

Knox County Schools

Grant Procedures

For

***State and Federally Funded Grants
And Other Sources Greater Than \$25,000***

Procedures for Knox County Schools' Grant Applications

Grant Application Pre-Submission Procedures

- I. All grant applications with the original source of funding being either state and/or federal funds must be accounted for at KCS Central Office. Grant applications with state or federal funding or other sources greater than \$25,000 may not be accounted for (bookkeeping) at the individual school level.
 - A. Grant application budget and budget narrative must receive approval from the Central Office Finance Department (865-594-1679) before submitting to the grantor.
 - B. For grant budget preparation, consult with the Senior Accountant for applicable fringe benefit rates appropriate to your budget needs (including indirect cost if allowable) before submission to Finance Department for approval. The Senior Accountant will update budgets with any changes in rates and will notify the applicant accordingly.
 - C. Grants with alternative funding sources (*not* state or federal) \$25,000 or less may be accounted for at the individual school.
- II. Special consideration, as detailed below, is necessary when the grantor requires an in-kind/cash match contribution. The Finance Department requires the following detailed budget information before approval can be obtained:
 - A. Written memo from the Director/Grant Program Coordinator stating:
 1. Description of the “match”
 - a. Cash and In-Kind match by KCS
 - 1) Specific budget detail by category (supplies, personnel, etc.) and amount
 - 2) Account number from which the “match” funding will be allocated/expended
 - 3) or facilities ‘usage of space’ information, such as fair market rental value
 - b. In-Kind match by third party
 - 1) Third party from whom matching funds have been obtained (preferably written commitment letter) and amount
 2. Memo from Director/Coordinator of Grant Program signed by at least one of the following Senior Administrators approving the “match source and amount”:
 - a. Knox County Schools’ Executive Director of Finance **or**
 - b. Knox County Schools’ Superintendent of Schools **or**
 - c. Knox County Schools’ Assistant Superintendent of Schools.

Procedures for Knox County Schools' Grant Applications

Grant Application Pre-Submission Procedures (continued)

- III. *Any* grant application that states or infers that Knox County Schools will sustain **grant employment** positions at the end of the grant **must** submit the following with the grant application to obtain Finance Department approval:
 - A. Memo of agreement signed by Knox County Schools' Superintendent stating approval of continued funding for grant employee position
 - B. account number that will support the position and
 - C. details of the position and wage
- IV. In the case of multiple applications for the same grant (for individual Knox County schools) where only one application per agency is allowed by the grantor, the central office grant writer in collaboration with the appropriate supervisor and/or director will prioritize and submit the application proposal that best aligns with KCS goals and needs. The central office grant writer will inform all grant applicants of the decision and will assist in seeking other funding for the applicants not selected for the grant.
- V. For grants greater than \$25,000, appropriate academic director or supervisor signature of approval for the grant to be submitted is required to ensure alignment with state standards, Board goals and departmental strategies. Submit your application to the central office grant writer and the grant writer will seek appropriate signatures/approval for your grant.
- VI. For grant applications that were not funded and a *reader review* was returned, a copy of the reader review and/or rejection letter must be forwarded to the central office grant writer.

***Procedures* for Knox County Schools' Grant Awards**

Post Award Procedures

Award is for Amount Requested

- I. Notification of grant award (written) shall immediately be made to:
- a) Central Office Finance Department Senior Accountant
 - b) Central Office Grants Writer
 - c) Superintendent of Schools and
 - d) Assistant Superintendent of Curriculum and Instruction.

Notification is the responsibility of the Director/Coordinator of the grant program as listed on the grant application and will include the following *packet*:

- Grant Award letter from grantor stating amount of the award (for district financial database, maintained for internal audits). Email/fax signed by grantor is acceptable.
 - Copy of grant, inclusive of budget and budget narrative
 - Copy of required *grant submission memos* (e.g. “cash match” and/or “continuing employment of grant position”)
 - One page specific abstract summary on grant program to be implemented
 - Board approval request form
 - Form may be obtained online or from the Board Secretary (594-1630)
 - Central Office Finance Department must stamp/sign ‘approval of budget’ before the grant award is placed on the Board agenda
- II. The Finance Department will approve or approve with modifications the award budget. The Finance Department approval must be received before requesting placement of the grant on the Board agenda for approval.
- III. Submit *notification packet*, inclusive of the Finance Department budget approval signature and the Board agenda *Request for Approval*, to the Board Secretary.

⇒ **Proviso to above**: In case of a significant time delay between receiving the grant award letter and the scheduled Board agenda date, if the delay would negatively impact the implementation of the grant or the grantor requirements, it is *suggested* that the Director/Coordinator of the Grant program obtain “Executive” Board approval. A memo stating the extenuating circumstances should then accompany the Board approval request and be submitted to the Board Secretary as a written request for Executive Board approval.

