

FEDERAL PROGRAMS PROCEDURE MANUAL



SWEETWATER COUNTY
SCHOOL DISTRICT #1

Introduction

Vision Statement:

As an innovative district, united with our community, we empower and inspire all students to academic excellence in pursuit of their interests and passions.

Mission Statement:

To provide a quality education for all students.

We will accomplish this by:

- Making students our first priority.
- Utilizing community partnerships.
- Promoting professional excellence.
- Being a board committed to excellence in education.
- Providing a safe, orderly and efficient environment.



Purpose of the Federal Programs Procedure Manual for Sweetwater School District #1:

The Sweetwater School District #1 Federal Programs Procedures Manual has been developed to serve as a framework of management procedures for federal grants awarded to the district. The forms and guidelines outlined in this manual are established in accordance with accounting and financial management practices as defined in the Education Department General Administrative Regulations (EDGAR) and the Office of Management and Budgets (OMB) Uniform Grant Guidance (UGG) manuals. This manual will guide staff on procedures to follow when managing grant awards, including:

- ensuring compliance with statute associated with federal, state, and local funds,
- encouraging advance planning through the best possible budget procedures,
- guiding the expenditure of funds with priority given to improve student achievement, and
- providing maximum efficiency in accounting and reporting procedures.

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Organization, Structure, and Function

Many personnel within the district have responsibilities associated with federal grants. All district staff who support the use of federal funds are expected to follow Sweetwater County School District #1 policies and procedures to ensure that federal funds are administered in a way that complies with federal and state law.

District Organizational Charts – Staff who support the use of federal funds

Fiscal Management Department

Title	Name	Contact
Chief Financial Officer	Scot Duncan	duncans@sw1.k12.wy.us
District Accountant	Gina Harvey	harveyg@sw1.k12.wy.us
Accountant	Sherry Bowles	bowless@sw1.k12.wy.us
Payroll/Accounting/Sick Leave	Kiersten Hamilton	hamiltonk@sw1.k12.wy.us
Payroll/Accounting/Sick Leave	Nancy Merrell	merrelln@sw1.k12.wy.us
Grant Accounts Payable	Christie Sabourin	sabourinc@sw1.k12.wy.us
District Accounts Payable	Lori Kizzire	griffitht@sw1.k12.wy.us
District Accounts Payable	Marivic Inman	hawksn@sw1.k12.wy.us
Grant Accounts Payable	Marivic Inman	inmanm@sw1.k12.wy.us
Mail Room/Warehouse Manager	Brandon Pasenelli	paolid@sw1.k12.wy.us
Mail Room/Warehouse Assistant	Garrett Hawley	pasenellib@sw1.k12.wy.us

Job Responsibilities Associated With Federal Programs:

Chief Financial Officer: Final approval of purchase orders and vouchers, transfer of funds, and supervises accounting staff.

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District Accountant: Reconciles and makes necessary adjustments to accounts, prepares audit documents, and supervises accounting staff.

Accountant I: Prepares draw-downs, periodic expenditure reports, and reimbursement checks to the district.

Payroll/Accounting/Sick Leave: Enters staff budget codes and enters payroll data into district payroll system, and runs payroll reports for program managers.

Grant Accounts Payable: Maintains budget codes and enters associated accounts payable information in district accounting system, maintains files for grant award notices (GAN), posts and prints checks and completes billing, and balances and reconciles accounts and bank accounts.

District Accounts Payable: Sorts and distributes incoming accounts payable mail.

Business Office Clerk: Enters accounts payable, prints and distributes purchase orders, scans and files accounts payable and check packets, and shreds packets after 8 years.

Mail Room/Warehouse Manager: Does all the bids and ordering/purchasing for office supplies; receives and holds yellow purchase order delivery documents; logs deliveries; returns purchase order documents (yellow copy) to accounts payable; distributes and collects district bid sheets; and orders district bid sheet items.

Mail Room/Warehouse Assistant: Opens, logs in, and reconciles all deliveries with purchase order documents (yellow copy), and distributes items received.

Federal Programs

Title	Name	Contact
Chief Academic Officer	Wanda Maloney	maloneyw@sw1.k12.wy.us
Curriculum, Instruction and Assessment Secretary	Kami Danaei	danaeik@sw1.k12.wy.us
District Grant Administrator	Shannon Garrison	garrisons@sw1.k12.wy.us
District Grant Bookkeeper	Shawna Willmore	willmores@sw1.k12.wy.us
District Grant Support	Claudia Dayton	daytonc@sw1.k12.wy.us
Title IA Director	Shannon Garrison	martins@sw1.k12.wy.us

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Title IA Secretary	Rita Isaacson	isaacsonr@sw1.k12.wy.us
Title III Director	Shannon Garrison	garrisons@sw1.k12.wy.us
Title III Secretary	Sylvia Kachnowski	kachnowskis@sw1.k12.wy.us
Career/Perkins Coordinator	Wanda Maloney/Jeannie Coulson	maloneyw@sw1.k12.wy.us / coulsonj@sw1.k12.wy.us
Career/Perkins Secretary	Amanda Hull	hulla@sw1.k12.wy.us
21st Century Coordinator	Lisa Plant	plantl@sw1.k12.wy.us
21st Century Secretary	Lori Moses	mosesl@sw1.k12.wy.us
Special Education Director	Kayci Arnoldi	arnoldik@sw1.k12.wy.us
Special Education Title VI-B Bookkeeper	Gloria Brown	browng@sw1.k12.wy.us

Job Responsibilities Associated With Federal Programs:

Chief Academic Officer: Oversees all Federal programs with District Grant Administrator, expenditures, and professional development contracts for Title IIA.

