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**BOARD OF EDUCATION
SCHOOL DISTRICT OF MANAWA**

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FEDERAL FUNDS

The Board of Education shall provide equal educational opportunities for all students within the District. Therefore, it is the intent of the Board to monitor Federal legislation to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The District Administrator shall review new Federal education legislation and prepare proposals for programs s/he deems would be helpful to the students of this District. The District Administrator shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal law. The District Administrator shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age-appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Grant Proposal Development

- A. All grant proposals must support at least one (1) District goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

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- A. Each grant proposal shall be reviewed and approved by the Board of Education prior to submission to the funding source.

Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, and grantor rules and regulations as well as District policies and administrative guidelines.
- B. The District Administrator is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The District Administrator is responsible for administering grant funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the grant award.
- D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ the organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the District will be used in accordance with the applicable Federal law. The District Administrator shall require that each draw of Federal monies is as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.
- (x) Written amendments requiring signature shall be presented to the Board for approval.
- (x) Employee positions established through the use of grant funding

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shall terminate if and when the related grant funding ceases.

- (x) Program reports including but not limited to audit, site visits and final reports shall be submitted to the District Administrator for review and distribution to appropriate parties.

Fiscal Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The District Administrator shall provide for the following:

- A. identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable
- B. accurate, current, and complete disclosure of the financial results of each Federally-sponsored project in accordance with the reporting requirements of the grant
- C. effective control over and accountability for all funds, property, and other assets in their use solely for authorized purposes
- D. recordkeeping and written procedures as may be required by Federal, State, and grantor rules and regulations pertaining to the grant award and accountability, including such provisions as may be applicable as cost sharing and matching requirements, budget revisions, audit requirements, reasonableness, allocability, and allowability of costs, comparison of expenditures with budget amounts for each award, procurement, property management and disposition, and payment/repayment requirements
- E. disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy, and assure that all other District employees are aware of the District's conflict of interest policies and their obligations to inform the District Administrator of potential conflicts where Federal funds are used for the particular program
- F. insurance coverage for real property and equipment, if applicable,

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equivalent to such property owned by the District

Cost Principles

The District Administrator is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Costs may be allowable to a specific grant award if the cost is necessary and reasonable for the performance of the grant program initiative, is in accordance with generally accepted accounting principles (GAAP), and is allocable to the grant award if the goods or services involved are charged in accordance with relative benefits accrued to the initiative. A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the purchasing decision is made.

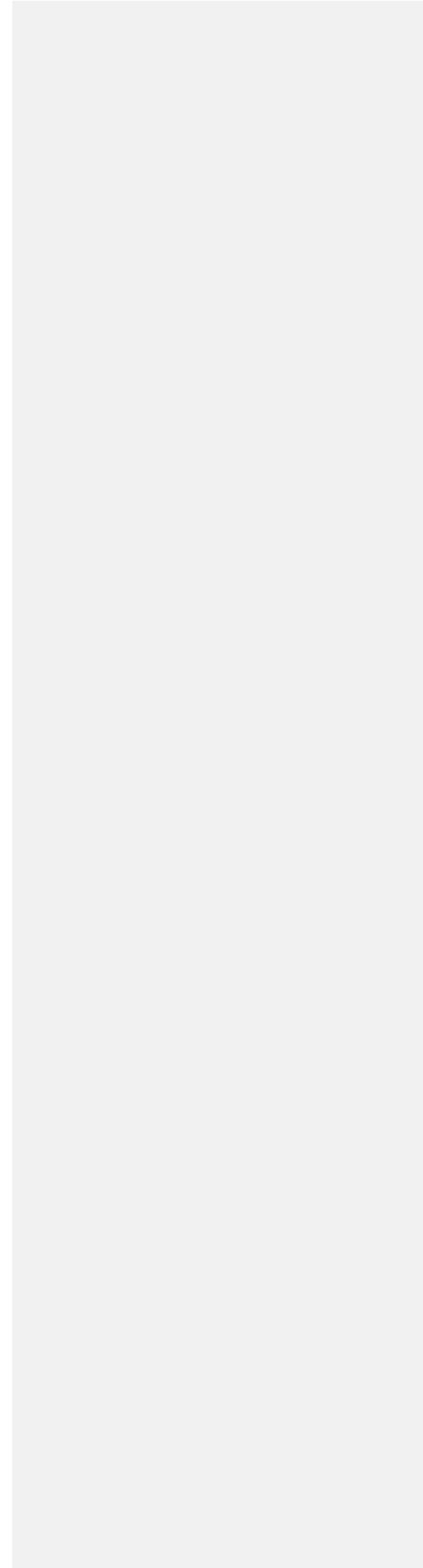
2 CFR 200.112, 200.113, 200.302, 200.310, 200.403, 200.404 and 200.406
Compliance Supplement for Single Audits of State and Local Governments
20 U.S.C. 7906

