



# Serve Washington

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**Changing Communities. Changing Lives.**

## Planning Grants - Fiscal

August 13 – 10am

Please sign-in via the chat box:

- Program
- Name(s)
- What song best represents your quarantine experience?

# Welcome!



iFoster

LGC – Civic Spark

Safe Streets

SeaMar

United Way Bent-Frank

United Way Spokane



# Resources...reminder...

Serve WA Online Subgrantee Resources:

- [Planning Grant Meeting Materials](#)
  - Planning Grant Curriculum & Benchmarks
  - Recorded Webinars & Materials
- [Additional Resources](#)
  - Serve WA Special Terms & Conditions (Planning Grant)
- [AmeriCorps Program Handbook](#)
  - Guide for Operational Grants
  - Basis for our Planning Grant Year



# OMB Omni Circular 2 CFR 200

The 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**



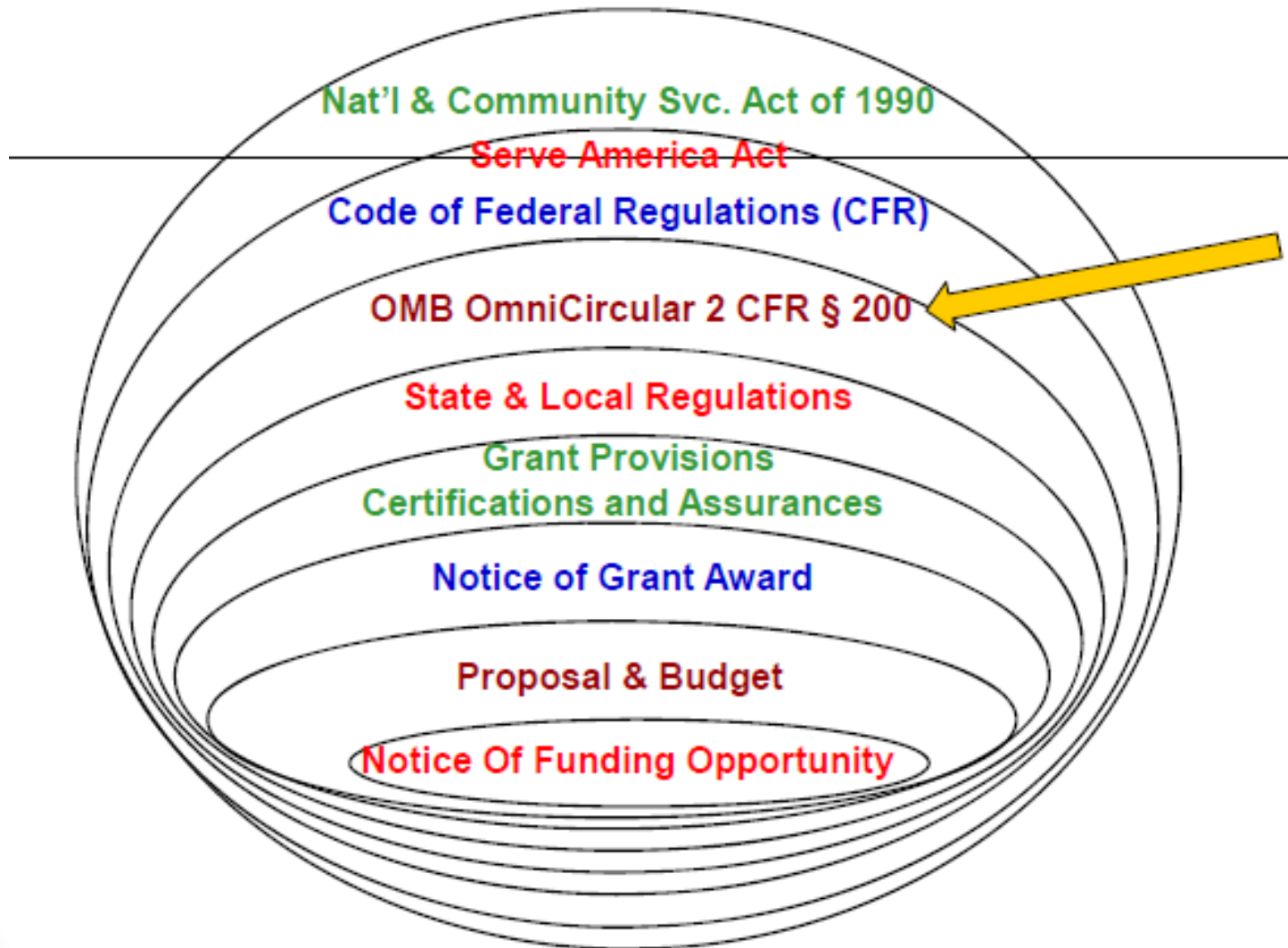
# Financial Management

## 2 CFR 200.302

[eCFR](#)



