

## GRANT OVERVIEW

Document ID: 7.1.0.1

Document Owner: T & L / Special Ed / Business Office

Date Revised: 1/18/2019

Approval: CFO

Date Created: 8/1/2010

Grants are administered by the *executive director of teaching and learning* or the *special education director*. Grants are accounted for the *business office*. Grant budgets must be approved by the *assistant superintendent* prior to being submitted to their governing body.

When completing a grant, please forward the final application to the *business office* for review. In turn, when approved, the application will be returned to the writer for submission to the grant authority.

Grants can be assigned to administrators. Budgets are constructed in a similar fashion as all other funds within the District.

### **Grant General Information**

Special revenue funds are funds accepted by the *board of trustees* from private, local, state and federal sources for the purpose of financing specific educational programs which are student-oriented. The approved programs are referred to as programs or grants. These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

A grant is created when the *teaching and learning* department files an application with the Texas Education Agency (TEA), the U.S. Department of Education (USDE), or other funding agencies, and an agreement is made between the applicant and the agency. The agency approves the amount of the grant, the funding period and the conditions related to the approval of the funds. Approval is executed through the notification of grant award (NOGA). Funds cannot be encumbered or expended before the NOGA is received.

The funds for grants are obtained through state, federal, local and private agencies. State funds are authorized by statutory provisions and regulations of the Texas Education Agency. Federal funds are authorized through categorical and other federal grants for public education. Funding can come directly from the federal agency or through TEA. Local funds come from sources such as city or county governments. Private funds are authorized by private sources, such as foundations, businesses and industries.

All grants are to be utilized according to the terms of the approved budget, which has been approved by the grantor and the grantee. Any activities or expenditures must follow all financial procedures of the District. Any planned grant activities or expenditures which deviate from the financial procedures of the District must be pre-approved by the *business office* prior to the beginning of the grant. The budget is the financial plan of the grantee to carry out the program or grant.

The *business office* is responsible for setting up all budgets according to the grant award or Notice of Grant Award (NOGA). This office will also assist the *executive director of teaching and learning*, *principal* or his/her *designee* on all budget matters and is responsible for the maintenance of accurate accounting records. The *business office* will

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complete all monthly, quarterly, final and any other financial expenditure reports through e-grants or other system deemed appropriate by grant issuer.

Grants must be reviewed by the *superintendent* or *assistant superintendent* and the *executive director of teaching and learning* before they are submitted to the granting agency.

### Scientifically-Based Research

To maintain compliance with the ESSA, all activities and programs should be supported by Scientifically Based Research. This involves the application of rigorous systematic and objective procedures to obtain reliable and valid knowledge relevant to education activities and programs. This process is the responsibility of the *executive director of teaching and learning*.

Scientifically-based research, as defined in section 9101(37) of ESSA, is research that involves the application of rigorous, systematic, and objective procedures to obtain reliable and valid knowledge relevant to education activities and programs. To meet this standard, the research must:

- ☐ Employ systematic, empirical methods that draw on observation or experiment;
- ☐ Involve rigorous data analyses that are adequate to test the stated hypotheses and justify the general conclusions drawn;
- ☐ Rely on measurements or observational methods that provide reliable and valid data across evaluators and observers, across multiple measurements and observations, and across studies by the same or different investigators;
- ☐ Be evaluated using experimental or quasi-experimental designs in which individuals, entities, programs, or activities are assigned to different conditions and with appropriate controls to evaluate the effects of the condition of interest, with a preference for random assignment experiments, or other designs to the extent that those designs contain within-condition or across-condition controls;
- ☐ Ensure that experimental studies are presented in sufficient detail and clarity to allow for replication or, at a minimum, offer the opportunity to build systematically on their findings; and
- ☐ Have been accepted by a peer-reviewed journal or approved by a panel of independent experts through a comparably rigorous, objective, and scientific review.

