Financial Guidelines for
Grant-Funded Programs

Accounting and Finance
General Finance and Administrative Services
2016-17
Omaha Public Schools
Board of Education

Lacey Merica, President
Marque A. Snow, Vice President

Tracy Casady
Lou Ann Goding
Shavonna L. Holman
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Matt Scanlan
Yolanda R. Williams

Mark A. Evans
Superintendent
# FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

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FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

SECTION I: INTRODUCTION

The purpose of this guidance is to provide information on post-award financial practices and procedures governing grants awarded to Omaha Public Schools and to provide consistency throughout the District in the administration of local, state and federal grants.

A. Accounting & Finance - Grant Accounting Office (531-299-9874)

The Department or Principal is required to submit all supporting documentation for a grant approved through the District Grant Application Process to the Grant Accounting Office. The file will contain the following:

1. Copy of the Grant Proposal / Request to Apply (RTA)
2. The original copy of the Grant Award Notification or Contract.
3. Budget from the Grant Application or Proposal.
4. Programmatic Reports submitted during or upon completion of the program.

B. Grant Award Notification (GAN)

The GAN or Contract contains the terms and conditions of the award. The Grant Director will be responsible for maintaining effective internal control over compliance with the requirements of laws, regulations and contracts for federal, state and local programs. Grant Accountants will review financial guidance and work with the Director to ensure proper monitoring and reporting of expenditures.

<table>
<thead>
<tr>
<th>GAN/Contract may include:</th>
<th>Requirements may include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recipient Name</td>
<td>Programmatic Reports</td>
</tr>
<tr>
<td>Award Information</td>
<td>Amendments</td>
</tr>
<tr>
<td>Project Staff</td>
<td>Recipient Cost Share</td>
</tr>
<tr>
<td>Project Title and CFDA Number</td>
<td>Requesting Funds</td>
</tr>
<tr>
<td>Award Period</td>
<td>Financial Reports</td>
</tr>
<tr>
<td>Authorized Funding</td>
<td>Recordkeeping</td>
</tr>
<tr>
<td>Administrative Information</td>
<td>Single Audit</td>
</tr>
<tr>
<td>Legislative and Fiscal Data</td>
<td></td>
</tr>
<tr>
<td>Terms and Conditions</td>
<td></td>
</tr>
</tbody>
</table>
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

SECTION II: GRANT EXPENDITURES

A. Setting up the Grant

The Grant Accountant will setup a unique project number in the Financial System for the program office to use for tracking expenditures on the program. The Project Director will be setup as the Financial System Grant Approver on the project number for requisitions submitted on the program.

A budget is setup in the Financial System for the Award Amount and for the Award Period. Grant expenditures can only occur within the Award Period and total expenditures can never exceed the Award Amount.

<table>
<thead>
<tr>
<th>Award Period:</th>
<th>Example:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start Date</td>
<td>9/1/16</td>
</tr>
<tr>
<td>End Date</td>
<td>8/31/17</td>
</tr>
</tbody>
</table>

**Budget Coding/Chartfield String:**

- Fund: 153
- Project: 460017 (unique number for the grant)
- Department: 7194010
- Program: 3101
- Class: 000

**Award Amount:** $4,132,989.00
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

B. Preparing a Budget

The Grant Director will prepare a budget by expense account or expense category from the approved application. A template is available with the most commonly used expense account numbers. Complete the budget and forward to the Grant Accounting Office to upload into Budget Variance Reports.

