

# Reimbursement Guidelines



Community Resources Management FY 23/24



# LEARNING OBJECTIVES

- Identify Office of Management and Budget Uniform Guidance for grant management
- Understand reimbursement request process
- Outline documentation required for reimbursement requests



# LEARNING OBJECTIVES

- *Disclaimer.* I am not Federal Grant Award expert. These guidelines are set forth to help your agencies succeed in managing your grant award. If you have specific questions about accounting principles, audit requirements, or allowable costs and are unsure, please reach out to your agency experts and to your assigned Grants Coordinator.



# Training Materials

[RESIDENTS](#)[VISITORS](#)[BUSINESS](#)[GOVERNMENT](#)[PAY](#)[TOP SERVICES](#)

## Community Resources Management

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Since 1978, Community Resources Management (CRM) within the Clark County Department of Social Service has served both the existing County organization and the larger community through the administration of federal, state and local grants. Working with County Commissioners, County Management, our external federal/state/local agencies and for-profit and non-profit partners, CRM has been able to accomplish many worthwhile community projects including public facilities, such as community centers and parks, and the construction and rehabilitation of affordable housing developments.

CRM's focus is the overall County, and we frequently join others to find solutions to critical community concerns. This may entail using a variety of federal, state and local funds, private donations from foundations and business, and existing government property. As an implementation arm of County Management and the Board of Commissioners, we address Commission identified projects as our top priority.

As agents of the larger community, we also work on other "targets of opportunity" where we see a need and can gather a variety of community



# ACRONYMS

- CRM: Community Resources Management
- FY: Fiscal Year
- OMB: Office of Management and Budget



# ACRONYMS

- ACH: Automated Clearing House
- AP: Accounts Payable
- eCFR: Electronic Code of Federal Regulations



# ACRONYMS

- F&A Costs: Facilities and Administrative
- GL: General Ledger
- GAAP: Generally Accepted Accounting Principles
- GC: Grants Coordinator



# CRM GRANTS

- Emergency Solutions Grant (ESG)
- Edward Byrne Memorial Justice Assistance Grant (JAG) Program
- Outside Agency Grant (OAG)



# GRANTS COORDINATORS

- ESG: Tameca Ulmer
- JAG: Emma Garcia
- OAG: Valiyah Dela Cruz, Emma Garcia, or Tameca Ulmer



# CLARK COUNTY

## FY 23/24

- July 1, 2023 - June 30, 2024
- **NO EXTENSIONS ALLOWED**
- Budget modifications may be allowed



# CLARK COUNTY YEAR-END

- Year-End is June 30, 2024
- Submit one final invoice by July 8th, 2024 by NOON (12pm PST) before the AP cutoff



# RESOLUTION/INTERLOCAL AGREEMENT

- Read the Resolution
- Most of your questions can be answered by this document



# 2 CFR PART 200

- OMB generated
- ESG and JAG funded grants follow these guidelines strictly
- Contains
  - Uniform Administrative Requirements,
  - Cost Principles, and
  - Audit Requirements



# 2 CFR PART 200

← → ↻ 🏠 ecf.gov/cgi-bin/retrieveECFR?gp=&SID=999520e7fa072e1cf59e77ff22dae61&mc=true&n=pt2.1.200&r=PART&ty=HTML



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*e-CFR*

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We invite you to try out our new beta eCFR site at <https://ecfr.federalregister.gov>. We have made big changes to make the eCFR easier to use. Be sure to leave feedback using the Help button on the bottom right of each page!

e-CFR data is current as of **September 28, 2020**

[Title 2 → Subtitle A → Chapter II → Part 200](#)

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Title 2: Grants and Agreements

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**PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS**

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**Contents**

[Subpart A—Acronyms and Definitions](#)

ACRONYMS

- \$200.0 Acronyms.
- \$200.1 Definitions.
- \$200.2 Acquisition cost.
- \$200.3 Advance payment.
- \$200.4 Allocation.
- \$200.5 Audit finding.
- \$200.6 Auditee.
- \$200.7 Auditor.
- \$200.8 Budget.
- \$200.9 Central service cost allocation plan.
- \$200.10 Catalog of Federal Domestic Assistance (CFDA) number.
- \$200.11 CFDA program title.
- \$200.12 Capital assets.
- \$200.13 Capital expenditures.
- \$200.14 Claim.
- \$200.15 Class of Federal awards.
- \$200.16 Closeout.



# 2 CFR PART 200

- Cost Principles: 2 CFR Part 200 Subpart E

[http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)



# Cost Principles (Allowable Expenses)

PER CFR 200.403, TO BE ALLOWABLE AS A CHARGE TO  
A FEDERAL AWARD THE COST MUST BE :

- NECESSARY, REASONABLE, AND ALLOCABLE
- CONFORM WITH FEDERAL LAW AND GRANT TERMS
- BE CONSISTENT WITH STATE AND LOCAL POLICIES
- CONSISTENTLY TREATED
- IN ACCORDANCE WITH GAAP
- NOT INCLUDED AS MATCH (FEDERALLY AWARDED GRANTS)
- NET OF APPLICABLE CREDITS
- ADEQUATELY DOCUMENTED



**“What a reasonable  
and prudent person  
would expect.”**

# Cost Principles

- General provisions
- Basic considerations
- Direct and Indirect (F&A) Costs



# Cost Principles

- Special Considerations
  - States
  - Local Governments
  - Indian Tribes
  - Institutes of Higher Education



# Cost Principles

- General provisions for Selected Items of Cost (for example)
  - Advertising
  - Employee Health and Welfare
  - Travel



# Allowable Expenses for OAG

- Approved costs associated as confirmed in your resolution
- Flexible: Food, advertising, and other purchases that federal funds do not normally cover, within reason
- Budget modifications are encouraged



# Allowable Expenses for ESG

- Approved costs associated with Emergency Shelter, Rapid Rehousing, HMIS, administration, and/or Street Outreach as confirmed in your resolution.
- Please consult with the ESG Grants Coordinator if you are uncertain about a cost prior to making the expenditure.