When reviewing research findings to determine whether they meet the criteria for scientifically based research, schools should consider the extent to which the research meets each of the defined elements listed above.

There are several District employees within the *teaching and learning department* that work together to ensure compliance with the approved criteria but if you have any questions about the above, please contact the *executive director for teaching and learning* for information on whom to contact.

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### **Grants and Related Requirements**

According to P.L. 103-382, Section 1120A (b) and 34 CFR 200.63 the fiscal requirement of supplement, not supplant is to ensure that the level of state and local support for programs remain at least constant and not to be replaced by federal funds. Documentation must be maintained which clearly demonstrates the supplementary nature of federal funds and/or activities, as appropriate. The test to determine if you are supplanting is to ask whether the programs supported with special revenue funds would, in the absence of those funds, have been supported with state and local funds. If your answer is yes, this is supplanting and state and local funds may not be diverted to another purpose simply because special revenue funds are available to support those activities. If your answer is no, the funds are being used to supplement the educational program, not supplant state and local funds. The exception to this rule for special revenue is the use of stabilization funds provided by the federal government through TEA for the recovery of the economy. Special revenue funds must supplement or augment funds that are required by state law, State Board of Education (SBOE) rule, or activities which have been adopted as policy by a local school board. If Special revenue funds are used to enhance or expand a state mandate, SBOE rule, or local policy, the supplementary activities funded by the special revenue program must be separately identified and clearly distinguishable from those activities identified as necessary for implementing a state mandate, SBOE rule, or local board policy as outlined in an implementation plan.

Any refund of state, federal or special funds must be deposited to the original fund account. State, federal and special funds should not be deposited in the budget.

All encumbrances shall occur on or between the beginning and ending dates of the grant. All goods must be received and services rendered and subsequently liquidated (recorded as an expenditure or accounts payable) within the grant dates (for formula grants, within 30 days after the grant end date). Obligations that are liquidated and recognized as expenditures must meet the allowable costs principles in Office of Management and Budget (OMB) Circular A-87, A-21, or A-122 (as applicable) and in program rules, regulations, and guidelines contained elsewhere. Administrative requirements for grants stipulate that you must request cash as close as possible to the time of making disbursements. The cash on hand should not exceed three days cash needs.

Payments through Expenditure Reports (ER) should be deposited into your depository bank within six to seven business days of the request.

Use the Financial Accounting and Reporting (FAR) Module of the Financial Accountability System Resource Guide to determine appropriate accounting codes. Documentation for all expenditures for each fund source on the eGrants application must be maintained.

Documentation that local funds are used if either travel or transportation expenditures exceed state rates must be maintained.

An application of amendment must be approved by TEA before the initiation of any activities affected by that application or amendment, such as purchase orders issued,

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funds encumbered or expended, goods received, or services rendered. Applications or amendments received in substantially approvable form for projects funded on a formula or discretionary basis become effective on the date received by TEA (stamp in date/ date of certification by the LEA) or the project begin date, whichever is later.

Funds may be transferred between major objects of expenditures budgeted on Schedule BS6006 – Program Budget Summary and Support, without an amendment if the cumulative total transferred does not exceed 25% of the total current approved budget, funds are already budgeted in the class/object codes involved, and the requested cost items do not require specific approval. Items in class/object codes 6600 always require specific approval.

TRS, Medicare, health insurance, longevity pay, critical needs stipends, and incentive pay will be deducted from grant budgets if payment of fringe benefits is permitted by grant guidelines as a part of payroll expenses. Federally funded grants normally allow for payment of all fringe benefits listed above. State of Texas grants do not normally permit TRS deductions. Fringe benefit expenses should be discussed with the assistant superintendent or federal program accountant during the grant writing process if the budget includes any payroll expenses.

