

Grant/Donation Policies and Procedures

The following information must be used for all grants/donations applied for or received by Westfield Washington Schools' personnel.

Grant Application and Approval

All grant applications and donations over \$5,000.00 must be approved by the Board of School Trustees *prior to submission*; however, this process must be used for all grants and donations. The grant supervisor(s) and/or the individual(s) applying for the grant is responsible for preparing the required Notice of Application for the grant/donation to be submitted to the Board of School Trustees for consideration. Notices of Application for a grant/donation shall be sent to the Grants Specialist as soon as possible, but not less than two (2) weeks prior to the grant/donation submission deadline to ensure Central Office review and approval. Central Office department administrators and/or the Board of School Trustees reserve the ability to deny a Notice of Application or grant award upon review of the grant contract, and will notify the applicant/grantee in any such case. If the grant/donation is approved by the grantor and Board of School Trustees, the district Grants Specialist will work with the applicable personnel on setting up the grant/donation and utilizing the funds.

Paperwork

Copies of all approved applications and other related paperwork must be provided to the Grants Specialist. This documentation includes, but is not limited to, written correspondence relating to the grant, cash requests (*state grants only*) or reimbursement request forms, grant contracts/agreements, official notice of grant approval/award, budget forms, grant modification/transfer forms, and monthly/quarterly/final performance reports. The business office must maintain this information for audit purposes. It is also best practice to include the Grants Specialist on all communication regarding grants. Should you have any questions regarding the grant process, providing the necessary documentation or setting up/creating the grant budget, please contact the district's Grants Specialist.

Grantee Requirements

The grant administrator is responsible for knowing the grant programming requirements, guidelines and deadlines, as well as making expenditures according to these guidelines (*i.e., some state and federal grants do not allow the purchase of food*). The grant administrator is also responsible for completing all programmatic reports. Additionally, the grant must be spent according to how it was submitted on the original grant application or a budget amendment/modification must be submitted to the grantor for approval. Expenditures cannot be made prior to approval of the grant or any budget amendments. Please consult with the Grants Specialist for any assistance needed regarding grant procedures in addition to working with him/her during the amendment/modification process.

Cash Management and Financial Tasks

Grants and donations that will be spent for educational purposes must be sent to the Grants Specialist and deposited into the corporation accounts. Donations for non-educational purposes may be kept in the building extracurricular funds, if permission is given by the Controller/District Treasurer or the Grants Specialist. When the grant/donation is approved, the donating organization/person should make their check payable to Westfield Washington Schools, not a school building or an individual staff member. Should you need bank deposit information, please reach out to the Controller/District Treasurer.

The Business Department is responsible for fiscal monitoring, reporting and compliance of the grant/donation and will work alongside the grant administrator throughout the life of a grant/donation.

The Grants Specialist will work with the grant administrator on creating the grant file and applicable internal budget accounts. The Grants Specialist will provide the Controller/District Treasurer with the information to then set up account numbers for grant expenditures (*based on the submitted and approved budget*). The Grants Specialist will provide the grant budget cover sheet with the corresponding account numbers to the grant administrator. These account numbers are to be used on all requisitions, mileage claim forms, and personnel recommendations.

Most federal grants require expenditures in advance of reimbursement. The Grants Specialist will prepare and submit the reimbursement request form, but the grant administrator is responsible for reviewing, approving and signing the reimbursement form and supporting financial documentation. If the grant requires a cash request to be submitted, the grant administrator is responsible for sending the cash request form to the Grants Specialist and estimating when expenditures will be incurred for an accurate cash request submission.

The Controller/District Treasurer will provide the grant administrator(s) access to our financial software. Please reach out for assistance if you do not already have access. This will allow the grant administrator(s) to be able to see and print financial reports including the expenditure and encumbrance activity. Please refer to these detailed reports to monitor that the grant is being expended in a timely manner. The Grants Specialist will also monitor these reports and expenditure supporting documentation throughout the time frame of the grant. Should the grant administrator need to make any internal grant-related payroll, expenditure or appropriation adjustments/transfers, please work with the Grants Specialist to complete these.

At the end of a grant period, some grants require returning unexpended funds back to the grantor. Please monitor your grant expenditures in order to not return any money. If you see that money will remain, please contact the Grants Specialist as soon as possible to help identify expenditures which may qualify. *No grant money should ever be returned!* If funds must be returned to the grantor, the Grants Specialist will work with the grant administrator to do so. If there is any carryover from the previous grant that can be transferred to the new grant, it is required that a physical check is written from the old grant fund and receipted into the new grant fund.

