

# Library Services and Technology Act (LSTA)

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## Policies and Procedures Manual

Federal Fiscal Year 2024

State Fiscal Year 2025

**Colorado State Library (CSL)**

**Colorado Department of Education (CDE)**

<http://www.coloradostatelibrary.org/LSTA>

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**303-551-4711**



**COLORADO**  
Department of Education  
Colorado State Library



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# Section 1: Starting a New LSTA Program

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## eGMS Reach

eGMS Reach is used by IMLS awardees to manage their awards. Designated grantee contacts (Assistant Commissioner, LSTA Grant Coordinator, Fiscal Officer, CDE Grant Accountant) will have access to the system.

Through eGMS Reach you can:

1. Request payments.
2. Send official grant communications to your IMLS Program Officer.
3. Access reporting schedules and previous payment requests.
4. Access all official documentation associated with the award.

How to set up a Reach account:

1. As a new user you will receive an email from [IMLS-Reach@imls.gov](mailto:IMLS-Reach@imls.gov) that contains your username and log-in instructions.
2. The URL provided in the email will link you to the eGMS Reach login page.
3. Click on “Sign in Help” to set your password.
4. Click on “I’m a new user and need to pick my password.”
5. Enter your username and click on “send.”
6. You will receive another email from Reach along with a link to reset the password.
7. Follow the link to enter your new password and click on “Change Password” to save.
8. Click on “Main Menu” to go to the homepage.
9. You can access eGMS Reach at any time via the following link:  
<https://grants.imls.gov/Reach/>

## New LSTA Program Timeline

Grant Activity	Date/Month Due
<ul style="list-style-type: none"> <li>2024 Federal Fiscal Year Begins</li> </ul>	<ul style="list-style-type: none"> <li>October 1, 2023</li> </ul>
<ul style="list-style-type: none"> <li>Submit Quarterly Grant Accrual to IMLS for FY 23 Award</li> </ul>	<ul style="list-style-type: none"> <li>October 5, 2023</li> </ul>
<ul style="list-style-type: none"> <li>FY 23 Interim FFR Due to IMLS</li> </ul>	<ul style="list-style-type: none"> <li>December 30, 2023</li> </ul>
<ul style="list-style-type: none"> <li>Submit Quarterly Grant Accrual to IMLS for FY23 award</li> </ul>	<ul style="list-style-type: none"> <li>January 5, 2024</li> </ul>
<ul style="list-style-type: none"> <li>FY22 State Program Report and FSR Due to IMLS</li> </ul>	<ul style="list-style-type: none"> <li>January 29, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Receive Grant Award Notification from IMLS for FY24 award</li> <li>State returns signed Assurances and Certifications within 10 business days</li> </ul>	<ul style="list-style-type: none"> <li>April, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Submit Quarterly Grant Accrual Report to IMLS for FY23 award</li> </ul>	<ul style="list-style-type: none"> <li>April 4, 2024</li> </ul>
<ul style="list-style-type: none"> <li>CSL Budget Planning for FY24-25</li> </ul>	<ul style="list-style-type: none"> <li>May, 2024</li> </ul>
<ul style="list-style-type: none"> <li>End of State Fiscal Year FY24</li> <li>Submit Budgets to CDE Accounting and Budget Office for State FY25 and Federal FY24</li> </ul>	<ul style="list-style-type: none"> <li>June 30, 2024</li> <li>June 24, 2024</li> </ul>
<ul style="list-style-type: none"> <li>State Fiscal Year Begins FY25</li> <li>Submit Quarterly Grant Accrual Report to IMLS for FY23</li> </ul>	<ul style="list-style-type: none"> <li>July 1, 2024</li> <li>July 5, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Distribute FY23 SPR template to CSL staff</li> </ul>	<ul style="list-style-type: none"> <li>July 22, 2024</li> </ul>
<ul style="list-style-type: none"> <li>LSTA FY23 Grant Award Close Out</li> </ul>	<ul style="list-style-type: none"> <li>September 30, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Federal FY25 begins</li> <li>Submit Quarterly Grant Accrual Report to IMLS for FY23 and FY24 awards</li> </ul>	<ul style="list-style-type: none"> <li>October 1, 2024</li> <li>October 4, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Interim Financial Report for FY24</li> </ul>	<ul style="list-style-type: none"> <li>December 30, 2024</li> </ul>
<ul style="list-style-type: none"> <li>Submit Quarterly Grant Accrual Report to IMLS for FY24 award</li> </ul>	<ul style="list-style-type: none"> <li>January 7, 2025</li> </ul>
<ul style="list-style-type: none"> <li>FY23 State Program Report and FSR Due to IMLS</li> </ul>	<ul style="list-style-type: none"> <li>January 28, 2025</li> </ul>

## Section 2: Grant Award Notification

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The Institute of Museum and Library Services (IMLS) will post the “Official Award Notification for Grants and Cooperative Agreements” document in the eGMS Reach portal during the month of April. Receipt of this Grant Award Notification marks the beginning of a new LSTA program. The document will include the date of the award, LSTA funds awarded to the State of Colorado, Cost Share Amount (matching funds), award period, Federal Award ID Number, and the Catalog of Federal Domestic Assistance (CFDA) number (45.310).

The notification identifies the two-year period within which the State Library must carry out activities and charge costs to the award. The grant period is aligned with the beginning of the federal fiscal year (October 1) See FY24 Award Notification in *Appendix A*.