**Title I, Part A (211)** - The purpose of Title I is to enable schools to provide opportunities for children served to acquire knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards developed for all children. This purpose is accomplished by:

- ☐ Ensuring high standards for all students
- ☐ Providing students with an enriched and accelerated educational program including the use of arts, school wide 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 access of children to effective instructional strategies and challenging academic content that include complex thinking and problem-solving experiences;
- ☐ Providing substantial staff development opportunities to significantly upgrade the quality of instruction;
- ☐ Coordinating all Title I services with each other, with other educational services, with health and social service programs funded from other sources;
- ☐ Affording 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 system to measure how well Title I students are achieving the challenging State student performance standards expected of all students; and
- ☐ Providing greater decision making authority and flexibility to schools and teachers in exchange for greater responsibility for student performance.



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Regulations provide that school wide programs must include a comprehensive needs assessment to determine the performance of its children in relation to the State assessment system and student performance standards, school wide reform strategies, highly qualified professional staff; professional development for teachers and other staff, increased parental involvement, plans for assisting children in the transition to receiving schools, measures to include teachers in the decisions regarding the use of assessments, and effective, timely additional assistance for students who experience difficulty mastering any of the performance standards.

Title I Part A funds are used in a school wide setting when the campus eligibility includes 40% or more of the students enrolled or living in the school's attendance area meets the district's low income criteria. All funds must benefit the children in the current funding year therefore must be expended before the middle of the spring semester. The use of the funds must be included in the campus improvement plan.

**Title II, Part A (255)** - The purpose of Title II, Part A, is to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all teachers are highly qualified. Funds are received through a formula basis. The current Title II, Part A replaces the previous mathematics and science program in favor of support for teacher professional development across all core academic subjects with math and science remaining high priority for funding.

Districts are required to ensure that their strategies and funded activities are grounded in scientifically based research so that students benefit from teaching practices and methods. Schools and districts are given expanded flexibility to address the need for qualified teachers and principals not only through professional development for existing staff, but through efforts that include attracting qualified individuals into teaching and offering financial incentives and other structural changes to retain them.

The intent and purpose of the Class-size reduction program is to reduce the class size using highly qualified teachers to increase achievement for regular and special needs students by providing personal attention and a solid foundation for further learning so that all students learn to read independently. School wide programs that use Class-Size Reduction Program funds must reduce the size of classes, particularly in the early grades, using highly qualified teachers to increase achievement for regular or special needs children. District again, must use these funds only to supplement, and not supplant state and local funds that, in the absence of the federal funds, would otherwise be spent for activities authorized by Class-Size Reduction.

The Title II funds must benefit the staff in the current funding year with requisitions being submitted in a timely manner. Title II funds may only be used to purchase materials for training purposes and not for classroom implementation. Allowable costs for the Title II, Part A program include recruitment, preparation and professional development, mentoring activities for new teachers, meeting the requirements for becoming highly

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qualified and expand performance systems that provide differential pay and bonuses for teachers who teach in specific schools and subject areas.

**CATE Grants – Perkins** - Perkins funds are administered through a coop created in 2017 that serves Lorena ISD, China Spring ISD and West ISD. China Spring ISD is the fiscal agent. [Procurement for this grant follows District protocol \(see Section 4.1.0.1 Requisitions / Purchase Orders / Receiving\).](#)

**Special Education Consolidated Grant (IDEA and IDEA-B Preschool) (224 & 225)** - The purpose of this grant is to provide special education and related services to children with disabilities ages three through twenty-one under the Individuals with Disabilities Act (IDEA). The funds for this grant are based on a child count and projected population and poverty and the PEIMS data submitted. Part B of the IDEA authorizes expenditures to help LEA's ensure that children with disabilities, have access to a free, appropriate public education to meet each child's unique needs and prepare him or her for further education, employment, and independent living federal funds for these programs must be used to supplement (increase the level of services) and not supplant (replace) funds from nonfederal sources. Any program activity required by State law, SBOE rules or local board policy may not be paid with these funds. If the LEA maintains (or exceeds) its level of local - or state and local - expenditures for special education and related services from year to year, wither in total or per capita, then the Part B funds are, in fact, supplementing those local - or state and local - expenditures, and the LEA has met its maintenance of effort (MOE) and supplement/not supplant requirements. No requirement currently exists related to supplanting particular costs and if an LEA maintains local - or state and local - effort, it will not violate the supplement/not supplant requirements of the IDEA. Cost items that are used by all students should not be funded with Part B funds. Part B funds may be used for the costs of special education and related services, and supplementary aids and services, provided in a regular classroom or other education related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.

