



**Serve Washington**

**Changing Communities. Changing Lives.**

# Reimbursable Grants – Fiscal Webinar

July 25, 2019

# Terms and Conditions

## Special Terms and Conditions (Exhibit C of Contract):

- **Reimbursement Requests:** Subgrantees are required to submit requests for reimbursement on a monthly basis unless an alternative frequency has been approved by Serve Washington.

An invoice package is **due on or before the 10<sup>th</sup>** of the month for the previous month's reporting period and must include: 1) a Washington state A-19 Invoice Voucher; 2) a Periodic Expense Report; 3) a Program Income Report; and 4) a current Member Roster from the My AmeriCorps Portal. Submit the entire invoice package by email to your Program Officer and Fiscal Grants Officer. Any documents requiring signature shall be a scanned original.

- **August Billing due September 10** (and so on)



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - Fill out current monthly expenditures

**Serve Washington Periodic Expense**

**Organizational Name - Program Name & Award # Kxxxx**

Budget Item	Column 1			Column 2		
	CNCS	Grantee		CNCS	Grantee	
		Cash	In-kind		Cash	In-kind

<b>I. PROGRAM OPERATING COSTS</b>							
	Budget Item	CNCS	Cash	In-kind	CNCS	Cash	In-kind
A	Personnel Exp	\$ 59,632	\$ -	\$ -	1,778.98	-	
B	Fringe Benefits	\$ 14,424	\$ -	\$ -	419.50	-	
C.1	Staff Travel	\$ 861	\$ -	\$ -		29.07	
C.2	Member Travel	\$ -	\$ 551	\$ -		11.22	
D	Equipment	\$ -	\$ -	\$ -			
E	Supplies	\$ 1,049	\$ 3,226	\$ 119		168.76	
F	Consultants	\$ -	\$ -	\$ -			
G.1	Staff Training	\$ 175	\$ -	\$ -			
G.2	Member Training	\$ -	\$ 900	\$ 2,500			
H	Evaluation	\$ -	\$ -	\$ -			
I	Other Op.	\$ 6,156	\$ 5,270	\$ 30,621		1,506.34	2,500.00
	<i>Subtotal I</i>	<b>\$ 82,297</b>	<b>\$ 9,947</b>	<b>\$ 33,240</b>	<b>2,198.48</b>	<b>1,715.39</b>	<b>2,500.00</b>

**II. MEMBER COSTS**



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - Fill out current monthly expenditures

<b>II. MEMBER COSTS</b>							
<b>A</b>	Living Allowance	\$ 147,620	\$ 94,380	\$ -	5,761.94		
	Member Support						
<b>B</b>	FICA	\$ 11,293	\$ 7,220	\$ -			263.02
	Work Comp	\$ 4,855	\$ 3,104	\$ -			48.36
<b>C</b>	Health Care	\$ 6,643	\$ 4,247	\$ -		300.00	
	Other:MbrDvlpmnt	\$ -	\$ -	\$ -			
<b>Subtotal II</b>		<b>\$ 170,411</b>	<b>\$ 108,951</b>	<b>\$ -</b>	<b>5,761.94</b>	<b>300.00</b>	<b>311.38</b>
<b>III ADMINISTRATIVE FEE ~ INDIRECT COSTS</b>							



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - Fill out indirect costs

<b>III. ADMINISTRATIVE FEE ~ INDIRECT COSTS</b>							
<b>A</b>	Fixed Admin Fee	\$ 13,292	\$ 40,483	\$ -	367.84		-
<b>B</b>	Indirect	\$ -	\$ -				-
	<i>Subtotal III</i>	\$ 13,292	\$ 40,483	\$ -	367.84	-	-
	<b>TOTAL</b>	\$ 266,000	\$ 159,381	\$ 33,240	8,328.26	2,015.39	2,811.38
	<b>TOTAL PROGRAM</b>		<u>\$ 458,621</u>			<u>\$ 13,155</u>	



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - The form will track Year-To-Date and Budget vs YTD (auto calc)