IMLS provides a guidance memo highlighting some of the most significant elements that you need to know when implementing the grant. The link to this document can be found in the Decision Letter located under “Documents” in the eGMS Reach portal. Additional information and forms to administer this program are posted on the IMLS Web site: <https://www.imls.gov/grants/grant-programs/grants-states/grants-states-manual/>

In any given year IMLS may distribute partial awards to the states. For more information on this topic refer to *Appendix B*.

### **Action Item**

A “Program Assurances and Certifications for FY24 Grant Award” document will be linked to in the Decision Letter. This document must be signed by the Authorized Certifying Official. This official is currently the Commissioner of Education. The Commissioner has delegated this signature authority to the Assistant Commissioner of Education. The signed form will then be returned to IMLS via eGMS Reach within 10 business days.

An updated “State Legal Officer’s Certification of Authorized Certifying Official” form must be on file with IMLS when the Authorized Certifying Official changes. This form must be signed by the current State Attorney General or Other State Legal Officer. A memo must be attached to this document granting signature authority to the Assistant Commissioner of the Department of Education if so desired. *Appendix C*

The SLAA must update the State Information section in the Grants to States Program Report ( <https://imls-spr.imls.gov/Login> ) whenever there is a change in any of the following positions:

- Chief Officer (State Librarian)
- Authorized Certifying Official (if different from the Chief Officer)
- Head of Library Development
- LSTA Coordinator
- Fiscal Officer- State Library
- Fiscal Officer- CDE Grants Accountant

### **Action Item**

Upon receipt of the Grant Award Notification document a copy will be submitted to the Grants Accountant in the Accounting and Purchasing Unit and the Budget Analyst in the Budget Unit.

## **Section 3: Budget Setting**

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The State Fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup> of the following year.

Each LSTA allotment covers a period of 24 months, officially commencing on October 1 of the federal fiscal year and ending on September 30 of the succeeding federal fiscal year. (The 24-month period for each allotment is provided in the Grant Award Notification in the “Award Period” box.) Unlike some federal programs that require only the expenditure or encumbrance of funds during the 24-month period, LSTA program regulations require that the activities for which these funds are expended must also be completed within the same 24-month period.

IMLS deems expenditures for programs conducted after the close of the 24-month period to be unallowable costs.

Budget planning begins during the month of May. The SLAA Leadership Team is responsible for planning upcoming fiscal year expenditures by project (grant budget line). The fiscal officer is tasked with planning payroll and associated expenses (workman’s compensation, rent, telephones).

### **Action Item**

Leadership Team submits budget request and justification to the Fiscal Officer who reviews for allowable expenditures. The Fiscal Officer rolls up the budget to compare with the grant award amount. Assistant Commissioner and Fiscal Officer review all budget requests and ask for adjustments if necessary.

## Action Item

Budget by grant budget line (GBL) including breakdown for Payroll, Purchased Services, Travel, Operating, Capitalized Purchases, and Distribution must be submitted to both the CDE Grants Accountant and the Budget Office using an Excel spreadsheet. Budgets are sent at least one week before the beginning of the new State Fiscal Year.

# Section 4: Matching and Maintenance of Effort

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A matching requirement is one under which the State Library is required to contribute a portion of total project costs. When IMLS enters into a grant agreement with the State Library, the agency approves an entire project or program. When "matching" provisions apply, part of the costs of the project or program will be borne by IMLS. The additional contribution, which is needed to supply full support for the anticipated costs of the project or program, is the local or non-Federal matching share. Once IMLS makes a grant, the State Library is committed to providing the non-Federal share. Matching funds as with the Federal grant funds themselves may be used only for authorized grant purposes.

IMLS requires both matching funds and maintenance of effort (MOE) funds.

- **Match** – any combination of State, local, and private funds used to support any of the eight Grants to States program priorities included in the State Library’s Five-Year Plan.
  - **Federal Share** – will be 66 percent.
  - **Non-Federal Share** - will be provided from non-federal, state, or local sources (34%) A State Allotment Table will be provided with the grant award notification indicating the 34% required state matching funds for the grant period.
  - The SLAA uses the following budget categories to satisfy the Non-Federal Share:
    - 080 – State Library Administrative Funds (State General Funds)
    - 085 – Colorado Talking Book Library State Appropriation
    - 084 – Colorado Virtual Library State Appropriation
    - 082 – State Funded Grants to Libraries
    - R850 – Colorado Talking Book Library State appropriation from the Colorado Telephone Users with Disabilities Fund
    - 030- Colorado Talking Book Library Information Management Services support

- **Maintenance of Effort (MOE)** – All State Library funds expended for library programs consistent with the [Purposes of LSTA](#), including State Library funds reported in the Match.
  - The State Library uses the following budget categories to satisfy the MOE.
    - 080 – State Library Administrative Funds (State General Funds)
    - 085 – Colorado Talking Book Library State Appropriation
    - 084 – Colorado Virtual Library State Appropriation
    - 082 – State Funded Grants to Libraries
    - 083 – Colorado Library Consortium State Appropriation
    - R850 – Colorado Talking Book Library appropriation from the Colorado Telephone Users with Disabilities Fund
    - 030- Colorado Talking Book Library Information Management Services support
    - 97xA and 96xE – Colorado Talking Book Library (Friends of the Talking Book Library and Private Donations)
    - 982X and 983X – Private grant funding for Early Literacy Project
    - 12LG and 12LO – Funding for the Reading Services to the Blind and the National Federation of the Blind of Colorado from the Colorado Telephone Users with Disabilities Fund distributed by the State Library.

