

BOARD POLICY

Policy 3230: Federal Grant Funds**Status:** Board Approved 5/17/21**Original Adopted Date:** 09/01/2016 | **Last Revised Date:** 03/01/2021 | **Last Reviewed Date:** 09/01/2016

The Governing Board 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
2. Accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.328 and 200.329
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
4. Effective control 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

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.

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.

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 practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted no later than 120 calendar days after the ending date of the grant. (2 CFR 200.301, 200.328, 200.329)

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.

State References

Ed. Code 42122-42129

Ed. Code 64001

Description

Budget requirements

School plan for student achievement, consolidated application programs

Federal References

2 CFR 180.220

2 CFR 200.0-200.521

2 CFR 200.1-200.99

2 CFR 200.100-200.113

2 CFR 200.317-200.326

2 CFR 200.327-200.329

2 CFR 200.333-200.337

2 CFR 200.400-200.475

2 CFR 200.500-200.521

34 CFR 76.730-76.731

48 CFR 2.101

Description

Amount of contract subject to suspension and debarment rules

Federal uniform grant guidance

Definitions

General provisions

Procurement standards

Monitoring and reporting

Record retention

Cost principles

Audit requirements

Records related to federal grant programs

Federal acquisition regulation; definitions

Management Resources References

California Department of Education Publication

California Department of Education Publication

Education Audit Appeals Panel Publication

U.S. Department of Education Publication

Website

Website

Website

Website

Website

Website

Website

Description

California Department of Education Audit Guide

California School Accounting Manual

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

Questions and Answers Regarding 2 CFR Part 200, March 17, 2016

Office of Management and Budget, Uniform Guidance - <https://simbli.eboardsolutions.com/SU/YplusplumPflcVzuBkWxQHXMfcg==>

State Controller's Office - <https://simbli.eboardsolutions.com/SU/GDLauCiDFI4Ms1eIPGARvA==>

System for Award Management (SAM) - <https://simbli.eboardsolutions.com/SU/ozEzhm45zQ6VZAsI5BBOHQ==>

U.S. Government Accountability Office - <https://simbli.eboardsolutions.com/SU/HvuRwrDop7OnnXIYFVN3Mw==>

Education Audit Appeals Panel - <https://simbli.eboardsolutions.com/SU/6VovW08Qz3ek2v0oFNslshtMg==>

U.S. Department of Education - <https://simbli.eboardsolutions.com/SU/XcSsJimoslsh3XhJKy4tplus7wplusA==>

California Department of Education - <https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==>

Cross References

0500

1340

Description

Accountability - <https://simbli.eboardsolutions.com/SU/36n1lvWRslshNQ2wNcoUHslshahA==>

Access To District Records - <https://simbli.eboardsolutions.com/SU/GsaeACcOwlXNwJRjTdP3jA==>

1340	Access To District Records - https://simbli.eboardsolutions.com/SU/3jbR7ubQplusGGVkBBr0ZzjDVQ==
3100	Budget - https://simbli.eboardsolutions.com/SU/u3xJsslsHmDoslshxzy9iCQiVIQ==
3100	Budget - https://simbli.eboardsolutions.com/SU/16EUxATHeen8r7plusLk4KLA==
3231	Impact Aid - https://simbli.eboardsolutions.com/SU/0iCQjJ0MxIJCXkMpwQ8YkQ==
3270	Sale And Disposal Of Books, Equipment And Supplies - https://simbli.eboardsolutions.com/SU/8slK21bWDoMXDzN8slsh893JQ==
3270	Sale And Disposal Of Books, Equipment And Supplies - https://simbli.eboardsolutions.com/SU/nkslshevsHshDSPvsHshBX3h1blvZhA==
3300	Expenditures And Purchases - https://simbli.eboardsolutions.com/SU/lraayQuxaKS0hkbS8luV0Q==
3311	Bids - https://simbli.eboardsolutions.com/SU/vQrJjDb51AYaERlsyGRvxw==
3311	Bids - https://simbli.eboardsolutions.com/SU/2pluscFRIYfoe3ywdNoyfpifA==
3311.4	Procurement Of Technological Equipment - https://simbli.eboardsolutions.com/SU/jC9nxLfpluslAsHshGHuoiDJWguQ==
3312	Contracts - https://simbli.eboardsolutions.com/SU/Xrjuibfnt9vHXHRbfd2oWA==
3314	Payment For Goods And Services - https://simbli.eboardsolutions.com/SU/Bfblmy9mmVDQ4plusIQ4gF8zA==
3314	Payment For Goods And Services - https://simbli.eboardsolutions.com/SU/Zlue7N6L4MtKDeplus9MlwZQ==
3350	Travel Expenses - https://simbli.eboardsolutions.com/SU/Um5pluscL5T9c2nQ6Ufplusqrqrbg==
3400	Management Of District Assets/Accounts - https://simbli.eboardsolutions.com/SU/igArhsHApGpS5E2gSafswQ==
3400	Management Of District Assets/Accounts - https://simbli.eboardsolutions.com/SU/rKusHshE4YzQKcTWIHZOqsRw==
3440	Inventories - https://simbli.eboardsolutions.com/SU/ssHsh4rgtXepusOkjhNkPSGyng==
3460	Financial Reports And Accountability - https://simbli.eboardsolutions.com/SU/3s4peOYp95zyQwASU4km1w==
3460	Financial Reports And Accountability - https://simbli.eboardsolutions.com/SU/UcLxyINOKfTKplusKwqWXUtLA==
3512	Equipment - https://simbli.eboardsolutions.com/SU/Lwl0VplusIS2tk1Raia3gKc8Q==
3512-E(1)	Equipment - https://simbli.eboardsolutions.com/SU/xHzHIQslshACHB35hYvmGreuQ==
3551	Food Service Operations/Cafeteria Fund - https://simbli.eboardsolutions.com/SU/aisVslsh4OOSAbOO07WMI8Wyg==
3551	Food Service Operations/Cafeteria Fund - https://simbli.eboardsolutions.com/SU/vw1wzKbKplus6OhDkGTOEFI1A==
3580	District Records - https://simbli.eboardsolutions.com/SU/uOtA4qKHs9KmbhVG9lyY8g==
3580	District Records - https://simbli.eboardsolutions.com/SU/AXAhpjsHshcPh0iLOzR2ENBplusg==
4131	Staff Development - https://simbli.eboardsolutions.com/SU/mplufJtQCJn0ArH43NKz32QQ==

4231	Staff Development - https://simbli.eboardsolutions.com/SU/YX9IZdvUEZNtp9AuLVbcSw==
4331	Staff Development - https://simbli.eboardsolutions.com/SU/0kW8aN8YElq60duEw4sIHw==
6173.4	Title VI Indian Education Program - https://simbli.eboardsolutions.com/SU/JEE6oE9oldx5lxSZ0y7czA==
6178	Career Technical Education - https://simbli.eboardsolutions.com/SU/5CmM4nRc1uk6wOJ2rFjoDg==
6178	Career Technical Education - https://simbli.eboardsolutions.com/SU/QgTUD9T9kicoSu7plusGePmuA==
6190	Evaluation Of The Instructional Program - https://simbli.eboardsolutions.com/SU/5g5l1ot52GEZ7AloQxXQVA==
9270-B	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/wEHmWvk3rKZNAwsU5WOBxA==