In addition to the purpose of IDEA-B Formula funds, the regulations implementing the IDEA-B Preschool funds as a part of this act define the purpose of the act as a means to supplement and increase services beyond the level of State and local funds expended for preschool students ages three through five with disabilities. The priority for these funds is to provide all students with disabilities ages 3-5 with a comprehensive program that meets their individual needs by expanding and extending services already available to these students.

The District is responsible for setting aside 25% of its tentative IDEA-B Formula base entitlement or an equivalent amount of state and/or local funds to support costs of residential placement for students in the program. Equipment is defined by 2CFR Part 225 Appendix B as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of \$5,000 or the capitalization level established by the LEA for financial statements. Items

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that are under \$5,000 or under the capitalization level established by the LEA should be budgeted under class/object code 6300 supplies and materials.

Up to 15% of IDEA-B Formula and/or Preschool funds for any fiscal year may be used to develop and implement coordinated EIS (Early Intervening Services) for students in Kindergarten through Grade 12 (with a particular emphasis on students in Kindergarten through Grade 3) who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general-education environment. (20 U.S.C. 1413(f), 34 CFR 300.226)

The **comprehensive improvement plan (CIP)** of a school-wide campus must do the following:

- ☐ Incorporate the requirements of a school-wide plan as cited in P.L. 107-110, Section 1114(b)
- ☐ Clearly incorporate the Ten Components of a school-wide program
- ☐ Describe how the school will use Title I, Part A (regular and/or ARRA), resources and other sources to implement the ten components
- ☐ Include a list of state and federal programs whose funds will be consolidated to implement a school-wide program
- ☐ Describe how the intent and purposes of the Federal programs whose funds are consolidated on a school-wide campus are met
- ☐ Include sufficient activities to address the needs of the intended beneficiaries of the Federal programs whose funds are consolidated on a school-wide campus for upgrading the entire education program

Title I, Part A, funds must be expended for programs, activities, and strategies that are scientifically based on research and meet needs (identified in the campus comprehensive needs assessment process) that are listed in the CIP.

All applicable requirements in the ESEA, the Title I, Part A, regulations, other applicable laws and regulations, and Office of Management and Budget (OMB) circulars (such as OMB Circular A-87, related to cost principles for State, local, and Indian tribe governments; and OMB Circular A-133, related to audits conducted under the Single Audit Act) apply to the use of ARRA Title I, Part A, funds. Invest these funds in ways that do not result in unsustainable continuing commitments after the funding expires LEAs may plan for higher than normal district-level initiatives, the LEA must allocate an appropriate amount of the ARRA Title I, Part A, funding to campuses following the statutory allocation rules.

Funds may be used to increase the per-pupil amount allocated to each Title I, Part A, campus or to serve new Title I, Part A, campuses. Regardless, a campus with a lower low-income percentage may not receive a higher per pupil allocation than a campus with a higher low-income percentage.

On school-wide program campuses, you may use Title I, Part A, funds for activities that are part of the CIP to improve student performance and upgrade the entire educational

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program. The amount of Title I, Part A, funding on the campus must be supplemental (do not supplant expenditures in this fund).

All required district-level set-asides apply to ARRA Title I, Part A, funds. While TEA anticipates that, due to LEAs striving to invest these funds in ways that do not result in unsustainable continuing commitments after the funding expires LEAs may plan for higher than normal district-level initiatives, the LEA must allocate an appropriate amount of the ARRA Title I, Part A, funding to campuses following the statutory allocation rules.