## Section 5: Guidance on Allowed Costs

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Grant funds may be expended for the items identified as allowable costs in 2 CFR Part 200 Subpart E – Cost Principles. Costs must be necessary, reasonable, and allocable as well as:

- Be consistent with policies for both federal and non-federal activities
- Be treated consistently as direct or indirect costs
- Follow generally accepted accounting principles (GAAP)
- Not be used for matching requirement for another federal award
- Be adequately documented.

Written approval from the LSTA Program Officer is required prior to the purchase of equipment costing \$5,000 or more per unit. Requests must detail the proposed expenditure and reference the relevant goal in the LSTA Five-Year State Plan.

Grant funds must be expended for the goals and objectives identified in the LSTA Five-Year State Plan. Grant funds cannot be expended for any changes in the program goals without prior IMLS approval.

Following is a list of common expenditures:

### **A. Marketing Costs**

Allowable costs:

- expenses involved in a project to inform the public or the press about specific LSTA grant projects.
- brochures charged to an LSTA project to carry out that specific project.
- recruitment of personnel to implement the LSTA grant projects.
- procuring or acquiring goods, equipment, and services for the performance of LSTA grant projects.
- disposal of surplus materials acquired in the performance of LSTA grant projects.
- other specific purposes necessary to fulfill the requirements of the LSTA grant (to promote events being held during the project i.e. story times, ESL classes, etc.).
- costs of communicating with the public about an LSTA project; and
- to announce outcomes of the completed LSTA project.

Unallowable costs:

- Costs of advertising and public relations designed solely to promote the organization or library in general.

### **B. Promotional Materials**

Allowable costs:

- A general guiding question often used is whether a prudent person would determine that the items are directly related to the LSTA grant project, and a factor may be whether the items are more educational and informational in nature than promotional. For example, books may be purchased to give away during a summer reading project.

Unallowable costs:

- Cost of promotional items and memorabilia, including models, gifts, and souvenirs.
- Following is an illustrative list of promotional items that would not be allowed: bookmarks, postcards, T-shirts, mugs, bags, CDs, calculators, banks, jump ropes, ties, scarves, bibs, safety plugs, hats, rubber stamps, sidewalk chalk, jigsaw puzzles, patches, flying disks, paint sheets, plastic bags, trading cards, stretch band watches, gel bracelets, posters, door hangers, magnetic bookmarks, pennants, megaphones, figurines, banners, book packs, mini-pad holders, and message magnets.

### **C. Continuing Education / Training**

Allowable costs:

- Library staff and (where relevant) other library related individuals may need to receive training so that they can develop and deliver services directly related to the LSTA grant project. For example, a library is going to offer early literacy classes to their patrons. LSTA funds may be used for the training of librarians to carry out this service.

### **D. Salaries and Benefits / Contract Services**

Allowable costs:

- LSTA funds may be used to pay for contract services on a conditional basis. The contractor must be working exclusively on the LSTA grant project.
- Documentation must be kept on duties performed when being paid with LSTA funds.

Unallowable costs:

- LSTA funds may not be used to pay the salary and benefits of existing staff working on the project during their scheduled hours.
- LSTA funds may not be used to pay salaries and benefits for individuals not working on the LSTA funded grant project.
- LSTA funds may not be used to pay for contractors that are not offering services for the LSTA grant project.

### **E. Travel**

Allowable costs:

- Most travel costs associated with the grant project may be paid with LSTA funds. Costs will be reimbursed based on existing State travel policies.
- Travel will only be reimbursed for individuals directly working on the LSTA grant project.

Unallowable costs:

- Personal travel expenses

### **F. Entertainment**

Unallowable costs:

- Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (tickets for shows or sporting events, meals, lodging, rentals, transportation, and gratuities).
- Cost of tickets to shows or sporting events.

### **G. Supplies, Printing, Postage**

Allowable costs:

- Most of these costs are allowed as long as they are used only in the commission of the LSTA grant project. All expenditures must have supporting documentation.

### **H. Furniture**

Allowable costs:

- There are some situations where furniture is an allowed LSTA expense. For example, if you are using LSTA funds to purchase new computers for your patrons you may purchase computer tables to place them on and chairs to sit in while using them.

Unallowable costs:

- Furniture including office furniture, lounge furniture, shelving etc. is not an allowable expense.

### **I. Misc.**

Unallowable costs:

- Building construction or renovation costs
- Activities involving contract labor of the construction trades
- Capital expenditures (costs used to acquire or upgrade physical assets)
- Gifts, honorarium, stipends, gratuities, and awards
- Incentives, rewards
- Advocacy
- Food and beverages including alcohol
- Rugs, mats
- Non educational Toys
- Tents, play tunnels, crawling tubes etc.
- Wall murals
- Supplanting of existing funds
- Craft tables and chairs
- Toy storage units and bins

- Book displays
- Pillows
- Reading chairs

## Section 6: Debarment and Suspension

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### **IMLS Guidance**

The SLAA will comply with 2 C.F.R. part 3185 and 2 C.F.R. part 180, as applicable. The authorized representative, on behalf of the SLAA, certifies to the best of his or her knowledge and belief that neither the SLAA nor any of its principals for the Five-Year Plan:

1. are presently excluded or disqualified;
2. have been convicted within the preceding three years of any of the offenses listed in 2 C.F.R. § 180.800(a) or had a civil judgment rendered against it or them for one of those offenses within that time period;
3. are presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses listed in 2 C.F.R. § 180.800(a); or
4. have had one or more public transactions (Federal, State, or local) terminated within the preceding three years for cause or default.

