High Desert Education Service District

GRANT HANDBOOK

HDESD Business Office

October 2025

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Policies and other Documents to refer to that are not included in this document

- ❖ Purchasing Handbook
- ❖ Purchasing Guide
- ❖ Internal Control Guidelines
- ❖ Fiscal Services Policy
- ❖ Staff Ethics-Conflict of Interest Policy
- ❖ Board Member Conflict of Interest Policy

Overview

This handbook was created for use by High Desert ESD staff involved in financial and program administration of grants. You will be working in collaboration with Business Office staff to ensure that all grant guidelines are followed as specified in the agreements.

When applying for and utilizing grant funding, we must keep the Mission and Vision of the High Desert ESD in the forefront.

- **Mission: We support student success through equitable and specialized services**
- **Vision: A region where students, families and educators thrive**

This handbook includes important processes that help you to successfully navigate the complexities of grant funding as well as Frequently Asked Questions and a Glossary of Acronyms.

If you have additional questions that are not covered or suggestions to add to this handbook, the Business Office Grant Managers welcome your feedback.

- Dawn Andresen, dawn.andresen@hsesd.org
- Katie Huff, katie.huff@hdesd.org

Phase I: Grant Application Process

The goal of this section is to outline the steps that Programs need to take to start the process of applying for grants that will benefit the High Desert ESD.

This process is in place to assist in achieving grant support for your project or program. Approval is required for all grants prior to applying and is obtained by completing one of two forms: I Have an Idea **OR** I Would Like to Apply For a Grant.

The ESD Grant Writer will assist you in researching potential funders and find the right match for your project or program. They will also ensure that your application is not submitted at the same time as another proposal to the same funder when not allowed. Where there are competing interests, ESD priorities take precedent over all other proposal ideas.

Things to Consider Before and During the Application Process

Goals: A clear vision of what will be accomplished by this project in terms of what you have identified as the problem, need or gap. Do these goals align with our Mission and Vision?

Objectives: The essential steps you will take to achieve your goals. Objectives should be specific and measurable, serving as the basis for an evaluation of a project's success.

Outcomes: What are the outcomes that you hope to see with the addition of this funding?

Impact: The outcome of the project in terms of a specific impact.

Resources Available/Needed: Funders often restrict the type of support (personnel, equipment, travel, etc) and the total amount that is available for a project. What resources (people, partners (facilities, HR, Tech, Legal, outside partners, equipment) do you need to accomplish the objectives of your proposed project? What resources are already available to you? Remember that purchase amounts may require bids or a formal proposal.

Keywords: One of the most efficient ways to search for funding is through electronic databases which depend on the selection of keywords that best reflect your interest. To assist in searching for funding opportunities, include general and specific terms that best describe the concept you have developed.

Check that you qualify: If you have identified potential funding sources, it is important to ensure that you qualify. Go to each foundation, corporate or government web site to assure that you meet their specific qualifications. If a Non-Profit Agency is needed to apply for this funding, there are additional steps to take.

Limitations: Have all costs been considered – direct costs, indirect costs, equipment needs, etc.

Conflict of Interest: Are there possible conflicts of interest or procurement issues involved with the grant, the project, or with possible contractors?

Contracts: Does your grant proposal include sub-awards or contracts? Is this allowable?

Feasibility:

- Time: Will you have sufficient time to prepare a strong and competitive proposal with the necessary collaborative agreements, equipment, matching funds and approval in order to meet the submission deadline?
- Facilities: Does the project call for or include additional space or construction needs? Does the ESD have sufficient Facility resources to devote to this project?
- Cost Sharing: Will cost sharing or matching funds be a requirement? Can your program agree to the requested commitments?