8/1/19 Sub Grantee's Program Year			7/31/20			8/1/19 Period of Claim			8/31/19			7/19/19	
Column 3						Column 4							
Year-To-Date Expenditures						Budget versus YTD Actual						BUDGET	
CNCS	Grantee		CNCS	Grantee		CNCS Budget							
	Cash	In-kind		Cash	In-kind		10% Budget						
1,778.98	-	-	57,853.02	-	-	266,000							
419.50	-	-	14,004.50	-	-	45,862							
-	29.07	-	861.00	(29.07)	-	SINGLE MATCH AWARDED		42.00%	OK				
-	11.22	-	-	539.78	-			37%	OK				
-	-	-	-	-	-								
-	168.76	-	1,049.00	3,057.24	119.00								
-	-	-	-	-	-								
-	-	-	175.00	-	-								
-	-	-	-	900.00	2,500.00								
-	-	-	-	-	-								
-	1,506.34	2,500.00	6,156.00	3,763.66	28,121.00								
-	-	-	-	-	-								
2,198.48	1,715.39	2,500.00	80,098.52	8,231.61	30,740.00								



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - The form will also track if match percentage meets requirements

<b>YTD SINGLE MATCH</b> ≥ <b>24%</b>	
37%	OK
YTD CNCS Admin ≤ 5.00%	
4.42%	OK

<b>CNCS Admin Fee Awarded</b> < 5.00%	
5.00%	OK
<b>Calculation for Current CNCS Admin Fee</b> < 5.26%	
4.62%	OK



# Invoice Package - PER

- Periodic Expense Reports (PER) by Month in Fiscal Workbook
  - Total request for reimbursement located in bottom right

	Americorps runs		Grantee runs		
Amount (linked to budget above)	1.	266,000.00	1.	192,621.00	Comments:
Amount Year to Date	2.	8,328.26	2.	4,826.77	
Balance Available (line 1 less line 2)	3.	257,671.74	3.	187,794.23	
Period Expenditures (linked above)	4.	8,328.26	4.	4,826.77	
Administrative Fee to WCNS	5.	0.00	5.		
Total Request to Subgrantee (current expenses)	6.	8,328.26			

**with 2010 Budget**      **WCNS Staff will review appropriate single match depending on your funding year**

Final Claim:       Yes       No       Yes       No

I certify that the amounts shown above are accurate and do not exceed the grant award. All grant expenditures have been recorded and reported according to generally accepted accounting principles, OMB Circulars, & CNCS grant guidelines.

\_\_\_\_\_  
Printed Signature

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Date

Budget Modification  
Approved By: \_\_\_\_\_  
Date: \_\_\_\_\_

Budget Modification  
Approved By: \_\_\_\_\_  
Date: \_\_\_\_\_

<b>Check Total</b>
8,328.26





# Invoice Package – Program Income

- Program Income Report located in separate Fiscal Workbook
  - Fill out request corresponding to PER each month

<i>Contribution Source/Donor</i>	<i>Source Type</i>	<i>Amount</i>	<i>Cash or In-Kind</i>	<i>In Kind Description</i>	<i>Other Federal Funds</i>
Educational Service District	Local Government	\$ 674.00	In-Kind	Supervision and Work Space	
Helping U Help Others	Non-Profit	\$ 500.00	cash		
1 YouthBuild Payroll	Federal		In-kind	Stipend	361.27
2 YouthBuild Payroll	Federal		In-kind	Members Worker's Comp	60.27
3 YouthBuild Payroll	Federal		In-kind	Members FICA	27.64
4 City of Poedunk	Local Government	\$ 1,104.51	In-kind	Office Space (I Other)	
5 OERR Sept 1-15	Non-profit	\$ 819.00	In-kind	Site Supervisor salary (A)	
6 OERR Sept 1-15	Non-profit	\$ 229.32	In-kind	Site Supervisor Benefits (B)	
7 Organization Name	Local Government	\$ 517.64	In-kind	Indirect Cost	
8 Outland Empire Residential Res.	Non-profit	\$ 6,968.55	Cash		
9					



# Invoice Package - Voucher

- Invoice Voucher located in Fiscal Workbook
  - Fill out request corresponding to PER each month

