

# **LSTA GRANT MANAGEMENT MANUAL**

Administered by



Nevada State Library and Archives

Funding from:



**Library Services & Technology Act**

**2015 Program Year**

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### 2015 LSTA GRANT PROJECT CALENDAR

<u>DEADLINE</u>	
<b>March 2015</b>	Email notification of grant awards.
<b>Mar-Apr 2015</b>	Grant award documents and manual sent to project directors.
<b>Notification from LSTA Coordinator</b>	Earliest date grant activities may begin – all signature documents must be submitted prior to start of grant activities.
<b>July 1, 2015</b>	<b>Grant project begins</b> (grant project to begin on or before July 1st)
<b>Jan 15, 2016</b>	Six month evaluation and fiscal report due.
<b>May 19, 2016</b>	Final day to submit fiscal or programmatic grant revisions.
<b>June 30, 2016</b>	<b>All grant expenditures completed. LSTA grant program ends.</b>
<b>July 20, 2016</b>	Final date to submit request reimbursement of funds.
<b>Oct 3, 2016</b>	Submit Final Summary Evaluation & Fiscal Report

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## INTRODUCTION

These grant projects are awarded under the Library Services and Technology Act (LSTA). LSTA is a federally funded grant program administered by the Institute of Museum and Library Services (IMLS). As an independent federal grant making agency, IMLS is dedicated to create and sustain a nation of learners through assistance to libraries and museums. IMLS supports library services for citizens of Nevada by providing LSTA funds to the Nevada State Library and Archives (NSLA).

Funds are awarded annually to the Nevada State Library and Archives in order to meet the goals identified in the LSTA State Plan for Nevada. This plan is located on the NSLA website at: <http://nsla.nv.gov/LSTA/>.

NSLA submits a detailed report to IMLS to confirm that LSTA funds have been used to meet the goals outlined in the long-range plan. This report includes the final narrative reports submitted by each sub-grantee.

This manual is designed to provide information on best practices for managing LSTA projects. The Library Director and Project Director (in some cases, the same person) should become familiar with this manual and use it as a reference for questions that arise.

Grant requirements change from year to year and this Manual has most recent information for the current project year. This Manual provides an accessible guide to the process and timeline for a Library Services and Technology Act (LSTA) grant. Refer to this manual for information on forms, deadlines, required financial and programmatic reporting, and contractual responsibilities.

Keep this Manual in a handy location and refer to it throughout the life of the grant. Once the project is completed, the *Manual* and your reports should represent a complete record of the project for the library files.

**Do not use old forms or a manual from a previous project or year. Forms have changed!!**

Some items in this Manual do not apply to mini-grants. These are noted where they occur in the text.

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## GENERAL GUIDELINES

These guidelines apply to **ALL** sub-grants. The Nevada State Library and Archives expects the agency/institution to expend 100% of the awarded funds as outlined in the grant application and award documents. All required reports must be submitted on or before the stated deadlines.

- Projects should begin no later than July 1, 2015. The program completion date is **June 30, 2016**. Final requests for reimbursement are due on or before **July 20, 2016**. Final reports will be due on or before **October 3, 2016**;
- All LSTA project activities must occur within the award period identified in the sub-grant award document. **Project costs and obligations incurred prior to or beyond the award period will not be reimbursed;**

- Grant funds may not be deposited into an interest bearing account;
- All sub grant funds are disbursed to recipient on a reimbursement basis;
- *Reimbursements must be made in the same fiscal year the expenditures were incurred;*
- Equipment purchased with grant funds will be maintained and located in the library as specified in the grant for a period of five years;
- The library or recipient agency will not charge patrons for grant activities during the grant time frame;
- **Gifts, incentives, food and refreshments are not allowable uses of LSTA funds - there are other unallowable items - check with LSTA Coordinator;**
- Lobbying and advocating for a specific position or legislation in an election are not allowable uses of LSTA funds;
- Failure of the library to file required reports may result in a suspension of future grant awards;
- Any printed material or website data that are products from the project must acknowledge both NSLA and IMLS as funding sources;
- If outlined in the grant application, products that promote the project are authorized; however, products that promote the library or its services in general are unallowable; and
- The agency must agree to all federal and state laws, rules and regulations that govern federal LSTA funds as administered by the State of Nevada.

In addition, there are some costs that are not eligible to be charged to LSTA grant program funds.

