

**CONNECTICUT STATE DEPARTMENT OF EDUCATION  
FINANCE AND INTERNAL OPERATIONS OFFICE**

**BUREAU OF FISCAL SERVICES**

**PREPAYMENT GRANTS**

**LOCAL FISCAL PROCESSING MANUAL**

**JULY 2019**

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## Introduction

State and federal prepayment grants are awarded to achieve specific educational goals, to meet the needs of particular segments of school populations or to operate specialized educational programs. Funds distributed to grantees to accomplish these objectives are either entitlement-based where the amount of funds per grantee is determined by statutory formula and the funds are reserved for that grantee pending application and approval, or discretionary/competitive where the amount of funds and number of grantees is determined through a request for proposal (RFP) submission and evaluation.

The State Department of Education (SDE) currently processes over 50 state and federal prepayment grants which involve the approval of approximately 2,500 grantee projects on an annual basis. While the educational program needs of each project can vary substantially, the fiscal processing of these grants follows standard procedures with the submission of a budget, cash draw down requests, and a final statement of expenditures. This manual provides a brief description of the steps a grant recipient must follow to satisfy the fiscal requirements of prepayment grants.

### Role of the Bureau of Fiscal Services

While the Bureau of Fiscal Services (BFS) does not approve individual grant projects and budgets, we are involved in the processing of prepayment grants through:

- the calculation of final entitlements for grants with statutory distribution formulas;
- the maintenance of the automated SDE Prepayment Grant System which includes the creation of budget (ED114) formats and documents and the collection and processing of statements of expenditures (ED141);
- the operation of the SDE Cash Management system which processes the monthly cash requests (ED111) and calculates monthly payment amounts; and
- the invoicing of payments.

### General Grant Information

#### Coding:

In order to use automated systems in the processing of grants, it is imperative that grant project numbers use a similar format and remain the same throughout the project period. Grant numbers contain the following fields.

#### Vendor Code:

The five-digit vendor code specific to each grantee.

#### Fund Number:

Five digits to identify the source of the grant funds.

Examples:     11000 = State appropriation grants  
                  12060 = Federal grants  
                  12052 = State Bond Funded grants  
                  13009 = State Bond Funded grants  
                  13010 = State Bond Funded grants  
                  13019 = State Bond Funded grants  
                  17XXX = State Bond Funded grants

<b><u>Special Identification Number (SPID):</u></b>	This five-digit number is the unique grant identifier, e.g. Core-CT Title1 SPID is 20679; IDEA is 20977
<b><u>Budget Reference (BUDREF):</u></b>	Four digits that identify the state or federal fiscal year of grant funding availability approval.
<b><u>Program:</u></b>	Five digits that designate the type of program or subprogram. Examples: 82010 = Basic education program or subprogram. 82016 = Agency Placement Schedule 1 portion of SPID 17047, Special Education Excess Cost Student Based grant.
<b><u>Chartfield 1:</u></b> <b><u>Chartfield 2:</u></b>	There are six (chartfield 1) and five (chartfield 2) digit fields used to further define subprograms or components within a grant program. They are not required fields for awards or payments and will not be used if the program code sufficiently describes the grant.

**Fiscal Processing Steps:**

**1. File initial Budget Form (ED114) in conjunction with grant program application or Request for Proposal (RFP).**

Each prepayment grant application or request for proposal (RFP) contains a budget form (ED114) use to establish a line-item expenditure plan for the life of a grant project. Applications for entitlement grant programs, such as Title I will contain the total amount to be awarded which must be distributed among the allowable line-item expenditure object codes. RFPs for discretionary/competitive grant programs may or may not inform prospective recipients of expected approval amounts, but will provide guidelines for the amounts to be requested.

Attached is a master budget form with a description of budget object codes (Attachment 1) which displays line items which may be used for prepayment grants. Individual grant budgets can contain all or a subset of these line items as allowable expenditure categories. Specific budget development instructions are contained in each application/RFP.

Most grant applications/RFPs also contain line-item budget justifications, e.g. a detail of salary costs by position or a list of planned equipment purchases, which aid the recipients in developing the line-item totals.

Grants may be approved using the initial budget as submitted; however, negotiations and revisions may be needed. The approved budget will establish local expenditure amounts and grant accounting records must be set up to record actual expenditures by approved line items.

The selection of the allowable line items of a particular grant is made by the SDE program manager who is guided by the grant's legislation or contractual agreement. While most grants allow for considerable latitude as to the number and variety of allowable line items, some grants are very restrictive. For example, grants awarded for the acquisition of educational materials would not allow salary, professional/technical, or pupil services, while grants awarded for instructional programs may not allow the purchase of equipment. If a line item does not appear on the grant's budget, grantees cannot expend funds for that purpose. Grantees must not try to place the expenditure in another category.

Questions regarding the allowability of a specific expenditure or its placement in a particular line-item must be referred to the grant program manager or contact person shown in the application or RFP.

Budgets must be submitted with grant program materials by the due date shown on the application/RFP.

**2. Obtain Grant Award Letter which will include a copy of the approved budget. (Attachments 2 and 3)**

After the program application/RFP and budget have been approved, a grant award letter is issued. The approved budget and grant award letter are available on the ED114 Prepayment Grant System under the ED114 reports area, "Approved Grant Award Letter" or "Approved Budgets".