# Allowable Expenses for JAG

- Approved costs associated as confirmed in your resolution.
- Please consult with the JAG Grants Coordinator if you are uncertain about a cost prior to making the expenditure.



# 2 CFR PART 200

- Audit Requirements: 2 CFR Part 200 Subpart F



# Audit Requirements

- Responsibilities
  - Auditors
  - Auditees
- What to Expect
  - Frequency of audits



# Audit Requirements

- Management Decisions
  - Findings





# Auditing OAG

- Site visits
- Desk audits
- Document retention



# Auditing ESG

- Please submit documentation according to the total amount your organization receives annually.
  - \$750,000+ Single Audit
  - \$100,000-\$749,999 Audited Financial Statement
  - < \$100,000 Certified Financial Statement
- These documents were submitted during the application process.



# Auditing JAG

- A Desk or On-Site Monitoring of JAG 0483 will be conducted in Spring/Summer of 2024
- Sub recipients will receive info re: time, date, and documentation requirements in early 2024

# How to succeed with your audit



S U C C E S S

Because you too can own this face of pure accomplishment



# Internal Controls and Financial Management Practices





# INTERNAL CONTROLS

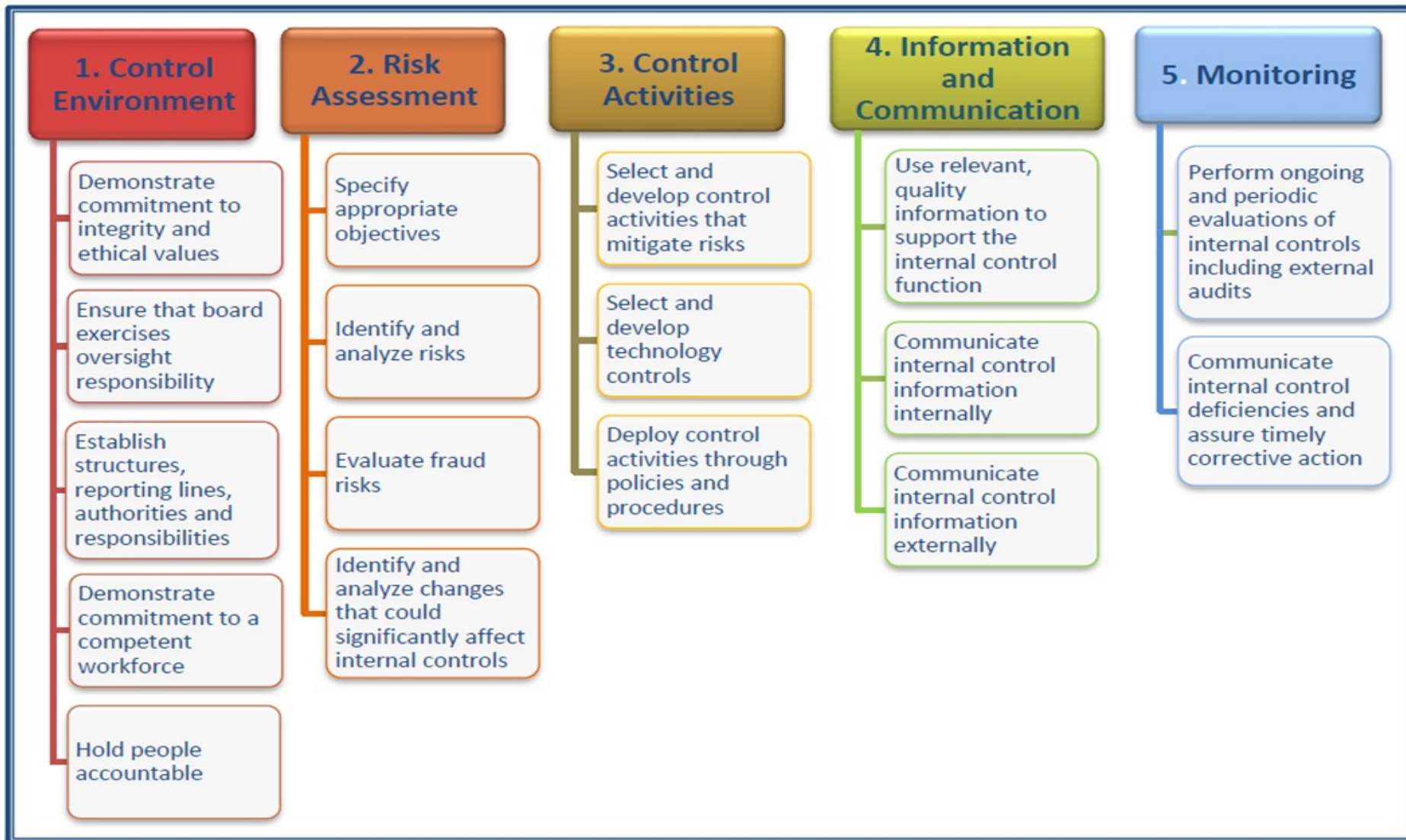
- Defined as a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives



# INTERNAL CONTROL Objectives

- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations

## Summary of Internal Control Standards





# INTERNAL CONTROL Standards

- Control Environment
- Risk Assessment
- Control Activity



# INTERNAL CONTROL Standards

- Information and Communication
- Monitoring



# Internal control policies required for ESG and JAG

- Accounting
- Conflict of Interest
- Information Technology
- Personnel
- Procurement
- Property Management
- Purchasing
- Travel



# FINANCIAL MANAGEMENT

- Records that:
  - Identify adequately the source
  - Identify the application of funds for federally-funded activities,
  - Contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and
  - Are supported by **source documentation**



# FINANCIAL MANAGEMENT

- Effective control over, and accountability for, all funds, property, and other assets.
- The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.



