

GUIDELINES FOR FEDERAL GRANT PROGRAMS

- I. Cash Management Procedures
 - a. Federal payments will be on a reimbursement basis or will be expended within three days of receipt.
 - b. The District must be able to produce documentation to show the expenditure(s) are on a reimbursement basis or expended within three days of receipt of federal funds.
 - c. The documentation provided by the District must match the general ledger.
- II. Travel Policy
 - a. [Travel Policy](#)
 - b. [Travel](#)
- III. Procurement Procedures
- IV. Supplement/Supplant
 - a. The District cannot use federal funds to pay for services, staff, programs, or materials that would otherwise be paid with state or local funds.
 - b. The District shall use federal funds only to supplement the funds that would, in the absence of such federal funds, be made available from non-federal sources for the activities authorized under the individual programs, and supplant such funds.
- V. Time and Effort
 - a. All employees paid with federal funds must sign one of the following documents; a Single Fund Certification, a Personal Activity Report (PAR), or the Substitute System.
 - b. If an employee works 100% on single cost objective (such as an employee's salary paid with Title I funds, IDEA funds, or Perkins funds), the District will need to obtain a Single Funding Certification that signed semi-annually by the supervisor or employee.
 - i. [Single Funding Certification](#)
 - c. If an employee works on multiple cost objectives with a variable schedule, the District will need a monthly Personnel Activity Report.
 - i. [PAR](#)
- VI. Inventory (Equipment and Supply Management)
 - a. Equipment means tangible personal property (including information technology systems) having a useful life of more

than one year and a per-unit acquisition cost which equals or exceeds \$1,000.

- b. The following items are subject to the inventory management and contract requirements:
 - i. Equipment items with an acquisition cost of \$1,000 or more per unit.
 - ii. Items with an acquisition cost under \$1,000 per unit which the District considers to be equipment such as but not limited to furniture and iPads.
- c. Equipment management consists of the following:
 - i. The purchases are consistent with the approved application and are used for the intended purpose.
 - ii. The purchases are used to supplement and not supplant with non-federal funds.
 - iii. The property records and inventory records are maintained and up-to-date.
 - iv. The inventory records are maintained with all of the required components.
 - v. Controls/safeguards are in place to prevent loss, damage, or theft.
 - Location of equipment
 - Custody of equipment
 - Security of equipment
 - vi. The District should conduct a physical inventory every fiscal year.
 - vii. The District should have adequate maintenance procedures to keep the property in good condition.
- d. Property records and inventory lists must be maintained and include the following:
 - i. Description of the property
 - ii. Serial number or other identification number
 - iii. Funding source for the property/equipment (including Federal Award Identification Number; "FAIN" if applicable).
 - iv. Who holds the title if applicable
 - v. Acquisition date
 - vi. Cost of the property
 - vii. Percentage of federal funds used to purchase the property/equipment

- viii. Location, use, and condition of the property/equipment
- ix. Any ultimate disposition data including the date of disposal and sale price of the property/equipment
- e. Equipment disposition – When property/equipment acquired under a Federal award is no longer needed for the original project or program the District must dispose of the equipment as follows:
 - i. Items with current per unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation.
 - ii. Items with current per unit fair market value in excess of \$5,000 may be retained by the District or sold.

VII. Financial

- a. Coding
 - i. Source of funds/project codes should be used to identify individual federal programs.
- b. Stipend and Extra Duty Pay
 - i. If an employee is paid a stipend with federal funds the following documentation is required:
 - If the employee is being paid a stipend, there must be a signed contract by the employee and the supervisor that indicates the work to be performed, the dates of the performance, and the amount to be paid.
 - If the employee is being paid for extra duty, the following documentation is required:
 - a. Documentation indicating the extra work performed
 - b. Date(s) of performance
 - c. Amount to be paid to the employee; such as hourly rate or per diem
 - d. Documentation must be signed by the employer and the employee to show the acceptance of terms
 - The District should have a Semi-Annual Certification or PAR on file.
- c. Balancing with general ledger

- d. The District must retain all records and documentation for at least 3 years from the date of submission of the FER.
- e. Funds from a new grant period may not be used for obligations or expenditures that occurred in the previous grant period.
- f. New money cannot be used to pay for old expenditures.
- g. If applicable, unexpended federal funds may carry-over into the next fiscal year (based on the FER).