It is important to review the letter and budget as follows:

1. Check the grant number. It is the same on the attached budget and should agree with the original budget submitted. This number will be used as the accounting code for all fiscal grant activities.
2. Check the terms of the letter. Note any special condition regarding the timing of expenditures, e.g. Title I grants are approved for a two-year period but 85% of the funds must be expended within the first fifteen months.
3. Check the corresponding budget. Ensure that the line-item amounts and the total approval agree with your records.
4. Check the grant award period. The award period assigned to a recipient's grant specifically identifies the operational life of the grant, i.e., the time allowed for the recipient to complete all program activities.

If there are any questions regarding the grant award letter or budget information, contact the grant program manager shown on the letter.

**3. Operate the grant throughout the allowable period.**

The start date is the date the grantee can begin program activities. No financial liabilities can be incurred prior to that date.

Grant award periods can allow expenditures over one or two years as follows:

**One-year Grants/Carryover Projects:**

Any grant which begins in a given fiscal year and ends by June 30 of that fiscal year is considered a one-year grant.

With rare exception, state prepayment grants are awarded as one-year grants. Grantees must complete program activities by June 30. They must fully encumber funds by June 30 but can liquidate encumbrances through July 30. These grants cannot be carried over and cannot be amended after June 30. No payments can be made in a subsequent year to cover prior year activities. Unexpended funds must be refunded and cannot be reallocated in a subsequent year.

Any exception to the one-year grant period for a state grant is made only under special circumstances. Specific provisions for processing the grant are determined on a case-by-case basis.

Certain federal grants are also awarded on a one-year basis. Federal grants have a 60-day liquidation period allowing encumbrances made by June 30 to be paid through August 30. Unlike state grants, the federal funds remain with our department and can often be used in the subsequent year. If allowed by federal law, one-year grants can be reawarded or reallocated as approved carryover. Thus, if a grantee has not completed their program activities in the first year, their unexpended balance may be awarded for use in a subsequent year period. The end date of a one-year federal grant may be extended beyond the original one-year period if the new end date is within the budget period for the SPID and budget and budget reference the grant is awarded under.

**Two-year Grants:**

Two-year grants are those that are awarded for use in all or a portion of two consecutive fiscal years. Only federal grants, private contributions, or state grants funded through bond sales can be in this category. Most annual entitlement programs such as Title I are awarded as two-year grants. Any federal program which permits the obligation and use of funds by grantees in a period subsequent to the initial award can be awarded as a two-year grant.

First year expenditures through June 30 are reported on an ED141 - Statement of Expenditures which allows us to monitor the program expenditures through variance tests. While the grantee generally has use of the funds throughout the two-year period, they are encouraged, and in some cases required by law, to expend most of the funds in the first year.

**4. Draw down cash as needed through monthly Cash Management Reports (ED111).**

The State Department of Education's (SDE) Cash Management System is the vehicle that is used for the payment of all state and federal prepayment grant programs during each fiscal year. This system uses the SDE Prepayment Grants System for award approval information and the ED111 Cash Management Reports submitted by grant recipients for projected cash needs. The SDE Prepayment Grant System contains the budget data of each grant project and is used by program managers to create award letters and record grant approvals.

Grant payments are made on a monthly basis and are calculated using cumulative, projected disbursement data as reported each month on the ED111 Cash Management Report (Attachment 4). This report is available to each district that has grant budget data in the prepayment grant system and lists each project separately by Core-CT coding. Projected disbursements are cumulative from the beginning date of each project through the report date. In the case of the second year of a two-year grant, the projected disbursements would include any first year expenditures plus any obligations incurred in the second year. We suggest that grantees report expenditures for each active grant project regardless of approval status, but payments cannot begin until the grant has received BGM approval.

The monthly ED111 forms are posted on our collection website and a notice to grant recipients is emailed with specific completion and filing instructions on or about the 25th of each month. The ED111 is due by approximately the 10<sup>th</sup> of the next month for projected cash needs for the end of the following month.

For example, on or about July 25<sup>th</sup>, the ED111 for projected cash needs through September 30<sup>th</sup> is created. The form is due on or about August 10<sup>th</sup>. Payments are scheduled to be released by September 1.

While the cumulative, projected cash need of each grant is reported in total, not by budget line item, the grantee's documentation for each month's request should be a summation of line-item estimated payments. This documentation should be in the form of purchase orders, employee schedules with estimated salary needs, contracts for professional services, rental fee schedules, etc. The amount reported on each grant's line on the ED111 should reflect the amount of total projected cash outlay, not the incurrence of a liability. For example, if instructional materials are ordered in July for delivery in September, and the payment will not be made until after delivery, the projected cash disbursement would be included on the September ED111.

The ED111 must be filed through the Internet based Cash Management Reporting system. The amount listed for expenditures each month should only include expected expenditures through the report date and should be estimated as accurately as possible. The initial payment on a prepayment grant project is equal to the expenditure amount of the ED111. Subsequent monthly payments are equal to the cumulative (from the beginning date of the grant period through the ED111 reporting period) ED111 expenditure amount less any prior payments. Revisions to ED111s can be made up through the due date of the ED111. Contact Jeffrey Lindgren at 860-713-6624 on or before the due date if you need your certification removed to make corrections or additions to the ED111 report.

