

FEDERAL GRANT FUNDS

The Board of Trustees recognizes the District's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The District shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 2 CFR 200.0-200.521 and any stricter state laws and District policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the District's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in District accounts of each federal award received and expended and the federal program under which it was received

~~(cf. 3100—Budget)~~

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR ~~200.327 and 200.328~~ and 200.329

~~(cf. 3460—Financial Reports and Accountability)~~

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest

~~(cf. 1340—Access to District Records)~~

~~(cf. 3580—District Records)~~

4. Effective controls over and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes
5. Comparison of actual expenditures with budgeted amounts for each federal award
6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305
7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

~~(cf. 3400—Management of District Assets/Accounts)~~

FEDERAL GRANT FUNDS (continued)

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the District can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(cf. ~~3270—Sale and Disposal of Books, Equipment and Supplies~~)
(cf. ~~3440—Inventories~~)
(cf. ~~3512—Equipment~~)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(cf. ~~4131—Staff Development~~)
(cf. ~~4231—Staff Development~~)
(cf. ~~4331—Staff Development~~)

The District shall submit **financial and** performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate ~~cost~~ **effective** ~~cost-effective~~ practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted ~~within 90 days~~ **no later than 120 calendar days** after the ending date of the grant. (2 CFR 200.301, 200.328, **200.329**)

(cf. ~~0500—Accountability~~)
(cf. ~~6190—Evaluation of the Instructional Program~~)

Legal Reference: (see next page)

FEDERAL GRANT FUNDS (continued)*Legal Reference:*EDUCATION CODE*42122-42129 Budget requirements*CODE OF FEDERAL REGULATIONS, TITLE 2*180.220 Amount of contract subject to suspension and debarment rules**200.0-200.521 Federal uniform grant guidance, especially:**200.1-200.99 Definitions**200.100-200.113 General provisions**200.317-200.326 Procurement standards**200.327-200.329 Monitoring and reporting**200.333-200.337 Record retention**200.400-200.475 Cost principles**200.500-200.521 Audit requirements*CODE OF FEDERAL REGULATIONS, TITLE 34*76.730-76.731 Records related to federal grant programs*CODE OF FEDERAL REGULATIONS, TITLE 48*2.101 Federal acquisition regulation; definitions**Management Resources:*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*California Department of Education Audit Guide**California School Accounting Manual*EDUCATION AUDIT APPEALS PANEL PUBLICATIONS*Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*U.S. DEPARTMENT OF EDUCATION PUBLICATIONS*Questions and Answers Regarding 2 CFR Part 200, March 17, 2016*WEB SITES*California Department of Education: <http://www.cde.ca.gov>**Education Audit Appeals Panel: <http://www.eaap.ca.gov>**Office of Management and Budget, Uniform Guidance: https://www.whitehouse.gov/omb/grants_docs**State Controller's Office: <http://www.sco.ca.gov>**System for Award Management (SAM): www.sam.gov/portal/SAM/###11**U.S. Department of Education: <http://www.ed.gov>**U.S. Government Accountability Office: <http://www.gao.gov>**Policy Reference Disclaimer:*

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

StateEd. Code 42122-42129Ed. Code 64001**Federal**2 CFR 180.220**Description**Budget requirementsSchool plan for student achievement; consolidated application programs**Description**Amount of contract subject to suspension and debarment rules

FEDERAL GRANT FUNDS (continued)

<u>2 CFR 200.0-200.521</u>	<u>Federal uniform grant guidance</u>
<u>2 CFR 200.1-200.99</u>	<u>Definitions</u>
<u>2 CFR 200.100-200.113</u>	<u>General provisions</u>
<u>2 CFR 200.317-200.326</u>	<u>Procurement standards</u>
<u>2 CFR 200.327-200.329</u>	<u>Monitoring and reporting</u>
<u>2 CFR 200.333-200.337</u>	<u>Record retention</u>
<u>2 CFR 200.400-200.475</u>	<u>Cost principles</u>
<u>2 CFR 200.500-200.521</u>	<u>Audit requirements</u>
<u>34 CFR 76.730-76.731</u>	<u>Records related to federal grant programs</u>
<u>48 CFR 2.101</u>	<u>Federal acquisition regulation; definitions</u>

Management Resources**Description**

<u>CA Department of Education Publication</u>	<u>California School Accounting Manual</u>
<u>California Department of Education Publication</u>	<u>California Department of Education Audit Guide</u>
<u>Education Audit Appeals Panel Publication</u>	<u>Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</u>
<u>U.S. Department of Education Publication</u>	<u>Questions and Answers Regarding 2 CFR Part 200</u>
<u>Website</u>	<u>CSBA District and County Office of Education Legal Services</u>
<u>Website</u>	<u>U.S. Government Accountability Office</u>
<u>Website</u>	<u>Office of Management and Budget, Uniform Guidance</u>
<u>Website</u>	<u>California State Controller</u>
<u>Website</u>	<u>System for Award Management (SAM)</u>
<u>Website</u>	<u>Education Audit Appeals Panel</u>
<u>Website</u>	<u>U.S. Department of Education</u>
<u>Website</u>	<u>California Department of Education</u>

Cross References-Codes

<u>Code</u>	<u>Description</u>
<u>0500</u>	<u>Accountability</u>
<u>1340</u>	<u>Access To District Records</u>
<u>3100</u>	<u>Budget</u>
<u>3100</u>	<u>Budget</u>
<u>3231</u>	<u>Impact Aid</u>
<u>3270</u>	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
<u>3270</u>	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
<u>3300</u>	<u>Expenditures And Purchases</u>
<u>3311</u>	<u>Bids</u>
<u>3311.4</u>	<u>Procurement Of Technological Equipment</u>

FEDERAL GRANT FUNDS (continued)

<u>3312</u>	<u>Contracts</u>
<u>3314</u>	<u>Payment For Goods And Services</u>
<u>3350</u>	<u>Travel Expenses</u>
<u>3400</u>	<u>Management Of District Assets/Accounts</u>
<u>3440</u>	<u>Inventories</u>
<u>3460</u>	<u>Financial Reports And Accountability</u>
<u>3512</u>	<u>Equipment</u>
<u>3512-E PDF(1)</u>	<u>Equipment</u>
<u>3551</u>	<u>Food Service Operations/Cafeteria Fund</u>
<u>3580</u>	<u>District Records</u>
<u>3580</u>	<u>District Records</u>
<u>4118</u>	<u>Dismissal/Suspension/Disciplinary Action</u>
<u>4131</u>	<u>Staff Development</u>
<u>4231</u>	<u>Staff Development</u>
<u>4331</u>	<u>Staff Development</u>
<u>6178</u>	<u>Career Technical Education</u>
<u>6190</u>	<u>Evaluation Of The Instructional Program</u>
<u>9270</u>	<u>Conflict Of Interest</u>
<u>9270-E PDF(1)</u>	<u>Conflict Of Interest</u>