### **Ineligible Costs**

- Food and beverages provided at or for workshops, meetings, or open houses
- Sales tax
- Construction/remodel costs
- Buying computer hardware unless public or school library is CIPA compliant
- Hiring “entertainment” for a program that is not educational in nature (check with LSTA Coordinator)
- Give-away or promotional items – key chains, refrigerator magnets, T-shirts, mugs
- Give-away books
- No built-in furniture (shelving, for example) may be purchased with LSTA funds. All equipment purchased must be movable/non-fixed.
- Expenses incurred prior to the start date or after the end date of the project listed on the LSTA agreement.

## AWARD AGREEMENTS & REQUIRED DOCUMENTS

The Nevada State Library and Archives must receive all required signature forms with original signatures. No grant project may begin without a completed agreement and signed certifications. The start date for the project is date the NSLA Administrator signs the agreement. Funds may not be expended before this date.

Forms that require signature or completion include:

- >Notification of Grant-in-Aid Agreement
- >Federal Assurances – Non-construction programs
- >Federal Certifications 2015 ...
- >Internet Safety Certification (CIPA)
- >LSTA Categories
- >Single Audit Act requirements

Other documents that are provided to the grantee include:

- Six month evaluation form
- Six month fiscal status form
- Final summary evaluation form
- Reimbursement request
- Final fiscal report form
- LSTA time keeping form (for LSTA expenses and In-kind match reporting)

### Authorized signatures

Each library entity is required to verify who is required to sign the grant agreement and certification documents. The individual who signs must type their name and title and include the date the documents have been signed.

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## FINANCES

The LSTA project budget has two parts:

- ✓ LSTA grant funds, and
- ✓ Local match.

Local match – LSTA sub-grants require a local match of at least 10% of the LSTA award. Local match may be cash, in-kind contributions or a combination of both made by the library and outside sources. In-kind contributions are defined as goods, commodities or services instead of money contributed to the project. The library must maintain documentation of the local match in the event of an audit. The library will be required to certify the matching amount on the final fiscal report to close out the project.

### Reimbursement

Grant spending may begin only after the NSLA Administrator accepts and signs the grant in aid award agreement and all signed certification forms have been received.

All grant payments are handled on a reimbursement basis. The Reimbursement Request form is to be used for all reimbursement requests for expenses incurred for the project. Documentation for the reimbursement may be legible copies of the vendor invoice(s), detailed printout from the entities fiscal software with the same information as the reimbursement form. The invoice or printout must include clearly list the vendor name, the dates, quantity, unit cost and an accurate description of the goods or services provided along with the amount requested and the LSTA budget category designation.

*>All program costs must be requested in the same fiscal year in which the costs were incurred to meet state regulations.*

### LSTA Reimbursement Checklist

- Expend funds for items and purposes allowable under federal and state law and federal OMB regulations,
- Expend funds for purposes and items described in the approved project application,
- Expend funds within the grant identified timeframe,
- Submit reimbursement request with appropriate document of expenditures,
- Form must have an original signature and be dated, and,
- Maintain appropriate grant records through December 31, 2021.

All completed Request forms, including all attachments, must be received by the Nevada State Library and Archives no later than the grant reimbursement closeout date unless a project extension has been approved by the NSLA. If it is determined that information is missing from the Request form during the review, the form may be returned in its entirety, along with a letter that identifies what additional information is needed.

When complete information is received with the Request, the Nevada State Library and Archives can authorize payment promptly. After receiving the LSTA reimbursement from the Nevada Department of Treasury, the sub-grantee should keep a copy of the deposit in the project file. In the event of an audit, this will help identify it as federal funds.

**Source Documents - Required** - Legible copy of each vendor invoice which documents that the transaction occurred within the sub-grant period will be necessary for reimbursement. Invoices must be

dated and include the quantity and unit cost, and accurate descriptions of goods and/or services provided.

**LSTA Timekeeping Report Form** is required for individuals who are carried on the library's regular payroll and paid with LSTA funds. Overtime rates paid by the sub-grantee are not eligible for reimbursement. LSTA Timekeeping Reports must be used for staff wages when:

- 1) the employee is on the library's payroll or is with a contracted employment agency;
- 2) the functions supplement, not supplant, activities normally carried out by the library;
- 3) the wage is appropriate and reasonable for the LSTA activity; and
- 4) the functions are allowed under the LSTA program guidelines.