Purchasing Process and Requirements

Purchases from grant/donation funds must go through the requisition process. Purchase Orders should be used as much as possible. Be sure to monitor the grant/donation beginning and end dates, as well as their encumbrance deadline. Requisitions/Purchase Orders submitted to the vendor legally binds the district to paying for the items. As such, grant expenditures should be encumbered as soon as possible, but no later than two (2) months prior to the close of a grant without an agency mandated encumbrance deadline; or, one (1) month prior to the grant's agency mandated encumbrance deadline. This ensures that any issues can be resolved prior to the encumbrance deadline. Purchase orders should include an approximate amount of shipping and handling. If necessary, you may indicate a "Not to Exceed" amount or "Must Be Received No Later Than" date. Additionally, purchase orders for grant-related items must be approved and signed by either the Central Office grant administrator and/or Grants Specialist prior to executing the requisitions/purchase order.

The usage of credit cards for grant-related purchases are not permitted. The only exceptions include: central office level administrators may use credit cards as necessary and credit cards may be used during training/professional development by all district personnel only for grant-related travel related items (hotels, meals, car rentals, flights, etc.). Should a credit card purchase be necessary, please contract the Grants Specialist prior to purchasing for written approval. Regardless, a completed requisition with all

of the required signatures and necessary supporting documentation must be submitted prior to the credit card purchase. This ensures that the expense is encumbered in a timely and accurate manner. Should the credit card be used for the grant-related travel purposes, the district per diem rules still apply and the appropriate supporting documentation must be provided.

Contracted services (*object codes 311 or 319*) are paid through the accounts payable department and require a completed Internal Revenue Service Form W-9, a Vendor Information Request form, and a signed contract with the following statement included: “Not currently federally suspended or debarred. Westfield Washington Schools will be notified immediately if our status changes.” The Business Department is responsible for also ensuring and maintaining documentation proving that the vendor is not federally suspended or debarred. Payment will be made after approval by the Board of School Trustees at their next regularly scheduled meeting.

Upon arrival of your order and verification that all items were received, the green copy of the purchase order must be signed as approved for payment and forwarded to accounts payable along with any packing slips. Should one singular purchased item exceed the capitalization threshold of \$5,000.00, please be sure to notify the Grants Specialist for asset inventory purposes.

The grant administrator should also be sure to note the expenditure/liquidation deadline. This is the final date the district can submit payment for a purchased item with grant funds. Any expense incurred after this date will not be reimbursable by the grantor and cannot be paid by the grant fund. The grant administrator should ensure that all requisitions/purchase orders have been liquidated at least two (2) weeks prior to the end of the grant and/or the expenditure/liquidation deadline as outlined by the grant.

Personnel Paid From Grant/Donation

If the grant administrator wishes to have Westfield Washington Schools’ employees paid from a grant, please consult with the Grants Specialist and payroll department regarding any employee payments. The payroll department will be able to provide you with the accurate salary information for the time frame that payment will be made, as well as any benefits. Do not forget to budget for deductions such as taxes and benefits, including, but not limited to: social security, retirements, health/medical insurance, vision insurance, dental insurance, life insurance, and other types of insurance. After obtaining the correct payroll information, you can accurately calculate out the deductions and benefit amounts according to the percentages listed below.

The education fund should not be responsible for these extra expenses. Be sure to also reach out to the Grants Specialist regarding the intended employee and benefit payments from a grant to ensure it’s allowability and any additional grant requirements that will result from employee payroll out of the grant. Personnel recommendations must be completed on all employees that will be paid a salary or stipend from the grant with the budget account number included. The Board of School Trustees will receive a list of personnel to approve at their next regularly scheduled meeting and the employee payment will be made following approval.

Department of Education Object Code Listing

When preparing your budget, please use the following object codes established by the Indiana Department of Education and Indiana State Board of Accounts to describe expenditures.