Curriculum, Instruction And Assessment Secretary: Submits requisitions for Title ID, Title IIA, and Title III; travel scheduling and expense reconciliation.

District Grant Administrator: Oversees all Federal programs with Chief Academic Officer, responsible for grant compliance, grant process (needs assessments, constituency meetings, grant writing, grant submission, grant reports), grant budget approvals, program spending plans, requisition approvals, accounts payable approvals, draw-down approvals, time and effort documentation, grant amendment submissions, and supervises district grant staff.

District Grant Bookkeeper: Prepares budget set-up for district accounting system; prepares accounts payable information; maintains files for Grant Award Notices (GAN); creates, submits and tracks requisitions; monitors payroll and spending plans; travel scheduling, training, and expense reconciliation; and internally balances and reconciles accounts.

District Grant Support: Inputs monthly payroll and expenditure data into program spending plan spreadsheets, maintains time and effort spreadsheet and documentation, and prepares Accounts Payable (AP) transmittals.

Title IA Coordinator: Responsible for Title IA compliance, grant process (needs assessments, constituency meetings, grant writing), grant reports, grant budget set-up, program spending plan, draw-down approvals, time and effort documentation, prepares grant amendments, program development, professional development and supervises Title IA secretary.

Title IA Secretary: Maintains Title IA program documentation, prepares budget set-up for district accounting system, creates, submits, and tracks requisitions, maintains time and effort documentation, and internally balances and reconciles accounts; travel scheduling and expense reconciliation; maintains program inventory; and provides support for McKinney-Vento Act.

Title III Coordinator: Responsible for Title III compliance, grant process (needs assessments, constituency meetings, grant writing), grant reports, grant budget set-up, program spending plan, draw-down approvals, time and effort documentation, prepares grant amendments, program development, professional development, and supervises Title III secretary.

Title III Secretary: Maintains Title III program documentation, creates, submits, and tracks requisitions, and maintains program inventory.

Career/Perkins Coordinator: Responsible for Perkins compliance, grant process (needs assessments, constituency meetings, grant writing), grant reports, program spending plan, program development, professional development, time and effort documentation, prepares grant amendments, and supervises Career/Perkins secretary.

Career/Perkins Secretary: Maintains Perkins program documentation, creates, submits, and tracks requisitions, and maintains program inventory.

21st Century Coordinator: Responsible for 21st Century compliance, grant process (needs assessments, constituency meetings, grant writing), grant reports, grant budget set-up, program spending plan, program development, professional development, time and effort documentation, prepares grant amendments, and supervises 21st Century secretary.

21st Century Secretary: Maintains 21st Century program documentation, creates, submits, and tracks requisitions, and maintains program inventory.

Special Education Director: Responsible for Special Education compliance, grant process (needs assessments, constituency meetings, grant writing, grant budget set-up), grant reports, program spending plan,

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draw-down approvals, time and effort documentation, program development, professional development, prepares grant amendments and supervises Special Education Bookkeeper.

Special Education (Title VI-B) Bookkeeper: Prepares budget set-up for district accounting system; prepares accounts payable information; maintains files for Grant Award Notices (GAN); creates, submits and tracks requisitions; monitors payroll and spending plans; travel scheduling, training, and expense reconciliation; and internally balances and reconciles accounts.

Technology Department

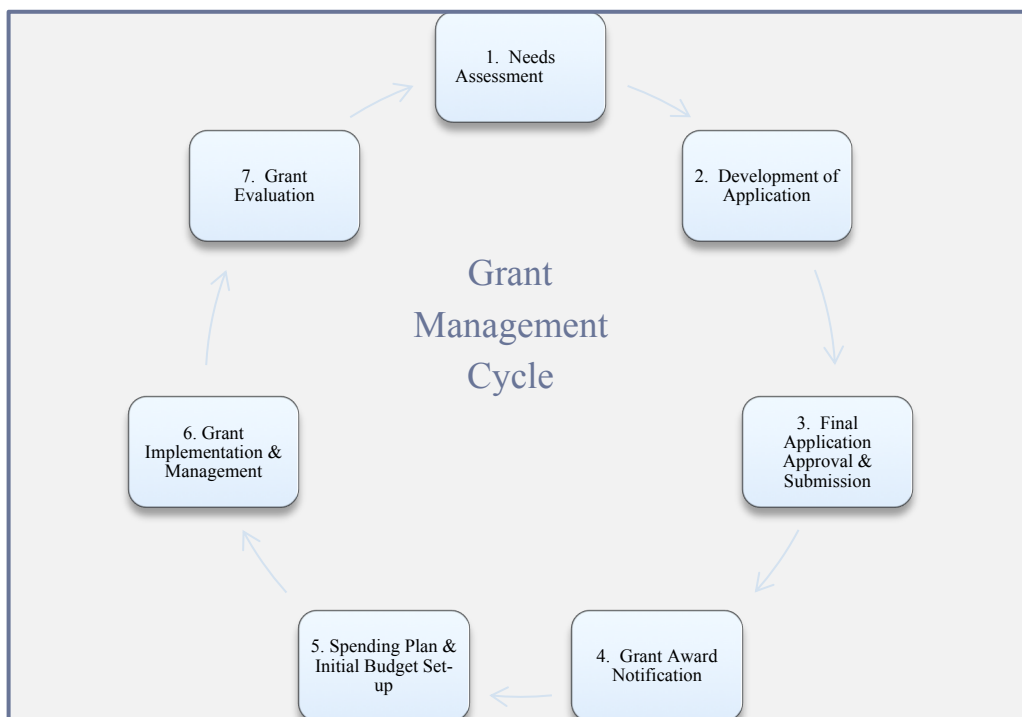
Title	Name	Contact
Chief Information Officer	Stephanie Tolman	tolmans@sw1.k12.wy.us
Technology Secretary	Gwen Allgaier	allgaierg@sw1.k12.wy.us