Where the SLAA is unable to certify to any of the statements in this certification, the authorized representative, on behalf of the applicant, shall attach an explanation to the application.

### **Action Item**

The SLAA will confirm that all potential vendors have not been excluded or disqualified from doing business with a governmental entity. Prior to purchasing goods and services staff must contact the SLAA's Fiscal Officer or Program Manager to search the Sam.gov database for exclusions. Documentation of search results will be held in the Excel spreadsheet titled "FYXX Sam.gov Review" located in the State Library shared "J" drive. Purchases may proceed once approval has been received.

## Section 7: Administrative Costs

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The Institute of Museum and Library Services (IMLS) has a statutory requirement (20 U.S.C. Section 9132(a)) that not more than 4 % of the amount of funds received by a state during a fiscal year pursuant to the Library Services and Technology Act, may be used for administrative costs as defined by the IMLS. Administrative costs are the necessary, reasonable, allocable, and allowable costs associated with the SLAA's management, oversight, and administration of plans, programs, and activities under the IMLS LSTA program.

The State Library uses the following expenditures as administrative costs:

- 35% Position Cost for LSTA Grant Coordinator
- Office Space Rental Expenses
- Institutional Memberships
- Courier Services

For more information on expenditures that should be attributed to the 4% review *Appendix D*.

## Section 8: Acknowledgements

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The Institute of Museum and Library Services requires the State Library to acknowledge IMLS in all related publications and activities in conjunction with the use of our grant money.

This includes websites, multimedia materials, newsletters, posters, press releases, educational materials, signage, banners, and invitations to events.

The following may be used for print acknowledgement:

“This program was funded in part with a grant from the Institute of Museum and Library Services which administers the Library Services and Technology Act.”

Grantee Communications Kit: <https://www.imls.gov/grants/grant-recipients/grantee-communications-kit>

IMLS Logo:



Logos may be found at: <https://www.ims.gov/grants/manage-your-award/grantee-communications-kit/ims-logos>

## Section 9: Colorado LSTA Five Year Plan

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Under the Grants to States Program, the LSTA authorizes the Director of the Institute of Museum and Library Services (IMLS) to provide funds to the Colorado State Library. To be eligible to receive funds under the Grants to States Program, each State must submit to the IMLS a plan detailing certain goals, assurances, and procedures for a five-year period.

[Colorado's Five-Year Plan can be viewed here.](#) This plan was created with the assistance of many key library leaders throughout the state and will be reviewed and revised as needed over the five-year period.

### **Changes to LSTA Five-Year Plan**

If the State Library makes any substantive revisions to the State Plan an amendment must be submitted to IMLS. A change to any or all of the goals in the State Plan is considered a substantive revision. A change in program activities does not constitute a substantive revision. Should the State Plan need to be revised, the State Library will submit to its IMLS Program Officer an amendment containing such revisions no later than April 1 of the fiscal year preceding the fiscal year for which the amendment will be effective. The revision cannot be implemented until the State Library receives written approval from IMLS.

Implementation of any approved changes cannot occur until the beginning of the fiscal year for which the amendment will be effective (October 1). IMLS Program Officer must be contacted prior to submission of the revision.

# Section 10: Reporting

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## Quarterly Accrual Reports

The fiscal officer must report grant accruals on a quarterly basis to IMLS. Each quarter's accrual must represent the total expenses for active grant awards that a grantee has incurred during the grant period but has not yet submitted to IMLS for reimbursement. Because two Federal fiscal year State Grants typically overlap in the grant periods, quarterly accrual information will cover two separate active grants. This information must be submitted not later than four business days after the last day of the quarter. See the ["Grant Cycle Calendar for FY24 State Grant"](#) document. A link to the document can be found in the Decision Letter located in the eGMS Reach portal.

### Action Item

At the end of each quarter, send an email with the grant number(s) and total grant accrual amount(s) for the current award year in the body of the email to [LSTA-RTAccrual@imls.gov](mailto:LSTA-RTAccrual@imls.gov). Instructions for determining the quarterly accrual amount are located in *Appendix E*.

## State Program Report (SPR)

IMLS has developed a new SPR under the "Measuring Success" initiative. This initiative will better enable comparison across project activities, streamline cost compliance reporting and strengthen outcome-based performance reporting.

### Action Item

The online reporting tool is located at <https://imls-spr.imls.gov/Login>. This annual report is due into IMLS by January 28, 2025.

Information provided in the SPR should accurately reflect the relationship between funds expended and programs delivered within the same 24-month allotment period.

At any given time, the SLAA will have two active allotments since they are awarded annually but may be spent over a 24-month period. Be sure that you track and report on the two allotments separately.

### Action Item

Completed Financial Status Report and The completed Interim FY 24 Financial Status Report is due on December 30,2024. The completed FY23 Financial Status Report is due on January 28, 2025. Both reports will be submitted through the SPR.

### Action Item

The Assistant Commissioner must certify the SRP by January 28, 2025.