# FINANCIAL MANAGEMENT

- Allowable and complies with the terms and conditions of the award
- Directly benefits the purpose of the award
- Reasonable



# GAAP

- Generally Accepted Accounting Principles
- Accounting rulebook that companies follow when creating financial statements



# How do we get paid?





# Automated Clearing House

- This is now a requirement
- All OAG sub recipients were sent an ACH enrollment form
- Complete ACH form along with voided check or savings deposit slip and email to assigned Grants Coordinator

# ACH



CLARK COUNTY COMPTROLLER'S OFFICE  
Anna Danchik, Comptroller  
500 S Grand Central Pkwy PO Box 551210  
Las Vegas NV 89155-1210  
**ACH Direct Deposit  
Enrollment Form**

#### Office Use Only

Vendor # \_\_\_\_\_

Regular \_\_\_\_\_ Unity \_\_\_\_\_

|   |   |
|---|---|
| Name & Mailing Address                            | Tax Identification Number<br>(Attach a completed W-9 form)  |
|   | E-mail address (please print clearly)   |
| Contact Name                                      | Daytime Phone   |
| Name of Financial Institution:<br>(Item 3 below): |   |
| Name(s) on Account:<br>(Item 1 below):            |   |
| Routing Number:<br>(Item 4 below)                 | Account Number:<br>(Item 5 below)   |
| Please Credit:<br>(Select One)                    | <input type="checkbox"/> Checking account<br>(attach voided check) <input type="checkbox"/> Savings account<br>(attach Routing & Account numbers) |

I hereby authorize the Clark County Comptroller's to deposit funds into my (our) account at the named financial institution for payment of accounts payable invoices/requests.

#### I understand and acknowledge the following:

- That I must notify Clark County Comptroller's office of any changes of the contact person and e mail address.
- That I must notify the Comptroller's Office in writing if I change financial institutions or if my account information changes.
- That the Direct Deposit will continue unless I notify the Comptroller's Office in writing to discontinue the program.
- That if this deposit is rejected by my financial institution, I may be excluded from further participation in the Direct Deposit program.

|                                  |            |
|----------------------------------|------------|
| Signature _____                  | Date _____ |
| 1. Name(s) on account            | 2. _____   |
| 2. Check number                  | 3. _____   |
| 3. Name of Financial Institution | 4. _____   |
| 4. Routing number                | 5. _____   |
| 5. Account number                | 6. _____   |

Name of Depositor  
Street Address  
City, State, Zip  
Date  
Pay to the Order of  
Dollars  
Name of Financial Institution  
For  
101  
101

Please remember to sign above and attach voided check or savings deposit slip to form.



# REIMBURSEMENT GUIDELINES

- The following slides outline what is required with each reimbursement submission



# REIMBURSEMENT GUIDELINES

1. Reimbursement Checklist
2. Transmittal Invoice
3. Budget Spreadsheet
4. General Ledger
5. Salary & Fringe
6. Source Documentation



# REIMBURSEMENT GUIDELINES

## 1. Reimbursement Checklist

### REQUEST FOR REIMBURSEMENT CHECKLIST

Date: \_\_\_\_\_

Invoice #: \_\_\_\_\_  
4-8 unique alpha  
numeric #

Name of Organization: \_\_\_\_\_

Program/Project Title: \_\_\_\_\_

- ☐ Complete **Request for Reimbursement Checklist**;
- ☐ **Transmittal Invoice** with a 4-8 digit unique alpha-numeric invoice number (no leading zeros);
- ☐ **Budget Spreadsheet** that outlines all requested reimbursement amounts and also demonstrates the remaining funds in each approved budget line item;
- ☐ **General Ledger** that lists detailed requested amounts;
- ☐ **Salary & Fringe** requests must include timesheets (signed), a **Budget Spreadsheet** and a detailed **Payroll Ledger**—only. If no Payroll Ledger is available may you provide earnings statements;
- ☐ Provide source documentation. This includes detailed receipts to include date and method of payment, invoice pages listing the amount requested, and signed timesheets, etc.;
- ☐ Clearly label or number each piece of evidence with the appropriate line item (These line items are specific to your budget);
- ☐ Double check the amounts indicated on the **Budget Spreadsheet** and **General Ledger** are the same;
- ☐ Collect authorized fiscal agent signatures for paperwork if needed.
- ☐ ESG Only: Match and all supporting documentation

#### Organize and submit your grant financial records in this order:

1. Request for Reimbursement Checklist
2. Transmittal Invoice
3. Budget Spreadsheet
4. General Ledger
5. Salary & Fringe (if applicable)
6. Source Documentation

