

<b>Windham School District</b>	<b>DIUD</b>
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### Federal Cash Management

The Windham School District maintains the following procedures for cash management:

All federal contracts the Windham School District enters into (directly or indirectly) must include the following and be retained in a Contract Binder in the Executive Director of Finance and Operations office:

1. Requirements for sub awards if allowed;
2. Requirements for cost analysis, match requirements, record keeping and billing procedures;
3. Specifics for suspension or extension options of contract; and
4. Any and all appropriate federal requirements and regulations that pertain to the award.

All grants and projects setup within the Infinite Visions accounting software include:

- CFDA title and number
- Federal award identification number and year
- Name of Federal Agency
- Name of pass-through entity, if any

All federal requirements pertaining to the specific contract and award shall be followed. Reimbursement request for costs previously incurred shall follow stated guidelines and rules within the contract or award. The Windham School District shall monitor each contract's costs and expenditures closely to ensure that they do not go over budget and that the cash is available for spending. All efforts shall be taken to avoid spending monies that are unavailable or incurring costs not expected to be reimbursed.

Responsibility for determining how required match amounts or limits for matching, levels of effort, or earmarking will be secured, are those of the Executive Director of Finance and Operations and/or the Assistant Business Administrator and accomplished in the preparation and collaboration of contract proposal and preparation with said federal agency or agencies.

Methods of valuing matching requirements and in-kind contributions of property and/or services, calculations of effort, etc. are maintained by the Executive Director of Finance and Operations and overseen by the Assistant Business Administrator in the management of the contract over the duration of the contract. These methods are to be based on federal requirements specific to that award as stated in the award contract, or based on accepted federal policies for that program. Day to day accounting of match, level of effort, or earmarking are monitored and documented by the Executive Director of Finance and Operations during the course of the awarded contract.

Subcontracts between Windham School District and another entity will be established consistent with federal requirements governing the award. Payments will be a monthly basis and invoices must be received by Windham School District by the 8th of each month to be included in the upcoming billing

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cycle, unless otherwise specified in the contract with the sub-grantee. Unless explicitly forbidden by the granting agency Windham School District is not obliged to make a payment disbursement under a sub-agreement for grant funds which are not first made available by the federal granting agency.

Windham School District uses the following federal requirements in establishing its procedures for administering all awards for federally funded program agreements:

- [OMB Uniform Guidance, Subpart E \(Cost Principles\)](#)

Additionally, the allow-ability of costs is further determined by any additional federal requirements pertaining to the specific contract and award.

Subsequent to the identification of any instances of non-compliance, Windham School District shall take prompt action to remedy the situation. All such action shall be documented in writing.

All Federal funds are to be used as supplemental and not to supplant the local education funding.

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