Award Amount Varies From Original Budget Requested

- I. Written grantor official *notification* of grant award shall immediately be made to:
- a) Central Office Finance Department Senior Accountant
 - b) Central Office Grants Writer
 - c) Superintendent of Schools and
 - d) Assistant Superintendent of Curriculum and Instruction.

Notification is the responsibility of the Director/Coordinator of the grant program and will include the following *packet*:

- Grant Award letter from grantor stating amount of the award (for the district financial database and maintained for internal audits). Email/fax signed by grantor is acceptable.
 - Copy of grant, inclusive of grantor revised budget and budget narrative
 - Copy of required *grant submission memos* (e.g. “cash match” and/or “continuing employment of grant position”)
 - One page specific abstract summary on grant program to be implemented
 - Director/Grant Program Coordinator will work with the Finance Department Senior Accountant to produce a revised Knox County Schools’ detailed line item budget
 - Board approval request form
 - Form may be obtained online or from the Board Secretary (594-1630)
 - Central Office Finance Department must stamp/sign ‘approval of budget’ before the grant award is placed on the Board agenda
- II. The Finance Department Senior Accountant will approve or approve with modifications the revised budget after the grantor has approved the revised budget. Both grantor and Finance Department approvals must be received before submission for Board agenda approval. The Senior Accountant will forward a copy of the approved revised budget to the applicable grant writer for his/her files.
- III. Submit the *notification packet*, inclusive of the Finance Department budget approval signature and the Board agenda *Request for Approval* to the Board Secretary.
- ⇒ **Proviso to above:** In case of a significant time delay between receiving the grant award letter and the scheduled Board agenda date, if the delay would negatively impact the implementation of the grant or the grantor requirements, it is *suggested* that the Director/Coordinator of the Grant program obtain “Executive” Board approval. A memo stating the extenuating circumstances should then accompany the Board approval request and be submitted to the Board Secretary as a written request for Executive Board approval.

Procedures for Knox County Schools' Grant Implementation and Close-Out

Implementation Procedures

- I. Per Board approval, all funding must be expended as stated in the grantor approved budget and budget narrative within the timeframe of the grant as awarded. To facilitate processes of hiring and travel, KCS required paperwork should be completed following KCS standard procedures. Please write "Grant Funded" in the upper left corner of all forms. **Knox County Schools' Finance/Purchasing Policies including end of year purchasing timeline also apply to grant funded purchases.** In addition, equipment purchases must adhere to KCS policies and procedures with regard to purchasing, inventory and liquidation.

⇒ **Proviso to above:** During the implementation and operation of the grant if there are *justifiable changes* in the budget, scope and/or intent of the approved grant that need to be made for a successful program, a written request to the grantor for the approval to change (specifics given) may be made.

Expenditures/changes may not be made outside the scope of the awarded grant until *written* approval for the change is received from the grantor.

A copy of the written approval for the change must be forwarded to the Senior Accountant and applicable grant writer to comply with audit requirements and to align any revised budget on the Knox County School's accounting system.

Close-Out Procedures

- I. Grantor required and/or final reports are the responsibility of the Director/Coordinator of the Program.
- II. Grantor deadlines for reports must be met to protect the integrity of the school system in the granting arena and to encourage future funders to place their confidence and money with the Knox County School system.
- III. Submit copies of the final reports to the Senior Accountant and applicable grant writer for their files/audit compliance.
- IV. Financial report computer print outs- as needed for reports- may be requested and obtained from Knox County Schools' Finance Department.
- V. All grant records must be retained and be easily accessible for a period of at least five years after the grant end date or as prescribed by the grant.

For clarification or assistance, please contact the Senior Accountant or Central Office Grant Writer as listed below.

Administrative Approvals

<u>Title</u>	<u>Department</u>	<u>Contact Information</u>
Superintendent	Superintendent of Schools	594-1620
Executive Director of Finance	Finance	594-1681
Assistant Superintendent	Curriculum & Instruction	594-1750
Assistant Superintendent	Administrative Services	594-1697
Board of Education	Board of Education	594-1630
Research & Evaluation	Accountability	594-1735
Director/Grant Coordinator (Name as listed on grant application or designee by same)	Varies by grant	Varies by grant

Procedures

<u>Title</u>	<u>Department</u>	<u>Contact Information</u>
Director/Grant proposal Coordinator (Name as listed on grant application or designee by same)	Varies by grant	Varies by grant
Senior Accountant	Finance	594-1679 Leah.Ashley@knoxschools.org
Central Office Grant Writer	Curriculum & Instruction	594-9522 Jamie.wilson2@knoxschools.org
Other Grant Writers	Varies by grant	Varies by grant

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