

Resolution No. 2026-05-18-007

A RESOLUTION ADOPTING A GRANT FUNDS POLICY FOR THE VILLAGE OF WAYNE LAKES, OHIO.

WHEREAS, the Village receives and administers federal, state, and private grant funds; and

WHEREAS, proper management of grant funds is required under 2 CFR Part 200 and other grantor regulations;

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Wayne Lakes, Darke County, Ohio:

Section 1. Adoption of Policy

The Grant Funds Policy attached (reference Exhibit A) hereto is hereby adopted.

Section 2. Oversight

The Fiscal Officer shall maintain all grant records, reporting schedules, and compliance documentation.

Section 3. Effective Date

This Resolution is hereby deemed to be an emergency measure, necessary for the health, safety, and welfare of the citizens of the Village, and which Resolution shall take effect and be in force at the earliest period allowed by law.

Passed by the Village of Wayne Lakes, Ohio, this 18 day of May 2026.



President of Council



JOHNA WATHEN, FISCAL OFFICER



LINDA CLARK, MAYOR

1. Purpose

The purpose of this policy is to establish uniform procedures for the application, acceptance, management, reporting, and closeout of all grant funds received by the Village of Wayne Lakes. This policy ensures compliance with federal regulations, including **2 CFR Part 200 (Uniform Guidance)**, as well as state and local requirements.

2. Applicability

This policy applies to all grants received by the Village, including:

- Federal grants
- Federal pass-through grants
- State grants
- Private or foundation grants

It applies to all Village officials, employees, departments, and contractors involved in grant activities.

3. Grant Application and Approval

- All grant applications must be reviewed by the **Fiscal Officer** for financial impact and compliance requirements.
- No grant application may be submitted without **Village Council approval**.
- Applications must include estimated revenues, required matching funds, staffing needs, and long-term obligations.

4. Acceptance of Grant Awards

- Upon receiving a grant award, the Fiscal Officer shall review the grant agreement, budget, reporting requirements, and compliance obligations.
- The Village Council must formally accept the grant by resolution before funds may be spent.
- The Fiscal Officer shall establish a **separate fund or cost center** for each grant to ensure proper tracking.

5. Financial Management of Grant Funds

- All grant revenues and expenditures must be recorded in accordance with **Ohio Revised Code, Ohio Auditor of State requirements, and Uniform Guidance**.
- Grant funds must be used **only** for allowable costs as defined by the grant agreement and 2 CFR Part 200.
- The Fiscal Officer must ensure that expenditures do not exceed approved grant budgets.
- Matching funds or in-kind contributions must be documented and tracked.

6. Allowable Costs

Costs charged to grants must be:

- **Allowable** under the grant terms and federal cost principles
- **Reasonable** and necessary for the performance of the grant
- **Allocable** to the grant based on the benefit received
- **Consistently treated** across all Village programs

The Village must follow the **Cost Principles – Spending Federal Funds Policy** for all federal awards.

7. Procurement Requirements

All purchases made with grant funds must follow:

- The Village's Purchasing and Bidding Policy
- The Village's Procurement – Federal Funds Policy (for federal awards)
- Ohio Revised Code procurement requirements
- Any additional grantor-specific procurement rules

Documentation of procurement decisions must be retained.

8. Reporting Requirements

The Fiscal Officer is responsible for:

- Preparing and submitting all required **financial reports**
- Coordinating with departments to complete **programmatic/performance reports**
- Ensuring reports are submitted **accurately and on time**
- Maintaining copies of all submitted reports

Departments receiving grant funds must provide timely information to the Fiscal Officer.

9. Recordkeeping and Documentation

The Village must maintain:

- Grant agreements and amendments
- Budgets and budget revisions
- Financial records, invoices, receipts, and payroll documentation
- Procurement records
- Performance reports
- Correspondence with grantors

Records must be retained for **five years** after grant closeout or longer if required by the grantor.

10. Monitoring and Compliance