Job Responsibilities Associated With Federal Programs:

Chief Information Officer: Reviews all requisitions for federally funded technology equipment and software and ensures submission of documentation for technology requiring school board approval.

Technology Secretary: Acquires quotes for requisitions associated with federally funded technology equipment and software, tracks and enters inventory purchases for federally funded technology equipment and software, prepares documentation for technology purchases requiring school board approval.

Grant Management Cycle and Time Frame



Grant Management Cycle

Activity	Time Frame	Staff
Needs Assessment	January-February	Chief Academic Officer
Constituency Meetings	March – April	Chief Academic Officer District Grant Administrator Program Coordinators
Development of Application	March - May	Chief Academic Officer District Grant Administrator Program Coordinators
Timely and Meaningful Consultation	April – May	District Grant Administrator Program Coordinators

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		Private School Principal
Application Submission	February-April – 21 st Century June – Consolidated Grant	District Grant Administrator Superintendent
Grant Funding Page from GMS	June	District Grant Administrator District Accountant
Grant Award Notification	July-September	Chief Academic Officer District Grant Administrator District Grant Bookkeeper Program Coordinators & Secretaries District Accountant Accountant I Grant Accounts Payable
Spending Plan & Initial Budget Set-up	June – August	Chief Academic Officer District Grant Administrator District Grant Bookkeeper Program Coordinators & Secretaries District Accountant Grant Accounts Payable
Grant Implementation & Management	July – June	Chief Academic Officer District Grant Administrator District Grant Bookkeeper Program Coordinators & Secretaries District Accountant Accountant I Grant Accounts Payable
Grant Evaluation	June – August	Chief Academic Officer District Grant Administrator District Grant Bookkeeper Program Coordinators & Secretaries

Budget Schedule

Activity	Time Frame	Staff
Drawdowns	15 th of each month	District Grant Administrator Program Coordinators Accountant I
Preparation for Periodic Expenditure Reports	Month before the end of each quarter	District Grant Bookkeeper Program Secretaries

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Periodic Expenditure Reports	End of each quarter	District Grant Administrator Accountant I
Payroll Transmittals	Last day of each month	District Grant Bookkeeper Special Education Title VI-B Bookkeeper
Final Budget Adjustments	June 10	District Grant Administrator Program Coordinators District Grant Bookkeeper District Accountant Accountant I Grant Accounts Payable
Annual External Audit	October	Chief Academic Officer Chief Financial Officer District Grant Administrator District Grant Bookkeeper Program Coordinators & Secretaries District Accountant Accountant I Grant Accounts Payable Payroll/Accounting

After Receiving the Grant Award Notification (GAN)

The GAN is received by Superintendent and the District Grant Administrator. The District Grant Administrator notifies the Program Coordinators, District Grant Bookkeeper, District Accountant, and Grant Accounts Payable staff. The Chief Academic Officer, District Grant Administrator and Program Coordinators are responsible for setting up the budget to match the approved grants. They are also responsible to make any necessary amendments and associated grant budget adjustments.

Step	Staff	Documentation
1. Budget review	Chief Academic Officer District Grant Administrator Program Coordinators District Grant Bookkeeper	Expenditure Reports Program Spending Plans
2. Determination of need	Chief Academic Officer District Grant Administrator Program Coordinators Grant Accounts Payable District Grant Bookkeeper Accountant I	Expenditure Reports Program Spending Plan WDE Grant Management System (GMS)

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3. Creation of amendment	District Grant Administrator Program Coordinators District Grant Bookkeeper	Amendment - WDE Grant Management System (GMS)
4. Submission of amendment	District Grant Administrator	Email Notification of Submission - WDE Grant Management System (GMS)
5. Approval of amendment	Wyoming Department of Education (WDE)	Email Notification of Approval - WDE Grant Management System (GMS) GAN
6. Notification of approval	District Grant Administrator	Email Notification to: Program Coordinators District Accountant Accountant I District Grant Bookkeeper Grant Accounts Payable
7. Internal budget change	Chief Financial Officer District Grant Administrator Program Coordinators & Secretaries Accountant I Grant Accounts Payable District Grant Bookkeeper	District Budget Adjustment Form with program approval Documentation to support need for budget adjustment
8. Approval of internal budget change	Chief Financial Officer District Grant Administrator Program Coordinators	District Budget Adjustment Form – signed/dated
9. Maintenance of fiscal documentation	Accountant I Grant Accounts Payable District Grant Bookkeeper	Updated GAN Amendment - WDE Grant Management System (GMS) District Budget Adjustment Form – signed/dated Any additional supporting documentation
10. Maintenance of program documentation	Chief Academic Officer District Grant Administrator Program Directors, Coordinators & Secretaries District Grant Bookkeeper	Copies of grant and amendments Required program documentation