# REIMBURSEMENT GUIDELINES

## 2. Transmittal Invoice

| Transmittal Invoice                   |   |
|---------------------------------------|---|
| Date:                                 | _____   |
| Invoice #:                            | _____   |
|                                       | 4-8 unique alpha numeric #  |
| TO:                                   | CLARK COUNTY SOCIAL SERVICE<br>COMMUNITY RESOURCES MANAGEMENT<br>1600 PINTO LANE, 2 <sup>ND</sup> FLOOR<br>LAS VEGAS, NEVADA 89106-4196 |
| Attention:                            | _____   |
| AGENCY NAME:                          | _____   |
| MAILING ADDRESS:                      | _____   |
| CONTACT PERSON:                       | _____   |
| PHONE NUMBER:                         | _____   |
| E-MAIL ADDRESS:                       | _____   |
| REQUEST FOR REIMBURSEMENT OF EXPENSES |   |
| PO NUMBER:                            | _____   |
| GRANT NUMBER:                         | _____   |
| GRANT FISCAL YEAR:                    | 2022/2023   |
| PROGRAM NAME:                         | _____   |
| PERIOD COVERED:                       | _____   |
| AMOUNT REQUESTED:                     | _____   |
| Authorized Fiscal Agent Signature     | Date  |



# REIMBURSEMENT GUIDELINES

## 3. Budget Spreadsheet

| OAG Budget Allowable Line Items   |                 |  |               |               |               |               |               |               |                   |
|---|-----------------|--|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| General Administration/Operations   | Original Budget | Total Spent in Each Line Item (per Invoice (monthly, quarterly)) |               |               |               |               |               | Amount Spent  | Remaining Balance |
|   |                 | 1  | 2             | 3             | 4             | 5             | 6             |               |                   |
| Salaries & Fringe Benefits (related to Operations) must have proper taxes and deductions subtracted from their checks   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| # of Employees charged to this line item and % of salary charged 1 employee   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Professional Services Contracted (Audit, Bookkeeping-as related to operations)  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Rent/Insurance of facility  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Furniture/Fixtures and Equipment  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Computer (software, hardware, internet, etc.)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Utilities (Power, Gas, Telephone, etc.)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Maintenance Supplies  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Office Supplies & Postage (SHOULD NOT EXCEED \$450 PER FULL TIME EMPLOYEE)  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Local Travel  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Staff Travel Out-of-State   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Staff Development   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Liability Insurance: all programs receiving funding must obtain comprehensive fire and hazard insurance, comprehensive liability insurance and professional malpractice insurance (if applicable) |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Fidelity Bond (required on all senior staff)  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Administrative costs (in-house bookkeeping, accounting reports, etc.)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Other: (MUST DEFINE OTHER GENERAL ADMIN/OPERATIONS COSTS)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Indirect Costs (MUST PROVIDE CURRENT LETTER OF ASSIGNMENT TO CHARGE)  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| <b>SUBTOTAL</b>   | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>     |
| Direct Services to County Residents   | Original Budget | Total Spent in Each Line Item (per Invoice (monthly, quarterly)) |               |               |               |               |               | Amount Spent  | Remaining Balance |
|   |                 | 1  | 2             | 3             | 4             | 5             | 6             |               |                   |
| Salaries & Fringe Benefits (related to Direct Services provided) must have all proper taxes and deductions subtracted from their checks   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| # of Employees charged to this line item and % of salary charged  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Professional Services Contracted (Contract workers providing Direct Service) agency staff are not considered consultants or independent contractors   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Office Space for Direct Service Staff or for Client Use   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Furniture/Fixtures and Equipment for client/participant space   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Advertising/Marketing (related to Direct Service-brochures, client recruitment)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Celebrations, Cultural or Recognition Activities  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Scholarships, Vouchers, or Other Purchase of Service for clients  |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Rental or Utility payments on behalf of clients   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Food Packages, Hygiene items, or other basic items to distribute to clients   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Purchase of foodstuffs for on-site meal for clients (ALCOHOL NOT ALLOWED)   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| Other: Direct Assistance, Meals and Refreshments and Program Activities   |                 |  |               |               |               |               |               | \$0.00        | \$0.00            |
| <b>SUBTOTAL</b>   | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>     |
| <b>TOTAL</b>  | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>     |

Remaining Balance for Total Budget (indicated at the end of the most recent entry)



# REIMBURSEMENT GUIDELINES

## 4. General Ledger

- ABSOLUTELY REQUIRED WITH ALL INVOICE SUBMISSIONS!
- Also known as Transaction Detail by Account, etc.



# GENERAL LEDGER

- GL Shows proof of payment
  - If you do not have a General Ledger, you will be **REQUIRED** to provide additional backup
    - Proof of ACH
    - Remittance Advice or Receipt
    - Front of check
    - Bank Statement

# GENERAL LEDGER Example 1

Centerfield Sporting Goods  
**General ledger - #1000 Cash account**  
(Partial - January 2020)

| Date  | Journal Entry # | Description                 | Debit | Credit | Balance |
|-------|-----------------|-----------------------------|-------|--------|---------|
| 1-Jan | N/A             | Beginning cash balance      |       |        | 80,000  |
| 1-Jan | #1              | Purchase inventory          |       | 10,000 | 70,000  |
| 5-Jan | #2              | Payment on accounts payable |       | 4,000  | 66,000  |
| 9-Jan | #3              | Cash received from customer | 6,000 |        | 72,000  |

(Note: Ending cash balance is posted on 1/31, after all January activity is posted)