The Nevada State Library and Archives LSTA Timekeeping Report form should be used for every LSTA-funded employee. An official record of employee timekeeping generated by the local entity may also be used – check with the LSTA Coordinator. Only staff hours actually funded by the LSTA award should be recorded to the grant program. The number of hours recorded on the time sheets must tally with the number of hours for which reimbursement is requested. The employee and the supervisor must sign and date all time sheet submitted to the Nevada State Library and Archives for reimbursement.

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## PROJECT AND BUDGET REVISIONS

Even with a carefully planned project, sometimes things do not progress as hoped. The LSTA Coordinator has had experience with a variety of problems that may arise in grant projects. Contact the Coordinator as soon as possible and **BEFORE** you make any decisions or obligations. An adjustment can be made in most circumstances. Revisions to a project may be requested for several reasons and might include:

- Actual costs differ from amounts originally budgeted;
- Key personnel have changed;
- Circumstances with a partner organization have changed; or
- Equipment/software may no longer be available for purchase.

**When in doubt, contact the LSTA Coordinator.**

Written approval is required for programmatic or budget changes. This is for significant changes – not that you will purchase a different brand of equipment. Changes that require a pre-approval:

**Objective/Activity Revisions** occur when an objective will not be accomplished as approved, or when a sub-grantee wants to change an activity that was approved, or carry out an activity not included in the approved project proposal or previously approved revision. Revisions of this nature may also include fiscal changes in the budget grid and narrative budget.

**Budgetary Revisions** occur when a single change, or the total of a number of changes, exceeds ten percent (10%) of the amount of the sub-grant award or if the category to be changed currently has a zero (\$0). Changes of this magnitude, although driven by budget adjustments or price changes, may affect the ability of the sub-grantee to carry out the project as originally approved.

Changes that do not require a pre-approved Project Revision:

A project revision is not required if one or more of the adjustments to the previously approved activities are less than 10 percent of any budget category, and/or the scope and specific objectives of the project do not change. However, if any one budget category is changed 10 percent or more, a formal revision is required. The grantee should still send an email notification of the project revision for inclusion in the official grant file

Procedure to request a Project Revision:

To request approval, the sub-grantee must submit the request on Grant Revision Request form as soon as the change is known. Obtain prior written approval from the Nevada State Library and Archives before implementing a project revision. If a project revision is carried out before receiving approval from the NSLA, there is a risk that the modified expenditures and/or program will need to be covered by local funds.

Contact the LSTA Coordinator for instructions for budget revisions. If approved, the revised budget will replace the original.

Note: The LSTA Coordinator must be notified if there is a change in 'project director'. Include complete contact information for the new person.

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## PUBLICITY & COPYRIGHTS

Publicity ‘gets the word out’ about the project and its activities. It’s great for the project, the library and, of course, the source of the funds, the Institute of Museum and Library Services (IMLS). LSTA is federal legislation that must be reauthorized every five years and funded every year. The more information ‘out there’ about how these funds help libraries and communities, the better.

As a grant recipient, you are required to acknowledge IMLS and the Nevada State Library and Archives in announcements, printed materials and at the project public events. The guidelines for crediting IMLS and NSLA follow:

**Public Events:** At programs or public gatherings for the project, acknowledge IMLS and NSLA verbally. Display the IMLS logo on event signage.

**Press Events:** For press conferences, identify IMLS and NSLA verbally. Acknowledge IMLS and NSLA on press kits and in press releases.

**Printed Materials:** IMLS requires and NSLA requests that grantees acknowledge the Institute and the State Library as follows: “This project is made possible by a grant from the U.S. Institute of Museum and Library Services, administered by the Nevada State Library and Archives.” Posters should have a font sized so the words “Institute of Museum and Library Services are legible from a distance.

**Web Sites:** Acknowledge IMLS and NSLA on the Web site.

IMLS has posted a communications kit to assist grantees. The kit contains basic media tips, a sample news release, the IMLS logo and more at: <http://www.ims.gov/recipients/logos.aspx>

**COPYRIGHT:** The federal awarding agency, IMLS, reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use for federal government purposes, the copyright in any work developed under the sub-grant or contract under the sub-grant, or purchased with sub-grant support (45 CFR 1183.34).

