Ohio | Department of Education

Office for Safety, Health and Nutrition

21st Century Community Learning Center Grant Closing Guidelines

21st Century Community Learning Centers (CCLC) Grant Closing Guidelines

Policy: The Ohio Department of Education's (ODE) 21st Century Community Learning Centers (CCLC) program office has developed the following guidance relevant to the closing-out of a 21st CCLC grant award (i.e., following the five-year funding cycle) in accordance with the Education Department General Administrative Regulations (EDGAR), 34 CFR, Part 74 (Administration of Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations), EDGAR, 34 CFR, Part 80 (Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments), and State of Ohio guidelines, regulations and policies pertaining to records retention, equipment and supplies, and other issues pertinent to closing-out a grant. Sub-grantees are encouraged to review this guidance and other applicable State and Federal regulations concerning the close-out of a Federal grant.

Procedure: **Records Retention**

All financial and programmatic records, supporting documentation, statistical records (i.e., data collection records) and other records required by the terms of the grant, by program regulations and/or by policies, (that are in any way pertinent to the grant) must be retained for five years after the entire grant comes to a close. The starting date of the retention period starts on the day the sub-grantee submits to ODE its last Final Expenditure Report (FER). The last FER is due by September 30th of the year in which the grant comes to a close. For example, the FER for sub-grantees initially funded on 7/1/04 during fiscal year 2004-2005 was due by 9/30/05. The same sub-grantees became fifth year sub-grantees during fiscal year 2008-2009 with the last FER being due by 9/30/09. The 2008-2009 FER was submitted on 8/30/09. All records beginning with 7/1/04 for this grant must be made available for auditing and monitoring purposes through 8/30/14.

All records, including the programmatic and fiscal records of contractors compensated for services with 21st CCLC grant funds, must be retained following the same procedures listed in the preceding paragraph. This includes keeping purchase orders, invoices, receipts, and such to support expenditures. Sub-grantees are responsible for maintaining ALL records justifying the expenditures of 21st CCLC grant funds, including records generated by vendors contracted to provide services for 21st CCLC programs. It is highly recommended that the fiscal agent collect all records from contractors upon completion of each contract or make sure that contracts contain language requiring independent contractors to retain all 21st CCLC records for the length of time specified in this guidance.

Procedure: Equipment and Supplies

Equipment: EDGAR, CFR 34, Part 80.3 defines "equipment" as tangible, non-expendable, personal property having a useful life of more than one year. Further definition defines "equipment" as a material unit that retains shape and appearance with use, is an investment of money, and does not lose its identity through incorporation into a more complex unit or substance.

The State of Ohio Asset Management Policies and Procedures (page 16 – item 5) mandates that current and accurate inventory records and related activities be kept, **no matter what the cost** for Computing and Information Technology (IT) Equipment. IT equipment can be, but is not limited to desktop computers, laptops, notebooks, servers, and personal digital assistants (PDAs); including but not limited to palm pilots, blackberries, and smartphones.

Property and Inventory Policy, Disposal, and Records for items identified as "equipment" should be retained for five years following the close-out of the grant, as specified in the preceding paragraphs regarding Records Retention. All equipment items must be tagged and identified within the Property and Inventory Records.

Per EDGAR, CFR 34, Part 80.32; if the program continues once grant funds cease, the program may continue to use the equipment that was previously acquired. As part of the close-out of a grant, sub-grantees 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. Such transfer of equipment cannot interfere with use by the program/project for which it was originally intended. Inventory/property records should reflect the status (i.e., transfer) of equipment upon termination of the grant. If no Federal program accepts the equipment, disposition of the equipment must be approved by ODE. Upon receiving approval, these items may be retained or in Ohio, auctioned and ODE shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by ODE's share of the equipment. Proceeds from the sale of the equipment will be treated as program income and must be reported to ODE, as appropriate. Refund auction proceeds with correct federal and state program codes should be sent to ODE in the form of a check made payable to, "Treasurer, State of Ohio".

Sample Equipment Inventory and Disposition Records: Below is a sample Inventory and Disposition Record regarding equipment including computer hardware and software:

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, Auctioned, Etc. (If auctioned; indicate date and amount sold for)	If auctioned; indicate amount & date proceeds returned to ODE	If Transferred; Organization & Location Transferred To

ODE will provide written approval/denial of the equipment disposition request within thirty (30) days after receipt of request. Equipment Disposition Requests along with a copy of the Equipment Inventory should be mailed or e-mailed to ODE's 21st CCLC Grant Administrator.

Supplies: Supplies are defined as items that are consumed in use, lose their original appearance with use, are expendable, and are inexpensive, and lose identity through incorporation into a more complex unit or substance. Per EDGAR, CFR 34, Part 74.35 and Part 80.33; Residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon the termination or completion or a grant, the supplies should first be offered to another 21st CCLC program. If they are not needed in the 21st CCLC program, then the supplies may be offered to another federally sponsored program or project within that school, district or community. If they are not needed by any Federal sponsored program or projects, the sub-grantee shall compensate ODE for its share of the cost.

The following sample Supply Inventory and Disposition Record could be used to display supplies with an aggregate value of $5,000 or more:

Serial/ID Number	Item Description	Item Location	Purchase Price	Purchase Date	Percentage of 21st CCLC federal funds used for purchase	Current Total Aggregate Fair Market Value	Disposition Status – Retain, Transfer, Etc.	If cannot transfer; indicate amount & date proceeds returned to ODE	If Transferred; Organization & Location Transferred To

Procedure: Budget Revision Requests

All CCIP Authorized Representative approved budget revision requests must be submitted via the CCIP system and approved by ODE prior to June 30th of the year in which the grant period ends. Budget revision requests can only be submitted for future expenses. The revision request needs to be approved by ODE before you can obligate your grant award following the newly revised budget.