EXPENSE CATEGORY                         ACCOUNT RANGE

1. Personnel Salaries                     51000-51999
   51080_Specialists/Technicians FT 12 Month
   51090_Specialists/Technicians FT 10 Month
   51100_Certified FT 10 Month
   51150_Extra Pay Cert/Professional
   51200_Substitute Teachers
   51450_Paraprofessional FT

2. Fringe Benefits                        52000-52999
   52100_Social Security
   52200_Retirement
   52300_Health Insurance
   52400_Workers’ Compensation
   52600_Life Insurance
   52700_Long Term Disability
   52800_Unemployment Compensation

3. Contracted Services                   53000-53999
   53190_Contracted Professional/Technical Services
   53195_Allowable Indirect Costs
   53310_Contracted Transportation

4. Supplies                              54000-54999
   54100_Supplies
   54140_In-House Printing Services
   54630_Equipment under $5000

5. Capital Outlay                        55000-55999
   55110_Site Improvements
   55710_Equipment over $5000

6. Other Expenses                        56000-56999
   56700_Attendance at Workshops, Conferences, Meetings
   56750_Mileage Reimbursement
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

Complete listing and definition of Expense Accounts are on the Omaha Public Schools website www.ops.org. Navigate to Departments > General Finance and Administrative Services > Finance, Accounting & Budget and select Chartfields.

ACCOUNTING & FINANCE

- Finance, Accounting & Budget
  - Forms
  - Chartfields
  - Guidelines for Procedures and Reports
    - Reimbursable Programs and Grants
    - Practice and Procedures
    - Travel Practices and Procedures

Expense Accounts

There are also other chartfield listings and definition for Fund, Project/Grant, Department, Program and Class number.

- General Fund Codes
- Projects & Grants
- Department Codes
- Program Codes
- Class Codes
C. Calculating Fringe Benefits

Fringe Benefits must be budgeted for any personnel salary (full, half-time, part-time, extra pay, substitute, other). Below are the current employee benefit rates to use when preparing your budget.

### Estimated Fringe Benefit Costs for the 2016-2017 Fiscal Year

Estimated average full-time salary = 53,353.78

<table>
<thead>
<tr>
<th>Employee Benefits</th>
<th>Rate</th>
<th>Est. Rate</th>
<th>FTE</th>
<th>Per Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security</td>
<td>7.650%</td>
<td></td>
<td></td>
<td>$4,129.76</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>1.000%</td>
<td></td>
<td></td>
<td>$539.84</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>0.100%</td>
<td></td>
<td></td>
<td>$53.98</td>
</tr>
<tr>
<td>Retirement Contribution</td>
<td>0.878%</td>
<td></td>
<td></td>
<td>$5,932.52</td>
</tr>
<tr>
<td>Long-term Disability</td>
<td>0.2725%</td>
<td></td>
<td></td>
<td>$147.11</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>15.456%</td>
<td></td>
<td></td>
<td>$8,343.93</td>
</tr>
<tr>
<td>Basic Life Insurance</td>
<td>0.125%</td>
<td>$62,637,845.34</td>
<td>0.0225%</td>
<td>$67.50</td>
</tr>
<tr>
<td>Totals</td>
<td>34.482%</td>
<td></td>
<td></td>
<td>$18,614.63</td>
</tr>
</tbody>
</table>

**Benefits as a % of Payroll**

- Full-time Employee: 34.482%
- Part-time Employee: 8.750%
- Extra Pay: 18.628%

*Included all Full Time employees*
D. Indirect Costs

Indirect Costs are an allowable administrative cost charged to the grant in order to reimburse the District for non-program related expense in doing the work of the grant. Indirect Costs must be budgeted for all grants where allowed. Include an amount in the budget on the grant application. For programs with limits on administrative cost, follow appropriate program regulation.

Use the Restricted Indirect Cost Rate when preparing a budget.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
301 Centennial Mall South
PO Box 94987
Lincoln, Nebraska 68509-4987

2016/17 Indirect Cost Rates For:
OMAHA PUBLIC SCHOOLS (28-0001-000)

Restricted Indirect Cost Rate 14.5000 %
Non-Restricted Indirect Cost Rate 16.3934 %

These rates have been calculated using information from the 2014/15 Annual Financial Report for use during the 2016/17 school year in accordance with an Indirect Cost Allocation Plan which was approved by the U.S. Department of Education.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

E. Budget Variance Reports

Grant Directors can track grant expenditures versus the approved budget by reviewing Budget Variance Reports. For procedures and mapping to the network report drive go to www.ops.org. Navigate to Departments > General Finance and Administrative Services > Finance, Accounting & Budget > Guidelines for Procedures and Reports and select Practice and Procedures.

