



Sun Setting Guidelines

21st Century Community Learning Centers

These guidelines have been prepared to ensure Idaho's compliance with federal rules and regulation for grantees preparing for the sun setting of five-year funding cycle. As you review this information we have taken into consideration that grantees will fall into one of four scenarios:

1. the grant is coming to a close but, the program is staying open;
2. the grant is coming to a close and the program is ending;
3. the grant is ending prior to the full five years of the grant award;
4. the program has received another 21st Century Community Learning Center (CCLC) grant.

The following policy and procedures apply to all four scenarios listed above.

Policy: The State Department of Education (SDE) 21st CCLC program office has developed the following guidance relevant to the closing-out of the 21st CCLC grant award (i.e., ending the five-year funding cycle) in accordance with the Education Department General Administrative Regulations (EDGAR) and the Idaho 21st CCLC grantee Guidance; grantees are required to review this guidance and other applicable State and Federal regulations concerning the close-out of this grant.

Procedure: Records Retention (2 C.F.R §200.333)

Grantees are required to maintain all:

- Financial Records – (1) the amount of funds under the award, (2) how the grantee used those funds, (3) the total cost of each project, (4) the total match/in-kind cost of each project, and (5) other records to facilitate an effective audit.
- Project Experience Records – (1) the results of grant goals and objectives, (2) State & Federal Annual Reports, (3) monitoring reports, (4) evaluation reports, and (5) other records to facilitate an effective audit.

Grantees are required to maintain records for five years plus one audit year to comply for their record retention schedule for all federal fiscal and programmatic records, which is a total of six (6) years from the final expenditure report (see Idaho State Policy 4.16.02-Administration of Federal Grant Programs.)

What this mean for you: You must keep all your program documents for six years after your grant closes.

Procedure: Equipment and Supplies

Equipment (2 C.F.R. §200.33 and 2 C.F.R. §200.313): All (1) tangible personal property having a useful life of more than one year and (2) a per-unit acquisition cost which equals or exceeds \$250. All computing devices are classified as an equipment cost. Idaho 21st Century Community Learning Centers has a more restrictive equipment cost definition than what is outlined in Uniform Grant Guidance – EDGAR

All equipment costs acquired with 21st CCLC grant funds must retain property records and be identifiable with 21st CCLC property and records for equipment must be retained for six years after the grant ends.

Per EDGAR, 2 C.F.R. §200.313 (c) (i) and (ii); if the program continues once grant funds cease, the program may continue to use the equipment that was previously acquired. If the equipment is no longer needed for programming they 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.

If no Federal program accepts the equipment, disposition of the equipment must be made as follows: 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 SDE. Items over \$5,000 require approval from the SDE prior to disposal and procedures outlined in 2 C.F.R §200.313 (e) will be followed.

Equipment Inventory and Disposition Records: Below is the required Inventory and Disposition Records regarding equipment including computer hardware and software, with a current per-unit fair market value of more than \$250 individually or cumulative value or greater (regardless of original cost). This document is available in an Excel format on the SDE 21st CCLC website under Fiscal Management.

| Equipment | | | | | All tangible personal property having a useful life of more than one year and a per-unit cost which equals or exceeds \$250. | | | | |
|------------------|------------------|---------------|----------------|---------------|--|------------------------------------|-----------------------------|--|--|
| 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, sold, etc. | If transferred: Organization & Location Transferred To |

SDE will provide written approval/denial of the equipment disposition request within thirty (30) days after receipt of request.

What this means for you: Any equipment with a value of \$250 or greater must be reported to SDE and the disposition status approved prior to action taken.

Supplies (2 C.F.R. §200.94): All tangible personal property other than those described in equipment and/or a computing device is a supply if the acquisition cost is less than \$250.

If there is residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon the termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal government for its share. (2 C.F.R. §200.314 (a))

Below is the required Inventory and Disposition Records regarding supplies. This document is available in an Excel format on the SDE 21st CCLC website under Fiscal Management.

| Supplies | | | | | Any supplies with an aggregated value of \$5,000 or greater must be reported to SDE. | | | | |
|------------------|------------------|---------------|----------------|---------------|--|------------------------------------|-----------------------------|---|--|
| Serial/ID Number | Item Description | Item Location | Purchase Price | Purchase Date | Percentage of 21 st CCLC federal funds used for purchase | Current Per Unit Fair Market Value | Condition- Good, Fair, Poor | Disposition Status – Retain, Sold, Etc. | If transferred: Organization & Location Transferred To |

The equipment and supply documents should be uploaded to the STFP Portal by June 30.

What this means for you: Any supplies with an aggregated value of \$5,000 or greater must be reported to SDE and the disposition status approved prior to action taken.

