



21st Century Community Learning Centers Sun Setting Guidelines for Subgrantees

December 2016



21st Century Community Learning Centers (CCLC) Grant Sun Setting Guidelines

These guidelines have been prepared to ensure Idaho's compliance with federal rules and regulation for subgrantees preparing for the sun setting of five-year funding cycle. As you review this information we have taken into consideration that your site falls into one of four scenarios:

1. the grant is coming to a close but the program is staying open;
2. the grant is coming to a close and the program is ending;
3. the grant is ending prior to the full five years of the grant award;
4. the program has received another 21st CCLC grant.

Depending on what scenario the program falls into reporting requirements will vary. Beside each procedure the scenario number that the process applies to is listed.

Policy: The State Department of Education (SDE) 21st Century Community Learning Centers (CCLC) program office has developed the following guidance relevant to the closing-out of the 21st CCLC grant award (i.e., following the five-year funding cycle) in accordance with the Education Department General Administrative Regulations (EDGAR) and the Idaho 21st CCLC Subgrantee Guidance. Subgrantees are required to review this guidance and other applicable State and Federal regulations concerning the close-out of this grant.

Procedure: Records Retention

Subgrantees are required to maintain all:

- Financial Records – (1) the amount of funds under the subaward, (2) how the subgrantee used those funds, (3) the total cost of each project, (4) the total match/in-kind cost of each project, and (5) other records to facilitate an effective audit.
- Project Experience Records – (1) the results of grant goals and objectives, (2) State & Federal Annual Reports, (3) monitoring reports, (4) evaluation reports, and (5) other records to facilitate an effective audit.

The SDE hereby recommends that subgrantees maintain five years and one audit year to comply for their record retention schedule for all federal fiscal and programmatic records, which is a total of six (6) years from the final expenditure report (see Idaho State Policy 4.16.02 – Administration of Federal Grant Programs).

What this mean for you: You must keep all your program documents for six years after your grant closes.

Procedure: Equipment and Supplies

Equipment (2 C.F.R. §200.33 and 2 C.F.R. §200.313): All (1) tangible personal property having a useful life of more than one year and (2) a per-unit acquisition cost which equals or exceeds \$250. Idaho 21st Century Community Learning Centers has a more restrictive equipment cost definition than what is outlined in Uniform Grant Guidance – EDGAR

All equipment costs acquired with 21st CCLC grant funds must retain property records and be identifiable with 21st CCLC property and records for equipment must be retained for six years after the grant ends.

Per EDGAR, 2 C.F.R. §200.313 (c) (i) and (ii); if the program continues once grant funds cease, the program may continue to use the equipment that was previously acquired. If the equipment is no longer needed they must offer to transfer 21st CCLC equipment/capital outlay items to other programs or projects currently or previously supported by Federal funds, such as other 21st CCLC programs located within the district/area of the current grant first and then to other federal educational programs such as Title I.

If no Federal program accepts the equipment, disposition of the equipment must be made as follows: Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to SDE. Items over \$5,000 require approval from the SDE prior to disposal and procedures outlined in 2 C.F.R §200.313 will be followed.

What this means for you: Any equipment with a value of \$250 or greater must be reported to SDE and the disposition status approved prior to action taken.

Equipment Inventory and Disposition Records: Below is the required Inventory and Disposition Records regarding equipment including computer hardware and software, with a current per-unit fair market value of more than \$250 individually or cumulative value or greater (regardless of original cost):

Equipment		All tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$250.							
Serial/ID Number	Item Description	Item Location	Purchase Price	Purchase Date	Percentage of 21st CCLC federal funds used for purchase	Current per Unit Fair Market Value	Condition: good, fair, poor	Disposition Status: retain, sold, etc.	If transferred: Organization & Location Transferred To

SDE will provide written approval/denial of the equipment disposition request within thirty (30) days after receipt of request.

Supplies (2 C.F.R. §200.94): All tangible personal property other than those described in equipment and/or a computing device is a supply if the acquisition cost is less than \$250.

If there is residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon the termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal government for its share. (2 C.F.R. §200.314 (a))

What this means for you: Any supplies with a aggregated value of \$5,000 or greater must be reported to SDE and the disposition status approved prior to action taken.

Below is the required Inventory and Disposition Records regarding supplies.

Serial/ID Number	Item Description	Item Location	Purchase Price	Purchase Date	Percentage of 21 st CCLC federal funds used for purchase	Current Per Unit Fair Market Value	Condition- Good, Fair, Poor	Disposition Status – Retain, Sold, Etc. (if sold; indicate date and amount sold for)	If transferred: Organization & Location Transferred To

Procedure: Budget Revision Requests

All budget revision requests must be submitted via the approved budget revision form and approved by SDE prior to June 15 of the year the grant period ends. The revision request needs to be approved by SDE before the obligation of grant funds reflected in the newly revised budget. All requests to purchase technology must be submitted via the approved technology request form and budget revision for approval by April 1 of the year the grant period ends.

What this means for you: All budget revisions must be submit to the SDE by June 15.

Procedure: Licensing

If the program will no longer operate the appropriate licensing specialist must be notified. Programs operated by a school or school district contact SDE and those operated by a community based organization contact the Idaho Department of Health and Welfare. If the program re-opens at a later date the organization will need to re-apply for a license. If the new program is at the same location and room as previously occupied, the original license will be re-opened.

Programs that remain open even though the grant funding has ended will retain the same license as previously granted.

What this means for you: If your program is closing you will need to cancel your license.

Procedure: Annual Performance Report (APR)

Sun-setting subgrantees will still submit the APR for year five of the grant award both at the State and Federal level.

Procedure: Post-closeout adjustments and continuing responsibilities

The termination or closing of the Federal award does not affect any of the following:

- 1) SDE's right to disallow costs and recover funds on the basis of a later audit or other review;
- 2) the subgrantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
- 3) audit requirements in accordance with Idaho's Single Audit guidelines and requirements;
- 4) the subgrantees obligation manage and dispose of property;
- 5) records retention as required by SDE;
- 6) the subgrantees responsibility to complete all federal reporting requirements.
(2 C.F.R. §200.314 (a))

Procedure: Final Closeout

SDE will close out a grant when it determines that all applicable administrative actions and all required work of the subgrantee have been completed. Ten percent (10%) of the fifth year grant funding will be held until all close-out requirements are completed.