ACCOUNTING & FINANCE

- Finance, Accounting & Budget
  - Forms
  - Chartfields
  - Guidelines for Procedures and Reports
    - Reimburseable Programs and Grants
    - Practice and Procedures
    - Travel Practices and Procedures

Daily Budget Balance & Daily Grants Report

Once mapped to the nvisprd drive select the current month folder BUDVAR _ (“Month”) or BUDVAR _ Daily folder for Daily Reports for an individual school. If you do not see your report for your specific project number, please contact the Grant Accounting Office.
# FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

## Budget Variance Report

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Grant Budget</th>
<th>Current Month Expenditures</th>
<th>Date Expenditures</th>
<th>Total Pre-Encumbered</th>
<th>Total Encumbered</th>
<th>Budget Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>2,742,826.86</td>
<td>1,781,067.58</td>
<td>2,426,192.93</td>
<td>0.00</td>
<td>2,426,192.93</td>
<td>0.00</td>
</tr>
<tr>
<td>Social Security</td>
<td>90,919.99</td>
<td>19,399.99</td>
<td>39,357.57</td>
<td>0.00</td>
<td>39,357.57</td>
<td>0.00</td>
</tr>
<tr>
<td>Rent</td>
<td>247,347.57</td>
<td>91,912.70</td>
<td>101,394.28</td>
<td>0.00</td>
<td>101,394.28</td>
<td>0.00</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>312,953.46</td>
<td>48,530.99</td>
<td>212,732.74</td>
<td>0.00</td>
<td>212,732.74</td>
<td>0.00</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>25,626.99</td>
<td>12,624.62</td>
<td>13,618.94</td>
<td>0.00</td>
<td>13,618.94</td>
<td>0.00</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>1,939.39</td>
<td>189.39</td>
<td>377.95</td>
<td>0.00</td>
<td>377.95</td>
<td>0.00</td>
</tr>
<tr>
<td>Long Term Disability</td>
<td>632.14</td>
<td>632.14</td>
<td>801.39</td>
<td>0.00</td>
<td>801.39</td>
<td>0.00</td>
</tr>
<tr>
<td>Unemploymentp Compen</td>
<td>2,441.22</td>
<td>195.07</td>
<td>1,908.57</td>
<td>0.00</td>
<td>1,908.57</td>
<td>0.00</td>
</tr>
<tr>
<td>Employee B</td>
<td>69,805.75</td>
<td>58,619.53</td>
<td>56,235.75</td>
<td>0.00</td>
<td>56,235.75</td>
<td>0.00</td>
</tr>
<tr>
<td>Contractors Service</td>
<td>40,007.02</td>
<td>37,040.92</td>
<td>39,018.79</td>
<td>0.00</td>
<td>39,018.79</td>
<td>0.00</td>
</tr>
<tr>
<td>Professional Firms</td>
<td>108,052.00</td>
<td>108,052.00</td>
<td>108,052.00</td>
<td>0.00</td>
<td>108,052.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Postage</td>
<td>2,498.98</td>
<td>2,498.98</td>
<td>1,808.60</td>
<td>0.00</td>
<td>1,808.60</td>
<td>0.00</td>
</tr>
<tr>
<td>Other Communications</td>
<td>15,841.43</td>
<td>8,432.93</td>
<td>15,876.57</td>
<td>0.00</td>
<td>15,876.57</td>
<td>0.00</td>
</tr>
<tr>
<td>Travel to Other Agenacies</td>
<td>240,292.03</td>
<td>0.00</td>
<td>0.00</td>
<td>94,500.03</td>
<td>94,500.03</td>
<td>0.00</td>
</tr>
<tr>
<td>Purchased E</td>
<td>127,676.99</td>
<td>71,321.92</td>
<td>71,909.89</td>
<td>0.00</td>
<td>71,909.89</td>
<td>0.00</td>
</tr>
<tr>
<td>Supplies</td>
<td>40,267.04</td>
<td>58.95</td>
<td>50,512.91</td>
<td>1,826.73</td>
<td>1,826.73</td>
<td>0.00</td>
</tr>
<tr>
<td>Capital Outl</td>
<td>3,634.43</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Equipment - Office</td>
<td>3,634.43</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Supplies</td>
<td>118,000.00</td>
<td>38,970.80</td>
<td>2,088.30</td>
<td>2,245.80</td>
<td>2,245.80</td>
<td>0.00</td>
</tr>
<tr>
<td>Total</td>
<td>4,132,690.00</td>
<td>248,737.24</td>
<td>2,088.30</td>
<td>2,245.80</td>
<td>2,245.80</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Quarterly Accounts**