Steps in the process:

1. Fill out the relevant form. Details of these two forms can be found on the next page.
2. After reviewing the form that you submit, the Grant Committee will contact you. The Grant Committee is scheduled to meet monthly. You will need to allow enough lead time for your deadline for discussion and research. The committee may ask further questions, set up a meeting, approve your request or deny your request with an explanation. If you identified other resources on your form, a meeting may be convened to discuss these needs.
3. If you have received approval to continue, let the committee know when you have submitted your application or if you require assistance.
4. Inform the committee of the outcome of your application. If you decide not to apply, inform the committee of this as well.
5. If your application is successful, notify the Chief Financial Officer and a Project Management meeting will be scheduled to discuss timelines and requirements made by the Grantor. This will include any other resources and partners necessary for the project.
6. **Thank your funder.**

Grant Committee Contacts:

Kathy McCollum – Grant Writer, Kathy.mccollum@hdesd.org

Rochelle Williams – Regional Director of School Improvement, Rochelle.williams@hdesd.org

Angella LaFontaine – Chief Financial Officer, angella.lafontaine@hdesd.org

Katie Huff – Regional Grants & Contracts Analyst, katie.huff@hdesd.org

Dawn Andresen – Grant Manager, dawn.andresen@hdesd.org

Grant Form Questions

This page will help you to prepare for the completion of the form. These forms can be found on the ESD website under Business Services. Complete the appropriate form.

#1 I Have an Idea

1. Name, Title, Program and Email
2. If you are not the Program Director or Manager, have you notified your supervisor of this request?
3. In a couple of paragraphs, describe the Goals, Objectives, Outcomes and Impact of your project.
4. What resources do you anticipate needing for this project?
5. If you have an amount of funding being requested, what is it?
6. Could any other program within the ESD benefit from this funding?
7. What are keywords that could be used in the search for funding options?

#2 I Would Like to Apply for a Grant

1. Name, Title, Program and Email
2. If you are not the Program Director or Manager, have you notified your supervisor of this request?
3. In a couple of paragraphs, describe the Goals, Objectives, Outcomes and Impact of your project.
4. Who is the granting Agency?
5. Have you applied and/or received funding from this agency in the past?
6. Are you aware of any limitations on the number of grants that can be applied for during each cycle by this funder? If so, what are they?
7. Is this a continuation of prior funding, new and recurring funding, or one-time funding?
8. What is the deadline for this application? Allow lead time for Committee decision.
9. Are we eligible as an ESD for this funding?
10. Does this application specify that only a Non-Profit agency (501c-3) can apply?
11. Will you need assistance from the ESD Grant Writer to complete the application?
12. What resources do you anticipate needing for this project?
13. If you have an amount of funding being requested, what is it?
14. Could any other program within the ESD benefit from this funding?
15. If other programs will or can benefit, please explain.
16. Is there a matching requirement with this grant?
17. Please attach any documentation for this funding that you may have at this time.

Phase II: Grant Award or Agreement Received, Beginning the Project

Once the grant has been awarded, you will work with your Grant Manager to set up administrative structures, account codes and processes.

Before the initial meeting, review the award or agreement for:

- Award period
- Award amount
- Reporting requirements
- Grant fund source: Federal, State, Local
- Approved expenses
- Program description
- Allowed Indirect cost rates and restriction

Phase III: Project Administration

Your Grant Manager will set up the initial meeting. During this meeting you will outline who is responsible for data collecting, financial reporting, and any other required reporting. Your Grant Manager is available for continued support for the duration of the award including the interpretation of the award details and meetings to review budget vs actual spending. The Program Director/Manager is responsible for following the approved spending guidelines, coding of expenditures, and the scope of the program. Good records management, solid internal controls and adherence to the grant agreement and ESD Procurement rules will be crucial to your success.

Important Meetings and Tasks:

- Initial meeting with the Business Office Grant Manager to develop the budget and review the grant award
- Meeting with any other ESD departments that are needed to begin the project (ie: HR, Legal, Facilities)
- Monthly meeting with Business Office Grant Manager to review budget to actual amounts and any updates or program changes.
- Monthly or quarterly reporting and invoicing
- Annual reporting
- End of biennium reporting
- Award amendment communication
- Initial budget reporting and budget change request process

Phase IV: Closeout and Post-Award Requirements

Most grants allow a period for closeout procedures, which may include completing grant reports and completing evaluation activities to verify grant impacts and adherence to measurable outcome objectives. It is customary that funders allow time for invoicing and paying costs that occurred during the grant period. These timelines are included in the grant award document