FORM A-19-1A (Rev. 6/95)		STATE OF WASHINGTON		AGENCY USE ONLY		
INVOICE VOUCHER		AGENCY NO.	LOCATION CODE	P.R. OR AUTH. NO.		
				PY: 2018 - 2019		
<b>AGENCY NAME</b>		<i>INSTRUCTIONS TO VENDOR OR CLAIMANT:</i> Submit this form to claim payment for materials or services. Show complete detail for each item.				
Serve Washington		<b>Vendor's Certificate.</b> I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion, or Vietnam era or disabled veterans status.				
c/o Office of Financial Management						
P.O. Box 43113						
Olympia, WA 98504 3113						
<b>VENDOR OR CLAIMANT (Warrant is to be payable to)</b>						
Your Organization Name		<b>BY</b>				
		(SIGN IN BLUE INK)				
216 E 4th St.					9/10/2018	
Yelm, WA 98597-3023		(TITLE)			(DATE)	
FEDERAL I.D. NO. OR SOCIAL SECURITY NO. (For Reporting Personal Services Contract Payments to I.R.S.)				RECEIVED BY		DATE RECEIVED
DATE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	FOR AGENCY USE
9/10/2018	CNCS Grant # 17AFHWA001					
	Serve Washington Grant #: K3211					
	Time Period: August 1 - 31, 2018				\$0.00	



# Invoice Package – Member Roster

- Download Member Roster (S&N Report Function) from eGrants/My AmeriCorps Portal

## Member Roster Report

Searched for:  
Program Code: 16ESHWAA0020001  
Grant Year: 2018

### Did not Earn an Award

GRANT YEAR	PROGRAM CODE	PROGRAM NAME	ENROLLMENT START DATE	ENROLLMENT END DATE	MEMBER LAST NAME	MEMBER FIRST NAME	MEMBER MIDDLE NAME	NSPID	UNDER 17?	ENROLLMENT TYPE	MEMBER STATUS	START DATE	EXPECTED CMP. DATE	COMPLETION DATE	HOURS	EXPECTED HOURS	% COMPLETED
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Ended Service Early	08/06/2018	08/05/2019	09/14/2018	214	1700	12.6%
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Ended Service Early	08/06/2018	08/05/2019	11/16/2018	600	1700	35.3%

Total members in this category: 2

### Earned an Award

GRANT YEAR	PROGRAM CODE	PROGRAM NAME	ENROLLMENT START DATE	ENROLLMENT END DATE	MEMBER LAST NAME	MEMBER FIRST NAME	MEMBER MIDDLE NAME	NSPID	UNDER 17?	ENROLLMENT TYPE	MEMBER STATUS	START DATE	EXPECTED CMP. DATE	COMPLETION DATE	HOURS	EXPECTED HOURS	% COMPLETED
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Completed	08/06/2018	08/05/2019	06/14/2019	1826	1700	107.4%
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Completed	08/01/2018	07/31/2019	06/14/2019	1785	1700	105%
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Completed	08/06/2018	08/05/2019	06/14/2019	1933	1700	113.7%
2018	16ESHWAA0020001	City Year Seattle	08/01/2018	07/31/2019	██████	██████	██████	██████	N	FT	Completed	08/06/2018	08/05/2019	06/14/2019	1750	1700	102.9%



# Terms and Conditions

Special Terms and Conditions (Exhibit C of Contract):

- **Federal Financial Reports:** Subgrantees shall complete a Federal Financial Report (FFR) and Other Federal Funds Report (OFFR) using the reporting tool provided by Serve Washington. Submit the FFR and OFFR by email to your Program Officer and Fiscal Grants Officer. Serve Washington must receive a scanned signed copy on or before the dates noted below:
- **April 10, 2020** for the period starting August 1 of the grant through March 31; and
- **October 16, 2020** for the period starting April 1 through July.