- General Fund
- Grants Funded
- Special Education
- School
- OMHA

**Budget Variance**

- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
- 0.00%
A. Consent Agenda

The Grant budget must go to Board for approval in order to amend into the District Grant Budget. The Grant Director will provide a description of the program to include on the narrative and work with the Grant Accounting Office in order to present on an upcoming Board Meeting’s Consent Agenda.

The narrative shall include the following:

1. Heading (Grant Name, Funding Agency, Project Number)
2. Body (Budget Amount, Budget Period, Grant Award Period, Description)
3. Closing (Reimbursable % of ALL program costs covered by the Grant)

Federal and State programs greater than $10,000.00 are presented individually A-Z to the Board on the Consent Agenda.

REIMBURSABLE GRANT FUND BUDGET ADJUSTMENTS

It is recommended that the receipts and expenditures of the detailed grant fund budget for the 2016-2017 fiscal year be amended to include the following reimbursable programs:

A. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – BASE ALLOCATION, NEBRASKA DEPARTMENT OF EDUCATION – PROJECT 460017.

Central administrative staff request approval to accept the IDEA Base budget.

This budget amendment, in the amount of $4,132,989.00, is for the period beginning September 1, 2016, and ending August 31, 2017. It represents the continued participation in a program conducted during the 2015-2016 school year for the purpose of assisting Omaha Public Schools in providing special education and related services to eligible children with disabilities.

This program is 100% reimbursable.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

B. Foundation and Grants $10,000 and Under

Foundation contracts and awards less than 10,000 are included as an addendum in the Board Room binder FOUNDATION and GRANTS 10K and Under. The total cumulative amount is presented on the Consent Agenda and narrative on a separate attachment.

REIMBURSABLE GRANT FUND BUDGET ADJUSTMENTS

It is recommended that the receipts and expenditures of the detailed grant fund budget for the 2016-2017 fiscal year be amended to include the following reimbursable programs:

Foundation Grants and Grants less than $10,000.00 to be amended into the 2016-2017 budgets are available for review in the Board Workroom.

1. FOUNDATION GRANTS

These budget amendments in the amount of $181,099.00 are for the period beginning September 1, 2016, and ending August 31, 2017. These amendments represent only that part of the budget that will be expended during the 2016-2017 school year for new Foundation Grants.

2. GRANTS LESS THAN $10,000

These budget amendments in the amount of $2,750.00 are for the period beginning September 1, 2016, and ending August 31, 2017. These amendments represent only that part of the budget that will be expended during the 2016-2017 school year for various Grants less than $10,000.

Consent Agenda Items – Approval of the Following Items:

Grant Fund Budget Adjustments

1. Foundation Grants for $181,099.00

   a. Sherwood Foundation – IMS Instructional Technology Leadership Endorsement

      This receipt for $181,099.00 from the Sherwood Foundation is for the IMS Instructional Technology Leadership Endorsement Program.