The purpose of Title II, Part D, is to improve student academic achievement through the use of technology in elementary and secondary schools. It is designed to assist every student – regardless of race, ethnicity, income, geographical location, or disability – in becoming technologically literate by the end of eighth grade and to encourage the effective integration of technology resources and systems with professional development and curriculum development to promote research-based instructional methods that can be widely replicated.

**Special Education/Idea B** - These funds must be used consistent with the current IDEA, Part B, statutory and regulatory requirements and applicable requirements in the General Education Provision Act and the Education.

Department General Administrative Regulations. There are four target investments for the use of ARRA funds:

- ☐ Increase efforts to institute rigorous post-secondary standards and high quality assessments.
- ☐ Enhance pre-Kindergarten to post-secondary data systems that track progress and foster continuous improvement.
- ☐ Ensure continuing to improve teacher effectiveness and support the equitable distribution of qualified teachers across the state.
- ☐ Expand the state's support and effective interventions for the lowest-performing schools.

The IDEA-B Formula ARRA implementation defines the purpose of the act as a means to do the following:

- ☐ Ensure that all students with disabilities have available a free, appropriate public education that includes special education and related services to meet their unique needs.
- ☐ Ensure that the rights of students with disabilities and of their parents are protected.
- ☐ Assist states and localities in providing for the education of all students with disabilities.
- ☐ Assess and ensure the effectiveness of efforts to educate those students.



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**State Compensatory Education** - A student at-risk of dropping out of school includes each student who is under twenty-one years of age and who:

- ☐ Is in prekindergarten, kindergarten or grade 1, 2 or 3 and did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year;
- ☐ Is in grade 7, 8, 9, 10, 11, or 12 and did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester;
- ☐ Was not advanced from one grade level to the next for one or more school years;
- ☐ Did not perform satisfactorily on an assessment instrument administered to the student under TEC Subchapter B, Chapter 30, and who has not in the previous or current school year subsequently performed on that instrument on another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument;
- ☐ Is pregnant or is a parent;
- ☐ Has been placed in an alternative education program in accordance with TEC 37.006 during the preceding or current school year;
- ☐ Has been expelled in accordance with TEC 37.007 during the preceding or current school year;
- ☐ Is currently on parole, probation, deferred prosecution, or other conditional release;
- ☐ Was previously reported through the Public Education Information management System (PEIMS) to have dropped out of school;
- ☐ Is a student of limited English proficiency, as defined by TEC 29.052;
- ☐ Is in the custody or care of the Department of Protective and Regulatory Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official;
- ☐ Is homeless, as defined by 42 U.S.C. Section 11302, and its subsequent amendments; or
- ☐ Resided in the preceding school year or resides in the current school year in a residential placement facility in the district; including a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, or foster group home.

All purchases/services must be supplemental and directly related to State Comp Ed, and/or improving student achievement in language arts and/or mathematics. All Comp Ed funds must benefit the children in the current funding year.

The Texas Education Code requires each school district to have a district and campus improvement plan with the state compensatory education program described in the campus plan if the program is implemented at the campus level or to be described in the district plan if the SCE program is implemented district wide. The district and campus improvement plans are the primary record supporting expenditures attributed to the state compensatory education program.

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School districts are required to have local policies and procedures to identify students who are at risk of dropping out of school under the criteria in Section 29.081, TEC; students who are at risk of dropping out of school under local criteria and document compliance with the 10% cap in Section 29.081, TEC; how students are entered into the SCE program and how students are exited from the program; the methodologies involving calculation of 110% satisfactory performance on all assessment instruments, in accordance with Section 29.081, TEC; and the cost of the regular education program in relation to budget allocations per students and/or instructional staff per student ratio.