Tips for closeout procedures:

- Submit final narrative and financial reports
- Describe how objectives and outcomes were met
- Show all funds were expended on allowed expenditures or report unspent funds
- Make sure the fund closes out the grant
- Determine if there is inventory from the grant that will need to be tracked
- Analyze whether residual supplies are worth $1000 or more of total value

Tips for post-award requirements:

- Address any audit requirements or inquiries
- Retain records in accordance with the most restrictive rules of the funder, the ESD, the state, or any other pertinent stakeholder.
- Follow rules that govern the retention or disposal of grant equipment and property
- Track and document inventory for items purchased with federal funds
- Request permission from funder if intending to sell, dispose of, or repurpose equipment purchased with the grant

Account Code Structure

Fund:

Governmental accounting systems are organized and operated on a fund basis. The diverse nature of governmental operations and the need for legal compliance preclude recording and summarizing financial transactions in a single accounting entity. Instead, the required accounts are organized on the basis of independent funds.

GOVERNMENTAL FUNDS
100 General Fund
200 Special Revenue Funds
300 Debt Service Funds
400 Capital Project Funds
PROPRIETARY FUNDS
500 Enterprise Funds
600 Internal Service Funds

Function:

The function describes the activity for which a service or material object is acquired. The major functions of a district are classified into seven areas:

1000 Instruction
2000 Support Services
3000 Enterprise and Community Services
4000 Facilities Acquisition and Construction
5000 Other Uses (Interagency/Fund
Transactions and Debt Service)
6000 Contingency
7000 Unappropriated Ending Fund Balance

Functions and sub-functions consist of activities that have similar operational objectives. Categories of activities in each of these divisions and subdivisions are grouped according to the principle that the activities could be combined, compared, related, and mutually exclusive.

Object:

The object is the service or commodity bought. These categories are also divided into sub-objects for more detailed accounting.

100 Salaries
200 Associated Payroll Costs
300 Purchased Services
400 Supplies and Materials
500 Capital Outlay
600 Other Objects
700 Transfers

Center or Operational Unit:

This dimension is used to identify (1) schools or (2) non-school cost centers, such as central programs or departments. Operational unit codes are defined by the school districts but are required for state reporting purposes because expenditures are reported at the school level rather than the district level.

Area or Area of Responsibility:

This dimension provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs. Districts may elect to use area codes for a variety of reasons to track expenditures and manage costs.

Sub-Area:

Districts often add other account code dimensions to classify expenditures for particular purposes at their discretion. Some of the possible additional uses are:

- term;
- course;
- work order;
- bus route;
- vehicle;
- capital project.

In addition, in automated accounting software systems, there may be a need to add some codes for use by the computer. These might include:

- a transaction code to route the transaction through the system and post the correct files and fields in the data record;
- a fiscal year code to assist with closing out one year while beginning to process activity for the new year;
- a reporting level code to assist in organizing report contents and subtotals;
- a district or other organizational unit code in a multidistrict system.

Project:

The ESD uses these codes to differentiate between projects or grants that are in the same fund. Project "000" is used when it is Backbone funding for the Fund or if there is only one main grant for the Fund.

Using the correct account codes is essential to the organization and to your grants. Below is the structure:

	Fund	Function	Object	Center	Area	Subarea	Project
	XXX	XXXX	XXXX	XXX	XXX	XXX	XXX
Example	213	1260	0410	000	425	024	077
	MIECHV	Early Childhood	Consumable Operating Supplies	Undesignated (also used for various districts)	Early Childhood	Grant Year begin FY 24-25	Healthy Families-MIECHV

These codes are used in every aspect of the financial integrity of your grant: payroll, purchasing card purchases, purchase orders, contracts etc. The Business Office depends on the correct usage of codes as incorrect codes may cause delays in processing. Your Grant Manager will provide you with a spreadsheet that includes codes, descriptions, budgets, actual expenses and balances. If you are unsure of codes to use, refer to this spreadsheet. If you need a new code, contact your Grant Manager. It is important to educate any staff that may be coding transactions. A full Chart of Accounts file is available on the Business Services Purchasing page.