Financial Management System

Identification of Awards: For all Federal awards, the district will identify all programs receiving the awards along with the amount received and expended. Information will also include the following (if applicable):

- CFDA title and number
- Federal award identification number and year
- Name of the Federal agency
- Name of the pass-through entity

The district uses Alio for its financial management and accounting system. Each fund has a different number. The fund number is associated with all required information associated with the award.

Financial Reporting: The district will submit all required performance reports as required by the U.S. Department of Education or the Wyoming Department of Education (WDE). Reports will be made in accordance with financial reporting requirements set forth in the *Education Department General Administrative Regulations (EDGAR)* and are used to identify improvements in program outcomes and productivity.

The district's financial management and accounting system, Alio, is used to generate reports by fund to review and track revenues and expenses. Reports include monthly and cumulative expenditures, project budgets, and a balance remaining column.

Budgets are prepared by the Grant Bookkeeper and reviewed by the Grant Administrator. Other accounting reports are prepared by the accounting staff and review and certified by the District Accountant or CFO.

Accounting Records (Source Documentation): The district business office maintains records associated with Federal funds. These records include:

- Required information related to the identification of the grant award (see **Identification of Awards** above)
- Authorizations
- Obligations
- Unobligated balances
- Expenditures

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- Income/Interest (if applicable)
- All source documentation related to previous items

Internal Controls: The district staff are responsible for establishing effective controls over all funds, equipment, property, and other assets to ensure that all funds are used for authorized purposes. The district will establish sufficient internal controls to ensure the following:

- The district is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the award.
- Prompt action is taken when instances of noncompliance are identified during day-to-day operations or as a result of audit findings.
- Safeguard information in compliance with federal, state, and local laws regarding privacy and confidentiality.

Budget Control: Program managers are responsible for comparing expenditures with budgeted amounts for each Federal award and submitting amendments if needed.

Amendments are required if any of the following conditions are met:

- The total expenditures are less than the approved budget amount.
- The total spent in an expenditure category exceeds the budgeted amount by more than 10 percent.
- There are reimbursable Title I expenditures not included in the approved budget.
- Funds will be spent on an activity that has not been previously approved in the grant.

If required, amendments must be approved prior to spending funds on activities or making changes to the budget on the district accounting system.

Cash Management Procedures: The following written procedures will be implemented to meet requirements included in 2 *C.F.R* § 200.305 Payment.

The District requests Federal grant payments on a reimbursement basis. The general fund writes the check and the federal funds reimburse the general fund after receiving the drawdown from the grant. When grant funds are received, they must be reimbursed to the general fund within three business days. Requests for reimbursement are done monthly unless there are specific circumstances that require requests more or less frequently.

The Accountant I prepares the reimbursement request in the Grant Management System (GMS). Program managers or the District Grant Administrator reviews and signs the request before it is submitted. The Wyoming Department of Education processes reimbursement requests within three weeks. The District maintains source documentation supporting the reimbursement request (invoices, vouchers, reports from Alio, purchase orders, payroll reports, and journal vouchers) and provides documentation to the Wyoming Department of Education and auditors upon request.

If applicable credits are received, they are credited to the Federal award either as a cost reduction or cash refund, as appropriate. Applicable credits are receipts or reduction-of-expenditure transactions that offset or reduce the cost of an item or service. Examples of these types of credits are discounts, rebates, refunds, or adjustments due to errors. If the credit is received outside the period of availability for the funds used for the

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initial purchase, the Wyoming Department of Education will be contacted, and the credit will be refunded to the state.

Allowability Procedures: The district has written procedures for determining the allowability of costs in accordance with EDGAR 2 CFR §200.402 - §200.410—Cost Principles and all specific requirements of the Federal award.

Expenditures must be aligned with activities in the approved grant application. When there are changes in activities, an amendment needs to be submitted in the Grants Management System (GMS) and approved **prior** to the expenditure.

The District Grant Administrator and program managers are responsible for reviewing all requests prior to obligating and expending funds to determine whether each request is an allowable use of the funds. Program managers must consider the following factors when determining if a cost is allowable:

- Is the cost **necessary and reasonable** for the performance of the Federal award?
 - ✦ Is the cost generally recognized as ordinary and necessary for the proper and efficient performance of the award? Is the expenditure necessary to achieve program objectives?
 - ✦ Is it a cost that a prudent person would incur under the circumstances that were present when the decision was made to incur the cost?
 - ✦ Does it follow factors such as sound business practices; arm's length bargaining; Federal, state, and local laws, and the terms and the condition of the Federal award?
 - ✦ Is it in line with market prices for comparable goods or services for the geographical area?
 - ✦ Were district policies and procedures followed?
- Does the cost conform to any limitations or exclusions set forth in 2 CFR Part 200 Subpart E or in the Federal award?
- Is the purchase consistent with district policies and procedures for federal and non-federal activities?
- Does the cost meet all other requirements in 2 *C.F.R* § 200.403 and §200.404?
- Is the cost **allocable** to the Federal award?
 - ✦ Does the cost align with the relative benefits the Federal award will receive?
 - ✦ Is the cost incurred specifically for the Federal award?
 - ✦ Does it benefit a Federal award and other work outside of the award? If so, can the cost be distributed proportionally using reasonable methods?
 - ✦ Does it meet all of the other requirements in 2 *C.F.R* § 200.405?
- Does it supplement, not supplant local and district funds?