# GENERAL LEDGER Example 2

9:37 AM

12/15/15

Accrual Basis

## Larry's Landscaping & Garden Supply

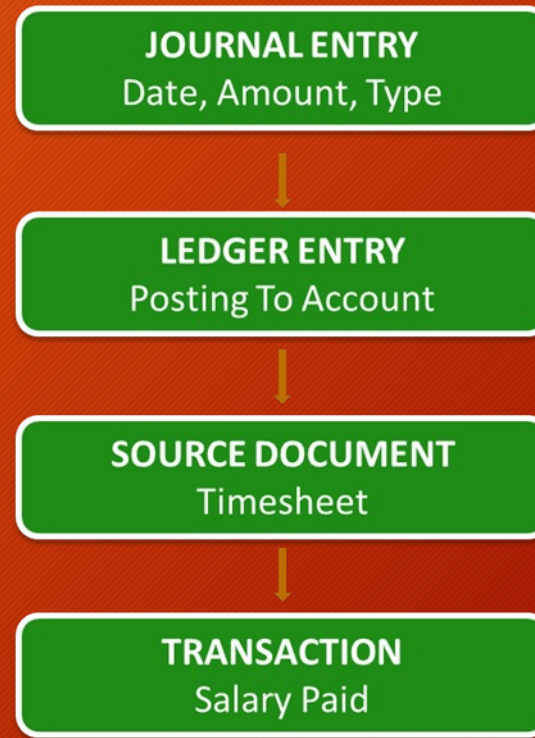
### Transaction Detail by Account

October 1 through December 15, 2015

| Type                    | Date       | Hum | Name                       | Memo          | Class  | Debit | Credit    | Balance   |
|-------------------------|------------|-----|----------------------------|---------------|--------|-------|-----------|-----------|
| Ordinary Income:Expense |            |     |                            |               |        |       |           |           |
| Income                  |            |     |                            |               |        |       |           |           |
| Landscaping Services    |            |     |                            |               |        |       |           |           |
| Design Services         |            |     |                            |               |        |       |           |           |
| 50087                   | 10/11/2015 | 67  | Crenshaw, Bob              | Custom Lan... | Design |       | 1,250.00  | 1,250.00  |
| Invoice                 | 10/15/2015 | 71  | Jim's Family Store         | Custom Lan... | Design |       | 1,250.00  | 2,500.00  |
| 50087                   | 10/20/2015 | 75  | Williams, Abraham          | Custom Lan... | Design |       | 750.00    | 3,250.00  |
| Invoice                 | 10/20/2015 | 76  | Lee, Lauret Lee Reside...  | Custom Lan... | Design |       | 3,200.00  | 6,450.00  |
| 50087                   | 10/27/2015 | 78  | Leon, Richard              | Custom Lan... | Design |       | 550.00    | 7,000.00  |
| Invoice                 | 11/09/2015 | 93  | Ecker Design               | Custom Lan... | Design |       | 1,250.00  | 8,250.00  |
| Invoice                 | 11/13/2015 | 98  | Pretell, Erika Residential | Custom Lan... | Design |       | 550.00    | 8,800.00  |
| Invoice                 | 11/24/2015 | 104 | Hughes, David              | Custom Lan... | Design |       | 850.00    | 9,650.00  |
| Invoice                 | 12/05/2015 | 122 | Pexton Consulting          | Custom Lan... | Design |       | 3,750.00  | 13,400.00 |
| Invoice                 | 12/15/2015 | 132 | DJ's Computers             | Custom Lan... | Design |       | 110.00    | 13,510.00 |
| Total Design Services   |            |     |                            |               |        | 0.00  | 13,510.00 | 13,510.00 |

# REIMBURSEMENT GUIDELINES

## 5. Salary & Fringe





# SALARY & FRINGE

- Payroll journal should outline:
  - Rate of pay, amount of pay, payroll period
  - Benefits and taxes
    - Social Security and Medicare
    - Health Insurance and other allocations



# SALARY & FRINGE

- Provide % of fringe charged based on % of salary charged to grant
  - Will need to provide more if this information is not clearly outlined on Payroll Journal or General Ledger

\*There are fringe costs that are considered not allowable under the grant. This includes, but are not limited to, employee bonus pay and car allowance (car allowance is not the same as mileage pay, mileage pay may be allowable with appropriate backup documentation provided). Consult your assigned GC for more information.



# SALARY & FRINGE

- Time and Effort Reporting
  - Full hours
  - Hours charged to grant
  - % charged to the grant
  - Exempt employee must have a distribution sheet as well
  - If your agency pre-determines grant percentages based on job title, please provide the documentation to support and breakdown those percentages



# SALARY & FRINGE

- Timesheets must be signed by employee
- Front of check only needed if no Payroll Ledger is available
- Detail all fringe amounts on Payroll Ledger



# ALLOWABLE FRINGE

- FICA (Social Security and Medicare)
- Worker's Comp Insurance
- Pension & Retirement
- 401K Employer's Matching Share



# ALLOWABLE FRINGE

- Unemployment Insurance
- Health Insurance
- Dental & Vision Insurance
- Life Insurance