# FFR

- Federal Financial Report located in Fiscal Workbook
  - Fill out green areas

<b>FEDERAL FINANCIAL REPORT</b>				
<i>(Follow form instructions)</i>				
1. State Agency and Organizational Element to Which the Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants use FFR Attachment)		Page <u>  1  </u> of <u>  1  </u> pages
Serve Washington		17AFHWA001 - K2211		
3. Recipient Organization (Name and complete address and zip code)				
4a. DUNS Number	4b. EIN	5. Recipient Account or Identifying Number (to report multiple grants use FFR attachment)	6. Final Report Yes <input type="checkbox"/> No <input type="checkbox"/>	7. Basis Cash <input type="checkbox"/> Accrual <input type="checkbox"/>
8. Project Grant Period From: (Month, Day, and Year)		To: (Month, Day, and Year)		9. Reporting Period End Date (Month, Day, Year)
<b>10. Transactions:</b> (Use lines a-c for single or multiple grant reporting)				Cumulative
<b>Federal Cash</b>				
a. Cash Receipts (Equals amount "you have" received from Serve Washington)				\$ 2,300.00
b. Cash Disbursements (Is the amount you have invoiced Serve Washington )				\$ 3,200.00
c. Cash on Hand (line a minus b) (Equals the amount owed, normally the most recent invoice)				\$ (900.00)
(Use lines d-q for single grant reporting)				
<b>Federal Expenditures and Unliquidated Balance:</b>				
d. Total Federal funds authorized				\$ 38,800.00
e. Federal share of expenditures				\$ -
f. Federal share of unliquidated obligations				\$ -
g. Total federal share (sum of lines e and f)				\$ -
h. Unobligated balance of Federal funds (line d minus g)				\$ 38,800.00
<b>Recipient Share:</b>				
i. Total Recipient Share required				\$ 20,156.00
j. Recipient share of expenditures				\$ -
k. Recipient share of unliquidated obligations				\$ -
l. Total recipient share (sum of lines j and k)				\$ -
m. Remaining recipient share to be provided (line i minus l)				\$ 20,156.00



# OMB Omni Circular 2 CFR 200

The ~~new~~ Omni Circular (aka Uniform Guidance) provides guidance and requirements relevant to Federal grants in three major areas:

- **Administrative Requirements**
  - Accounting system
  - Documentation requirements
- **Cost Principles**
  - Allowable & Unallowable Costs
  - Indirect Costs
- **Single Audit Requirements**