## Five-Year Plan Evaluation

Section 9134 (c) of IMLS' authorizing legislation directs State Library Agencies to "independently evaluate and report to the IMLS Director regarding, the activities assisted under this subchapter, prior to the end of the five-year plan." This evaluation provides the State Agency an opportunity to measure progress in meeting the targets set in their approved five-year plans and is designed to help the state make effective resource allocation decisions in their upcoming five-year plan. Evaluation must be carried out by contract with an independent and professional evaluator. IMLS distributes guidelines for the evaluation which can be viewed online in the "LSTA State Grant Programs Manual" at <https://www.imls.gov/grants/grant-programs/grants-states/grants-states-manual/>. Evaluation is due at the end of the five-year period.

# Section 11: Record Retention

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Record keeping and documentation of LSTA project activities should follow federal and state guidelines.

The LSTA program has a five-year funding cycle that starts with the submission and approval of the Five-Year Plan, continues with the awarding of five consecutive annual Grant Awards and their respective Reports, and ends with a Five-Year Evaluation. Records must be kept for three years after the SLAA submits the last expenditure report for that period. Guidelines for retention of all documents associated with LSTA grants, Library Service and Construction Act (LSCA) Title II- Public Library Construction and Technology Enhancement grants are located in *Appendix F*.

The Colorado Department of Education has a record retention policy for E-Mail and Chat which can be found in *Appendix G*.

The State Agency Records Management Manual Index is located at <https://archives.colorado.gov/records-management/state-agency-records-management>.

# Section 12: Complaint Procedure

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Comments and complaints about fiscal, contractual, or ethical concerns regarding LSTA programs and funding will be forwarded to the LSTA Coordinator. The LSTA Coordinator will respond as is appropriate to the situation, either through a phone call, an email message, or a formal letter. The Colorado State Library will accept complaints or questions from any Colorado resident or member of the Colorado library community.

If the person making the comment or complaint is not satisfied with the information provided by the LSTA Coordinator, the comment or complaint may be sent to the Assistant Commissioner at the Colorado Department of Education who will respond as appropriate to the situation. The Assistant Commissioner is the person of last resort for questions or complaints about the LSTA program.

# Appendix A

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## Official Award Notification for Grants and Cooperative Agreements Institute of Museum and Library Services

**Action Taken:** Award

**Date of Action:** 4/18/2024

**Award Date:** 4/18/2024

### FEDERAL AWARD INFORMATION

Federal Award ID Number (FAIN)	LS-256809-OLS-24
Award Recipient	Colorado State Board of Education
Award Recipient Unique Entity Identifier	VC3LRGB9LHR7 TIN: 840644739
Award Period	10/1/2023 - 9/30/2025
Budget Period	10/1/2023 - 9/30/2025
Assistance Listing Number/Title	45.310 State Library Program
Does the award support research and development?	No
Project Title	LSTA State Grants
Project Description	The Colorado State Library will use funds to support the goals of their Five-Year Plan for FY 2023-2027, which reflect the purposes and priorities of the Library Services and Technology Act (LSTA). Specific goals include: 1) All Colorado residents will have access to library services that support formal educational achievement and inspire lifelong learning; 2) Colorado libraries will share resources, expertise, and systems statewide to ensure the efficient and effective delivery of library services to their diverse communities; 3) Colorado library staff and leadership will continuously enhance their skills, advancing library services to Colorado residents; and 4) Underserved Colorado residents will receive services from Colorado libraries that meet their individual needs.
Grant Program and Office	LSTA State Grants, Office of Library Services
Agency Level Goals and Objectives	0 Multiple Goals
Performance Measures	

### AWARD AMOUNTS

Funds Obligated by this Action	\$3,218,246.00
Total Outright Award Amount	\$3,218,246.00
Total Cost Share	\$1,657,884.30
Total Project Costs	\$4,876,130.30
Indirect Cost Rate	

**RECIPIENT CONTACTS**

<b>Role</b>	<b>Name</b>	<b>Affiliation</b>
Authorizing Official	M. Nicolle Davies(NDavies) davies_n@cde.state.co.us	Assistant Commissioner Colorado State Board of Education
Grant Administrator	Ms. Jean Marie Heilig(JHeilig) heilig_j@cde.state.co.us	LSTA Grant Coordinator and Fiscal Officer Colorado State Board of Education
Project Director	M. Nicolle Davies(NDavies) davies_n@cde.state.co.us	Assistant Commissioner Colorado State Board of Education

**REMARKS**

1. The Institute of Museum and Library Services (IMLS) provides this grant support pursuant to 20 U.S.C. § 9101 et seq. and as identified in the grantee's Five-Year State Plan for FY 2023-2027 and any forthcoming amendments approved by IMLS.
2. The grantee must request and receive IMLS's prior approval for amendments, including new or substantial changes to the goals as documented in the State's Five-Year Plan.
3. The administration of this grant and the expenditure of grant funds are subject to applicable law, the guidance provided at the time of award, and the guidance provided in the Grants to States Program Manual. The latter document incorporates by reference the uniform administrative requirements, cost principles, and audit requirements for Federal awards promulgated by the Office of Management and Budget.