The State Department of Education (SDE) will determine excess cash balances at the end of the fiscal year. Any subrecipient found to have an excess cash balance of \$100,000 will be required to submit a written explanation of the reason for the balance and the steps they will take to minimize excess cash balances in the future. Actual cash disbursements (for federal grants only) will also need to be reported in October and April of the state fiscal year. Districts will use the Department's ED111X form to submit this information.

In addition, federal regulations give SDE authority to place special conditions and restrictions on subrecipients if it is determined there is a history of unsatisfactory performance or if the subrecipient has a management system that does not meet financial standards. Special conditions include making payments on a reimbursement basis and requiring additional detailed financial reports.

If grant recipients have questions regarding the timing or amount of grant payments, they should contact Jeffrey Lindgren at 860-713-6624.

5. Monitor expenditures; request budget revisions as necessary.

Periodic checks of actual expenditures to the approved budget should be made throughout the life of a grant. If it appears expenditures may exceed individual line items, the budget should be modified.

Approval of changes to the categories of grant expenditures (budget revisions) must be requested when:

1. A revision could result in the need for additional funds (Competitive/Discretionary grants only).
2. Cumulative transfers among direct cost categories are expected to exceed ten percent of the total approved budget whenever the grant exceeds \$100,000, i.e. unallowed variances will be calculated by adding up all line item overexpenditures and comparing them to 10 percent of the total approval.
3. For Indirect Costs, the revision would increase line 917 by over \$200, or there are proposed costs of any amount when no line 917 was approved.

Please note that the above revisions are cost revisions only. The complete variance policy also requires approval of revisions that may not change a line item amount when certain programmatic changes are made. See Attachment 8 for the current Budget Revision (Variance) Policy.

Budget revision approval should be requested prior to implementing the new expenditure pattern but no later than:

- May 1- for one-year grants ending June 30, and two-year grants in the first year of approval.
- February 1 – for two-year grants ending June 30 in the second year of approval.
- Sixty days prior to the end of a grant with an ending date other than June 30.

A sample of a budget revision request form available is attached (Attachment 5). Also attached is a copy of the form used for notification of approval which will accompany the revised budget (Attachment 6) once the budget has been approved by the SDE program manager. Changes to the total amount awarded will be approved through the issuance of a revised grant award.

6. Submit annual Statement of Expenditures (ED141). If the grant period has expired, refund unused portion of grant funds.

On an annual basis, all grant recipients must file an ED141 Statement of Expenditure Report for every grant authorized for use in the fiscal year ending June 30. This includes projects that are authorized to continue beyond the June 30 state fiscal year ending date.

These reports are used to:

1. Determine if all funds paid to the recipients were fully expended by the project ending date;
2. Ensure that expenditures were appropriate against approved budget line item amounts; and
3. Collect data required for department end-of-year reports required by the state, federal or private agencies that awarded the funds to the Connecticut State Department of Education.

ED141 reports are created on or about July 1 and must be completed online on the Internet based ED141 Prepayment Grant Statement of Expenditures.

In some cases, it is necessary for us to collect interim ED141s on a monthly or quarterly basis or to collect a final ED141 for a grant that ended prior to June 30 before the annual September 1 due date. These ED141s are normally sent directly from the program office with special filing instructions.

There are three types of prepayment grant expenditure reports (ED141):

1. One-Year State or Federal Approvals. (Attachment 7A)
2. Two-Year Federal Approvals in the first year of expenditure. (Attachment 7B)
3. Two-Year Federal Approvals in the second year of expenditure. (Attachment 7C)

The number of columns appearing on each report varies with both the number of approved program segments per grant, e.g. Public/Nonpublic, and whether it is a two-year grant in its second year with expenditures in the first year. The format of each report is the same with budget data appearing in the first column, first-year expenditure data in the second (if applicable) and a blank column to enter the most recent year's expenditures.

Note that each form includes a budget column which reflects the last approved budget including all revisions approved through the revision request deadline. This information should be cross-checked to local grant files.

Actual expenditures are to be recorded in the appropriate column by individual line-item. If an unexpended balance existed in a grant program that ended by June 30, it should be returned by check to the Bureau of Fiscal Services.

Expenditures reported on these forms can include both disbursements (actual cash outlay) and obligations (liabilities and encumbrances). However, obligations reported as of June 30 must have been fully liquidated by July 30 if it is a state grant or by August 30 if it is a federal grant. Attachment 8 is an Obligations Report that explains the different types of obligations and when the obligation is created. The report also defines any applicable time constraints that apply depending on the type of obligation.

Specific filing instructions are provided under the HELP section of the ED141 Prepayment Grants Statement of Expenditures.