Principles of Grant Management

Internal Control Standards:

- **Control Environment**: Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.
- **Risk Assessment**: Internal control should provide for an assessment of the risks the agency faces from both external and internal sources.
- **Control Activities**: Internal control activities help ensure that management's directives are carried out. The control activities should be effective and efficient in accomplishing the agency's control objectives.
- **Information and Communication**: Information should be recorded and communicated to management and others within the entity who need it and, in a form and within a time frame, that enables them to carry out their internal control and other responsibilities.
- **Monitoring:** Internal control monitoring should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved.

Cost Accounting Standards:

- The ESD will only directly pay or reimburse for properly substantiated business expenses. For those costs to qualify as a business expense they must serve a legitimate business purpose and include adequate and appropriate explanations and documentation
- Must be reasonable. A cost is considered reasonable if a "prudent person" would have purchased this item for this price.
- Must be allocable. A cost for goods or services is allocable if it can be assigned to the activity on some reasonable basis. It also must fit into a budget line item and be consistent with budget narrative language.
- Must be treated consistently. Costs incurred for the same purpose in like circumstances must be treated the same. This is important when classifying expenses as either direct or indirect costs.

Glossary of Acronyms

AP – Accounts Payable, paying invoices sent to us from outside parties

APC – Associated Payroll Costs – taxes, PERS, SAIF etc that are expensed in addition to salaries

AR – Accounts Receivable, receiving payment from an outside party that we have invoiced

BO – Business Office, financial department of the ESD

CFDA – Catalog of Federal Domestic Assistance, number and title associated with a federal grant

COA – Chart of Accounts, listing of the ESD function codes

COHC – Central Oregon Health Council

EGMS – E-Grants Management System, many of our ODE grants are financially administered here

FAIN – Federal Award Identification Number, number associated with all federally funding grants

HDESD – High Desert Education Service District

IDC – Indirect Costs, the administrative costs associated with administering the grant charged by HDESD, some grants have a maximum cost listed, our rate at this time is 7.5%

MOA/MOU – Memorandum of Agreement/Memorandum of Understanding, document created when a service is needed between the ESD and an outside partner

OCF – Oregon Community Foundation

ODE – Oregon Department of Education, source of many of our grants

Oregon DELC – Oregon Department of Early Learning and Care, source of some of our grants

Oregon DELC AMS – Oregon Department of Early Learning and Care Awards Management System, some of our grants are financially administered here

PBAM – Program Budgeting and Accounting Manual, Oregon Budget Law specifies a process and format for a district's annual budget preparation and presentation.

P-Card – Purchasing Card, card that may be issued to you to make online or in person purchases (see Purchasing Handbook for procedures)

PO – Purchase Order, document created before making a purchase

Frequently Asked Questions

Explain Indirect Costs and why is my grant charged for this:

Indirect Costs (IDC) are also known as Allocated Service Costs (ASC). Each year Oregon Department of Education (ODE) reviews our historical allowed costs and gives us a maximum rate that we can charge to our grants. The current maximum rate that we can charge per ODE for 25-26 is 7.98%. High Desert ESD never charges more than 7.5% to any one grant at this time. The policy may change in the future. If ODE were to say that are maximum is 7.44%, we would charge that amount since it is less than 7.5%. Some grants only allow an IDC rate that is less than our approved grant (ie: some Federal grants only allow 5%). It is important to review the grant award for these rates.

The IDC or ASC line item in your grant budget is charged each quarter based on actual expenses incurred, not budgeted expenses. This expense is used to fund things like Business Office staff time, Human Resources staff time, Legal staff time etc. These General Fund departments depend on the funding from the grants to cover their expenses.

What if I want to apply for a grant that other programs of High Desert ESD are also interested in?

Make sure your supervisor is aware of your potential application then complete the form "I Would Like to Apply for a Grant". The grant committee will then determine which application should move forward. It is common for only one application to be allowed from one organization per grant cycle.

More to come……

Your suggestions for additional content is appreciated and encouraged.