Any payments made for costs that are unallowable must be refunded to the Federal government with interest in accordance with procedures from the Federal agency that determined the cost was unallowable.

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System for Award Management Exclusions (SAM Exclusions): Before entering a requisition for a purchase using federal funds, the program secretary or personnel entering the requisition will check SAM Exclusions to ensure that the vendor has not be excluded and disqualified from receiving federal purchases. Exclusions can be found at <https://www.sam.gov>.

Indirect costs:

Definition (2 C.F.R. §200.56): Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs (2 C.F.R. §200.412).

The District Accountant prepares and submits all system reports used to compute the indirect cost rate, summary spreadsheets, and the certification to the Wyoming Department of Education for their approval. The certification is due by May 1st and is in effect for three years.

Selected Items of Cost:

The district will follow regulations for selected items of cost as found in EDGAR 2 C.F.R § 200.420 through 2 C.F.R § 200.475 and Wyoming Statute W.S. 9-3-102 & W.S. 9-3-103. In addition, the district has specific policies for travel costs in Expense/Travel Reimbursements Policy DLC and Federal Expense/Travel Reimbursements Policy DJ/DJF-R .

Common selected items of costs along with their EDGAR locations are provided in the following table:

Item of Cost	Citation of Allowability Rule
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Equipment and other capital expenditures	2 CFR § 200.439
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
Goods and services for personal use	2 CFR § 200.445
Insurance and indemnification	2 CFR § 200.447
Interest	2 CFR § 200.449
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453

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Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Professional services costs	2 CFR § 200.459
Publication and printing costs	2 CFR § 200.461
Rental costs of real property and equipment	2 CFR § 200.465
Taxes (including Value Added Tax)	2 CFR § 200.470
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474

Timely Obligation of Funds (34 C.F.R. §75.707; 34 C.F.R. §76.707):

Obligations are orders placed for services, supplies, equipment, or property. The following table identifies when funds are determined to be obligated:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed
Personal services by a contractor who is not an employee of the District	On the date which the District makes a binding written commitment to obtain the services
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental of property	When the District uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.	On the first day of the project period.

Period of Availability:

All obligations of funds from the Federal award must occur between the beginning and ending dates of the award. The period of performance will be indicated in the GAN. For Title IA, ID, IIA, III, and VIB, funds have an additional twelve months of availability as covered by the Tydings Amendment.

Title IA carryover funds are limited to 15% of the original grant allocation. Once every three years, the district may apply for a waiver to carryover more than 15% if necessary. The other funds don't have a

limit on carryover funds, but funds should be expended as promptly as possible.

All funds must be obligated during the period of availability for the grant and expended within 90 days after the end of the funding period unless an extension is approved by the granting agency. Any funds not expended during the allowed period, must be returned to the awarding agency. The grant administrator and program managers are responsible for monitoring expenditures to ensure that all funds are obligated during the period of availability and expended within 90 days of the end of the grant period. Any reports associated with carryover will be completed and filed as required by the grant administrator or program manager.

Procurement (\$200.318-326, \$200.420-475):

Responsibility for Purchasing

The District Grant Administrator, Chief Academic Officer and Program Coordinators, have the authority to initiate purchases. After authorization from Program Coordinators, requisitions are created and submitted by the District Grant Bookkeeper and Program Secretaries. Requisitions are approved by both the District Grant Administrator and Chief Financial Officer. Purchase orders are processed through the District Accounting Office and delivered to the appropriate staff. The ultimate authority for all purchases is through the Superintendent and/or the Chief Financial Officer.

Purchased services contracts are initiated by the Chief Academic Officer in connection with Program Coordinators or by the Special Education Director. Contract arrangements are made by the Elementary Assessment Specialist after the approval of the Chief Academic Officer. For contracts involving technology, consultation with the Chief Information Officer is required to ensure program compatibility with existing technology, technology staff for support with installation and trouble shooting, and any necessary technology funding.

Purchase Methods

Purchase methods and procedures are governed by Policy DJ/DJF (Purchasing Authority/Purchasing Procedures) and DJ/DJF-R (Purchasing Authority/Purchasing Procedures; Federal Expense/Travel Reimbursements/Federal Properties Disposal Procedures).

It shall be the purchasing philosophy of Sweetwater County School District #1 that all purchases shall be evaluated so that priority is given to those that contribute best to improved student achievement of the district's exit learner standards and student performance standards for the common core knowledge and skill areas.

The Board realizes that it is not always possible to purchase exactly what is desired. For this reason specifications are to be developed that will allow a variety of bidding. In the evaluation of bids the philosophy of the Board shall be that the district cannot always purchase the most expensive item nor should the Board always look to the lowest bid, but rather the bid that, in the judgment of the administration and the Board, is in the best interest of the district.