### **Indirect Cost Rates**

Indirect costs are part of administrative costs and are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. The term "indirect costs", as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

Indirect cost *rates* are established for each school district to determine the amount of indirect cost *revenue* that can be recorded in the General Fund. As discussed above, indirect cost revenues recognized in the General Fund are intended to defray the cost of providing certain services to grant programs. Examples of these costs are accounting, auditing and payroll processing. All of these business function costs are incurred by the school district as a whole. An attempt to maintain separate time and effort accounting for each specific grant would be prohibitive. By calculating and using an indirect cost rate, indirect cost *revenues* can be transferred from the grant to the general fund to compensate the school district for district-wide expenditures used to facilitate the grant. *It is not necessary to track the use of indirect cost revenues once they are transferred to the General Fund.* Once earned, the revenues may be used for any education-related expenditure, including administrative costs and fixed costs incurred in administering the grant.

### **Grant Accounting**

#### **Suspension and Debarment**

Suspension and debarment requirements affect requisition and grant expenditures over \$25,000. The *business office* utilizes the Excluded Party List System (EPLS) re research vendors (see Section 4.6.0.1 Suspension & Debarment Requirements).

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### Budgets

Grant budgets are built with input from the *executive director for teaching and learning*. This position also acts as the compliance officer for the District regarding grants.

### Grant Draws

Draws are administered monthly after payroll is expensed to include a form issued with a corresponding trial balance detail to verify the draw amount. The grant files are located in the *staff accountant's* office. A cumulative spreadsheet is maintained to show each corresponding draw.

### Staffing

The department (i.e. *teaching and learning* and *special education*) administer all time and effort, and compliance paperwork. The coding of staff is the responsibility of the *business office*, and the *executive director for teaching and learning*.

### Fixed Assets

Fixed assets must be approved in advance by the *assistant superintendent* and *executive director for teaching and learning* and must be recorded in compliance with the District's fixed asset procedures. Assets bought with federal funds are marked with yellow asset tags.

### Circular A-87 & Edgar

Circular A-87 is referenced in regard to grants on a continual basis when the needed occasion arises.

### Account Coding

Account codes are set up in the District accounting software by the *assistant superintendent* or his/her *designee*. No other position has the right to add or delete grant accounts. Accounts are verified with the grant application before they are created in the District's accounting software.

### Contracted Services

Contracted services paid for by state and federal grants must be pre-approved by the *executive director for teaching and learning*. **Contracts can only be signed by the superintendent or assistant superintendent.**

### Grant Expenditures

Grant expenditures are periodically reviewed by the *assistant superintendent* and *executive director for teaching and learning* on a monthly basis. Transactions flow through the *executive director of teaching and learning* for approval. Federal grant expenditures are subject to the District's Suspended and Debarred procedure located in section 4.6.0.1.

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### Travel

Grant funded travel is limited. Any grant related travel must be pre-approved by the *executive director for teaching and learning*.

### Credit Card Expenditures

Credit card expenditures follow the standard approval chain. Expenditures involving credit cards must be pre-approved (see Section 4.2.0.1 Credit Card).

### Petty Cash

Petty cash is not allowed.

### Budget Amendments

Grants are strictly adhered to conform to their respective budgets within the District's accounting software. If a budget amendment is needed, the *assistant superintendent* determines if it is outside the grant amendment threshold of 25%. If an amendment is needed the *executive director for teaching and learning* enters the amendment through the **TEAL** e-Grants production module.

### Grant Records

Grant compliance records and financial records are retained in accordance with the District's record retention policy. Records retention is the responsibility of the *assistant superintendent*. Grant financial files are maintained by the *assistant superintendent*. Personnel records are maintained by the *business office*. Time and effort forms are completed quarterly and filed in the grant file. Coding is transmitted to the *executive director for teaching and learning* for verification of coding into the grant. Job descriptions are maintained in the same fashion.

### Periodic Reporting through **TEAL**

Both the *assistant superintendent* and *executive director for teaching and learning* administer their respective areas of responsibility through **TEAL**. The *superintendent* is an alternate for each function within **TEAL**.