accurate, current, and complete disclosure, of federal awards and expenditures including records of such;
- 2) effective control over all funds, property, and other assets purchased with Federal funds, including adequately safeguarding all assets and ensuring they are used solely for authorized purposes;
- 3) establishment of written procedures to
 - 1) implement cash management requirements and
 - 2) for the determination of allowability of costs in accordance with 2 CFR 200 Subpart E- Cost Principles parts 400-475;

Supplement, Not Supplant

SEC. 2301. Ø20 U.S.C. 6691¿ SUPPLEMENT, NOT SUPPLANT. Funds made available under this title shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this title.

Supplement, not supplant (SNS) is a statutory provision across numerous federal grant programs, including:

- Title I, Part A Improving Basic Programs Operated by LEAs
- Title I, Part C Education of Migratory Children
- Title I, Part D Neglected, Delinquent, or At-Risk
- Title II, Part A Supporting Effective Instruction
- Title III, Part A English Language Acquisition, Language Enhancement, and Academic Achievement
- Title IV, Part A Student Support and Academic Enrichment Grants
- Title IV, Part B 21st Century Schools,
- Title V, Part B, Subpart 2 Rural and Low-Income Schools Program
- McKinney-Vento Education for Homeless Children and Youths
- Individuals with Disabilities Education Act (IDEA)
- Carl D. Perkins Career and Technical Education Act of 2006

A State educational agency or local educational agency shall use Federal funds received under [Title I, Part A, (and above)] only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under [Title I, Part A, (and above)], and not to supplant such funds. (ESEA section 1118(b)(1))

No local educational agency shall be required to— A. Identify that an individual cost or service supported under [Title I, Part A, (and above)] is supplemental; or B. Provide services under [Title I, Part A, (and above)] through a particular instructional method or in a particular instructional setting in order to demonstrate such agency's compliance with [the supplement not supplant requirement]. (ESEA section 1118(b)(3))

To demonstrate compliance with [the supplement not supplant requirement], a local educational agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving [Title I, Part A, (and above) funds] ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving [Title I, Part A, (and above) funds]. (ESEA section 1118(b)(2))