Purchase Order Guidelines

Purchase orders or approved vouchers must be prepared before items or services are purchased. The nature, purpose, and the person or group requesting the purchase should be evident on the printed PO. The School

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District is tax exempt, so tax is not included in a purchase order. Technology purchases must have a quote from the technology department prior to creating a requisition.

Purchasing Process

1. Determine what is needed.
2. Determine if competitive quotes or cost comparisons are needed:
 - a. Advertised bids are required for any purchase greater than \$25,000 (Requires prior Board approval).
 - b. Competitive bids (quotes) are required if over \$10,000 (Requires prior Board approval).
 - c. Price comparisons are needed for items over \$1,000.
3. Generate a requisition on Alio.
4. Input Requisition
5. Requisition approval - Approval chain, with final approval from the Business Office.
6. Print purchase order - This sets the date of the purchase order.
7. Grants Accounts Payable distributes purchase orders to program secretary or federal grant bookkeeper. Program secretary or bookkeeper shall fax, mail, or email purchase order to vendor or to requesting program.
8. Company ships the order to Warehouse.
9. Company invoices the District (Received in Accounts Payable department).
10. Goods are received through the warehouse. All goods must be received by the warehouse and may not be shipped to individual schools or homes.
11. Warehouse matches the shipping document with the purchase order. Once all items have been received and checked through the warehouse, the District Warehouse Manager sends a copy of the purchase order to the District Grant Bookkeeper and/or appropriate Program Secretary for payment.
12. Warehouse staff deliver the goods to the location identified on the purchase order.
13. At delivery supplies and equipment are checked against the purchase order to ensure all items have been delivered.
14. The federal grant bookkeeper processes the accounts payable packet (obtains required signatures and verifies warehouse receipt). Accounts Payable reviews the packet and issues payment
15. If items are obtained from a local vendor, signed, dated, and itemized receipts are required. Receipts need the signature of the employee and supervisor.
16. Checks are generated for payment twice per month.
17. Board approves issuance of payment at the monthly board meeting.

Credit Card Purchases (Policy DJH)

The purpose of using credit cards and purchase cards is to allow the procurement of approved goods and services directly from vendors when the use of a purchase order is not expedient, practical, or desirable. All such purchases shall be for official district business only and comply with existing Board of Trustees policies. Personal purchases of any type are not allowed.

The use of credit cards and purchase cards is not intended to circumvent the purchase order system. The cardholder is responsible for determining that adequate funds are available within the budget line item and that all funds are obligated by an approved purchase order or voucher prior to making a purchase. The cardholder shall ensure that all charges are for authorized district expenditures, and that all claims are supported by signed,

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itemized original receipts. Unauthorized expenditures are deemed personal purchases and must be paid for by the cardholder. Cash refunds or returns are prohibited.

Payments to credit card/purchase card accounts are not permitted until the administrative staff receives required supporting documentation and proper authorization. If required documentation is not received in a timely manner, the Chief Financial Officer or designee, shall advise both the cardholder and supervisor that documents are outstanding and request adjustment as soon as possible.

A purchase log shall be maintained and the cardholder shall verify that each entry on the card statement is correctly charged. Any disputed transactions should be reported to the Chief Financial Officer. It is the responsibility of the cardholder to follow-up on any erroneous charges, returns or adjustments to ensure proper credit is given on subsequent statements.

The following purchases are not allowed:

1. Alcoholic beverages
2. Personal items
3. Cash advances
4. Any purchase that exceeds the card credit limit
5. Splitting transactions to circumvent purchasing limits
6. Gifts or gift cards
7. Donations and contributions
8. Items or services on term contracts
9. Equipment and capital expenditures that are not pre-approved
10. Any other items that do not represent a proper use of district funds

Cardholders should make every effort to ensure that purchases do not include sales tax. Tax-exempt certificates are available through the Business and Finance Office.

Upon approval by the Board of Trustees, cards will be issued in the name of the District for users recommended by the Superintendent and Chief Financial Officer. All employees issued a card must sign an acknowledgement form recognizing their responsibility to comply with District policy on credit cards and purchase cards. Users should treat the card responsibly and use it in accordance with this policy to protect the card and card number from misuse by unauthorized parties.

Purchasing Authority (Policy DJ-DJF-R)

All purchases or leases made in the name of Sweetwater County School District #1 must be authorized by the Superintendent and/or Chief Financial Officer. Any purchase or lease not so made will be deemed to be a personal purchase and must be paid for by the purchaser. The administrative staff will not be permitted to confirm orders to cover unauthorized purchases. Furthermore, no individual is to order anything for any group using the name of the district without an approved purchase order or a voucher approved for use by the Business and Finance Office prior to purchase.

Debarment and Suspension

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The District may not contract with any person or company who is debarred or suspended. For all contracts over \$25,000, the Chief Academic Officer and/or Program Coordinators are responsible for verifying that the vendor the District intends to do business with is not excluded or disqualified. Verification of vendors is completed using Sam.gov prior to signing any contracts.