**AWARDING OFFICIAL**

Teresa A. DeVoe  
Associate Deputy Director, Grants to States

# Appendix B

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## Partial Awards

Congress seldom passes the budget that includes funding for IMLS by October 1, the beginning of the federal fiscal year. In order to keep the government operating, it passes a continuing resolution, which carries the previous year's budget forward into the new fiscal year for a specific period of time. If the continuing resolution is for 6 weeks, then the funds available to IMLS for operations and grants distribution during that 6-week period equals about 12% (6 weeks divided by 52 weeks) of the previous year's budget. Congress will pass a second continuing resolution if it has not passed the budget prior to the expiration of the first. This procedure continues until the passage of the budget or the passage of a continuing resolution that extends for the entire fiscal year (as was the case in FY2007). With each continuing resolution, the amount available to IMLS increases.

If IMLS is under a continuing resolution, State Programs contacts the SLAAs early in the fall to determine which ones need access to the new grant funds. About one-third of the SLAAs need funds by January (three months into the fiscal year); a few need the funds prior to this date. Most SLAAs that do need funds, need only a portion that is roughly equal to the percentage of the fiscal year that has elapsed, e.g. they need 25% of the funds by January 1 (25% of the fiscal year). A few SLAAs, however, need access to their entire allotment at or near the beginning of the fiscal year because they award sub-grants as soon after October 1 as possible. IMLS is able to accommodate these needs at least by January 1 because by then it has access to 25% of the entire Grants-to-States allotment, but no more than a third of the SLAAs are making any claims on these funds. IMLS will accommodate the needs of any SLAA in need of funds.

10/09/07

# Appendix C

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State: \_\_\_\_\_

## STATE LEGAL OFFICER'S CERTIFICATION OF AUTHORIZED CERTIFYING OFFICIAL

I hereby certify that in

\_\_\_\_\_  
Name of State

\_\_\_\_\_  
Name of State Agency

is the official State Agency with authority under State law to develop, submit, and administer or supervise the administration of the State Plan under the Library Services and Technology Act; that

\_\_\_\_\_  
Name of Authorized Certifying Official

\_\_\_\_\_  
Title of Authorized Certifying Official

is the officer authorized to submit the State Plan, sign all assurances, certifications, and reports and to whom the grant award is made for the named State Agency; that the State Treasurer or

\_\_\_\_\_  
Title of Officer other than State Treasurer

has authority under State law to receive, hold, and disburse Federal funds under the State Plan; and that all provisions contained in the Plan are consistent with State law.

\_\_\_\_\_  
Signature of Attorney General or Other State Legal Officer

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Date

OMB No. 3137-0071; Expiration Date: 9/30/2025

You are not required to respond to this collection of information unless it displays a currently valid OMB control number.

# Appendix D

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## **ADMINISTRATIVE COSTS GUIDANCE**

The following general guidance is meant to assist a State Library Administrative Agency (SLAA) in planning, administering, and implementing IMLS LSTA-funded activities.

### **4% CEILING ON ADMINISTRATIVE COSTS**

The maximum amount allowed under the Library Services and Technology Act (20 U.S.C. §9132(a)) for administrative costs is four percent (4%) of the funds received by a State from IMLS.

### **WHAT ARE ADMINISTRATIVE COSTS?**

Administrative costs are the necessary, reasonable, allocable, and allowable costs associated with the SLAA's management, oversight, and administration of plans, programs, and activities funded under the IMLS LSTA program.

The following are examples of typical administrative costs that, if paid for with LSTA funds, would normally be considered administrative costs and subject to the 4% cap:

- Personnel and consultants who manage and administer the LSTA program (staff time is prorated for personnel not devoting full-time to LSTA management and administration).
- Travel expenses to carry out the management/oversight/administrative activities.
- Financial management costs, including audit costs, for the LSTA program.
- All indirect or facilities-related costs, such as rent, maintenance, utilities and security, incurred at the State level.
- State advisory council on libraries, other advisory councils or committee expenses.
- Publicizing the State Plan.
- Grant selection and award activities.
- Reporting.

Indirect Costs.

For State agencies that have an established indirect cost rate for Federal awards, administrative costs includes those costs that are covered in the agency's indirect cost rate. If a State agency does not have an established indirect cost rate, they may apply a fixed or stipulated rate of 4% for administrative costs in lieu of reimbursement for indirect costs.

Some States may have a statewide cost allocation plan (SWCAP) that is charged across all State agencies. When deciding whether and how much of the SWCAP would be allowed to be charged to the LSTA funds, the state should keep in mind that the amount allowed for administrative costs is capped at 4%.

This means that no more than 4% of the LSTA funds may be used to cover administrative costs (of any allowable nature), regardless of whether the actual amount that a State spends on managing and administering the LSTA program exceeds 4%.

IMLS is not authorized to waive the 4% administrative cap.

## **ALLOWABILITY OF ADMINISTRATIVE AND PROGRAM COSTS**

SLAAs should also be careful not to charge surplus (in excess of the 4%) administrative costs to the 96% program amount. SLAAs should ensure that all costs, including those charged as programmatic, are necessary, reasonable, allocable, and allowable in accordance with applicable cost principles. If a cost does not meet all of these criteria, it will not be allowed.

It is important to assess each cost. A grantee is required to monitor grant supported activities to assure compliance with Federal requirements, and IMLS may disallow the cost of an activity or action that is not in compliance. Additionally, any funds paid in excess of the amount to which a grantee is entitled may constitute a debt to the Federal Government. For these reasons, close attention should be paid when administering LSTA activities.

