

Close-out Procedures

Fiscal and Program Checklist



Federal Grant Name/Grant Code:	Awardee Number and Name	Full Performance Period	Date		
		3/13/20 – 9/30/22			
<p>Each awardee of ESSER I funds must follow the specified close out process. All required documentation must be kept on file at the entity’s location for five (5) years from the date of this closeout submission. Submit required supporting documentation, as indicated in the Due Date column, using link at the end of this document.</p>					
Complete (X or N/A)	Requirement (2 CFR 200.344 CLOSEOUT)	Due Date	Report Type	CDE Unit	
	<p><u>Equipment (Capital and NON-capital)</u> NOTE: Equipment purchased with federal funds can be retained for use for the same purpose (i.e., activities that meet the intent of the federal award) beyond the performance period.</p> <p>All equipment: Inventory of equipment purchased with federal grant funds, including program use, must be kept on file as long as the equipment has not yet been disposed. Equipment with a purchase value greater than \$5000 per unit must be tracked, maintained and inventoried per federal regulation 2 CFR 200.312 and must be done once every two years at least throughout the record retention period, discussed below. Property records must be maintained that include a description of:</p> <ul style="list-style-type: none"> ● the property ● a serial number or other identification number ● the source of funding for the property (including the FAIN) ● who holds title ● the acquisition date, and cost of the property ● percentage of Federal participation in the project costs for the Federal award under which the property was acquired ● the location, use and condition of the property ● ultimate disposition data including the date of disposal and sale price of the property (2 CFR 200.313(d)). <p>Note: if an entity's internal process has an EQUIPMENT threshold of LESS than the federal threshold of \$5000, the entity will apply these requirements to their threshold.</p>	N/A-Retain in Awardee’s Records	N/A	N/A	



	<p>For items considered highly walkable and non-capital, such as Chromebooks, laptops, small printers etc., it is best practice to continue to track and inventory those items as well.</p> <p>Use/Disposal (2 CFR § 200.313)</p>			
	<p>If equipment is transferred to another school or location within the entity, priority must be given to programs funded by the federal government. If the physical location (school) will change, receipt of the transfer must be provided to LEA and retained. A transfer receipt must be created to include the following information: original location, new location, transfer date, details of the transferred item including item valuation (FMV), serial number, program under which the item was purchased, and signatures of employees with signature authority to do so.</p> <p>If equipment was stolen, a copy of the police report and insurance claim, supporting valuation documentation (FMV), and final disposition method (e.g., lost, stolen, damaged, replaced, etc.) must be maintained.</p> <p>If equipment (\$5000 per item per 2 CFR 200.33, or the entity's internal threshold, whichever is lower) should need to be disposed of, please contact CDE Grants Fiscal for further instructions.</p>	N/A-Retain in Awardee's Records	N/A	N/A
	<p>Supplies and Consumables</p> <p>The disposition of unused or residual supplies purchased with Federal grant funds, with a total aggregate value exceeding \$5,000, must be documented (2 CFR 200.314). If 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. The amount of compensation must be computed in the same manner as for equipment. See § 200.313 (e)(2) for the calculation methodology. A copy of this sale or transfer of supplies must be maintained in the LEA's grant records along with support documenting the Fair Market Value calculation of remaining supplies.</p> <p>Note: If the value of all unused supplies when totaled does not meet or exceed \$5,000, grantee will indicate this in the LEA's grant records.</p>	N/A-Retain in Awardee's Records	N/A	N/A
N/A	<p>Intellectual Property</p> <p>Copyright confirmation if the grantee obtained a copyright on anything developed using grant funds (if applicable). (2 CFR 200.315)</p>	N/A-Retain in Awardee's Records	N/A	N/A
	<p>Real Property</p> <p>Real property is defined as land, land improvements, structures and appurtenances (driveways, ditches, fences, rights of way). Title for real property is assigned to the non-federal entity, unless additional requirements were</p>	90 days after the end of the program year or last date of services.	Fiscal	CDE Grants Fiscal