Procurement Procedures (Policies DJ/DJH and DJ/DJH-R)

1. Any purchase of \$10,000 or more shall require prior approval of the Board, and comply with Board policy on purchasing.
2. All purchasers shall obtain competitive bids when any school building is to be built, when any repairs, additions or improvements costing more than ten thousand dollars (\$10,000.00) and less than twenty-five thousand dollars (\$25,000.00) are to be made to any school building, facility or other district property, or when any purchase of insurance, supplies or materials, other than textbooks costing more than ten thousand dollars (\$10,000.00) and less than twenty-five thousand dollars (\$25,000.00) is contemplated unless precluded by other regulation or statute.
3. If the amount exceeds twenty-five thousand dollars (\$25,000.00), a call for bids shall be published at least once in a newspaper of general circulation in the district. The district shall reserve the right to reject any and all bids and to waive irregularities and informalities in the bidding. No contract shall be divided for the purpose of avoiding this. Items for which bids must be obtained may be described in the published call for bids by stating general requirements and making detailed specifications available to prospective bidders at the district's Central Administration Building.

The district will use one of the following methods of procurement:

- (a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000.

To the extent practicable, the district will distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable. For purchases greater than \$1,000, price comparisons must be done with at least three vendors whenever possible.

- (b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from at least three vendors, whenever possible.
- (c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply.
 - (i) In order for sealed bidding to be feasible, the following conditions should be present:
 - (i) A complete, adequate, and realistic specification or purchase description is available;
 - (ii) Two or more responsible bidders are willing and able to compete effectively for the

- business; and
- (iii) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- (2) If sealed bids are used, the following requirements apply:
 - (i) The invitation for bids will be publicly advertised and bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids;
 - (ii) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
 - (iii) All bids will be publicly opened at the time and place prescribed in the invitation for bids;
 - (iv) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
 - (v) Any or all bids may be rejected if there is a sound documented reason.
- (d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
 - (1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - (2) Proposals must be solicited from an adequate number of qualified sources;
 - (3) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - (4) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - (5) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- (e) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - (1) The item is available only from a single source;
 - (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or

- (4) After solicitation of a number of sources, competition is determined inadequate.

Inventory and Property Management

Inventory Procedure

All supplies and equipment must be tagged and labeled by program staff to include both the year and funding source. Computing devices, such as laptops, smartphones, and tablets must also be tagged and labeled by the technology staff with an asset tag.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of greater than or equal to \$5,000. 2 C.F.R. § 200.33.

Supplies means all tangible personal property with a value less than \$5,000. A computing device is a supply if the acquisition cost is less \$5,000, regardless of the length of its useful life. 2 C.F.R. § 200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. § 200.20.

Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained by the Program Coordinator:

- Serial number or other identification number;
- Source of funding for the property;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

In the event the property is sold, lost or stolen, or cannot be repaired, documentation is kept with the inventory records for a period of 5 years.

Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least annually. The Chief Academic Officer and/or Program Coordinators are responsible for conducting the annual physical inventory. A representative from each program generates current inventory listings and works with individual employees to verify those items for which the employee is responsible.

Maintenance

In accordance with 2 C.F.R. § 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. For additional information regarding District maintenance procedures, see District Policy GBCF and GBCF-R – School District Equipment.

Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

Loss, Damage, or Theft

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. For additional information regarding District maintenance procedures, see District Policy GBCE – Computer Network and Internet Access and Use.

School District Property and Equipment Assigned to Staff Members:

Sweetwater County School District #1 Staff Members are accountable and responsible to care for and maintain any District property assigned to them during their employment.

Vandalism, loss, breakage or misuse must be reported to the Building Administrator and appropriate District Department Head immediately. In addition, employees must provide written documentation to the District within two working days detailing the facts related to any vandalism, loss, breakage or misuse.

An employee's computer or any other storage device must be backed up monthly, at a minimum, or sooner based on the needs of the employee. In the event of the loss of a computer or any other storage device, the

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employee must provide as detailed an inventory, as possible, and the most recent back up of all documents contained on said laptop or storage device. Employees must specifically note any documents related to or identifying students or student work. Documentation must be submitted to the District within two working days from the time of loss. (See Policy GBCF and GBCF-R)

School Properties Disposal

For items purchased with Federal Funds over \$500:

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program, disposition of the equipment will be made as follows:

1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
2. Items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the district or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the district to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. The district may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
4. In cases where the district fails to take appropriate disposition actions, the Federal awarding agency may direct the district to take disposition actions.

District Policy DN states that the school or department official responsible for any property, materials, equipment, or supplies appearing on the District's Fixed Asset Inventory listing or having a value of more than \$500 shall notify the Chief Financial Officer of the desire to dispose of such items.

A notice that such property is considered surplus should be circulated by the business and finance office to all schools and departments to enable them to consider using the property. Any items not suitable for use by the District shall be considered surplus or obsolete.

Disposal of surplus or obsolete items shall be the responsibility of the Superintendent after it is assured that they are no longer of any use to the district.

Surplus items shall be classified and disposed of as follows:

1. Items having no resale value--these may be offered without cost for necessary support of the poor, or for nominal consideration to charitable and civic organizations, or disposed of by the most efficient method, without Board approval.
2. Items having resale value—
 - a. Those having a fair market value of \$500 or less may be disposed of at the most advantageous price by private sale, without advertising and without Board approval.