Procedure: Nutrition Program

If there is no longer a need for a Nutrition Program, sub-grantees are required to contact their ODE Nutrition Program Consultant to advise of the program ending status. The consultant will make arrangements to conduct a final site visit where nutrition fiscal records will be reviewed. The consultant will make you aware of how to prepare for the visit and any other items that may need to be reviewed.

Procedure: Licensing

If the program will no longer operate you need to notify the appropriate licensing specialist. Programs operated by a school or school district contact ODE and those operated by a community based organization contact ODJFS. If you re-open your program at a later date you will need to re-apply for a license. If the new program is at the same location and room as previously occupied, your 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.

Procedure: Reports

All performance reports and other reports required as a condition of the grant, must be submitted to ODE within 90 days or the required due date set by ODE after the termination of the grant [34 CFR 80.50 of EDGAR]. This would include submission data required for the PPICS Annual Performance Report (APR) system as well as the required Final Expenditure Report (FER).

Procedure: Sub-Recipient Monitoring

Compliance and Performance Assessment: ODE will conduct a review of all close-out sub-grantee financial records. The financial records will include years four (4) and five (5) of the grant. The review will be

conducted via a desk audit. Sub-grantees will be contacted by ODE staff to coordinate and discuss the documents needed for the review.

Procedure: Later Disallowances and Adjustments

The termination or closing of a grant does not affect:

(a) ODE's right to disallow costs and recover funds on the basis of a later audit or other review;
(b) the sub-grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
(c) records retention as required by ODE; and
(d) audit requirements in accordance with Ohio's Single Audit guidelines and requirements.

Procedure: Final Closeout

ODE will close out a grant when it determines that all applicable administrative actions and all required work of the sub-grantee have been completed.

Procedure: Applicable Federal and State Guidelines

All sub-grantees are required to know and are held accountable to the rules and regulations that govern the 21st Century grant. Below is a list of resources that will assist you as you process the closing of your grant:

- CCIP Assurances (40)
- U. S. DOE Federal Guidelines
  http://www.ed.gov/programs/21stcclc/index.html
- U. S. DOE Non-Regulatory Guidance
  http://www.ed.gov/programs/21stcclc/guidance2003.doc
- EDGAR (Education Department General Administrative Regulations)
  http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html
- State Guidelines
  http://ode.state.oh.us/
- Ohio Revised Code
  http://codes.ohio.gov/

- State of Ohio Asset Management Policies and Procedures
  http://das.ohio.gov/Divisions/GeneralServices/AssetManagmentServices/tabid/312/Default.aspx

- Ohio Administrative Code
  http://codes.ohio.gov/

- OMB Circulars
  http://www.whitehouse.gov/omb/circulars/

Procedure: Grant Closeout Checklist

The 21st CCLC staff compiled the following list of items to consider when you are closing-out a 21st CCLC grant. Some items may not apply to your situation. Additional actions may also need to occur. An important detail to note is that many of these items will need to commence after the grant period ends on June 30th of the closing year. Plans will need to be made for completion of all appropriate items.

1. Notify of program closing, in writing:

   a. Your Staff;
   b. Your Partners;
   c. Parents/Families/Legal Guardians and Students;
   d. Governing Authority/Board;
   e. Sponsors (for Community Schools); and
   f. all other program Stakeholders.

2. If a community school; have you notified your Governing Authority and sponsor of your 21st CCLC program closing?

3. Notify parents/families/legal guardians and students of other possible before and/or after-school care programs including contact information.

4. Have you provided a clear written timeline of the closing procedures to all of your program stakeholders?

5. Have all appropriate agencies been contacted about procedures to handle changes in status for:

   a. Unemployment Insurance;
   b. Workers Compensation;
   c. Employment Benefits; and
   d. Federal, State, and Local Taxes?

6. Are plans made to issue W-2 forms for income taxes?

7. Clarify COBRA benefits and when medical benefits will end.

8. Close out all contracts.

9. Take appropriate action on uncashed checks.

10. Collect and void all unused checks.

11. Take appropriate action on pending invoices.

12. Take appropriate action on bank accounts (i.e. close accounts once all transactions are cleared).

13. Have plans been made for a final A-133 audit and any audit resolutions?

14. Take appropriate action to complete the Sub-Recipient Monitoring review.

15. Have all appropriate ODE offices been contacted:

    a. 21st CCLC;
    b. Child Nutrition;
    c. Licensing (if community based organization, contact ODJFS); and
    d. Grants Management (i.e. make arrangements to return all unobligated advanced cash)?

16. Has OEDS-R been updated?

17. Have all budget revision requests been submitted via CCIP and approved by ODE?

18. Submit all required reports (i.e. PPICS APR, FER).

19. Have you completed a final evaluation and prepared a summary?

20. Take appropriate actions relating to the transfer and/or disposition of equipment and supplies.

21. Update Equipment and Supplies Inventory and Disposition Records.

22. Make arrangements to retain all records associated with this grant for five (5) years.

23. Have plans been made for your facility?

24. Have you notified your transportation provider(s)?

25. Has your website been updated?

26. If different from location identified in grant applications, have you notified ODE's 21st CCLC Grant Administrator of the location that will house your program records?