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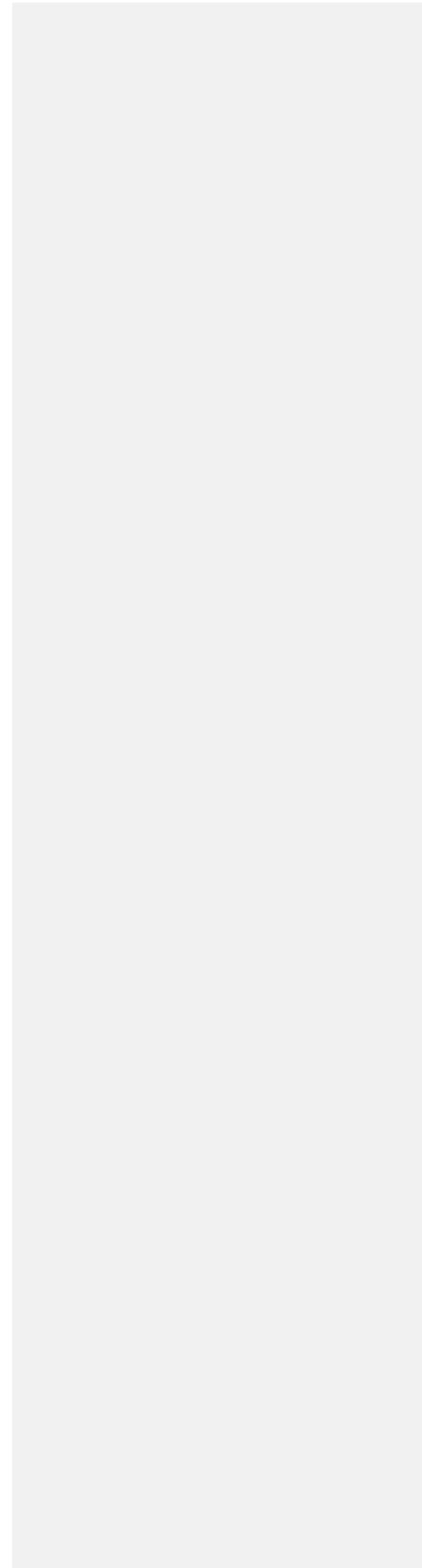
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ADMINISTRATION OF GRANT PROGRAMS

The Board of Education encourages the pursuit of State and Federal grants and other sources of Federal and State funds to assist in funding educational projects in the District. These sources of funding are a critical piece of the District's programming ("collectively referred to as "Grants" or "Grant Funding"). As such, it is important that proper management of the requirements of each allocation of Federal or State funds are closely followed. This policy directs the District Administrator to designate a grant compliance officer to monitor grant awards to the District and further directs the Business Manager to monitor compliance with grant programs and fulfillment by the grant compliance officer of the requirements of each grant, including proper disbursement, accounting and accountability.

The Grant Compliance Officers shall:

- A. identify any specific requirements in either State or Federal law governing the disbursement, accounting, recordkeeping, or reporting of specific grant awards and incorporate those requirements into the general guidelines;

The compliance requirements described in this policy are those applicable to all grant funds or Federal government pass-through funds. Additional requirements may apply to specific programs or funding mechanisms.

- B. monitor activity in any grant funded program or project consistent with this policy.

Allowable Cost Compliance

The Compliance Officer shall insure that grant program funds are expended and are accounted for, consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

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“Direct Costs” – are costs directly attributable to the grant project, and include salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of direct employees; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

“Indirect Costs” – are costs that are not readily identifiable with any specific grant, but are necessary to the District’s general operations, (e.g. administrative costs, utility costs, maintenance, accounting, etc.) Costs should be identified as direct costs whenever practical, but indirect costs may be identified where not prohibited and where indirect cost allocation is approved ahead of time by DPI (Federal funds subject to OMB Circular A-87 pertaining to determining indirect cost allocation).

In determining grant expenses allocations, the following principles shall be considered, in addition to any specific limitations or permissive expenses in each grant or by law.