2. Grants less than $10,000 for $2,750.00

   a. Environmental Protection Agency – Environmental Education Award

      This award for $2,000.00 from the Environmental Protection Agency is for the Accelerate Program to support environmental education.

   b. EducationQuest Foundation – 8th Grade Campus Visit Grant

      This award for $750.00 from the EducationQuest Foundation is for the 8th Grade Campus Visit for students at Norris Middle School.
C. Board of Education (BOE) Approval

The Board of Education must approve the grant budget in order to amend into the District Grant Budget.

### I. Consent Agenda

**Rationale**

At this time, any Board member may request that any item in the consent agenda be removed from the consent agenda and be considered and voted on separately.

**Actions Taken**

**Motion Passed:** Motion to approve Consent Agenda as presented passed with a motion by Lou Ann Goding and a second by Marque Snow.

### I.7. Grant Fund Budget Adjustments

**Attachments**

- BD04-03-17 Grant Fund Budget Adjustments
- FOUNDATION and GRANTS 10K and Under_040317
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

SECTION IV: DISTRICT PRACTICES AND PROCEDURES

A. Staffing Requisitions

For principals and department administrators the approval of employment of staff or change in assignment must go through a Staffing Requisition. The links to these processes are under Staff Requisitions Tutorials on the Omaha Public Schools website [www.ops.org](http://www.ops.org). Navigate to Departments > Human Resources > ePLUS > and select Staffing Requisitions. Quick reference guides on how to complete a Staffing Requisition are on this page.
B. Request for Extra Pay

Information on extra pay forms and procedures are on the OPS Web site [www.ops.org](http://www.ops.org). Navigate to Departments > General Finance and Administrative Services > Compensation and Benefits and select Forms.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

The following is a list of negotiated rates of pay to be used when determining teacher extra pay for 2016-2017.

**After School Supervision** - $16.00 per hour.

**Curriculum Writing** - $28.50 per hour.
Individuals, participating in approved writing activities focused on curriculum development with an emphasis on assessment and strategies for standards focused instruction, as approved by the Assistant Superintendent of Curriculum and Learning.

**Extra Period Pay/Semester** - $30.00 per hour.

**Intramural Unit** - $500.00.

**In-services, Workshops and Projects** - $15.00 per hour.
For attending district required training or professional development that is offered outside of the regular duty day.

**Lost Plan Time** - $30.00 per hour.

**Summer School** - $28.50 per hour.

**Teacher In-service Trainers** - $28.50 per hour, individuals responsible for providing approved in-service training for district-focused initiatives during off-duty hours.

**Tutoring** - $28.50 per hour.

The “Request for Extra Pay Form” must be completed and forwarded to payroll consistent with established payroll deadlines. Incomplete requests will be returned unprocessed, and requests received late will not be paid until the following regular payroll cycle.

There may be rare exceptions to the above criteria based on the funding source. If there is a deviation to these guidelines due to grant requirements, pre-approval must be secured from Mr. Charles Wakefield prior to the activity.

If you have questions, please contact Dawne Claussen at 531-299-9807 or Portia Hogue at 531-299-9795.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

C. Purchasing Procedures

For information regarding procurement of materials and/or services, contact the Purchasing Department (531-299-9842).

1. Include any special information relating to program deadlines on the requisition. Put this information in the comments section of the requisition.

2. Requisitions $5,000-$10,000 that are not sole propriety go out to bid, in at least the form of multiple e-mail, phone, or fax quotes, from available vendor sources. Purchases from $10,000-$25,000 generally utilize a standard request for bid form. Any purchase in excess of $25,000 requires a formal written bid document. Please do not go directly to a vendor regarding bids. Rather, contact Purchasing for guidance in the process.

3. Requisitions in excess of $50,000 or more must have Board Approval before processing. The Grant Director working with Purchasing submits the item for Board Approval, which can take up to four weeks to process.