- b. Items having a fair market value of more than \$500 shall be advertised for sale, upon Board approval, in a newspaper of general circulation in the county and sold to the party whose bid is in the best interest of the District. The school district shall reserve the right to reject any or all bids.

All moneys received from the sale of equipment, materials, or supplies shall be deposited in the appropriate fund of the district.

Records of the disposal shall be kept and maintained for five years.

Time and Effort

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District; and,
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort Procedures

To ensure that personnel costs are allowable, all district employees who are paid in full or in part with federal funds must keep specific documentation to demonstrate that the amount of time they spent on federal grant activities is allocable or chargeable to the grant. This documentation is referred to as time and effort documentation.

Federal funds include the following:

- Title I-A
- Title I-D
- Title II-A
- Title III
- Title VI-B
- Perkins
- 21st Century

Federal funds do not include BOCES, Bridges, and District funds.

The type of time and effort documentation required is based on the number of cost objectives worked on by the employee. A cost objective is defined in WDE Time and Effort Policy as “a function, organizational subdivision, contract, grant or other cost activity for which cost data are needed and for which costs are incurred.” Cost objectives may include, but are not limited to the following: instruction, parent involvement, professional development, school improvement, homeless, neglected and delinquent, equitable services, and administration.

Time and effort documentation must be kept in addition to payroll documentation such as timesheets or Time Clock Plus.

Types of Time and Effort Certification:

1. Semi-Annual Certification

A semi-annual certification is an after the fact verification of each employee’s time. It is required of employees who spend 100% of their time working on a single cost objective. The semi-annual certification must be signed by either the supervisor who has knowledge of the work done or the employee and submitted no later than January 10th and July 10th.

Staff paid 100% with federal funds who must complete a semi-annual certification of time and effort are:

- Title I-A teachers who spend 100% of their time providing instruction whether paid solely by Title I-A funds or a combination of Title I-A and district funds. All services provided must be allowable under Title IA.
- Paraprofessionals who are paid entirely out of federal funds and spend 100% of their time on one cost objective (Example: providing instructional support for Title I students). If a classified employee has some federally funded duties and some district funded duties, the employee may complete a semiannual certification of time and effort as long as they clock in separately for each set of duties (Example: Title I para and bus aide).
- Federally Funded Parent Liaisons
- Federally Funded Support Staff (secretaries, bookkeepers, etc.)
- Federally Funded Program Coordinators
- Teachers who work outside of contract time on a regular basis throughout the year on previously approved federally funded activities (such as professional learning communities).

2. Monthly Personnel Activity Report (PAR)

A monthly time and effort log is required for any employee who works on multiple cost objectives. The monthly time and effort log is used in lieu of a personnel activity report (PAR) as permitted by WDE in their Time and Effort Guidance. The monthly time and effort log must meet the following requirements:

- Reflect an after the fact distribution of the actual activity of each employee;
- Account for the total activity for which each employee is compensated;
- Prepared at least monthly and coincide with one or more pay periods;
- Signed by the employee; and
- Signed and submitted within 10 days after the end of the month.

Staff paid with federal funds who must complete a monthly time and effort log in lieu of a PAR are:

- Any certified employee who works on two or more cost objectives (example: Title IA intervention teacher and Special Education resource teacher).

3. Blanket Certification of Time and Effort

A Blanket Certification can be used when multiple people work on a single cost objective. Sign-in forms are required and must be attached to the blanket certification in order to be paid with federal funds. A time sheet must be completed in addition to the sign-in form and blanket certification. Blanket certifications of time and effort must be signed by a supervisor and submitted within 10 days after the completion of the activity.

Staff who must complete a semi-annual certification of time and effort are:

- Staff who attend professional development that is paid with federal funds.
- Teachers who meet outside of contract time for previously approved activities. Each time they meet a blanket certification needs to be completed unless approved for a semi-annual certification.
- Teachers at Title I schools who provide family engagement activities outside of contract time.

Time and effort records will be reviewed at least quarterly by the District Grant Administrator and/or Program Coordinators and any necessary adjustments are made by the District Accountant. If the difference between the budgeted amounts and actual costs are more than 10%, a quarterly adjustment must be made. If the difference between the budgeted amounts and actual costs are less than 10%, an annual adjustment must be made.

The district will use the forms provided by the Wyoming Department of Education. Copies of required forms and the WDE Time and Effort Policy may be found at <https://edu.wyoming.gov/in-the-classroom/federal-programs/>.

Record Keeping

The District maintains all records that show the following:

1. The amount of funds under the grant or subgrant;
2. How the funds are used;
3. Other program specific records;
4. Other records to show compliance with federal program requirements.

These records and accounts are retained either electronically or in hard copy and made available for programmatic or financial audits. The District maintains records for eight years for all federal fiscal and programmatic records. After that period of time all records are shredded or destroyed.

Record retention procedures are based on the Wyoming State Archives Records Management Manual for School Districts or District guidelines, whichever timeframe is longer. (See [Policy EH-R](#)).

- All Federal Government Reports and supporting documentation shall be retained for a period of 8 years.
- Inventory Records will be retained for 8 years.

Privacy

The District has in place policies to ensure that the personal information of both students and employees is protected. For additional information regarding District specific privacy procedures, see District Public Records Policy KBA and District Student Records Policy JO and JO-R.