Costs must be:

- A. necessary and reasonable for proper and efficient performance and administration of the program;

To determine whether a cost is reasonable, consideration must be given to:

1. whether the cost is of a type generally recognized as ordinary and necessary, and consistent with prudent practice;
2. whether the cost is a result of an arms-length arrangement, consistent with market principles for such goods or services;
3. the cost does not represent any significant deviation from the established practices or Board policy which may increase the expense;

- B. consistent with policies, regulations, and guidelines of the Board;

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- C. treated in a consistent manner when incurred in terms of whether and how such cost is allocated, and not duplicated through multiple grant programs in the case of indirect cost;
- D. determined in accordance with generally accepted accounting principles;
- E. representative of actual cost, net of all applicable credits or offsets;
- F. adequately documented:
 - 1. in the case of personal services, the Grant Compliance Officer shall develop a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
 - 2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

Obligation of Funds

Expenditures under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later, in the case of a continuing or approved grant, or when the grant is awarded in the case of a discretionary grant process, unless an agreement exists with DPI to reimburse for pre-approval expenses.

Expenses are incurred at the time that the District becomes legally obligated to either perform under a contract for outside services, purchase of equipment or supplies, etc. or when a cost is actually incurred such as the performance of services by District employee, when travel occurs, when utility services are used, etc.

Property and Equipment Management

Any equipment or other property acquired using Federal grant funds must be accounted for as per requirements of the grant.

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“Acquisition Cost” is defined as the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. Other charges such as the costs of installation, transportation or taxes shall be treated in the acquisition cost in accordance with the regular accounting practices of the District.

“Equipment” is defined as property having a useful life of more than one (1) year and an acquisition cost of \$5,000 or more per unit.

Equipment must be used in the project or programs for which it was acquired as long as needed, whether or not the project or program continues to be supported by grant funds. If the equipment is no longer needed for the original program or if it is not needed full-time in such program, the equipment may be used in other grant funded programs or disposed of as described in this policy.

Disposition of Equipment

If any equipment is no longer used in projects or programs currently or previously sponsored by the Federal government, equipment with a current per unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of, with no further obligation.

For equipment with a current per-unit fair market value in excess of \$5,000 the District may be obligated to compensate the government granting agency based on the fair market value of the equipment. The Grant Compliance Officer should consult with DPI prior to disposing of such property.

If any equipment will be used as a trade-in towards updated or replacement equipment, the proceeds may be used to offset such replacement cost with the approval of the granting agency.

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General Requirements

The Grant Compliance Officer shall assure that property is managed in accordance with the following guidelines:

- A. maintain property records that include a description of the property, a serial number or other identification number, date of acquisition, the source of property, title or other ownership documents, cost of the property or equipment, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any disposition data including the date of disposal, sale price or trade-in value of the property, and any subsequent obligations related to the disposition
- B. require that a full physical inventory of the property is recorded at least once every two (2) years and that the results are reconciled with the property records
- C. develop a system to ensure adequate safeguards to prevent loss, damage, or theft of the property and to investigate any such occurrence. This includes assuring that proper insurance is procured, and that an appropriate maintenance schedule is developed to keep the equipment or property in good condition
- D. in the event of a sale of any property, develop and implement proper sales procedures in order to improve return

Procurement Standards

The Grant Compliance Officer shall ensure compliance with any applicable requirements governing the purchase of equipment, services, or contracting for goods and services using grant funds.

Performance Measurement

The Grant Compliance Officer shall report all financial and performance information to the granting agency using the agencies approved forms. Reporting of performance data must be done in such a manner as to relate the performance data to the financial data applicable to the grant.

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Record Retention

The Grant Compliance Officer shall ensure that all required records pertaining to grant funds are maintained and organized. Such records must fully disclose the amount and use of grant funds, the total cost of activity for which the funds are used, the share of cost provided from other sources, and any other pertinent records. The Grant Compliance Officer shall coordinate with the District's auditor to ensure that all appropriate records are retained and to provide any necessary records for purpose of completing the annual audit.

The Grant Compliance Officer shall monitor the record retention requirements consistent with Board policy. All records shall be retained a minimum of three (3) years beyond the completion of the grant-funded program as determined by the date on which the last cost submission is made under the grant, or in the event of litigation, until such time as litigation is complete and District legal counsel advises that such records no longer need to be retained.

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STUDENT FEES, FINES, AND CHARGES

The Board of Education may levy certain charges to students to facilitate the utilization of adequate, appropriate learning materials used in the course of instruction. If the District determines that a student is in serious financial need, it may choose to provide any or all such materials free of charge.