4. In the Financial Information System, all requisitions will use the e-Procurement function. Ideally, a purchase order can be issued within a week of on-line requisition approval. The time required depends upon the number of requester and/or vendor clarifying questions necessary.

5. For orders from Staples Advantage, CDW-G, or GovConnection, the e-Procurement requisition ‘Punch-Out’ function will be used. Purchasing will dispatch these orders electronically on a daily basis.

6. Storeroom requisitions should be filled in 10 working days.

7. Due to variations in product availability, it is possible that orders for items not in the OPS storeroom, might take up to 45 days to completely process, including delivery time. Please plan accordingly.

Purchasing has no way of knowing if and when you receive your products, so if you do not have delivery of your order after 4 weeks from on-line approval of your requisition, please call the appropriate buyer in Purchasing so that he/she may assist you.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

D. Procurement Card Program

The purpose of the Procurement Card Program is to establish a more efficient, cost-effective method of purchasing and paying for low-cost SUPPLY ITEMS. All cards are issued at the request of your building principal/administrator. For further information and application, contact the Procurement Card Administrator (531-299-9801).

The Procurement Card may not be used to purchase personal items of any kind nor any of the following lists of items:

- Equipment of any kind.
- Alcoholic beverages, tobacco, drugs, pharmaceutical products, controlled substances or medical services.
- Conference fees, registration fees, and training fees.
- Food items, with the exception of supplies to support instruction in Family Consumer Science.
- Airline, rail or bus tickets, auto rental, hotels, or travel expenses.
- Payments to individuals, employees, or students for any reason.
- Honorarium payments.
- Expenses for faculty and staff recruiting, advertising, or entertainment of prospective or current employees.
- Moving expenses.
- Gifts, donations or contributions to individuals or organizations.
- Refunds of revenue.
- Firearms, ammunition, explosives or other items that are considered dangerous.
- Purchase of or removal of hazardous or radioactive materials.
- Time or lease payments of any kind.
- Pyramiding (multiple purchases to cover the same transaction).
- Tuition payments.
- Consulting, professional or governmental services.
- Construction, renovation items or contracted services (except for Maintenance/Operations Departments).
- Dues, memberships, subscriptions or any recurring charges.
- Automotive supplies, repairs, gasoline (except for Transportation Division), towing, car washes or motor clubs.
- Computer software. (Computer software must be centrally purchased to insure the product is educationally sound and compliments established guidelines).
- Animals.
- Business cards or stationery products.
- Purchase involving trade of school district property.
- Telephones, cellular telephones and related equipment, cable TV, or utilities.
- Cylinder gases and liquid nitrogen.
- Miscellaneous financial services.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

E. Certification of Payment for Services

The Certification of Payment for Services form is used to pay for those services provided by an official, security, consultant, speaker, contractor or other contracted service provider. Forms are available in the Accounting & Finance Department.

F. Travel Practices and Procedures

Information on district travel practices and procedures and reimbursement for employee travel are on the OPS Web site www.ops.org. Navigate to Departments > General Finance and Administrative Services > Finance, Accounting & Budget and select Travel Practices and Procedures. These pages includes information regarding the current rate of reimbursement for mileage, hotel limits and the standard meal allowance established by the IRS Federal General Service Administration.

ACCOUNTING & FINANCE

- Finance, Accounting & Budget
- Forms
- Chartfields
- Guidelines for
  Procedures and Reports
  - Reimbursable
    Programs and
    Grants
  - Practice and
    Procedures
  - Travel Practices
    and Procedures

TRAVEL PRACTICES

| Cash Advance | The information in this Appendix pertains to travel expenditures incurred during the 2015-2016 school fiscal year. |
| Conference Registration | **MILEAGE REIMBURSEMENT RATE** |
| Lodging | Prior to January 1, 2017, the Mileage Reimbursement Rate was $0.54. |
| Meals | Effective January 1, 2017, the Mileage Reimbursement Rate is $0.535/mile |
| Mileage Rates | The Mileage rate will be adjusted on January 1st, based on determination from the Nebraska Department of Education. |
| Meal Per Diem Reimbursement Rate | **MEAL PER DIEM REIMBURSEMENT RATE** |
| | Omaha Daily Meal Allowance: $64.00/day. |
G. Payment Request Forms