## **EXCEPTIONS**

### Five-Year Plan and Five-Year Evaluation.

The Five-Year Plan and Five-Year Evaluation are periodic expenses that are statutorily mandated under 20 U.S.C. 9101 *et seq.* While these can be viewed as ordinary administrative costs covered by the 4% restriction, they can also be viewed as extraordinary costs, not usually associated with grants management. As a result, IMLS will accept these projects costs as either part of the 4% administrative costs or as part of the 96% program costs. The determination will be made by the SLAA and must be handled in a consistent manner. Whichever approach the State determines will decide how these projects will be reported in the State Program Report (SPR).

### 4% Restriction Not Applicable to Subgrantees.

The 4% administrative cost restriction applies only to the SLAA. Administrative costs at the subrecipient level are a part of the subaward and do not normally fall within the 4% ceiling restriction that applies at the SLAA level.

*Effective beginning with FY15 awards:* The SLAA is responsible for establishing the indirect cost rate for its subrecipients in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR Part 200. When acting as a pass-through entity, SLAAs are required to honor a subrecipient's federally negotiated indirect cost rate if one already exists. If no such rate exists, the SLAA must honor either a rate negotiated between the SLAA and the subrecipient (in compliance with federal guidelines) or the minimum rate of 10 percent of the subrecipient's modified total direct costs (MTDC). *See* 2 CFR 200.331.

## **REPORTING**

If an SLAA uses LSTA funds to cover administrative costs, including indirect and facilities-related costs, those costs must be reported in the State Program Report (SPR) in a separate project record and also on the Financial Status Report (FSR).

*Revised 02/04/15*

# Appendix E

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## QUARTERLY GRANT ACCRUAL REPORT

### BACKGROUND

In accordance with Federal Financial Accounting Technical Release Number 12, *Accrual Estimates for Grant Programs*, dated August 4, 2010 and established by the Federal Accounting Standards Advisory Board (FASAB), government agencies are required to review and update, if necessary, their current grant accrual methodology. In order for IMLS to comply with this requirement, State Programs grantees must submit quarterly accrual reports to IMLS. Each quarter's accrual must represent the total expenses for active grant awards that a grantee has incurred during the grant period but has not yet submitted to IMLS for reimbursement.

### INSTRUCTIONS

Submittal dates for each quarter are noted on the Grant Cycle Calendar for Grants to States.

Each State Library Administrative Agency (SLAA) can use the “Worksheet to Calculate Grant Accrual Amounts” on Page 2 to calculate the quarter's accrual report. The worksheet should be completed as follows:

- Column B - enter cumulative actual expenses for the grant award
- Column C - enter the cumulative total requested for payment based on submitted SF270s for each grant award
- Column D – calculate accrual by subtracting Column C from Column B

Because two Federal FY State Grants typically overlap in their grant award periods, quarterly accrual information will cover two separate active grants. Submit this information no later than four business days after the last day of the quarter. At the end of each quarter, please send an email with the grant number(s) and total grant accrual amount(s) for the current award year(s) in the body of the email to [LSTA-QRTAccrual@imls.gov](mailto:LSTA-QRTAccrual@imls.gov). The completed accrual worksheet is not required to be attached to the email.

1. Best estimates should be used if actual expense amounts are not available as of the end of the quarter.
2. Reporting is only required for LSTA State Grants.

Thank you for your assistance with this report. Questions can be addressed to Chris Catignani ([ccatignani@imls.gov](mailto:ccatignani@imls.gov)).

**WORKSHEET to CALCULATE GRANT ACCRUAL AMOUNTS**

Grant Award Numbers for all active grants  COLUMN A	Total expenses incurred as of the end of the quarter for each Grant Award listed below  COLUMN B	Total amount on SF270s submitted for draw down as of the end of the quarter for each Grant Award listed below  COLUMN C	COLUMN B less COLUMN C Accrual amount at the end of the quarter  COLUMN D
LS-00-XX-00XX-XX			
LS-00-XX-00XX-XX			

2/9/2016

# Appendix F

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## RECORDS RETENTION SCHEDULE FOR LSTA MATERIALS

### Library Services and Technology Act (LSTA)

The LSTA Grants to States program has a five-year funding cycle that starts with the submission and approval of the Five-Year Plan, continues with the awarding of five consecutive annual Grant Awards and their respective Reports, and ends with a Five-Year Evaluation. All of these parts are directly related and cannot function independently of the others.

Records must be kept for three years after the State Library Administrative Agency (SLAA) submits the last expenditure report for that period (2 CFR 200.334).

Since the entire five-year package of documents is pertinent to the Grants to States program, records for all documents associated with that five-year period must be kept until three years after the last report is submitted. Typically, the last reports to be submitted for a given five-year period are the fifth year's State Program Report (SPR) and Financial Status Report (FSR). Thus, all documents pertinent to the Grants to States program for the period from FY 2018 through FY 2022 must be kept until three years after the submission of the last expenditure report for FY 2022 (due January 2024), or at least through January 2027; the records for the period from FY 2023 through FY 2027) need to be kept through January 2032. Audits for any of the state's fiscal year LSTA activities can extend the records retention period; documents must be retained for a period of three years following the resolution of an audit.

*Updated 1/4/2022*

# Appendix G

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## E-Mail and Chat Record Retention Policy

### Purpose

The Colorado Department of Education (CDE) has adopted the below policy to clarify the department's record retention system for electronic mail and real-time text transmission in Microsoft Teams ("chat") records. The policy describes how long emails and chat records remain in CDE employees' state email accounts and state chat-based workspace before being automatically deleted and how employees may designate emails for longer retention. This policy adheres to best practices for record retention, including allowing the department to comply with requests under the Colorado Open Records Act in an efficient manner, minimizing legal risks and creating more consistency for Colorado citizens by aligning more closely with other state agencies.