A charge shall not exceed the combined cost of the material used, freight and/or handling charges. Money received from resale of such material shall be returned to the Business office with an accurate accounting of all transactions.

Fines

When school property, equipment, or supplies are damaged, lost, or taken by a student, a fine will be assessed. The fine will be reasonable, seeking only to compensate the school for the expense or loss incurred.

The late return of borrowed books or materials from the school libraries will be subject to appropriate fines.

Any fees or fines collected by members of the staff are to be turned into the school office within twenty-four (24) hours after collection.

[] Students will not be permitted to purchase a meal from the Food Service Department, but will instead be provided an alternative meal until the school collects delinquent lunch accounts.

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In the event the above course of action does not result in the fee being collected, the Board authorizes the Business Manager to take the student and/or his/her parents to Small Claims Court for collection.

Nothing in this policy restricts the right of access of a parent or student to school records or to receive copies of such records, as required by Federal and State laws.

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PURCHASING

Procurement of all supplies, materials, equipment, and services paid for from District funds shall be made in accordance with all applicable Federal and State statutes, Board policies, and administrative guidelines. Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts are established in Policy 1130, Policy 3230, and Policy 4230 – Conflict of Interest.

All procurement transactions shall be conducted in a manner that encourages full and open competition and in accordance with good administrative practice and sound business judgment.

On small purchases, the District Administrator may prepare, distribute, collect, and open and award bids when in his/her judgment such is the fairest and most efficient means of purchasing.

Competitive Bids

Purchase of and contract for projects will be subject to a competitive bid process as and when required by law.

The Board shall authorize the calling of sealed bids for any purchase above \$10,000 and the calling of sealed bids for ongoing/recurring annual contracted services.

The Board shall base the acceptance of bids upon price, date of delivery, conformance to specifications, general reputation and history of past service of the bidder, and value to the District.

The Board shall reserve the right to reject any or all bids.

The Board shall hold final payment on any bid called for until full satisfaction as to the bid has been secured, and a final inspection and approval has been made.

Bidding that requires Board approval shall be handled in accordance with established procedures.

Bids are not required when a purchase is made using the current State of Wisconsin competitive bid price for items including, but not limited to: computers, copiers,, and vehicles.

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Purchasing Items with Federal Grant Funds

When purchasing items with Federal funds a District shall:

- A. give consideration to whether separating or combining purchases will provide for a more cost-effective approach to avoid acquisition of unnecessary or duplicative items;
- B. where appropriate, conduct an analysis of lease versus purchase options and the most economical and beneficial method shall be pursued;
- C. conduct an evaluation of the availability and feasibility of entering into inter-governmental agreements to procure the goods or services required on a shared basis;
- D. in the case of a time and material contract, make a determination that no other arrangement is suitable and that the contract places a ceiling price that protects the District.

General Provisions

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The District Administrator is authorized to purchase all items within budget allocations.

Contracts can be awarded by the Business Manager without Board approval for any single item or group of identical items costing less than \$10,000. All other contracts require Board approval prior to purchase.

The District Administrator is authorized to make emergency purchases, without prior approval, of those goods and/or services needed to keep the schools in operation. Such purchases shall be brought to the Board's attention at the next regular meeting.

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Employees may be held personally responsible for anything purchased without a properly signed purchase order or authorization.

The Board may acquire office equipment by lease, installment payments, lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the specific terms, including price, of such a purchase.

Debarred Contractors Excluded

The District shall not award any contract, agreement or subcontract for goods or services to any party that has been suspended or debarred from receiving contracts or subcontracts by the Federal Acquisition Regulations (FAR).

For any contract or sub contract with a value in excess of \$25,000, the District shall include a provision in the contract or as a condition of any subcontract award that the contracting party attest that it is not at the time of contracting a suspended or debarred party under the Federal Acquisition Regulations. If at any time during performance of the services or delivery of goods in the applicable contract, said contractor or subcontractor is identified as a suspended or debarred entity by the General Services Administration, s/he shall immediately notify the District. As a result the District may terminate the contract.

[66.29, 66.293-120.12\(24\), 66.0133, Wis. Stats.](#)
[2 C.F.R. Section 200.213; 200.318 – 200.326](#)
[48 C.F.R. Section 9.4](#)

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[66.29, 66.293 Wis. Stats.](#)
[48 C.F.R. Section 9.4](#)

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