# Elements of Grants Management



# Segregate Funds



Department of Education Grant



AmeriCorps Grant

match



Ford Foundation Grant

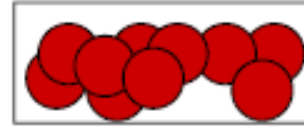
Accounting System



Grant 1

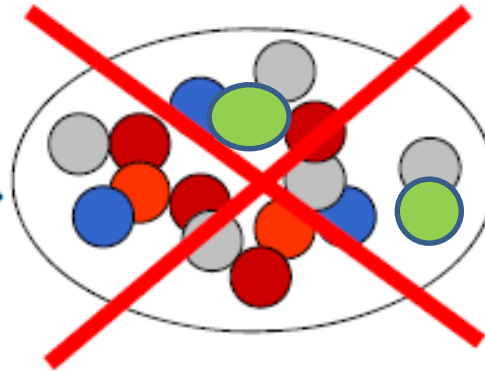


Grant 2



Grant 3

NOT →



# 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



# Drawing Funds via Invoice Packages



# 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; and ~~3) Program Income~~ (if applicable). 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 Report**

**Organization Name - Program Name & Award # Kxxxx** 8/L  
Sub G

↓ **2** ↓

Budget Item	Column 1			Column 2			CN
	5	Budget Total		Current Monthly Expenditures			
		CNCS	Grantee		CNCS	Grantee	
		Cash	In-kind		Cash	In-kind	
<b>PROGRAM OPERATING COSTS</b>							
Personnel Exp	\$ 28,850	\$ 14,400		-	-		
Range Benefits	\$ 7,732						
Off Travel		\$ 573					
Member Travel							
Equipment							
Supplies							
Consultants							
Off Training							
Member Training							
Publication							
Other Op.	\$ 280						
<b>Subtotal 1</b>	<b>\$ 36,862</b>	<b>\$ 14,973</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>MEMBER COSTS</b>							
Living Allowance							



# Invoice Package - PER

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

Health Care							
Other:MbrDvlpmnt							
<i>Subtotal II</i>	\$ -	\$ -	\$ -	-	-	-	-
<b>ADMINISTRATIVE FEE ~ INDIRECT COSTS</b>							
Fixed Admin Fee	\$ 1,938	\$ 5,183		200.00		-	21
Indirect		\$ -		-		-	
<i>Subtotal III</i>	\$ 1,938	\$ 5,183	\$ -	200.00	-	-	21
<b>TOTAL</b>	\$ 38,800	\$ 20,156	\$ -	200.00	-	-	21
<b>TOTAL PROGRAM</b>	<b>\$ 58,956</b>			<b>\$ 200</b>			



# 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)

Sub Report Form (PER)

8/1/18 Sub Grantee's Program Year			7/31/19			8/1/18 Period of Claim			8/31/18		
Column 3						Column 4					
Year-To-Date Expenditures						Budget versus YTD Actual					
CNCS	Grantee		CNCS	Grantee		CNCS	Grantee		CNCS	Grantee	
	Cash	In-kind		Cash	In-kind		Cash	In-kind			
-	-	-	28,850.00	14,400.00	-	-	-	-	-	-	-
-	-	-	7,732.00	-	-	-	-	-	-	-	-
-	-	-	-	573.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	280.00	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	36,862.00	14,973.00	-	-	-	-	-	-	-





# 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> ≥ 24%	
0%	NO
YTD CNCS Admin ≤ 5.00%	
100.00%	NO

<b>CNCS Admin Fee Awarded &lt;5.00%</b>	
4.99%	OK
<b>Calculation for Current CNCS Admin Fee &lt;5.26%</b>	
#DIV/0!	#DIV/0!



# Invoice Package - PER

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

	AmeriCorps Funds		Grantee Funds		Comments:
Grant Amount (linked to budget above)	1.	38,800.00	1.	20,156.00	
Expenditures Year to Date	2.	200.00	2.	0.00	
Grant Balance Available (line 1 less line 2)	3.	38,600.00	3.	20,156.00	
Current Period Expenditures (linked above)	4.	200.00	4.	0.00	
Grant Balance Remaining	5.	38,600.00	5.	20,156.00	
Payment to Subgrantee (current expenses)	6.	200.00			

Serve WA Staff will review appropriate single match depending on your funding year

By submitting this Periodic Expense Report the sender certifies that the amounts shown above are accurate and do not exceed the grant award. All grant expenditures are recorded and reported according to generally accepted accounting principles, OMB Circulars, & CNCS grant guidelines.

Submit completed Serve Washington (PER) to your Commission Program Officer and Fiscal Grant Officer by the 15th of each month.

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

Check Total

200.00



# 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>						
Serve Washington						
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						
216 E 4th St.						
Yelm, WA 98597-3023						
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	

**INSTRUCTIONS TO VENDOR OR CLAIMANT:** Submit this form to claim payment for materials or services. Show complete detail for each item.

**Vendor's Certificate.** 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.

**BY** \_\_\_\_\_  
(SIGN IN BLUE INK)

\_\_\_\_\_  
(TITLE)

9/10/2018  
(DATE)



# 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 9, 2021** for the period starting August 1 of the grant through March 31, 2021; and
- **October 8, 2021 (or earlier at end of grant)** for the period starting April 1 through July 31, 2021.



# 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



# Closing



## **FISCAL NEXTS STEPS:**

- 1) Review Fiscal WkBk Upon Receipt**
- 2) Submit 1<sup>st</sup> Invoice Package by Sept 10 for Aug Billing**
- 3) Take (2) On3Learn Fiscal Webinars (at own pace)**