As required by the State Single Audit Act, the state grant programs of recipients receiving more than \$300,000 in from all state sources of financial assistance must be audited by independent audit firms and the results of the audit must be filed with the Office of Policy and Management's Electronic Audit Reporting System (EARS) by December 31 or within 6 months of the end of a grantee's fiscal year. The Federal Single Audit Act, in accordance with the December 26, 2013, release of the Uniform Guidance of Federal Awards (Uniform Grant Guidance), supersedes OMB Circular A-133 for fiscal years beginning on or after December 26, 2014. The Uniform Grant Guidance increases the audit threshold from \$500,000 to \$750,000 in federal award expenditures. These audits are also due by December 31 or within 6 months of the end of a grantee's fiscal year.

Please refer to the Office of Internal Audit Web site for further information on the State & Federal Single Audit Acts:

<https://portal.ct.gov/SDE/Internal-Audit/Office-of-Internal-Audit>

Questions regarding ED141s should be referred to Jeffrey Lindgren at 860-713-6624 or Bonne Pathman at 860-713-6458.

7. Assist in resolution of line-item variances or questioned costs, if necessary.

If a grantee has a line item expenditure in excess of the approved budget which exceeds the State Department of Education's (SDE) variance policy (Attachment 8), the SDE will request that the grantee submit in writing any documentation that would eliminate the variance.

Questioned costs arise when the local auditor reports that funds have not been expended or classified appropriately. The SDE Office of Internal Audit is informed of these costs when the audit is submitted. Program managers will work with our Office of Internal Audit to resolve these issues.

If after reviewing variances or questioned costs, a determination is made that a refund must be collected from the grant recipient, a refund request will be issued from the SDE Bureau of Fiscal Services.

Questions regarding questioned costs can be referred to the Office of Internal Audit at 860-713-6540.

Questions regarding variances can be referred to Jeffrey Lindgren at 860-713-6624.

Questions regarding refunds can be referred to Nashrin Bhura at 860-713-6674.

ED114 FISCAL YEAR 2020

## MASTER BUDGET FORM

GRANTEE NAME:

VENDOR CODE:

Grant Title:

Project Title:

Fund:

11000 – State Appropriation Grants SPID:

Budget Reference:

Program:

Chartfield 1:

Chartfield 2:

SDE

Check the codes you wish to include in your grant budget.

CODE	DESCRIPTION	INCLUDE
100	PERSONAL SERVICES - SALARIES	
111A	NON-INSTRUCTINAL	
111B	INSTRUCTIONAL	
200	PERSONAL SERVICES – EIMPLOYEE BENEFITS	
300	PURCHASED PROF/TECH SERVICES	
320	PROFESSIONAL EDUCATIONAL SERVICES	
321	TUTORS	
322	IN SERVICES	
323	PUPIL SERVICES	
324	FIELD TRIPS	
325	PARENT ACTIVITES	
330	EMPLOYEE TRAINING AND DEVELOPMENTAL SERVICES	
340	OTHER PROFESSIONAL SERVICES	
341	AUDIT	
350	TECHNICAL SERVICES	
351	DATA PROCESSING AND CODING SERVICES	
352	OTHER TECHNICAL SERVICES	
400	PURCHASED PROPERTY SERVICES	
430	REPAIRS AND MAINTENANCE SERVICES	
440	RENTALS	
450	CONSTRUCTION SERVICES	
490	OTHER PURCHASED PROPERTY SERVICES	
500	OTHER PURCHASED SERVICES	
510	STUDENT TRANSPORTATION SERVICES	
530	COMMUNICATION	
540	ADVERTISING	
560	TUITION	
580	TRAVEL	
600	SUPPLIES	
640	BOOKS AND PERIODICALS	
650	SUPPLIES – TECHNOLOGY RELATED	
700	PROPERTY	
710	LAND AND LAND IMPROVEMENTS	
720	BUILDINGS	
730	EQUIPMENT	
734	TECHNOLOGY-RELATED HARDWARE	
735	TECHNOLOGY SOFTWARE	
800	DEBT SERVICE & MISCELLANEOUS	
900	OTHER ITEMS	
914	INTERNAL TRANSFERS	
917	INDIRECT COSTS	
TOTAL	TOTAL	
XZLM	Local Matching	

## Budget Object Codes

### I. General Description

The Connecticut State Department of Education is using object code definitions from the United States Department of Education publication "Financial Accounting for Local and State School Systems." (<http://nces.ed.gov/pubs2009/2009325.pdf>) Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which are defined below. These major categories use a single digit followed by two zeroes; more specific object classifications replace one or both of the zeroes with other figures. (e.g., the major category "Purchased Professional and Technical Services" is code 300. At the second level of detail, the code is 340 for "Other Professional Services", 320 for "Professional Educational Services", and 330 for "Employee Training and Development Services". At the lowest level of detail, codes 321 and 322 further breakdown "Professional Educational Services" to "Tutors" and "In Service", respectively.) Letters A and B are used to further define the second level of detail for the Personal Services - Salaries category.

An analysis of object code usage throughout the department has allowed us to develop the attached master budget with object codes of varying levels of detail. A standard description of each is also provided.

For a specific grant, it may be necessary to modify what can be included in a given object based on the grant legislation. Please review the instructions for specific grant budget development carefully before requesting an ED114 form from the Bureau of Grants Management.

### II. Major Object Code Definitions

#### 100 Personal Services - Salaries

Amounts paid to both permanent and temporary grantee employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the grantees.

