

	Columbia Public Schools Columbia, Missouri	PROCEDURE	No. 730
			DATE 07/01/98
SUBJECT:	GRANTS	REVISION NO. 3	
		REVISION DATE 12/5/14	

- A. All applications for grants, regardless of value or content, must be reviewed by Business Services to ensure that they are involved in the planning and approval of all grant budgets, and provide assurance that Board of Education approval is obtained in situations in which it is required.
1. Sufficient time should be given for Business Services to review the grant and implement any changes before the application is submitted to the Board in situations in which it is required.
 2. Approval from the Board of Education is required for some grant applications which are presented from within the school district. Business Services will determine if Board of Education approval is required and will make the arrangements if Board approval is needed.
 3. Board of Education approval is required when:
 - i. The school district is required to allocate new funding for some component of a grant proposal
 - ii. The grant proposal creates a new and on-going personnel commitment
 - iii. The funder requires approval by the Board of Education
 - iv. A new program is created which significantly impacts current curriculum and programs
 - v. The grant is in excess of a threshold amount as directed by the Board of Education (currently it is \$10,000)
 - vi. The appropriate supervisor in the superintendent's office judges it to be desirable for reason not stipulated above.
- B. The superintendent or the appointed assistant superintendent will approve all grants that do not meet the criteria listed above.

- C. After the grant application has been approved, it should be signed by the Superintendent, or his/her designee, and it may then be submitted to the grantor agency.
- D. After the grant has been approved by the grantor agency, it is then sent back to the District.
 - 1. A copy of the approved grant must be sent to Business Services to set up account codes and a report writer for the operation of the grant.
 - 2. The report writer should be run monthly and all expenditures are to be reviewed by the person in charge of administering the grant.
 - 3. Any questions or discrepancies should be resolved immediately.
- E. Cash Management on Federal Funds
 - 1. In order to comply with Federal Cash Management procedures, all federal grants will be on a reimbursement basis.
 - 2. The administrator of the grant should review all expenditures monthly to confirm that they are appropriate.
 - 3. After receiving approval from the administrator, the Business Services office will request federal funds for actual expenses.
 - 4. In the event that an overpayment is discovered, the money will be returned immediately with interest, if applicable.
- F. At the end of the grant period, a final expenditure report must be prepared from the end of the year report writer.
 - 1. It is important that the final report agree to the report writer as it represents the official records of the District.
 - 2. Before submitting the report to the appropriate agency, it should be submitted to the Business Services office for review.
 - 3. After Business Services has reviewed the report, it may then be sent to the agency.
- G. For additional administrative procedures see "A Guide to Grant Funding," procedure appendix F.