

Grants

These procedures are provided to assure compliance with district, state, and federal requirements for grants. The Financial Services Department of the Business Services & Capital Projects Division provides financial monitoring to assure compliance with district, state, and federal regulations and reporting requirements for continuing and special-purpose grants.

Grant Applications

All grant applications shall be submitted for review and approval prior to submission to the grantor. Grant applications are to be reviewed by:

1. Division administrator (usually Assistant Superintendents) and Deputy Superintendent to ascertain impact on the division's objectives and financial reserves.
2. Financial Services for verification of accuracy of calculations, review of matching requirements, data pertinent to audits, appropriate approvals, and entry into the financial tracking and monitoring system.

Financial Services will inform the Business Services Administrator of all new grant applications and forward to that office grant applications requiring signature by district authority. Grants requiring approval by the Board of Directors (federal grant or any grant over \$75,000) will be forwarded to the Board by the Business Services office requesting that the grant approval be placed on the Board agenda.

Grant applicants should allow sufficient time for the review process and approval process in their planning. The grant requester shall include the following information in the review packet:

- Grant announcement and/or RFP indicating source of funds and requirements for submitting and administering the grant,
- Grant application, and
- Proposed budget.

Additionally, an in-district "Summary of Competitive Grant Application" form should be used as a cover sheet for the internal review of the grant application. This form is intended to place all the pertinent information necessary to properly review the application on one page for the reviewer(s).

Budget information, if required, shall be provided on form SPI 1000B, State and Federal Project Budget, unless the grantor specifically requests a different format. The form should be available on-line through the state's grant application and claiming system, iGrants, or is available by contacting the Financial Services grant representative. Budget shall be itemized as follows:

- In-district printing, food services, or transportation (object code 8000X).
- Certificated salaries, supplemental pay, or substitutes (object code 802XX).
- Classified salaries including overtime, extra help, supplemental, and substitutes (object code 803XX).
- Employee benefits (object code 804XX). Calculate benefits based on the rates published

- in the Technical Manual.
- Supplies (object code 805XX).
 - Contracted services including consultants, repairs and maintenance, and other outside services (object code 807XX).
 - Travel and mileage (object code 808XX).
 - Capital outlay including furniture, computers, and other equipment (object code 809XX).
 - Activity Codes. Activity code 22 is to be used for expenses related to audio-visual and library. Activity code 27 is to be used for instructional or teaching-related costs. For definition of other activities, consult your Account Code Manual or contact your Financial Services representative.
 - Indirect Costs. Certain federal and state programs allow the district to recover overhead costs based on a percentage of the grant. The district calculates the indirect portion on all grants where indirect expenditures are allowed. For assistance in calculating the amount of indirects on any grant, or for other specific information, contact your Financial Services representative.

Grant Award

Written documentation of formal grant award must be furnished to Financial Services. This should consist of a copy of the grant award statement, the approval letter from the Superintendent of Public Instruction, or other documentation showing that the grant has been awarded. Documentation should include the budget as approved by the grantor. The grantee should retain the originals.

Financial Services will notify the grantee of the Program number assigned.

Grant award procedures furnished by the Superintendent of Public Instruction are included in the Office of the Superintendent of Public Instruction bulletin entitled "Federal Grant Award Reporting and Processing" distributed each year.

Grant Expenditures

Expenditures may not occur in advance of formal grant award and formal program budget assignment by Financial Services.

Using the budget approved by the granting agency, the administrator for the grant shall prepare and submit to Financial Services a Budget Transfer Form detailing the grant budget by account code and amount for all approved direct expenditures. This transfer must balance to the approved grant budget. After verification of the transfer by Financial Services, it will be entered into the district accounting system to establish a budget for purposes of purchasing against the grant.

Reimbursement Claims

The Financial Services staff will submit payment requests for reimbursable grants claimed through OSPI apportionment and for payments received directly from the federal government. All other grant payment claims are the responsibility of the site that manages the grant. Financial Services shall review all claims, invoices, etc., for grants before they are submitted to the grantor or fiscal agent.

In the event that an invoice is required, sites should provide Financial Services with the detailed information that is to appear on the invoice, and all backup required. Financial Services will prepare a district invoice and send it to the grantor/fiscal agent, with a copy to the site.

Final Reports/Reimbursement Claims

Prior to submission to the Grantor, final fiscal reports or claims for reimbursement shall be submitted to Financial Services for review and verification.

Donations and Mini-Grants

Funds granted to schools by non-governmental agencies are considered to be “mini-grants” if granted for a specific purpose or “donations” if unrestricted.

Due Date

Financial Services will be responsible for monitoring all continuing and special-purpose grants. Financial Services will provide advance notice of due dates and will monitor reports due. Any extension of due date for reporting to agencies must be in writing from the agency granting the extension and filed in Financial Services prior to the original due date.

Legal Reference: 34 CFR 200.56

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