#### 200 Personal Services - Employee Benefits

Amounts paid by the grantee on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

#### 300 Purchased Professional and Technical Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

#### 400 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

#### 500 Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the grantee (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

#### 600 Supplies

Amounts paid for items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

#### 700 Property

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

In accordance with the Connecticut State Comptroller's definition equipment, included in this category are all items of equipment (machinery, tools, furniture, vehicles, apparatus, etc.) with a value of over \$5,000.00 and the useful life of more than one year and data processing equipment that has unit price under \$5,000.00 and a useful life of not less than five years.

#### 800 Debt Service and Miscellaneous

Amounts paid for goods and services not otherwise classified above.

#### 900 Other Items

This series of codes is used to classify transactions which are not properly recorded as expenditures to the grantee but require budgetary or accounting control.

### **III. Master Budget Form Object Code Descriptions/Includable Items**

#### 111A Non-Instructional

Amounts paid to administrative employees of the grantee not involved in providing direct services to pupils/clients. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

#### 111B Instructional

Salaries for employees providing direct instruction/counseling to pupils/clients. This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee with no grantee obligation for benefits is not.

#### 200 Personal Services - Employee Benefits

Amounts paid by the grantee on behalf of the employees whose salaries are reported in objects 100 or 111A and 111B. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. Included are the employer's cost of group insurance, social security contribution, retirement contribution, tuition reimbursement, unemployment compensation and workmen's compensation insurance.

### 320 Professional Educational Services

Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.

### 321 Tutors (Instructional Non-Payroll Services)

Payments for services performed by qualified persons directly engaged in providing learning experiences for students. Include the services of teachers and teachers' aides who are not on the payroll of the grantee.

### 322 In-service (Instructional Program Improvement Services)

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., who are not on the grantee payroll.

### 323 Pupil Services (Non-Payroll Services)

Expense for certified or licensed individuals who are not on the grantee payroll and who assist in solving pupils' mental and physical problems. This category includes medical doctors, therapists, audiologists, neurologists, psychologists, psychiatrists, contracted guidance counselors, etc.

### 324 Field Trips

Costs incurred for conducting educational activities off site. Includes admission costs to educational centers, fees for tour guides, etc.

### 325 Parental Activities

Expenditures related to services for parenting including workshop presenters, counseling services, baby-sitting services, and overall seminar/workshop costs.

### 330 Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors.

### 340 Other Professional Services

Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners.

### 341 Audit

Direct cost for the audit of the grant program by an independent auditor. This category is separated from object code 340 as many grants do not include this cost as an eligible grant expenditure.

### 350 Technical Services

Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts.

### 351 Data-processing and Coding Services

Data entry, formatting, and processing services other than programming.

### 352 Other Technical Services

Technical services other than data-processing and related services.

### 430 Repairs and Maintenance Services

Expenditures for repairs and maintenance services not provided directly by school district personnel.

### 440 Rentals

Costs for renting or leasing land, buildings, equipment, and vehicles.

### 450 Construction Services

Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. Account for the costs of non-permanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites.

### 490 Other Purchased Property Services

Purchased property services that are not classified above. Communication services are not included here, but should be included in object 530.

### 510 Student Transportation Services

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals for field trips and payments to drivers for transporting handicapped children.

### 530 Communication

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet software, both 'downloaded' and 'off-the-shelf,' should be coded to objects 650 or 735.

### 540 Advertising

Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340.

### 560 Tuition

Expenditures to reimburse other educational agencies for instructional services to pupils.

#### 580 Travel

Expenditures for transportation, meals, hotel and other expenses associated with staff travel. Per diem payments to staff in lieu of reimbursement for subsistence (room and board) are also included.

#### 640 Books and Periodicals

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.

#### 650 Supplies—Technology Related

Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here.

#### 710 Land and Land Improvements

Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains.

#### 720 Buildings

Expenditures for acquiring existing buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 600 and 730, as appropriate. This code is used with governmental funds only.

#### 730 Equipment

Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

#### 734 Technology-Related Hardware

Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related.

#### 735 Technology Software

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related.

#### 914 Internal Transfers

Includes all transactions conveying financial resources from one fund to another within the district.

#### 917 Indirect Costs

Costs incurred by the grantee which are not directly related to the program but are a result thereof. Grantees must submit indirect cost proposals to the Connecticut State Department of Education to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs. Please note, however, that grantees who receive the majority of their grant funds other than through the Connecticut State Department of Education may use the rate approved by another federal agency.





**STATE OF CONNECTICUT**  
*DEPARTMENT OF EDUCATION*



GRANT AWARD NOTIFICATION

## 1 Grant Recipient

## 4 Award Information

Grant Type: FEDERAL  
Statute: P.L. 108-446  
CFDA #: 84.027A  
SDE Project Code: SDE000000000002

Grant Number: 000-000 12060-20977-2019-82032-170002

## 2 Grant Title

## 5 Award Period

IDEA-PART B, SECTION 611

7/1/2018 - 6/30/2020

## 3 Education Staff

## 6 Authorized Funding

Program Manager:  
Thomas Boudreau

Grant Amount: \$611,041

Payment & Expenditure Inquiries:  
Jeffrey Lindgren 860-713-6624

Funding Status: Preliminary

## 7 Terms and Conditions of Award

This grant is contingent upon the continuing availability of funds from the grant's funding source and the continuing eligibility of the State of Connecticut and your town/agency to receive such funds.