Information on payment request forms are on the OPS Web site www.ops.org. Navigate to Departments > General Finance and Administrative Services > Finance, Accounting & Budget and select Forms. There are various types of Payment Request Forms listed below depending on the type of request. Use the generic form to process a check for items such as subscription renewals or other invoices where the payment stamp cannot be applied or to be split coded. The other forms are for conference, travel reimbursement and employee miscellaneous reimbursement.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

H. Invoice Payment Procedures (Accounts Payable)

Requests for payment of invoices must be received in the Accounts Payable Office at least one week prior to the scheduled Board Meeting on which the invoice is to be paid. The Board meets and authorizes payment of bills only twice a month (normally the first and third Monday of each month).

Use of the Payment Stamp should be used only on invoices that are NOT tied to any requisition that has been entered into the PeopleSoft system for authorization of payment as it can be applied directly on the invoice thereby eliminating any possible detachment from the invoice itself. Contact Accounting and Finance if you have any questions or need to get a Payment Stamp (below).

The Payment Stamp should NOT be used on any documents related to PeopleSoft requisitions. Invoices tied to PeopleSoft requisitions will have been sent directly to TAC, not to you. When you receive the products you ordered on your PeopleSoft requisitions, just check-off and sign the packing slip that comes with the products and send the packing slip to the Receiving Specialist in the Accounting Department at TAC. Using the Payment Stamp on a document related to a PeopleSoft requisition can cause the related invoice to be paid as Direct Payment thereby charge your budget twice, once when you entered the requisition and a second time on the ‘Direct Payment’ action.

Use the Payment Stamp to record the budget coding and approver signatures only if NO PeopleSoft requisition has been involved in the purchase.
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

I. In-Kind / Matching Requirements

In-kind or matching is the portion of the program cost that is not reimbursable by the Federal Government or Funding Agency. It is a condition of receiving funds on some awarded grants. All contributions, including cash and third party in-kind, can be accepted as part of the recipient’s in-kind when contributions meet the following criteria:

1. Are verifiable from the recipient's records.

2. Are not included as contributions for any other federally assisted project or program.

3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.

4. Are allowable under the applicable cost principles.

5. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for in-kind or matching.

6. Are provided for in the approved budget.

If your grant has in-kind or matching requirements, the Grant Accounting Office can work with you in order to track internal or external expenditures. For expenditures that do not occur internally it is important to maintain verifiable recipient records.

**Forward all external in-kind documentation to the Grant Accounting Office in order to establish monetary value.**
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

J.  Time and Effort

Recording time and effort expenses for in-kind activities is to be captured using a Daily Time Record. Salaries and wages of employees used in meeting in-kind requirements must be supported in the same manner as those claimed as allowable costs under Federal Awards. **Forms and procedures are available from the Grant Accounting Office.**

Employees that spend less than 100% of their time on activities supporting **one** government grant/contract or less than 100% of their time on cost-share activities related to **one** government grant/contract will maintain a manual daily time record for each pay period during the term of the grant/contract. The time record will reflect a daily allocation of actual hours worked on various activities related to each government grant/contract as well as hours worked on non-grant activities, vacation, illness, and other leave time for each pay period. Time reports will be signed by the employee, approved by the employee’s immediate supervisor and Grant Director then forwarded to the Grant Accounting Office for analysis and permanent filing.

