

It is the objective of the Board of Education to provide equal educational opportunities for all students within the district. Therefore, it is the intent of the board to study federal legislation to enhance educational opportunities, the educational environment, and the physical and mental growth of each student.

The board regards available federal funds of aid to local school districts and communities as a public trust. It forbids the use of federal monies for partisan political activities and for any use that would not be in accord with federal guidelines on discrimination. All federal funds received by the district will be used in accordance with applicable federal law. The Business Manager shall ensure that each draw of federal monies is as close as administratively feasible to the related program expenditures.

No federal funds received by the district shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

#### **Grant Proposal Development**

- A. All grant proposals must support at least one (1) district goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

#### **Grant Proposal Internal Review**

Each grant proposal shall be reviewed and approved by the district administrator prior to submission to the funding source.

#### **Grant Administration**

- A. The administration of grants will adhere to all applicable federal, state, and grantor rules and regulations as well as district policies and administrative guidelines.
- B. The district administrator is responsible for the efficient and effective administration of grant awards throughout the application of sound management practices.
- C. The district administrator is responsible for administering grant funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the grant award.
- D. The district, in recognition of its unique combination of staff, facilities, and experience, shall employ the organizational and management strategies necessary to assure proper and efficient administration of grant awards.

### **Fiscal Management**

The financial management of grant funds shall be in compliance with all applicable federal, state, and grantor rules, regulations, and assurances as well as district policies and administrative guidelines.

The district administrator shall provide for the following:

- A. Accurate, current, and complete disclosure of the financial results of each federally sponsored project in accordance with the reporting requirements of the grant.
- B. Effective control over and accountability for all funds, property, and other assets in their use solely for authorized purposes.
- C. Recordkeeping and written procedures as may be required by federal, state, and grantor rules and regulations pertaining to the grant award and accountability, including such provisions as may be applicable as cost sharing and matching requirements, budget revision, audit requirements, reasonableness, allocability, and allowability of costs, comparison of payment/repayment requirements.
- D. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the federal award/grant to the federal awarding agency or pass-through agency in accordance with applicable federal policy and assure that all other district employees are aware of the district's conflict of interest policies and their obligations to inform the district administrator of potential conflicts where federal funds are used for the particular program.
- E. Insurance coverage for real property and equipment, if applicable, is equivalent to such property owned by the district.

### **Fiscal Management**

The district administrator is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with the associated agreements/assurances/program objectives, and the specific terms and conditions of the grant award.

Costs may be allowable to a specific grant award if the cost is necessary and reasonable for the performance of the grant program initiative, is in accordance with generally accepted accounting principles (GAAP), and is allocable to the grant award if the goods or services involved are charged in accordance with relative benefits accrued to the initiative. A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the purchasing decision is made.

### **LEGAL**

REFERENCE: Code of Federal Regulations 2 CFR 200.112, 200.113, 200.302, 200.310, 200.403, 200.404 and 200.406

APPROVED: March 10, 2025

Williams Bay School District  
Williams Bay, Wisconsin