	<p>conveyed. Provide documentation of purchase, to include formal location, description, initial purchase information and ownership conveyance. If awardee requires the disposal, sale, or transfer of real property, please reach out to the CDE Grants Fiscal Unit for further instructions. The Federal awarding agency or pass-through entity must require a non-Federal entity (awardee) to submit reports at least annually on the status of real property in which the Federal Government retains an interest, unless the Federal interest in the real property extends 15 years or longer. In those instances where the Federal interest attached is for a period of 15 years or more, the Federal awarding agency or pass-through entity, at its option, may require the non-Federal entity to report at various multi-year frequencies (e.g., every two years or every three years, not to exceed a five-year reporting period; or a Federal awarding agency or pass-through entity may require annual reporting for the first three years of a Federal award and thereafter require reporting every five years). (2 CFR 200.311, 2 CFR 200.330)</p>	<p>Subsequent reporting required annually for a minimum of 15 years.</p>		
	<p>Additional Reporting</p>	<p>Due Date</p>	<p>Report Type</p>	<p>CDE Unit</p>
	<p><u>Submit Supplementary Financial Reports</u></p> <ul style="list-style-type: none"> Final match report to include specific detail on the origination of match (if applicable). The grantee is responsible for meeting local match required under the terms and conditions of the grant, if applicable. If there is no match requirement, please skip this section. This may include amounts greater than the required minimum. The program must assure that 100% of the match was expended on allowable expenses and that match was not part of another federal award. Final program income report to include specific detail on the origination of the program income, if it is allowable under the grant. If there is no program income allowable, please skip this section. Provide assurance that 100% of program income earned has been expended on grant allowable expenses. 	<p>90 days after the end of the program year or last date of services.</p>	<p>Fiscal</p>	<p>CDE Grants Fiscal</p>
	<p><u>Final Financial Report</u></p> <ul style="list-style-type: none"> All ESSER I awards (90%, Supplemental and State Reserves), submit system generated revenue and expense report(s) for all periods of award (3-13-20 through 9/30/22). 	<p>90 days after the end of the program year or last date of services.</p>	<p>Fiscal</p>	<p>CDE Grants Fiscal</p>
	<ul style="list-style-type: none"> Ensure final RFF or return of funds (if necessary), are completed. Be sure to review and clear receivables and payables if necessary. 	<p>90 days after the end of the performance period.</p>	<p>Fiscal</p>	<p>CDE Grants Fiscal</p>



	<p>Final Programmatic Report(s) - Annual Reporting</p> <ul style="list-style-type: none"> Annual Performance Report (APR) (under ESSER called the annual ESSER Data Collection) must be submitted by the deadline established by CDE in order to meet federal reporting requirements. The data elements collected will depend on the program requirements for each grant and the data elements specified by the U.S. Department of Education and may include data such as the names of participating schools, districts, or other grantees, amounts and uses of funds, and impact of the program. 	As defined by CDE Federal Programs	Program	CDE Program Manager
	<p>General</p> <p>The grantee is required to maintain all grant fiscal and program records and supporting documentation for an additional five (5) years BEYOND the date of the final fiscal report, (this closeout report). This is a requirement of the State Controller’s Record Retention Policy.</p> <ul style="list-style-type: none"> ✓ Program records may include, but are not limited to: enrollment/registration records, attendance records, test/assessment records, signed waiver forms, and follow-up survey forms, where applicable. ✓ Fiscal records may include but are not limited to the general ledger, accounting source documents, personnel and payroll records, timesheets, canceled checks, inventory records, procurement records, budget revision approvals and the grant award document. Remember, this includes all documentation from the beginning of the grant performance period through the closeout, to be retained for five years beyond the close out notification. 	Certify compliance upon signature and submission of this form	Program and Fiscal	CDE Grants Fiscal and Program Manager

The above documents must be submitted, where indicated, using the link below in order for the grant to be closed. If you have any questions, please submit to Grants_Fiscal@cde.state.co.us.

The undersigned certifies the above tasks have been adequately completed. The undersigned also agrees to *retain records* of expenditures and supporting documentation utilizing the funds indicated herein for a minimum of five (5) years BEYOND **the submission and acceptance date of this document**. Submit supporting documentation, as well as this executed form, to the following submission link: [CLOSEOUT LINK](#)

LEA Program Director or Authorized Representative

Date

CDE Federal Programs Representative

Date

CDE Grants Fiscal Representative

Date