Procedure: Finances

Grant funds must be obligated by June 30, in the year your Period of Performance ends . New purchases will not be accepted or approved after the program has ended on June 30, in the year your Period of Performance ends. Final payment requests (ledger, budget workbook and Grant Reimbursement Application (GRA) request) must be received by September 15, in the year your Period of Performance ends.

Ten percent (10%) of the grant award will be held until all closeout requirements are met.

What this means for you: Work with the organizations business office to closeout all grant funding including budget revisions, obligations and final requests.

The termination or closing of the Federal award does not affect any of the following:

SDE's right to disallow costs and recover funds on the basis of a later audit or other review;

- 1) the grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
- 2) audit requirements in accordance with Idaho's Single Audit guidelines and requirements;
- 3) the grantees obligation manage and dispose of property;
- 4) records retention as required by SDE;
- 5) the grantees responsibility to complete all federal reporting requirements.

Procedure: Annual Performance Report (APR)

Sun-setting grantees are required to submit an APR for year five of the grant award. This includes the completed Data Workbook and the APR questions.

Procedure: Exit Interview

Upon closing, SDE and SG will schedule an Exit Interview in order to discuss successes/challenges, provide feedback, and discuss any SG suggestions. Exit Interview must be completed before receiving final reimbursement.

Procedure: Final Closeout

SDE will close out a grant when it determines that all applicable administrative actions and all required work of the grantee have been completed. Ten percent (10%) of the fifth year grant funding will be held until all close-out requirements are completed.

Sun Setting Checklist

21st Century Community Learning Centers

DATA

- Ensure all data has been entered into EZReports

FINANCE

- Ensure all reimbursable funds have been obligated by June 30th of the year the Period of Performance ends.
- Ensure all GRA Requests have been submitted no later than September 30th of the year the Period of Performance ends.
- Work with your business office to close out all grant funding including budget revisions, obligations and final requests.

EQUIPMENT / SUPPLIES

- Complete Sunsetting Questionnaire
- Mark and Catalog Equipment/Supplies (Sample Attached)
 - Equipment (Computer equipment and/or Tangible items over \$500)
 - Supplies (Residual supplies over \$5,000)
- Report to SDE, and get approval for disposition plan by _____ DATE
 - Equipment (Computer equipment and/or Tangible items over \$250) = *Any equipment with a value of \$500 or greater must be reported to SDE and the disposition status approved prior to action taken*
 - Supplies (Residual supplies over \$5,000) = *Any supplies with an aggregated value of \$5,000 or greater must be reported to SDE and the disposition status approved prior to action taken.*

MISC.

- Submit Annual Performance Report for year five of Grant Cycle
- Ensure all Financial and Project Experience Records are stored for 6 years.

SAMPLE EQUIPMENT / SUPPLY CATALOG WORKBOOK

Equipment

All tangible personal property having a useful life of more than one year and a per-unit cost which equals or exceeds \$250 and/or a computing device.

| Serial/ID Number (could be your district/ organization's ID tag) | 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, sold, etc. | If transferred: Organization & Location Transferred To |
|--|-----------------------|---------------|----------------|---------------|---|---------------------------------------|--------------------------------|---|---|
| N/A | Portable Lockers (x2) | SITE #1 | \$ 750.00 | 5.25.2023 | 37% | \$ 430.00 | Good | retain | remaining with Site #1 |
| DJI 3245436 & DJI 2345546234 | Drones (x2) | SITE #1 | \$ 1,000.00 | 6.4.2023 | 14% | \$ 500.00 | Fair | retain | remaining with Site #1 |
| B234565465347 & B32424546543 | Laptops (x2) | SITE #2 | \$ 1,000.00 | 4.1.2023 | 14% | \$ 600.00 | Good | retain | remaining with Site #2 |

Supplies

Any supplies with an aggregated value of \$5,000 or greater must be reported to SDE.

| Serial/ID Number (could be your district/ organization's ID tag) | Item Description | Item Location | Purchase Price | Purchase Date | Percentage of 21 st CCLC federal funds used for purchase | Current Per Unit Fair Market Value | Condition - Good, Fair, Poor | Disposition Status - Retain, Sold, Etc. | If transferred: Organization & Location Transferred To |
|--|------------------|---------------|----------------|---------------|---|---------------------------------------|---------------------------------|--|---|
| N/A | Tape Dispenser | SITE #1 | \$ 16.99 | 6.4.2023 | 1% | \$ 10.00 | Good | retain | remaining with Site #1 |
| N/A | Storage Boxes | SITE #2 | \$ 34.39 | 6.4.2023 | 2% | \$ 30.00 | Good | retain | remaining with Site #2 |
| N/A | Markers | SITE #2 | \$ 12.00 | 5.25.2023 | 1% | \$ 2.00 | Poor | retain | remaining with Site #2 |
| | Books/Book Sets | SITE #2 | \$ 316.90 | 4.1.2023 | 3% | \$ 25.00 | Good | retain | remaining with Site #2 |