# SAMPLE PAYROLL JOURNAL

**ZSAMPLEWEB - Business Name**  
**Payroll Journal - Detailed**

All Bank Accounts  
December 31, 2016

| Pay Description  | Hours                     | Amount   | Withholding Taxes | Amount             | Deductions        | Amount          |
|--|---------------------------|----------|-------------------|--------------------|-------------------|-----------------|
| <b>Work Location: Business Location</b>  |                           |          |                   |                    |                   |                 |
| <b>Department: 02</b>  |                           |          |                   |                    |                   |                 |
| <b>1</b>   | <b>Eddington, Terry J</b> |          |                   | <b>Check # 429</b> |                   | <b>12/31/16</b> |
| Salaried Wages   | 80.0000                   | 1,846.15 | FICA-SS           | 114.46             | 401(K) % of Gross | 73.85           |
| Wages  | 0.0000                    | 0.00     | FICA-MED          | 26.77              | Advance Repaid    | 0.00            |
| Bonus  | 0.0000                    | 0.00     | FIT               | 390.94             |                   |                 |
| Vacation   | 0.0000                    | 0.00     | Michigan SIT      | 75.32              |                   |                 |
| Totals   |                           | 1,846.15 |                   | 567.49             |                   | 73.85           |
| <b>Company Expenses</b>  |                           |          |                   |                    | <b>Net Check</b>  | <b>1,204.81</b> |
| ERFUTA: 11.08 ERFICA-SS: 114.46 ERFICA-MED: 26.77 Michigan SUI: 49.85 401(K) % of Gross: 55.38 |                           |          |                   |                    | <b>Net Pay</b>    | <b>1,204.81</b> |
| <b>Work Location: Business Location</b>  |                           |          |                   |                    |                   |                 |
| <b>Department: Hourly</b>  |                           |          |                   |                    |                   |                 |
| <b>2</b>   | <b>Harmon, Sarah W</b>    |          |                   | <b>Check # 430</b> |                   | <b>12/31/16</b> |
| Wages  | 85.0000                   | 1,050.00 | FICA-SS           | 65.10              | 401(K) % of Gross | 31.50           |
| Overtime Wages   | 0.0000                    | 0.00     | FICA-MED          | 15.23              | Advance Repaid    | 0.00            |
| Vacation   | 0.0000                    | 0.00     | FIT               | 110.28             |                   |                 |
| Sick   | 0.0000                    | 0.00     | Michigan SIT      | 43.29              |                   |                 |
| Totals   |                           | 1,050.00 |                   | 233.90             |                   | 31.50           |
| <b>Company Expenses</b>  |                           |          |                   |                    | <b>Net Check</b>  | <b>784.60</b>   |

## Total Regular Hours



# SAMPLE EARNINGS STATEMENT

| Timesheet | Expenses | Pay Stubs | Personal | Log Off |
|-----------|----------|-----------|----------|---------|
|-----------|----------|-----------|----------|---------|

| Statement of Earnings and Deductions                  |                |             |           |          |                      |
|---|----------------|-------------|-----------|----------|----------------------|
| Vision Inc<br>4757 Somewhere Rd<br>Yorktown VA, 23692 |                |             |           |          |                      |
| Employee ID   | Name           | SSN         | Pay Date  | Check No | Pay Period           |
| 66980   | Price, Vincent | 111-11-1111 | 10/1/2008 | 196358   | 9/1/2008 - 10/1/2008 |
|   |                |             | Current   | YTD      |                      |
| Gross Pay   |                |             | 2139.00   | 4278.00  |                      |
| Other Pay   |                |             | 0.00      | 0.00     |                      |
| Deductions  |                |             | 281.14    | 562.28   |                      |
| Net Pay   |                |             | 1857.86   | 3715.72  |                      |

| Earnings          |         |         |
|-------------------|---------|---------|
|                   | Amount  | YTD     |
| Salary            | 2124.00 | 4248.00 |
| Subsidy - Fitness | 15.00   | 30.00   |

| Deposits       |         |         |
|----------------|---------|---------|
|                | Amount  | YTD     |
| Direct Deposit | 1857.86 | 3715.72 |

| Deductions |        |        |
|------------|--------|--------|
|            | Amount | YTD    |
| Federal    | 141.94 | 283.88 |
| Medicare   | 27.97  | 55.94  |
| VA-State   | 85.23  | 170.46 |
| YMCA       | 26.00  | 52.00  |

| Benefits     |        |       |
|--------------|--------|-------|
|              | Amount | YTD   |
| Annual Leave | 7.00   | 14.00 |
| Sick Leave   | 5.00   | 10.00 |

| Miscellaneous |        |
|---------------|--------|
|               | Amount |
| Misc Entry    | 125.00 |

# REIMBURSEMENT GUIDELINES

## 6. Source Documentation

- Provided documentation based on budget spreadsheet that details all requested amounts (journal entry) and corresponding backup numbered and placed in chronological order
- Transaction Detail by Account Report listing amounts, etc. (general ledger)



# SOURCE DOCUMENTATION

- Copy of invoice/bill paid
- *DETAILED* and clear to read receipt/invoice indicating all items or services purchased, date and method of payment



# SOURCE DOCUMENTATION

- If we do not receive ALL the requested pages of your invoice it will be returned as UNPAID
- It will be the responsibility of your organization to review the request for reimbursement(s) and make sure they are complete and ready for processing



# WE DO NOT

# REIMBURSE

# CASH

# PURCHASES



\*Also not reimbursable are alcohol and tips\*



# SOURCE DOCUMENTATION TIPS

- Highlight amounts on receipts
- Organize the invoice and number the documents to match the spreadsheet



# SOURCE DOCUMENTATION TIPS

- Submit *all* invoices in ZoomGrants as *one* PDF file
  - Final invoices will not be accepted otherwise as we need the electronic receipt of submission to verify it was turned in by the deadline
- Correctly submitted reimbursements are processed faster



# REIMBURSEMENT TIPS

- Each invoice submission *must* have
  - Reimbursement Checklist
  - Transmittal Coversheet
  - Budget Spreadsheet
  - General Ledger
  - Salary and Fringe (if applicable)
  - Source Documentation