![Daily Time Record-Federal Grants](image)

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**Please enter the number of hours worked in each category on a daily basis. Corrections should be made in ink & initialed by employee.**

**Report time in no less than 15 minute increments**

**Employee #:_______________  (Print)**

**Employee Name:**______________________________________________________

**Employee Signature:**____________________________________

**Grant Director:**__________________________________________________

**Supervisor/Principal Approval:**__________________________________________________

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FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

Employees that spend 100% of their time on activities supporting **one** government grant/contract or 100% of their time on cost-share activities related to **one** government grant/contract will complete a written, signed certification statement to that effect every six months during the term of the grant/contract. Such certifications will be approved by signature of the employee’s immediate supervisor and Grant Director then original certifications will be forwarded to the Grant Accounting Office for review and permanent filing.

**SEMI ANNUAL CERTIFICATION**

**TIME & EFFORT REPORTING FOR FEDERAL GRANTS**

Name ____________________________________________

Staff Position ______________________________________

Employee # _________________________________________

Certification Period ________________________________

This individual spent 100% of their work time in the Omaha Public School District on the following grant:

_____________________________________________________

Grant Name and Grant Project Number

_____________________________________________________

Employee Signature ___________________ Date __________

_____________________________________________________

Supervisor/Principal Signature ___________ Date __________

_____________________________________________________

Grant Director Signature __________________ Date __________

Please submit Original form to the Grant Accounting Office/Accounting & Finance Division within 5 days after the end of each semester.
A. Submitting a Reimbursement Request

The Grant Accounting Office completes all financial reports and reimbursement requests per grant award or contract instructions. The Grant Office will send a copy of the report to the Grant Director for review.

Grant Accounting Office prepares the reimbursement request.

1. An *Expenditure Report* or *Query* from the OPS Financial System is ran to use as supporting documentation to accompany a reimbursement request for the reporting period. Reporting periods are usually monthly, quarterly, or semi-annually.

The Grant Accountant prepares a summary of expenditures by category: Payroll, Benefits, Contractual Services, Supplies and Conference.

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</tbody>
</table>

2. The Grant Accountant reviews the query detail and provides any additional backup such as copies of invoices, payroll, journals or other backup necessary for the reimbursement request.
3. An agency may require reimbursement or drawdown from a system like the Grants Management System (GMS) or specific Form (NDE28-003) like below in order to request reimbursement. In either type, an authorized financial representative will sign. Currently that person is Connie Knoche (Chief Financial Officer).
FINANCIAL GUIDELINES FOR GRANT-FUNDED PROGRAMS

B. Closing out a Grant

As the Grant end date approaches, it is important to follow these guidelines in order to use up the balance and liquidate encumbrances:

1. Within the last few months of a grant, the Grant Accounting Office will notify the Grant Director of the upcoming end date and grant balance and encumbrances. It is important that encumbrances pay prior to submission of the final reimbursement request since any that pay after the final submission will need to move to general fund.

2. In order to ensure encumbrances are processed, submit requisitions no later than 30 days prior to the end of the grant. This will allow time to receive, get an invoice and issue payment to the vendor.

3. The Grant Director will submit all paperwork associated with program reimbursement, extra pay, mileage and any invoice as soon as it is available so that Accounts Payable and Compensation & Benefits can process requests in a timely manner and have payments recorded in the Financial System.

4. Grant Accounting, at the time all encumbrances pay and prior to the final reimbursement deadline, creates the final request for reimbursement. The Grant Accountant submits the final request for reimbursement. A grant typically has 30-60 after the end date to submit the final reimbursement request.

5. The Grant Director is responsible to submit program performance, evaluation and financial reports.

Purchases cannot be made prior to the start date or after the end date of the grant award or contract dates. It is important that delivery and invoicing occur in a timely manner so communication is especially important with the Purchasing Department during this period. Requisitions not turned into purchase orders prior to the end date of the grant will need to cancel.
C. Recordkeeping

Grantees generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant, or may reasonably be considered pertinent to a grant, for a period of seven years after final reports and completion of audited financial reports.

Financial records
Procurement records
Real property and equipment records (from the date of final disposition of property)
Other types of records, such as Indirect Cost rate proposals and Program reports