Fiscal and other reports relating to this grant must be submitted as required by the granting agency. Written requests for budget revisions for expenditures made between July 1, 2018 and June 30, 2019 must be received at least 60 days prior to the expiration of the grant period but no later than May 1, 2019. For grants awarded for two-year periods beginning July 1, 2017, final second-year budget revision requests covering the entire two-year period must be received at least 60 days prior to the expiration of the grant period but no later than February 1, 2020. The grantee shall provide for an audit acceptable to the granting agency in accordance with the provisions of Sections 7-394a and 7-396a of the Connecticut General Statutes. The following attachment(s) are incorporated by reference: ED114.

The grant may be terminated upon 30 days written notice by either party. In the event of such action, all remaining funds shall be returned in a timely fashion to the granting agency.

This preliminary grant award notification reflects the preliminary entitlement on which the application for funds was based. Preliminary grant award notifications indicate approval of the proposed program but not of a final budget. Final grant award notifications will be issued upon the State's receipt of final federal grant award notifications. Fifteen percent of federal funds can be drawn down before final grant award notifications are issued.

This grant has been approved.

6/8/2019

Ellen Cohn 2

# BUDGET FORM

Attachment 3

Created On : 6/26/19

## ED 114

Fiscal Year: 2019  
Grantee Name:   
Grant Title: IDEA-PART B, SECTION 611  
Project Title:   
Fund: 12060 SPID: 20977 Year: 2018 PROG: 82032 CF1: 170002 CF2:   
Grant Period: 7/1/2018 - 6/30/2020 Authorized Amount: \$611,041  
Project Code: SDE000000000002

Grantee:

Funding Status: Preliminary  
Vendor ID:

### AUTHORIZED AMOUNT BY SOURCE:

LOCAL BALANCE:

CARRYOVER DUE:

CURRENT DUE: \$611,041

CODES	DESCRIPTIONS	PUB BUD	NPUB BUD
111A	NON-INSTRUCTIONAL	20,000	
111B	INSTRUCTIONAL	505,551	10,553
200	PERSONAL SERVICES-EMPLOYEE BENEFITS		
321	TUTORS		
322	IN SERVICE	16,000	
323	PUPIL SERVICES	25,000	
324	FIELD TRIPS		
325	PARENT ACTIVITIES		
330	EMPLOYEE TRAINING AND DEVELOPMENT SERVICES		
341	AUDIT		
350	TECHNICAL SERVICES		
440	RENTALS		
450	CONSTRUCTION SERVICES		
510	STUDENT TRANSPORTATION SERVICES	3,000	
530	COMMUNICATIONS		
560	TUITION		
580	TRAVEL	3,500	
600	SUPPLIES	10,300	
730	EQUIPMENT		
734	TECHNOLOGY RELATED HARDWARE	7,000	
735	TECHNOLOGY SOFTWARE	10,137	
917	INDIRECT COST		
	<b>TOTAL</b>	<b>\$600,488</b>	<b>\$10,553</b>

Original Request Date: 5/1/2019

This budget was approved by Thomas Boudreau on 5/31/2019.

Monthly Cash Management Report  
 ED111  
 Fiscal Year: 2019-2020  
 Regulatory Ref.: 34CFR Secs. 74.22 and  
 80.21 Report Date: 7/6/2019 9:52:05 AM

State of Connecticut  
 Department of Education  
 Division of Grants Management  
 P.O.Box 2219  
 Hartford, CT 06145-2219

Page: 1  
 Request For: 08/2019

Grantee: 004-000 - Avon

Code	Grant Name	Budget	Payments	Disbursements
12060-20679-2018-82070-170002	TITLE I IMPROVING BASIC PROGRAMS	202,167	140,859	0
12060-20858-2018-84131-170002	TITLE II-PART A TEACHERS	31,776	0	0
12060-20868-2018-82076-170002	IMMIGRANT & YOUTH EDUCATION PROGRAM	25,645	0	0
12060-20977-2018-82032-170002	! IDEA-PART B, SECTION 611	580,329	460,016	0
2060-20977-2019-82032-170002	! IDEA-PART B, SECTION 611	580,329	0	0
12060-20983-2018-82032-170002	! IDEA, PART B, SECTION 619	18,178	1,500	0
12060-20983-2019-82032-170002-	! IDEA, PART B, SECTION 619	18,178	0	0
	[N = 7]	1,456,602	602,375	0

Data NOT Certified.

! Grants that have red exclamation (!) mark next to them **MIGHT** have budgets for more than one budget reference year with unexpended funds. Please request funds from most earlier year and exhaust those funds first whenever possible.

