

# UNIONTOWN AREA SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: FEDERAL PROGRAMS  
CASH MANAGEMENT

ADOPTED: APRIL 4, 2016

REVISED:

## 150.1 FEDERAL PROGRAMS CASH MANAGEMENT

31 CFR Part 205

2 C.F.R. § 200.305

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act. Generally the District receives payment from the Pennsylvania Department of Education on a reimbursement basis. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency consistent with 2 C.F.R. § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

### Payment Methods

*Reimbursements:* The District will initially charge federal grant expenditures to nonfederal funds.

The District Business Manager will request reimbursement for actual expenditures incurred under the federal grants **monthly**. All reimbursement requests are signed. The requests are tied to approved budget line items. Documentation must be submitted with the reimbursement request. Reimbursement requests will be submitted on State forms to the Pennsylvania Department of Education portal. All reimbursements are based on actual disbursements, not on obligations.

The Pennsylvania Department of Education will process reimbursement requests within required time frames for reimbursement.

<p>2 C.F.R. § 200.305(b)(9)</p>	<p>Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Pennsylvania Department of Education review upon request.</p> <p>Reimbursements of actual expenditures do not require interest calculations.</p> <p><i>Advances:</i> To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the District attempts to expend all drawn downs of federal funds within 72 hours of receipt.</p> <p>The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The District will begin to calculate interest earned on cash balances once funds are deposited into the District's account.</p> <p>Interest will be calculated consistent with requested State form. [Total federal grant cash balances will be calculated on cash balances per grant and applying the District's actual interest rate. The District will remit interest earned on grant funds annually to the U.S. Department of Health and Human Services Payment Management System (regardless of the federal awarding agency for the grant) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. The process to remit interest, as required is completed with our Business Manager. The District may retain up to \$500 of interest earned per year.</p>
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# UNIONTOWN AREA SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: FEDERAL PROGRAMS  
CONFLICT OF INTEREST

ADOPTED:

REVISED:

<p>2 C.F.R. §200.18(c)(1)</p>	<p style="text-align: center;">150.4 CONFLICT OF INTEREST</p> <p><b>Standards of Conduct</b></p> <p>The District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.</p> <p>No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.</p> <p>The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Description of a gift that is a nominal value is outlined in school board Policies 422 and 702 that ensure that this is compliant with state and local rules.</p> <p><b>Conflict of Interest</b></p> <p>The standard of behavior at the Uniontown Area School District is that all staff, volunteers, and board members avoid conflicts of interest between the interests of the Uniontown Area School District on one hand, and personal, professional, and business interests on the other. This includes avoiding potential and actual conflicts of interest, as well as perceptions of conflicts of interest.</p> <p>The purposes of this policy is to protect the integrity of the Uniontown Area School District's decision-making process, to enable our constituencies to have confidence in our integrity, and to protect the integrity and reputations of volunteers, staff and board members. Upon or before election, hiring or appointment, a full, written</p>
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disclosure of interests, relationships, and holdings that could potentially result in a conflict of interest will be made. This written disclosure will be kept on file and will be updated as appropriate.

In the course of meetings or activities, I will disclose any interests in a transaction or decision where (including business or other nonprofit affiliations), family and/or my significant other, employer, or close associates will receive a benefit or gain. After disclosure, understand that those will be asked to leave the room for the discussion and will not be permitted to vote on the question.

I understand that this policy is meant to supplement good judgment, and I will respect its spirit as well as its wording.

### **Organizational Conflict**

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with Uniontown Area School District.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with the school district.
3. Receiving remuneration for services with respect to individual transactions involving the school district.
4. Using school district's time, personnel, equipment, supplies, or good will for other than the school district-approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with the district. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

The areas of conflicting interest and the relations in those areas which may give rise to conflict, as listed, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of the district.

However, it is the policy of the board that the existence of any of the interests described it shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to

scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
3. A competitive bid or comparable valuation exists; and
4. The board has determined that the transaction is in the best interest of the district.

Disclosure in the organization should be made to the Superintendent, then to the board chair, who shall bring the matter to the attention of the board. Disclosure involving directors should be made to the board chair, who shall bring these matters to the board or a duly constituted committee thereof. The board shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to the district. The decision of the board on these matters will rest in their sole discretion, and their concern must be the welfare of the school district and the advancement of its purpose

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