Payroll and Benefit Object Codes

110.30: Certified Salaries– Full-Time Teachers
--

110.32: Certified Salaries - Temporary Teachers	
110.34: Certified Salaries – Adjunct Full-Time Teachers	
110.36: Certified Salaries – Part-Time Teachers	
110.38: Certified Salaries – Adjunct Part-Time Teachers	
110.50: Certified Salaries – Instructional Aids and Assistants	
110.52: Certified Salaries – Non-Permanent Substitute Teacher	
110.54: Certified Salaries – Collective Bargaining Unit Members	
110.62: Certified Salaries – Certified Permanent Substitute Teacher	
110.64: Certified Salaries – School Counselors	
110.66: Certified Salaries – Certified Part-Time Teacher	
120.00: Non-certified Salaries	
120.50: Non-certified Salaries – Instructional Aids and Assistants	
130.00: Non-Certified Substitutes	
130.32: Non-Certified Temporary Teacher	
130.52: Non-Certified –Temporary Substitutes	
140.00: Non-certified Overtime	
140.50: Non-certified Overtime –Instructional Aids and Assistants	
142.00: Stipend – Certified/Non-certified	
142.30: Stipend – Full-Time Teachers	
142.32: Stipend – Temporary Teachers	
142.34: Stipend – Adjunct Full-Time Teachers	
142.36: Stipend – Part-Time Teachers	
142.38: Stipend – Adjunct Part-Time Teachers	
142.50: Stipend – Instructional Aids and Assistants	
142.52: Stipend – Certified Temporary Substitutes	
142.54: Stipend – Collective Bargaining Unit Members	
142.62: Stipend – Certified Permanent Substitutes	
142.64: Stipend – School Counselors	
211.00: Social Security – Non-Teaching Certified/Non-certified	7.65% employer portion
211.30: Social Security – Full-Time Teachers	7.65% employer portion
211.32: Social Security – Temporary Teachers	7.65% employer portion
211.34: Social Security – Adjunct Full-Time Teachers	7.65% employer portion
211.36: Social Security – Part-Time Teachers	7.65% employer portion
211.38: Social Security – Adjunct Part-Time Teachers	7.65% employer portion
211.50: Social Security – Instructional Aids and Assistants	7.65% employer portion
211.52: Social Security – Cert. Temporary Substitute Teachers	7.65% employer portion
211.54: Social Security – Collective Bargaining Unit Members	7.65% employer portion
211.62: Social Security –Certified Permanent Substitutes	7.65% employer portion
211.64: Social Security – School Counselors	7.65% employer portion
214.00: PERF – Non-Teaching/Non-certified	14.20% employer portion
214.50: PERF – Instructional Aids and Assistants	14.20% employer portion
214.54: PERF – Collective Bargaining Unit Members	14.20% employer portion
215.00: TRF Prior 1995 – Non-Teaching Certified	3.00% employer portion (9.00% federal grants)
215.30: TRF Prior 1995 – Full-Time Teachers	3.00% employer portion (9.00% federal grants)
215.32: TRF Prior 1995 – Full-Time Teacher	3.00% employer portion (9.00% federal grants)
215.36: TRF Prior 1995 – Temporary Teacher	3.00% employer portion (9.00% federal grants)
215.50: TRF Prior 1995 – Instructional Aids and Assistants	3.00% employer portion (9.00% federal grants)
215.52: TRF Prior 1995 – Certified Temp Substitute Teachers	3.00% employer portion (9.00%

215.54: TRF Prior 1995 – Collective Bargaining Unit	3.00% employer portion (9.00% federal grants)
215.64: TRF Prior 1995 – School Counselors	3.00% employer portion (9.00% federal grants)
216.00: TRF after 1995 – Non-Teaching Certified	9.00% employer portion
216.30: TRF after 1995 – Full-Time Teachers	9.00% employer portion
216.32: TRF after 1995 – Temporary Teachers	9.00% employer portion
216.34: TRF after 1995 – Adjunct Full-Time Teachers	9.00% employer portion
216.36: TRF after 1995 – Part-Time Teachers	9.00% employer portion
216.38: TRF after 1995 – Adjunct Part-Time Teachers	9.00% employer portion
216.50: TRF after 1995 – Cert Instructional Aids and Assistants	9.00% employer portion
216.52: TRF after 1995 – Certified Substitute Teachers	9.00% employer portion
216.54: TRF after 1995 – Collective Bargaining Unit Members	9.00% employer portion
216.62: TRF after 1995 – Certified Permanent Substitutes	9.00% employer portion
216.64: TRF After 1996 – School Counselors	9.00% employer portion
219.00: Dental Insurance – Non-Teaching Certified/Non-certified	
219.30: Dental Insurance – Full-Time Teachers	
219.32: Dental Insurance – Temporary Teachers	
219.34: Dental Insurance – Adjunct Full-Time Teachers	
219.36: Dental Insurance – Part-Time Teachers	
219.38: Dental Insurance – Adjunct Part-Time Teachers	
219.50: Dental Insurance – Instructional Aids and Assistants	
219.52: Dental Insurance – Temporary Substitute	
219.54: Dental Insurance – Collective Bargaining Unit Members	
219.62: Dental Insurance – Certified Permanent Substitute	
219.64: Dental Insurance – School Counselors	
220.00: Vision Insurance – Non-Teaching/Non-certified	
220.30: Vision Insurance – Full-Time Teachers	
220.32: Vision Insurance – Temporary Teachers	
220.34: Vision Insurance – Adjunct Full-Time Teachers	
220.36: Vision Insurance – Part-Time Teachers	
220.38: Vision Insurance – Adjunct Part-Time Teachers	
220.50: Vision Insurance – Instructional Aids and Assistants	
220.52: Vision Insurance – Certified Temporary Substitutes	
220.54: Vision Insurance – Collective Bargaining Unit Members	
220.62: Vision Insurance – Certified Permanent Substitute	
220.64: Vision Insurance – School Counselors	
221.00: Life Insurance – Non-Teaching/Non-certified	
221.30: Life Insurance – Full-Time Teachers	
221.32: Life Insurance – Temporary Teachers	
221.34: Life Insurance – Adjunct Full-Time Teachers	
221.36: Life Insurance – Part-Time Teachers	
221.38: Life Insurance – Adjunct Part-Time Teachers	
221.50: Life Insurance – Instructional Aids and Assistants	
221.52: Life Insurance – Certified Temporary Substitute	
221.54: Life Insurance – Collective Bargaining Unit Members	
221.62: Life Insurance – Certified Permanent Substitute	
221.64: Life Insurance – School Counselors	
222.00: Group Health Insurance – Non-Teaching/Non-certified	
222.30: Group Health Insurance – Full-Time Teachers	
222.32: Group Health Insurance – Temporary Teachers	
222.34: Group Health Insurance – Adjunct Full-Time Teachers	

