

LAKEVIEW PUBLIC SCHOOLS
ADDITIONAL PROCEDURES/POLICIES FOR FEDERAL GRANTS/AWARDS

Allowable Cost

All expenditures related to federal grants are to be used for that purpose. Allowable cost will conform to federal law & standards found in section 34.CFR80.36. The laws, regulation and the provisions of contract or grant agreement. Each grant agreement contain provisions specific to that particular agreement. The appropriate personnel will review the list of criteria for each grant. The district will determine if a vendor was suspended or debarred by reviewing the list located in the following link: <http://www.epls.gov>. If there is a conflict of interest, the employee will remove themselves from the procurement process. The District will inventory items purchased with grant dollars. All competitive bids must be delivered sealed, and will be dated. The District will obtain a minimum of three (3) competitive proposals. In the event equipment is loss, damage or stolen, the District will immediately open an investigation. Lastly, in the area pertaining to allowable cost, the appropriate personnel should also review the chart of accounts to ensure that they are utilizing the appropriate account number when generating purchase orders.

Period of Availability

The district will not spend any grant money before it is awarded. Each federal award indicates a beginning and ending date for that grant. Lakeview Public Schools period of availability will align with the dates specified in the federal award. The only exception is if in the language of the grant it indicates that it is permissible. Generally this might be applicable to Pre-Construction cost. Otherwise, the designated personnel/Project Director or Director of Business Services will monitor and review accounts payable at the end of the period or fiscal year to ensure we are not incurring cost beyond the period of availability.

Matching or Cost Sharing

There may be instances where Lakeview Public Schools will be required to pay some of the program cost for a federally funded grant, also known as matching. Matching or cost sharing (of non-federal contributions or a specified percentage) amounts to match federal awards must be specified in the original agreement. Allowable forms of matching include in-kind contributions (including third-party in-kind contributions), and donated services of volunteers (if authorized).

Program Income

“Program income is gross income received that is directly generated by the federally-funded project during the grant period. Program income, which is generated by a federal program, must be recorded as a deduction to outlays, thus increasing the budget, or to meet matching requirements. Interest earned on grant funds is not included in program income.

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Equipment and Real Property

“Fiscal control and accounting procedures that ensure proper disbursement of and accounting for federal funds.” An inventory of all equipment acquired with grant funds will contain cost, the source, description of the item, barcode/tag, location of item(s), and date of purchase. Lakeview Public Schools will conduct a physical inventory count on an annual basis. Disposal of any federal assets must comply with section 80.32(b) of EDGAR, Education Department General Administrative Regulations. Lakeview Public Schools reserves the right to donate items it is considering disposing to any other Non-public school/entity with a 501(c) 3 status.

Copyrights

Lakeview Public Schools will get permission to reuse content as it pertains to copyrights.

Sub-awards to Debarred and Suspended Parties

All federally-funded construction cost greater than \$2,000 must align with the Davis-Bacon Act and be comply with the prevailing wages created by the Secretary of Labor. The Project Director in conjunction with the Project Manager will monitor vendors awarded bids will check periodically to ensure that any vendor award a bid that is comprised of federal dollars are not on this list. Lakeview Public Schools restricts sub-awarding contracts to vendors that are debarred or suspended making them ineligible for participation in Federal Assisted Programs or activities.

Monitoring and Reporting Program Performance

Any Federally funded programs will be monitored and reviewed annually. Written procedures detailing the selection and exiting process, recordkeeping, surveys, meetings, agenda's, sign in sheets and minutes are all tools used to monitor the progression of the federally funded program.

Cash Management

After a federal grant has been awarded, the Program Director will work with all levels of the organization to develop the program and its needs. The Director of Business Services will also work with the Program Director and various levels off the organization to develop the budget. Once a federally funded related expense(s) has been paid the district is eligible to remit for reimbursement. This is done on a regular basis. Additionally, all grant funds and others are deposited immediately. The cash receipt function is performed by someone other than the person signing checks, reconciling bank statements, the general ledger or journal entries. The Program Manager and/or Director of Business Services will ensure that the federally funded related expenditure(s) match those specified in that specific federal grant's budget, and are approved in advance by the authorized official(s). Supporting documentation for each reimbursement request must accompany that reimbursement. Vouchers/supporting documentation are identified by

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grant, number, date and expense classification and match the description that was submitted in the approved grant. Additionally, any checks voided are properly retained for future examination. At the end of the period of availability for each federal grant, the IFER for each grant will be completed.

Federally Funded Payroll & Timekeeping

Federally funded employees are required to complete pink time slips if they are not funded 100% by that grant. Pink time slips must be completed in its entirety as to the date and time you performed your duty. The time slip will accurately affirm the percentage of time the employee spent performing the task related to a federal program, non-federal program or a combination of the two. Additionally, Payroll Activity Reports may be utilized to substitute pink time slips. PAR's are to be completed monthly and signed and dated by the employee. On a quarterly basis, comparisons will be made of actual cost to that on the monthly PAR's report. Adjustments are made to cost affiliated with the federal award based on the actual activity performed. Please note that this is also applicable if an employee worked less than 100% on one activity and grant funds do not cover the entire salary, at which time local and/or state dollars must be used.

Employees whose entire salary is funded 100% by a grant are required to complete a Payroll Certification form semi-annually. This form certifies that "he/she worked solely on that program for the period covered on the certification, according to A-87. The certification must also be signed by the employee and supervisor having firsthand knowledge of the work performed by the employee." Please note that this is also applicable if an employee worked 100% on one activity and grant funds do not cover the entire salary, at which time local and/or state dollars must be used.

All records will be maintained for three years after final payment.