

KENTUCKY

21st CENTURY COMMUNITY LEARNING CENTERS CLOSEOUT PROCEDURES

This information is relevant to the closeout of 21st CCLC grants upon the completion of the final year of funding and grants not receiving continuation funding. Grantees should review the information included in this document for guidance in closing out the 21st CCLC grant.

Records Retention

Financial (Reimbursement Requests with munis report and program narrative) and programmatic records, supporting documentation, data collection records and other records required by the terms of the grant must be retained by the fiscal agent (district/organization) for 5 years from the date of submission of the final expenditure report. If any litigation, claim, or audit is started before the expiration of the 5-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken. Refer to the following table for retention timelines:

Project Number	Retain Until
5503	September 30, 2009
5504	September 30, 2010
5505	September 30, 2011
5506	September 30, 2012
5507	September 30, 2013
5508	September 30, 2014
5509	September 30, 2015

All records, including the programmatic and fiscal records of contractors compensated for services with 21st CCLC funds, must be retained following the same procedures and timelines listed above. This includes keeping purchase orders, invoices, receipts, etc to support expenditures. Grantees are responsible for maintaining **all** records justifying expenditures of 21st CCLC funds, including records generated by vendors contracted to provide services for 21st CCLC programs. It is recommended that the grantee collect all records from contractors upon completion of each project or make sure that contracts with vendors contain language requiring independent contractors to retain all 21st CCLC records for the length of time specified above.

Property/Equipment and Supplies

Property/Equipment is defined as equipment being a material that is a non-consumable or a unit that retains shape and appearance with use. Property and Inventory Records for

items identified as equipment should be retained for five years as outlined in the section on records retention.

Equipment shall be used by the grantee in the 21st CCLC program as long as needed, whether or not the program continues to be supported by federal funds. When no longer needed for the original program, the equipment may be used in other activities currently or previously supported by a federal agency. As part of the close out of a 21st CCLC grant, grantees must offer to transfer equipment purchased with 21st CCLC funds to other federally funded programs 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 1. Records should reflect the transfer/status of equipment upon close out of the grant.

If no federal program accepts the equipment, disposition of the equipment must be made as follows per EDGAR 80.32: 1) 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 KDE; 2) KDE approval for disposition is required for items of equipment with a current per unit fair market value in excess of \$5,000. Upon receiving approval, these items may be retained or sold and KDE shall have a right to an amount calculated by multiplying the current market value, or proceeds from the sale, by KDE's share of the equipment.

Supplies are defined as consumables that lose their original appearance with use and are inexpensive. Per EDGAR 74.35 and 80.33: If there is residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon the termination (close out) or completion of a grant, the supplies should be offered to another 21st CCLC program first. If they are not needed in the 21st CCLC program, the supplies may be offered to another federally sponsored program or project within that school or district/community. If the supplies are not needed by any federally sponsored program or project, the grantee shall compensate KDE for its share of the cost.

Data & Reports

Grantees remain responsible for:

- ❑ Providing data required to be submitted to the federal PPICS system (via Cayen A-Plus system or any alternative form);
- ❑ Provide programmatic, financial, evaluation, etc. information as requested by KDE; and
- ❑ Submission of any requested information from KDE to grantees must be made within 30 days of the request.

Closeout

When KDE determines closeout procedures have been completed, grantees will receive a 21st CCLC Closeout Acknowledgement form to include with the records from the final project of 21st CCLC funding.

KDE reserves the right to disallow costs and recover funds on the basis of a later audit or other review and the grantee remains obligated to return any funds due as a result of later refunds, corrections or other transactions.

Questions concerning the close out of a 21st CCLC grant should be directed to:

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