

Grants Procedure

The definition of a grant is any funding received from an external source that has a designated purpose and that has reporting or significant compliance requirements attached as conditions of acceptance.

The district shall apply for and receive appropriate federal, state, local and other grants that will support the Strategic Plan, the school plan for excellence and/or otherwise assist in improving student achievement, creating educational opportunities, enriching learning environments, and promoting effective parent and community involvement unless specifically rejected by the Board of Education. The District shall also apply for and receive appropriate resources from other state and local sources, private corporations, foundations, and trusts, which actively support educational programs unless specifically rejected by the Board of Education.

The Board of Education shall designate the Director of Business Services as the Authorized Representative, who is the head of all grant activity, to sign all grant applications.

Administrative staff or employees shall not make application for grant funds without prior approval of the Authorized Representative. District employees may, however, investigate grant funding and eligibility requirements at any time without prior authorization.

Grant Organization

All proposals for supplemental funds shall be consistent with district goals, objectives and funding agency requirements. Supplemental funds typically are:

1. Designated for, or restricted to, a specific purpose or student population,
2. Received based upon a grant proposal for a specific project limited in scope and length,
or
3. Directed to certain uses as the result of specific purpose donation.

To ensure the participation of the appropriate parties in the preparation and approval of proposals, the Superintendent has designated the following roles and responsibilities for grant administrations:

1. Authorized Representative:

The Authorized Representative, Director of Business Services, acts as the signatory on all federal or state grants and other grants, and is designated by the Board of Education.

The Director of Business Services, along with the Grant Accountant, is responsible for all grants tracking and reporting.

2. Program Administrator:

The Program Administrator shall be authorized by the Superintendent and will be charged with the responsibilities to comply with all requirements stipulated by each grant.

3. Grant Accountant:

The Grant Accountant, along with the Director of Business Services, shall be charged with the responsibilities for fiscal reporting requirements, budget revisions, compliance with grants fiscal policy, annual reports, the expenditure report and request for funds of the Designated Grant Funds.

4. Grant Recipient:

Grants recipients are those direct beneficiaries of Designated Purpose Grant Funds and/or competitive and foundation grants. Recipients may be the school district, the schools, or individual staff members who have applied on behalf of the school district and who utilize grant funds for the purposes of supporting school district activities.

Grant Administration

The following procedures will be observed with respect to federal, state, and local grant accounting and control:

1. Acceptance

Grants are formally established upon receipt of funding agency approval, Board of Education, and the Authorized Representative approval. All federal, state, and local grant programs are to be managed by the Program Administrator.

2. Appropriations

The Program Administrator will submit an annual proposed budget to the Authorized Representative identifying federal, state, and local grants. The budget shall include anticipated program revenues, expenditures, carry-overs when necessary and authorized staffing levels for each grant as necessary. A summary of the grants' appropriations will be forwarded to the Board of Education through the Authorized Representative.

3. Grant Implementation

It may take as long as 90 days after a federal grant award before grant funds are actually received. The Authorized Representative may approve written requests for financial obligations such as contracts or purchase orders prior to the receipt of grant funds. Authorization must be received in advance in order for the general fund to make a temporary cash flow loan for any grant activity.

4. Reallocation of Funds

There will be no transferring of funds budget or line item without prior authorization of federal/state/local authorities in writing. Signature by the Authorized Representative is also required.

5. Accounting Requirements, Terms, and Procedures

Each grant will be set up as a separate set of accounts consisting of revenues and expenditures. Federal, state and local grants shall be recorded in the Governmental Designated-Purpose Grant Fund (DP-PGF). The Program Administrator will provide the Grant Accountant with a copy of the approved grant including the narrative and budget. The Accounting Coordinator will review the narrative with the budget and set up the account code structure per CDE's Financial Policies and Procedures Chart of Accounts.

Account appropriation, by line item amounts for approved items, will show the following:

- a. Budget
- b. Encumbrance
- c. Expenditure
- d. Budget Balance

An encumbrance is the total amount of a purchase order and reduces the budget balance by that amount. An expenditure can be either cash paid out for all or any part of an encumbrance, thereby reducing the encumbered balance; or an expenditure can be cash paid out for an item that is not encumbered, thus reducing the budget balance.

Accounting for all grants will follow the Colorado School Finance Chart of Accounts policies and procedures. Use of designated grant codes are designed to provide a method of reporting specific grant information. In addition, all Federal and other applicable grants must follow the standard guidance under EDGAR (Electronic Gathering Analysis and Retrieval).

When advance payments are received written procedures that minimize the time elapsing between the transfer of funds and disbursement by all grant entities will be followed and financial management systems that meet the standards for fund control and accountability.

All advance grant payments will be promptly deposited into depository accounts approved by the School Board. The Business Director or Grant Accountant will confirm the grant source and establish the proper account codes prior to deposit of funds.

6. Grant Compliance

It is a responsibility of the Program Administrator to comply with all requirements stipulated by each grant. This includes expenditures of funds within the appropriate fiscal year(s). Final accounting reports on grants are due at the end of the grant period and will be filed by the Grant Accountant.

Federal Law dictates that "the grantee shall keep intact and accessible records relating the receipt and expenditure of federal funds (and to the expenditure of the recipient's

contribution to the cost of the project if any) in accordance with section 434 (a) of the General Education Provisions Act, including all accounting records and related original and supporting documents that substantiate direct and indirect costs charged to the grant.

All previously adopted District policies, including, but not limited by, procurement, and fiscal services will apply to the grants administration and grant applications and organization regulations unless otherwise noted.

7. Reconciliation

All grants shall be reconciled periodically to assure that funds are expended legally and appropriately. The balances shall be verified between the Program Administrator and Grant Accountant. Reconciliation shall occur at least annually; at the end of the fiscal year or at the conclusion of the grant whichever comes first.

8. Final Reporting Audit

All grant funds shall be subject to audit by the federal, state, District or independent auditors to determine the fiscal integrity of financial transactions and reports, and compliance with laws and regulations.

Procedure for Requesting Grants

The Program Administrator for all Grant Proceeds will:

1. Contact the Authorized Representative early in the proposal development. A “notice of intent” memorandum for grants application will be filed with the Authorized Representative fifteen (15) days prior to any proposal. The notice of intent must state if expenditures are for supplies, equipment, and/or personnel, and a preliminary abstract. It should also identify the proposed “Program Administrator.”
2. Develop the proposal in collaboration with the appropriate teachers, administrators, support personnel, students and/or community persons, and other district offices or departments within the approved guidelines.
3. Submit the Final Budget proposal to the Authorized Representative for review and signature at least five (5) days prior to the submission deadlines.
4. Attach the authorized staffing and budget information to any proposal. Proposals that fail to adequately address these issues will not be submitted for funding.
5. The grant application including narrative and budget, signed by both the Program Administrator and the Authorized Representative, will be filed with the Authorized Representative before grant submission.

If the funding agency wishes to alter a grant proposal prior to funding, all personnel affected by the change will be informed of negotiations between the Program Administrator and the funding source.

Project funds received will be expended and accounted for in accordance with the district fund accounting system and personnel policies and procedures.

When a grant application obligates the district to in-kind services or any level of funding support, the proposal must be reviewed in advance by the Authorized Representative.

All grant applications that qualify for indirect costs shall include them at the approved indirect cost rate.

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