**BUDGET REVISION FORM**

**Attachment 5**

Created On: 7/6/2019

**ED 114**

**Fiscal Year:** 2019

**Grantee Name:**

**Grantee:** 000-000

**Grant Title:** YOUNG PARENTS PROGRAM

**Funding Status:** Final

**Project Title:**

**Vendor ID:** 00000

**Fund:** 11000

**SPID:** 17044

**Year:** 2019

**PROG:** 82079

**CF1:** 170003

**CF2:**

**Grant Period:** 7/1/2018 - 6/30/2019

**Authorized Amount:** \$37,990

**AUTHORIZED AMOUNT BY SOURCE:**

**LOCAL BALANCE:**

**CARRYOVER DUE:**

**CURRENT DUE:** \$37,990

				<b>REVISION REQUESTED</b>	
<b>CODES</b>	<b>DESCRIPTIONS</b>	<b>BUDGET</b>	<b>MATCH</b>	<b>BUDGET</b>	<b>MATCH</b>
100	PERSONAL SERVICES - SALARIES				
200	PERSONAL SERVICES-EMPLOYEE BENEFITS				
300	PURCHASED PROF/TECH SERVICES	34,935			
400	PURCHASED PROPERTY SERVICES	1,200			
500	OTHER PURCHASED SERVICES				
600	SUPPLIES	1,855			
700	PROPERTY				
	<b>TOTAL</b>	<b>\$37,990</b>			
XTLM	TOTAL LOCAL MATCHING				

**Original Request Date:** 9/6/2018



STATE OF CONNECTICUT  
DEPARTMENT OF EDUCATION



SUPERINTENDENT OF SCHOOLS

Date: 6/19/2019

Grantee:

Core-CT Grant No: 000-000 11000 - 17044 - 2019 - 82079 - 170003

CFDA Number: None

Grant Title: YOUNG PARENTS PROGRAM

Grant Type: STATE

Grant Amount: \$37,990

Grant Period: 7/1/2018 - 6/30/2019

Program Manager: Shelby Rafaniello Pons

Statute: C.G.S.10-74c

Dear:

This is to inform you that the requested Budget revision for the project noted above is approved. Attached is the approved ED114 budget form.

---

This budget has been approved by Program Manager, Shelby Rafaniello Pons, on 6/19/2019.

Enclosure: ED114

Grantee Name: User ID: 000-000  
 Grant Name: PRIMARY MENTAL HEALTH Auth Amt: 16,009  
 Fund: 11000 Spid: 12198 Bud Ref Yr: 2016 Prog Code: 82079 CF1: 170036 CF2:  
 Grant Period: 7/1/2015 - 6/30/2016

Code	Description	BUDGET	FY 15-16 EXPEND
100	SALARIES	12,962	12,090
200	EMPL.BEN.	1,233	1,233
322	IN SERVICE		
325	PARENT ACT		
500	O. PURC. SV.	1,732	1,812
600	SUPPLIES	82	874
700	PROPERTY		
TOTL	TOTAL	16,009	16,009
X001	ELEM/SEC EXP		16,009
X0FA	FISCAL AGENT		N

I hereby certify that the expenditures covered by this statement are proper and valid claims.

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Superintendent Of Schools  
 Or  
 Resc Director Or Agency Head

Grantee Name: \_\_\_\_\_ User ID: 000-000  
 Grant Name: IDEA-PART B, SECTION 611 Auth Amt: 1,837,985  
 Fund: 12060 Spid: 20977 Bud Ref Yr: 2016 Prog Code: 82032 CF1: 170002 CF2:  
 Grant Period: 7/1/2015 - 6/30/2017

Code	Description	PUB BUD	FY 15-16 EXPEND	NPUB BUD	FY 15-16 NPUB EXP
111A	NON-INSTRUCTIONAL				
111B	INSTRUCTIONAL	1,417,629	1,327,862	5,868	5,803
200	EMPL.BEN.	322,990	291,844		
321	TUTORS				
322	IN SERVICE	20,000	18,774		
323	PUPIL SERV.	21,498	17,171		
324	FIELD TRIP				
325	PARENT ACT				
330	EMP.TRAIN. DEVL.P.SVCS				
341	AUDIT (Post 2015)				
350	TECHSVCS				
440	RENTALS				
450	CONST. SERV.				
510	STUDENT TRANS.	50,000	50,000		
530	COMM.				
560	TUITION				
580	TRAVEL				
600	SUPPLIES		9		
730	EQUIPMENT				
734	TECHHDW				
735	TECHSOFT				
917	INDIR. COST (Post 2015)				
TOTL	TOTAL	1,832,117	1,705,660	5,868	5,803
X001	ELEM/SEC EXP		1,705,660		
X002	RESC Op/Elem/Sec/Exp				
X0FA	FISCAL AGENT				

I hereby certify that the expenditures covered by this statement are proper and valid claims.