222.36: Group Health Insurance – Part-Time Teachers
 222.38: Group Health Insurance – Adjunct Part-Time Teachers
 222.50: Group Health Insurance – Instructional Aids and Assistants
 222.52: Group Health Insurance – Certified Temporary Substitutes
 222.54: Group Health Insurance – Collective Bargaining Unit Members
 222.62: Group Health Insurance – Certified Permanent Substitute
 222.64: Group Health Insurance – School Counselors
 241.00: 401a/403b Retirement 10.4% employer portion
 241.50: 401a/403b Retirement – Instructional Aids and Assistants
 241.52: 401a/403b Retirement – Certified Temporary Substitutes
 241.62: 401a/403b Retirement – Certified Permanent Substitutes
 241.64: 401a/403b Retirement – School Counselors
 243.30: LTD Insurance – Full-Time Teachers
 243.32: LTD Insurance – Temporary Teachers
 243.34: LTD Insurance – Adjunct Full-Time Teachers
 243.36: LTD Insurance – Part-Time Teachers
 243.38: LTD Insurance – Adjunct Part-Time Teachers
 243.50: LTD insurance – Instructional Aids and Assistants
 243.52: LTD Insurance – Certified Temporary Substitute
 243.54: LTD Insurance – Collective Bargaining Unit Members
 243.62: LTD Insurance – Certified Permanent Substitutes
 243.64: LTD Insurance – School Counselors

Non-Payroll Related Object Codes

311.00: Instruction Services
 312.00: Training/Development (workshop/conference registration, external vendor on-site training)
 313.00: Pupil Services (non-employee services with students)
 319.00: Professional/Contractual Services
 320.00: Other Professional Services
 442.00: Rental of equipment and vehicles
 444.00: Other rentals
 510.00: Student Transportation Services (transporting students to/from school & other activities, only used with 27xxx)
 519.00: Student Transportation purchased from other sources
 520.00: Insurance (property, liability, fidelity - used with 231xx, 26xxx, 27xxx)
 530.00: Postage
 580.00: Travel (transportation, meals, hotel, etc. associate with staff travel for school corp)
 593.00: Other Purchased Services (services by non-employees)
 611.00: Supplies – Non-technology Related That Do Not Qualify for Capitalization (less than \$5,000)
 614.00: Food Purchases (*non-instructional programs, may not be allowed in some grants*)
 630.00: Textbooks
 640.00: Library Books
 655.00: Supplies-Technology Related That Do Not Qualify for Capitalization (less than \$5,000)
 656.00: Software
 660.00-689.00: Other Supplies & Materials (that do not reach Capitalization threshold)
 710.00: Property (land & improvements)
 720.00: Buildings
 735.00: Non-Technology related equipment/furniture for land/buildings that qualify for Capitalization (\$5,000+)
 741.00: Technology related equipment for land/building that qualify for Capitalization (\$5,000+)
 810.00: Membership Dues and Fees
 910.00: Transfers (*previous year grant balances*)

**This is not an inclusive list of all object codes. Please reference the current list provided by the Indiana State Board of Accounts at <https://www.in.gov/sboa/political-subdivisions/schools/>. Go to Uniform Compliance Guidelines and the documents listed below School – Uniform Compliance Guidelines Manual. Select Part 8 – Classification and Definition of Object Accounts. This will provide definitions and further guidance on object codes.*