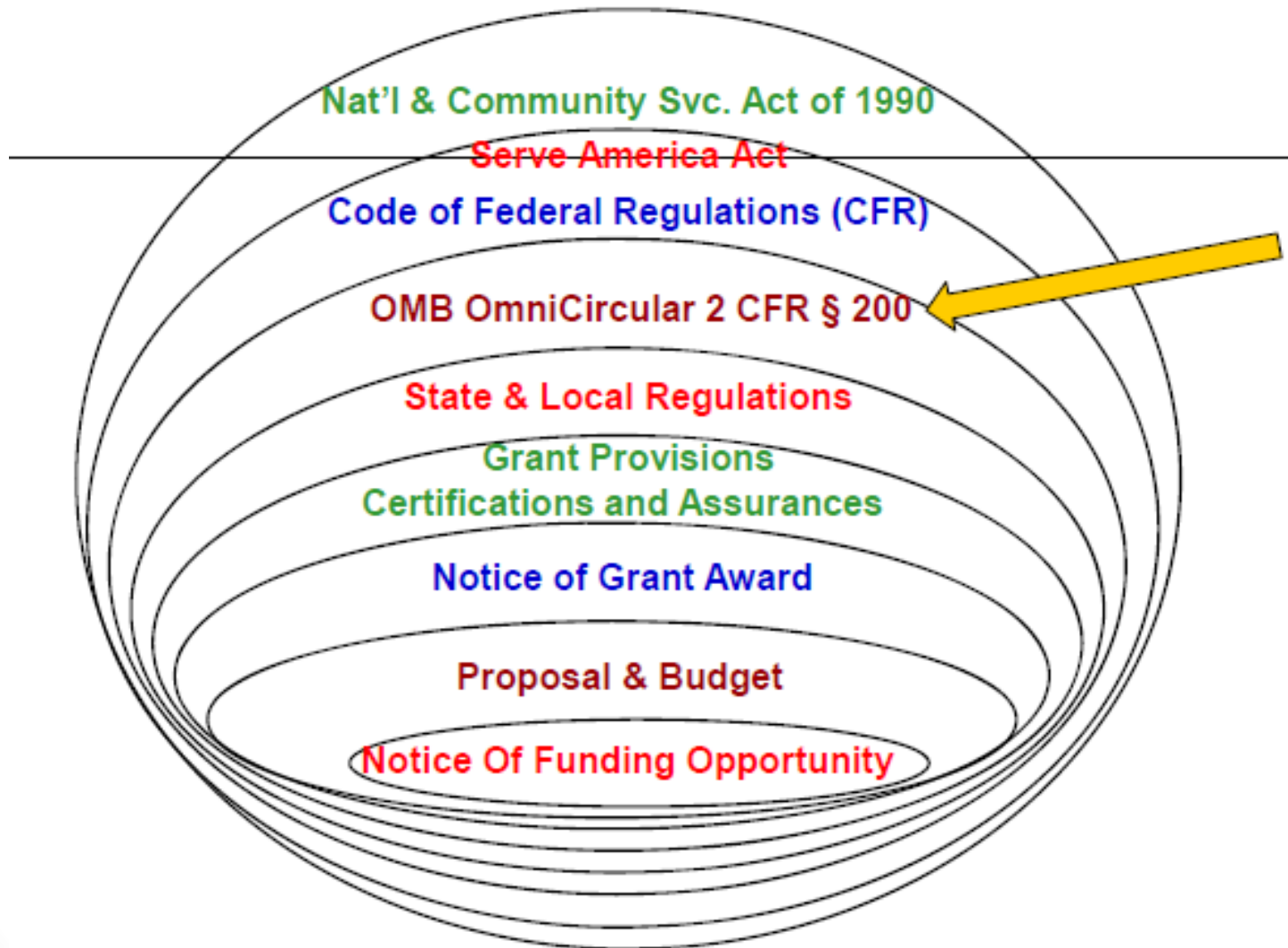
# Financial Management

## 2 CFR 200.302

[eCFR](#)



# Elements of Grants Management





# Segregate Funds

Separate coding is GOOD



Department of Education Grant



AmeriCorps Grant

match



Ford Foundation Grant

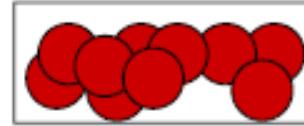
Accounting System



Grant 1

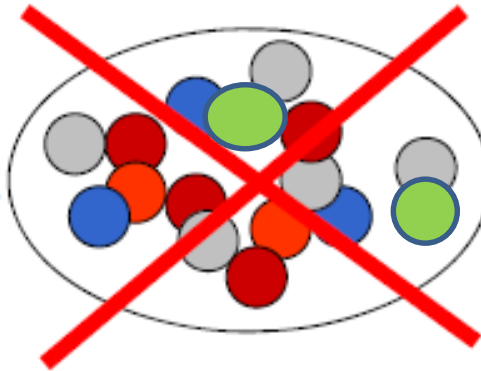


Grant 2



Grant 3

NOT →



Mixed coding is Not Good

# Cost Sharing/Matching

## 2 CFR 200.306

[eCFR](#)



# Acceptable Match

**Cash & In-kind contributions are accepted as part of the grantee share/match when ALL the following are met:**

- Are verifiable from your organizations records
- Are not included as contributions for any other Federal award
- Are necessary and reasonable for accomplishment of project or program objectives
- Are allowable under Subpart E-Cost Principles
- Are not paid by the Federal Government under another award, except where authorized
- Are provided for in the approved budget
- Conform to other provisions of the Omni Circular (Uniform Guidance)



# Documentation



# Supporting Documentation

## Documentation Basics

### Why Retain Documentation?

- To track incoming information
- To review information
- To provide historical evidence (data)
- To provide evidence of accomplishments
- To prepare for an audit



# Closing

Questions?