\_\_\_\_\_ Date

\_\_\_\_\_  
 Superintendent Of Schools  
 Or  
 Resc Director Or Agency Head

Grantee Name: \_\_\_\_\_ User ID: 000-000  
 Grant Name: IDEA-PART B, SECTION 611 Auth Amt: 1,845,840  
 Fund: 12060 Spid: 20977 Bud Ref Yr: 2015 Prog Code: 82032 CF1: 170002 CF2:  
 Grant Period: 7/1/2014 - 6/30/2016

Code	Description	PUB BUD	FY 14-15 EXPEND	FY 15-16 EXPEND	NPUB BUD	FY 14-15 NPUB EXP	FY 15-16 NPUB EXP
111A	NON-INSTRUCTIONAL						
111B	INSTRUCTIONAL	1,432,444	1,506,216	91	5,868		5,868
200	EMPL.BEN.	301,654	265,301				
321	TUTORS						
322	IN SERVICE	60,000	42,595				
323	PUPIL SERV.	30,000	20,778	8			
324	FIELD TRIP	3,000	446				
325	PARENT ACT	1,000	1,007				
330	EMP.TRAIN. DEVL.P.SVCS						
341	AUDIT (Post 2015)						
350	TECHSVCS						
440	RENTALS						
450	CONST. SERV.						
510	STUDENT TRANS.	7,000	540				
530	COMM.						
560	TUITION						
580	TRAVEL						
600	SUPPLIES	4,874	1,998	992			
730	EQUIPMENT						
734	TECHHDW						
735	TECHSOFT						
917	INDIR. COST (Post 2015)						
TOTL	TOTAL	1,839,972	1,838,881	1,091	5,868		5,868
X001	ELEM/SEC EXP		1,838,881	1,091			
X002	RESC Op/Elem/Sec/Exp						
X0FA	FISCAL AGENT		1	N			

I hereby certify that the expenditures covered by this statement are proper and valid claims.

\_\_\_\_\_ Date

\_\_\_\_\_  
 Superintendent Of Schools  
 Or  
 Resc Director Or Agency Head



Obligations ReportIf an obligation is for -

- (a) Acquisition of real or personal property
- (b) Personal services by an employee
- (c) Personal services by a contractor who is not an employee of the State or subgrantee.
- (d) Performance of work other than personal services.
- (e) Public utility services.
- (f) Travel
- (g) Rental of real or personal property.
- (h) A preagreement cost that was properly approved by the State under the applicable cost principles.

The obligation is made –

- On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
- When the services are performed.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
- When the State or subgrantee receives the services.
- When the travel is taken.
- When the State or subgrantee uses the property.

Time Constraints

- Binding written commitment must be made by grant ending date. Property can be received during liquidation period. Payment must be made by end of liquidation period.
- Work must be performed before grant ending date. Payments must be made by end of liquidation period.
- Binding written commitment must be made before grant ending date. Services can be performed during liquidation period. Payments must be made by end of liquidation period.
- Binding written commitment must be made before grant ending date. Services can be performed during liquidation period. Payments must be made by end of liquidation period.
- Utilities must be used prior to grant period ending date. Payment must be made by end of liquidation period.
- Travel must be taken before grant ending date. Reimbursement must be made by end of liquidation period.
- Property must be used by end of grant. Payments must be made by end of liquidation period.
- Preagreement costs are not allowed.

Note: A “binding written commitment” is a fully executed purchase order (signed by you; accepted by the vendor) for goods, or a fully executed contract for services.

## Prepayment Grant Budget Revision Policy

March 2006

In accordance with Federal Regulations 34CFR 80.30

### 1. General Revisions

Prior approval must be requested for all grants regardless of approval amount when:

- a. there is a revision to the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval), i.e. *changes to grade levels being served, type or number of pupils served, project location, or a shift in the focus or outcome of the project.*
- b. there is a need to extend the period of availability of funds. *Requests to schedule project activities beyond the ending date are not routine and may not be approved due to legislative constraints.*
- c. there is a change in key persons *such as the local grant program manager* if the persons have been specified in an application or a grant award.
- d. if contracting out, subgranting or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award, if the activities were previously approved to be performed by local personnel, i.e. *the nature of the service is different than originally approved, as if it is no longer provided by the grantee. For example, if a grantee is approved to hire special education teachers, but pupils are instead served by an outside facility, prior approval would be required. However, if your application included clerical salaries but services are purchased through a temporary agency, no budget revision request is required, as that function is not central to the grant's objective.*

### 2. Direct Cost Revisions

Prior approval must be requested for:

- a. any revision which will result in the need for additional funds. *For the most part, expenditures over the approved grant award must come from local sources. However, while entitlement grants such as Title 1 cannot be increased, competitive grants awarded through a request for proposal process may, in rare cases, be awarded additional funds. Commitments over the original award approval should never be made without receiving a revised grant award.*
- b. cumulative transfers among direct cost categories which are expected to exceed ten percent of the current total approved budget, whenever the grant exceeds \$100,000. *In contrast with the previous policy the requirement for budget revisions is based on the total approval, not on individual line items. Unallowed variances will be calculated by adding up all line item overexpenditures and comparing them to 10 percent of the total approval.*
- c. transfer of funds allotted for training allowances (i.e. from direct payments to trainees to other expense categories). *Training allowances are direct payments to adults to acquire employable skills and do NOT include stipends or tuition reimbursement. Training allowances are not allowed under existing state and federal grant programs.*

### 3. Indirect Cost Revision (Line Item 917-Indirect Costs) *No change from previous policy.*

Prior approval must be requested for:

- a. any increase of over \$200 to an approved line item 917.
- b. any expenditure of indirect costs made when no line item 917 was approved.

Requests for prior approval must be addressed in writing to the State Department of Education grant program manager. Failure to request prior approval for any of the above conditions will result in unallowed expenditures that must be refunded at the close of the grant period.