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## REPORTS

During the grant year, the Nevada State Library and Archives will send forms for reporting project progress to sub-grantees. These reports request status of the grant. This information is required for federal and state reporting.

- ✓ **Quarterly Fiscal Reports:** This periodic report of expenditures will be sent to the sub-grantee after the first reimbursement request has been submitted. The due date is included on the information sent.
- ✓ **Six Month Progress Report:** This report is due in January after the start of the project. Projects should start no later than July 1, 2015 and be completed by June 30, 2016. This report is sent out in December and is due January 15, 2016. The date will also appear on the form.

- ✓ Final Reports: This report will be due on or before October 3, 2016. The LSTA Coordinator will send forms for final narrative and evaluation reports to all sub-grantees. The sub-grantee's narrative report must include achievements, successes/failures, and the impact of the project on the individuals and communities the library serves. Data supporting the evaluation must be included. Final reports must include statistics on the number of people served by the project. Failure to submit a final narrative report will result in disqualification for future awards. A Final Expenditure Report will be sent to each sub-grantee after the final payment has been made by the Nevada State Library and Archives. This report confirms the total amount expended on the sub-grantee's project. LSTA site visits may be conducted by the Nevada State Library and Archives on a random basis. A site visit report will be completed by a State Library representative.

NOTE: The report forms have changed – use only the 2015 forms.

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## EQUIPMENT REQUIREMENTS

ALL equipment (see **Glossary**) purchased with LSTA grant funds must have a label that acknowledges the use of federal funds toward its purchase; it should credit both IMLS and NSLA. A pressure sensitive adhesive label is recommended. **If at all possible, the IMLS logo should be on the labels.** Sample language:

**Purchased with funds from the Institute of Museum and Library Services through the Library Services and Technology Act as administered by the Nevada State Library & Archives.**

Equipment purchased with federal LSTA funds must be tracked by the sub-grantee for the purposes of an audit. If LSTA purchased equipment is to be replaced, the sub-grantee may use the equipment to be replaced as a trade-in, or sell the property and use the proceeds to offset the cost of the replacement property. Be sure to keep records of the location and disposition of ALL equipment purchased with grant monies.

Procedures depend on the fair market value of the item. **Fair market value** is the estimated amount (appraisal value) which could be received from a neutral party in an open market at a point in time. It is the price for which the equipment could be sold in an arms-length transaction between unrelated parties.

Fair market value of \$5,000 or more: The sub-grantee may retain or sell the equipment and the federal government shall have a right to an amount calculated by multiplying the fair market value or proceeds from the sale by the federal government's share of the equipment. If the equipment is sold by the library, this amount is payable to the Nevada State Library and Archives as the administrative agency for the LSTA sub-grant. All disposition of this equipment must have prior written approval from the NSLA.

Fair market value of less than \$5,000: The sub-grantee may retain, sell, or otherwise dispose of the equipment with no further financial obligation to the federal government.

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## REQUIREMENTS FOR RECORDS AND AUDIT INFORMATION

Audit requirements for recipients of federal aid are established according to the federal Single Audit Act of 1984 (P.L. 98-502), Single Audit Act Amendments of 1996 (P.L. 104-156) and in accordance with the Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments and Non-Profit Organizations. Most publicly supported libraries are included in their local government's single audit; however, district libraries within Nevada are not usually covered and must contract for a compliance audit when the grantee expends \$500,000 of federal funds in a fiscal year.

LSTA grants awards are 100 percent federal funds under the Catalog of Federal Domestic Assistance (CFDA) 45.310 and subject to the Single Audit Act.

**Records Retention:** In September 2007, the Institute of Museum and Library Services (IMLS) published an advice letter on new requirements for retention of documentation for LSTA projects. This includes documents kept by the local project library or institution. All records for each project must be maintained separately from those of other projects. Accounting records should be supported by source

documentation such as canceled checks, paid invoices, and payrolls. Records must be retained for **three** years after the last year of the LSTA State Plan. The current LSTA State Plan for Nevada expires September 2018. Grant documents from the 2013 – 2017 federal grant years must be maintained through December 31, 2021.

