

## CLARK COUNTY SCHOOL DISTRICT REGULATION

3221

### ADMINISTRATION OF FEDERAL, STATE, LOCAL, AND PRIVATE FUNDS

- I. The General Operating Budget resources of the Clark County School District drawn from county and state sources shall be the primary source of funding for the support of the basic instructional program. These monies will be used to achieve the Global Ends of the Board of School Trustees.
- II. The Board shall continue to accept and utilize federal funds to defray the necessary local costs of providing education for the children and adults of those families who are valued members of our community by virtue of their residence on federal property or employment by the federal government or national defense contractors.
- III. Additional funds may be sought from federal, state, local, and private sources for special projects, provided that such projects are designed to meet identified District needs; the administration of such funds does not impose increased financial impact on the District or unreasonable additional requirements of staff unless specifically approved by the Superintendent and the Board of School Trustees; and proposed projects will be in accordance with District procedures and policies.

Project proposals will include an accurate picture of the activities; the fiscal impact on the District, including identification of funding for proposed District commitments for continuance; the impact on District facilities; and the phase-out schedule.

- IV. All applications for the following types of projects must first be approved by the appropriate Assistant, Associate, or Region Superintendent, and the appropriate Deputy Superintendent, and must be reviewed by the Grants Development and Administration Department and the Budget Department prior to submission to the funding agency.
  - A. Projects with a Catalog of Federal Domestic Assistance (CFDA) number and all state projects for any amount,
  - B. Projects in excess of \$25,000,
  - C. Projects requiring matching funds from identified District budgets, or
  - D. Projects that require periodic or summary financing reporting.

After review, the requesting department/school must submit the project application to the Board of School Trustees for approval prior to acceptance and implementation.

- V. For projects funded by federal, state, local, or private sources, all activities, purchases (including equipment), maintenance of inventories, and reallocation of equipment to other projects and/or schools will follow District policies, regulations, and guidelines; and, appropriate federal, state, local, or private guidelines.
- VI. To minimize the financial impact to the General Operating Budget, the Budget Department will maintain a schedule of costs and rates that must be considered in all applications. This schedule is to include an indirect cost rate, computer equipment maintenance rates, salaries with applicable fringe benefits, vacation and leave accruals, substitute costs, vehicle costs, transportation charges, and any other direct cost allowable under OMB Circular A-87 or applicable Nevada Revised Statutes.
- VII. Direct costs charged to a project are to be used to offset the expense of the budget units supplying the goods or services. Transfers of expenses from the budget unit supplying the goods and services to the project to be charged are to take place on a quarterly basis unless generally accepted accounting principles require a more frequent matching of revenue and expenses.
- VIII. Indirect costs are to be accounted for in a separate fund. Charges for indirect goods and services supplied to the projects or for the general administration of projects are to be processed in a timely manner by transferring expenses from the budget unit supplying the goods or services to the indirect cost fund. All budget units supplying goods or services are to review their cost transfer rates at least annually to insure that all costs to the General Operating Budget have been recovered. Documentation on the rates is to be maintained by the Budget Department.
- IX. The Grants Development and Administration Department will coordinate with Business and Finance Services Division to monitor, supervise, prepare, and submit appropriate authorization for receipt and disbursement of project funds.

- X. Fiscal management and program oversight for all projects will be conducted by the Grants Development and Administration Department for the projects.

Review Responsibility:	Business and Finance Services
Adopted:	[3210:7/12/63]
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