### Applicability

This policy applies to all classified and non-classified employees within CDE including full or part-time permanent and temporary employees, as well as independent contractors, volunteers, and interns using the CDE email and chat systems, regardless of physical work location.

### Retention Procedures

1. Beginning January 16, 2024, the department's Information Management Services Division will enable automatic deletion of all employee emails that are older than 13 months, other than emails that employees have specifically designated for longer retention. The automatic deletion of emails that are older than 13 months will occur on a rolling basis (daily). For example, on January 16, 2024, emails from December 16, 2022 and earlier will be deleted, unless otherwise marked. On the next day, emails older than 13 months will be deleted, unless otherwise marked. And so on for every day going forward. Automatic deletion will include emails categorized under "inbox," "drafts," "sent items," "deleted items," "archive" and all other labels.
2. Beginning in January 2022 and prior to January 16, 2024, CDE employees must designate ("tag") emails that must be automatically retained for longer than 13 months. Employees must designate how long emails must be retained, based on the business needs of the employee and/or relevant legal requirements. (See below for further information.)
3. The current functionality known as "pst files" (Outlook data files that contain your messages and other Outlook items and are saved on your computer) within Outlook will be disabled as of Jan 2022. Employees may no longer use pst files for email storage.
4. The department's Information Management Services Division may periodically remind employees to review emails that have been tagged for longer retention and ask employees to remove the tags for any emails that no longer need to be retained.

5. Beginning in January 2022, CDE's Information Management Services Division will enable the automatic deletion of all employee chat records that are older than seven calendar days. Chat contained in any other video conference tool in use by CDE employees should also be deleted no later than 7 days after the meeting occurred. Teams is the only tool that IMS can systematically delete chats from since it is CDE's approved video conferencing tool. Any other tool's chat, e.g., Zoom, Google Meets, etc., must be deleted manually. That will be the responsibility of the meeting organizer to do so. Employees should treat chats as transitory and not rely on them to document critical business decisions. Critical business decisions should be documented in meeting notes and shared via OneDrive with all attendees.

## Identifying Emails for Longer Retention

1. Employees may be required to retain emails for longer than 13 months for the following reasons:
2. Required to perform an essential job duty or to provide historical records that may be needed for future reference;
  - o Required by federal or state statute or rule;
  - o Relevant to pending litigation;
  - o Relevant to a data confidentiality incident or breach;
  - o Relevant to a human resource matter;
  - o Relevant to a request under the Colorado Open Records Act; and/or
  - o Correspondence "showing significant new policies or work practices in place during the [COVID-19] pandemic" pursuant to guidance from the Colorado State Archives.
3. Employees may also wish to tag some emails for longer retention if the emails contain information that is necessary for the employee to perform an essential job duty or provide historical records that may be needed for future reference.
4. Employees must immediately delete or NOT tag for longer retention any emails that are transitory, routine in nature, or of time-limited value because they serve a time-defined administrative purpose. Examples of these types of emails include:
  - o Meeting or scheduling notices;
  - o Routine inquiries, newsletters, and advertisements;
  - o Lunch or break arrangements;
  - o Emails unrelated to work activities or that qualify as incidental personal use;
  - o Chat messages either during meetings or separate;
  - o Emails flagged as spam, or which are suspicious in nature; and
  - o Non-essential email or email with no critical business or governmental value.

## Prohibited Practices

The option to identify emails for longer retention should negate the need for other strategies to retain emails. As such, employees must not:

1. Download or print emails for the sole purpose of storage;

2. Use unapproved software to automate the saving and/or storing of work emails, including the use of pst files;
3. Forward work emails to a personal email account for the sole purpose of storing those emails;
4. Use a personal peripheral storage device such as a jump drive or other storage devices to save and store work emails; and/or
5. Delete any email that the employee has been informed is the subject of a Colorado Open Records Act (CORA) request or legal hold.

## **Responsibilities by CDE Role**

1. The Information Management Systems Division shall:
  - Set up and manage the email retention policy period in Microsoft Outlook; and
  - Communications and IMS will post email retention policy training information and/or user guides for CDE employees on MyCDE.
2. CDE supervisors shall be responsible for understanding any legal record retention requirements specific to the subject area they oversee (e.g., financial accounting, grants management, special education, etc.) and ensure their supervisees have information about such requirements.
3. Employees shall:
  - Routinely manage their state email box, including by applying tags to emails that must be retained for longer than 13 months. If in doubt about whether to tag an email, employees shall apply the tag and check with their supervisor and/or CDE's Communications Division. See the CDE Email Retention Policy FAQ for instructions on how to properly apply a retention tag.
  - Periodically review emails that have been tagged for longer retention and remove the tags for any emails that no longer need to be retained; and
  - Provide any public records that are not maintained in Microsoft Outlook to the Communications Division as necessary to fulfill requests under the Colorado Open Records Act.

## **Compliance**

Failure to comply with this policy may result in corrective action or disciplinary action, up to and including termination.

Policy Number: TW-10

Policy Creation Date: 10/28/2021

Policy Modified: 12/5/2023

Policy Topic: Technology and Web

Policy Type: CDE Policy

<https://mycde.cde.state.co.us/policies/emailandchatrecordretention>