The following documents are recommended for retention:

- ✓ Original grant application
- ✓ NSLA award documents and any amendments
- ✓ Grant deposits
- ✓ Bills and invoices
- ✓ Payroll expense documentation
- ✓ Payments
- ✓ Equipment inventory (if in the grant)
- ✓ Audit and tracking that document grant expenditures

# Nevada State Library and Archives

## LSTA Sub-grant Program

### Glossary

**Audit** - Any fiscal agency (city, county, college, school district) that receives more than \$500,000 total in federal funds from all sources is required to have an audit that meets the requirements of federal OMB Circular A-133. (For more information, see: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>)

**Catalog of Federal Domestic Assistance Number - CFDA#:** - 45.310.  
(See: <http://www.cfda.gov/public/viewprog.asp?progid=741>)

**CIPA** - The Children's Internet Protection Act went into effect on April 20, 2001. This law places restrictions on certain uses of funding under the Library Services and Technology Act, Title III of the Elementary and Secondary Education Act, and on the Universal Service discount program known as the E-rate (Public Law 106-554). CIPA requires both an Internet Safety Policy and technology which blocks or filters certain material from being accessed through the Internet. The U.S Supreme Court re-instated the Internet filtering requirement for public libraries in June, 2003.

**Competitive grant** - Grant award of \$5,001 to \$100,000.

**Equipment** - Examples include furniture, computer hardware, software only when it is purchased as a package deal with a computer and the cost is included in the cost of the computer, surge suppressors, compact disc and MP3 players, external drives, microfilm/fiche readers/printers, headphones, laptops, multi-media projectors, game devices, all-in-one fax/scanner/copier machines, computer carts, barcode scanners and other handheld devices, routers, and network printers.

**Fiscal Agency** - A city, county, college, school district or government agency that contracts with the State of Nevada to receive LSTA grant funds.

**Fiscal Officer** - The individual employed by the fiscal agency that has access to the financial books and records that pertain to the grant project. The person who authorizes grant expenditures.

**Grantee** - Direct recipient of grant money from IMLS—in this manual, the Nevada State Library & Archives.

**Grant Period** – The legal timeframe specified in the Notification document.

**Honorarium** - not allowed under LSTA - see Speaker Fee.

**IMLS** - Institute of Museum and Library Services is a federal grant-making agency that promotes leadership, innovation, and a lifetime of learning by supporting the nation's museums and libraries. Created by the Museum and Library Services Act of 1996.

**LSTA** - Library Services and Technology Act; major federal grant program for libraries authorized under Public Law 104-208 and administered by the Institute of Museum and Library Services ([www.ims.gov](http://www.ims.gov))

**LSTA Goals:** Sec. 231 of LSTA states that directly, or through sub-grants, state library administrative agencies are to expend at least 96% of LSTA funds to:

- a. Expand services for learning and access to information and educational resources in a variety of formats, in all types of libraries, for individuals of all ages;
- b. Develop library services that provide all users access to information through local, state, regional, national, and international electronic networks;
- c. Provide electronic and other linkages between and among all types of libraries;
- d. Develop public and private partnerships with other agencies and community-based organizations;
- e. Target library services to individuals of diverse geographic, cultural, and socio-economic backgrounds, to individuals with disabilities, and to individuals with limited functional literacy or information skills; and
- f. Target library and information services to persons having difficulty using a library and to underserved urban and rural communities, including children from families with incomes below the poverty line.

**Mini-grant** - Grant award of \$5,000 or less.

**Output** - Products and services your project provides.

**Outcome** - The benefit your project has on people: changes in their skills, attitude, knowledge, behavior or life condition.

**Project Director** - The person responsible for the completion of the LSTA reimbursement forms, narrative and financial reports. The person responsible for the implementation and evaluation of the grant. Considered the primary contact person.

**Source document** - Copies of invoices, purchase orders, checks, timesheets, etc. that document grant expenditures and matching fund expenditures.

**Speaker Fee** - allowable cost to speaker/presenter for an approved LSTA project related activity.

**Sub-grantee** - Recipient of an LSTA grant award from the Nevada State Library & Archives ([your library or media center](#)).

**Timeline** - Due dates for reimbursement requests, narrative and financial reports.

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## Nevada State Library and Archives Contact Information

All reports, documents and written correspondence should be mailed to:

LSTA Program  
Nevada State Library and Archives  
100 North Stewart Street  
Carson City, NV 89701-4285

For questions, please contact:

Karen Starr (775) 684-3324  
NSLA toll free (800) 922-2880  
NSLA fax (775) 684-3344

[kstarr@admin.nv.gov](mailto:kstarr@admin.nv.gov)