# REIMBURSEMENT TIPS

- Small invoice submissions are not encouraged:
  - Save invoice submissions if invoice request is under \$1,000
  - If approved by the Grants Coordinator to submit invoicing at the end of the grant period, submit as one entire invoice packet



# MONITORING SOURCE DOCUMENTATION

- Documentation retention
- Cost allocation plans



# REIMBURSEMENT GUIDELINES

- Odd and ends



# TRAVEL

- [www.gsa.gov](http://www.gsa.gov).
- Select Travel and use the old rate look up as a guide.
- Lodging-by Primary Destination and month
- Meals and Incidental Expenses
- Car rental-what a reasonable person would expect



# TRAVEL

- Travel expenses may be requested after the trip has occurred
- Meals: no longer requiring detailed receipts, only paying per diem rate per day
- If you have questions about allowable travel, contact your Grants Coordinator prior to traveling



# CONTRACTED EMPLOYEES

- Copy of contract/agreement for class/event outlining the period of service signed by director and presenter.
- or
- Invoice from contracted employee with a detailed explanation of the service, dates, and hours worked should be listed on the invoice/contract.



# ESG MATCH

- The Emergency Solutions Grant requires a dollar-to-dollar match.
- Match documentation must be included with each reimbursement request.



# ADDRESS CHANGES

- If you have an address change contact Grants Coordinator: must submit an updated W-9 and Clark County Supplier Form
- You must also submit any changes to your ZoomGrants application profile
- It is your responsibility to notify your Grants Coordinator about any address changes



# PAYMENT

- Submit invoices monthly
- Set up ACH for the fastest reimbursements
- Submit requests by the 20<sup>th</sup> of each month



# PAYMENT

- Payments once processed are now net 30 payment terms from the date of submission into ZoomGrants.
- This timeline does not encompass any delays for incomplete submissions. Keep in mind that any delays from incomplete documentation will prolong the timeline.
- If not paid within 14 days of approved invoice, contact Grants Coordinator immediately.



# ZOOMGRANTS PAYMENT

- Once your agency has submitted payments
  - STATUS DEFINITIONS: If your payment is marked as:



# ZOOMGRANTS PAYMENT

- **Pending:** waiting for Grants Coordinator to review
- **Approved:** Passed review and is being sent to AP



# ZOOMGRANTS PAYMENT

- **Declined:** Needs to be resubmitted by organization due to missing information (you should get an email from your Grants Coordinator)
- **Paid:** Full invoice has been entered by Grants Coordinator in AP system but does not mean check has been cut yet. This will take 7-14 business days.

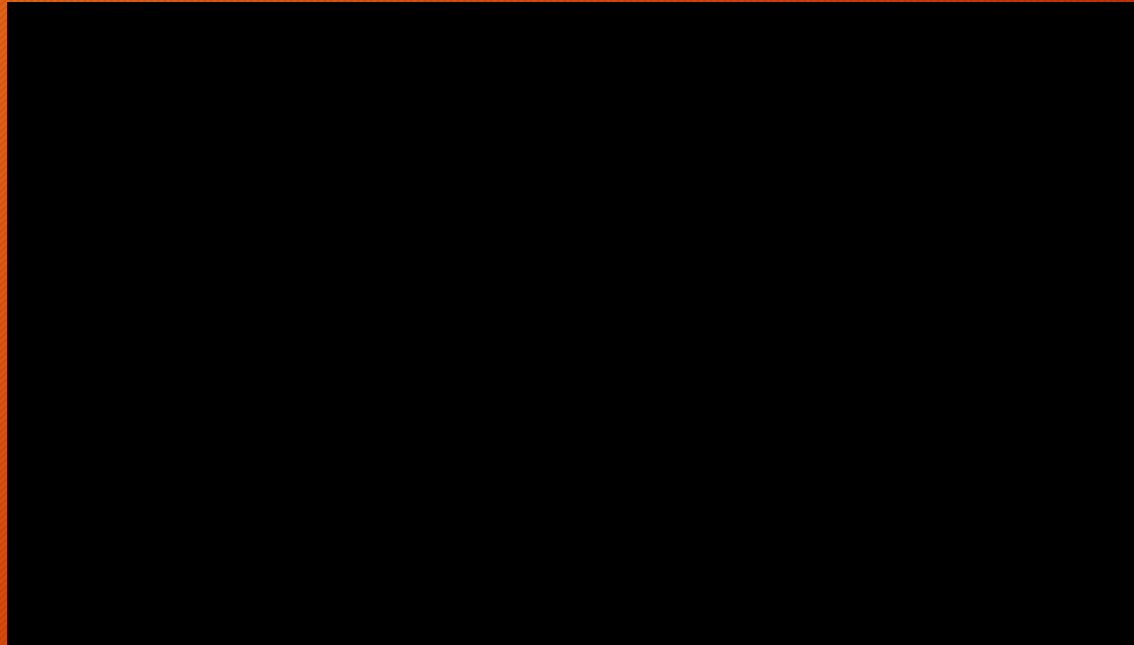


# ZOOMGRANTS Assistance

- Technical Support Information
  - [Questions@ZoomGrants.com](mailto:Questions@ZoomGrants.com)
  - Help Desk: 1-866-323-5404
- Google Chrome recommended



# HOW TO UPLOAD INVOICES IN ZOOMGRANTS



# PERFORMANCE MEASUREMENT

- Federal Award Performance Goals
- Performance Measurement
- AKA Narrative Report



# PERFORMANCE MEASUREMENT

- Reporting program performance and outcomes reached as outlined in the Scope of Services in the Resolution
- Reports are required quarterly for most projects per 2 CFR 200.328
  - ESG due monthly



# PERFORMANCE MEASUREMENT

- Check with your Grants Coordinator if you have questions regarding Performance Report due dates
- Reimbursement requests may be held until reports are received



# PERFORMANCE MEASUREMENT

- All performance reports should be submitted via ZoomGrants



# OAG REPORTING REQUIREMENTS

- Attach Exhibit C (part of Resolution) answers for that quarter and include both unduplicated numbers for quarter and year-to-date



# REPORT DUE DATES FOR OAG

| OAG Quarterly Report Due Dates |                    | Due        |
|--------------------------------|--------------------|------------|
| Q1                             | July-September     | October 10 |
| Q2                             | October – December | January 10 |
| Q3                             | January - March    | April 10   |
| Q4                             | April - June       | July 10    |

# ESG REPORTING REQUIREMENTS

- CAPER
  - Consolidated Annual Performance and Evaluation Report
  - Generated by data in HMIS
  - Reports must be uploaded in SAGE



# ESG REPORTING REQUIREMENTS

- Data must be entered into HMIS **MONTHLY** at a minimum. *Ideally data should be entered as close to the event as possible.*
- At the end of the program year ALL data must be complete in HMIS by July 15, 2024.
- Refer to “Exhibit E ESG CAPER” in your resolution for specific data being reported.



# ESG REPORTING REQUIREMENTS

- NOTE: Any failure to comply with ESG reporting requirements may result in reimbursement being held until reporting requirements are met.



# ESG Monthly REPORT

- In addition to the CAPER, ESG recipients are also required to submit a monthly report. Please refer to Exhibit D of your contract attachment for a template.
- Report can either be completed on the template and uploaded into ZoomGrants or the information can be entered into the form in ZoomGrants.
- Please do NOT include the monthly report with your reimbursement requests.
- Please submit the report by the 10<sup>th</sup> of the following month.



# ESG Expenditures

- Please note the following:
  - Match documentation must be submitted with each reimbursement request.
  - The checklist and transmittal forms are required. They must accompany every request and be filled out completely.
  - HMIS data will be checked prior to approval of reimbursements from ESG awards.
  - Budget modifications must be requested in writing and approved prior to spending.
  - Rejected or returned reimbursement requests must be resubmitted via email with the current date of the revised request.



# PERFORMANCE REPORTS

## JAG

Performance reports (PMT) should discuss:

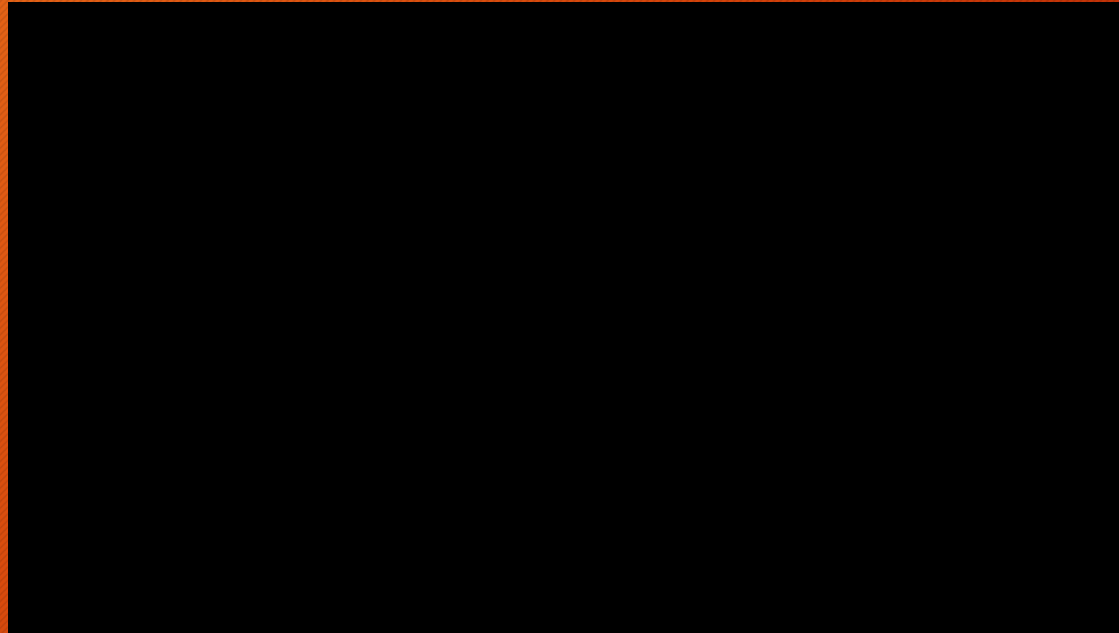
- Milestones achieved/to be achieved;
- Any significant problems, issues, or concerns;
- Timely accomplishments and delays;
- Actual cost incurred compared to each budget line item with variances explained.

# REPORT DUE DATES FOR JAG

| JAG Quarterly Report Due Dates |                  |  | Due     |
|--------------------------------|------------------|--|---------|
|                                |                  |  |         |
| Q1                             | October-December |  | January |
| Q2                             | January-March    |  | April   |
| Q3                             | April-June       |  | July    |
| Q4                             | July-September   |  | October |
|                                |                  |  |         |



# HOW TO UPLOAD REPORTS IN ZOOMGRANTS



# QUESTIONS & COMMENTS





