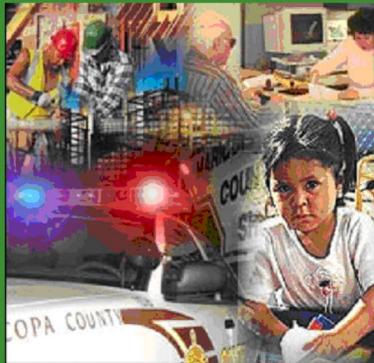


Maricopa County Grant Manual

Updated as of December 2004

Citizens Serving Citizens



Maricopa County, Arizona
Department of Finance

www.maricopa.gov

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MARICOPA COUNTY DEPARTMENT OF FINANCE GRANT MANUAL

I. INTRODUCTION

Maricopa County relies upon Federal assistance to support many of the community-based programs. Federal financial assistance consists of resources provided by a Federal agency to finance county programs and activities. Such monies may be received directly from the Federal government, or they may be passed through the State or other entity. Such resources are restricted by legal or contractual requirements governing their use. In addition, awarding agencies may impose special accounting and reporting requirements.

Federal financial assistance includes grants, contracts, cooperative agreements, entitlements, shared revenues, loans, loan guarantees, property, interest subsidies, insurance and direct appropriations. Some of the more common forms of Federal financial assistance are defined below:

Grants — A grant is a contribution or gift of cash or other assets to be used or expended for a specified purpose, activity or facility. Grant agreements usually specify the maximum amount of funding, the scope of work to be done, the grant period and any special conditions applicable to the program.

Grants may be awarded for capital or operating purposes. Capital grants are restricted for the acquisition or construction of capital assets. Operating grants are provided to finance current operating costs. Grants available to counties include the following types:

Categorical Grants — Grants awarded for a specific limited purpose such as a library grant.

Block Grants — Grants which combine funding for a broad purpose such as community development or family planning.

Cooperative Agreements — Cooperative agreements are similar to grants except that the awarding agency is usually substantially involved in the activity funded by the program.

Entitlements — Entitlements are statutory allocations of revenues to the county based on a predetermined formula, often using the demographic characteristics of the county.

Shared Revenues — Shared revenues are those revenues levied by another governmental entity that are shared with the county. They are generally distributed on a predetermined basis, often in proportion to the amount collected from within the county.

The term of operations for Federal financial assistance programs are generally one year, although they may be for shorter periods or renewable in succeeding years. Such programs are generally operated on the Federal fiscal year, which ends on September 30.

II. APPLICATION, AWARD AND FUNDING

Because programs are often based on agreements to perform, formal application and award procedures may be required. The Catalog of Federal Domestic Assistance (CFDA) compiled by the Office of Management and Budget (OMB) provides information on the types of programs available, eligibility requirements, and application and award procedures. The Catalog of Federal Domestic Assistance can be viewed at the following Internet address: www.cfda.gov/public/allprogs.asp

Please be aware that **new** grant **applications**, which fully comply with this Manual, and Policy A2505 – Policy for Administering Grants do not require Board of Supervisors/Board of Directors approval. ***However, any grant application, which deviates, from this manual and associated attachments must receive Board of Supervisors/Board of Directors approval prior to submission to the Grantor.***

Please be aware that the Board of Supervisors/Board of Directors must be notified by any affected Department/Special District in an annual or more frequent presentation of their intent to apply for all ongoing grants, which deviate from this Manual or Policy A2505. A clear presentation which describes the nature of the deviation(s) and the reason for it (i.e. the grantor agency or the terms of a specific grant prohibit charging overhead, etc.) must be evident.

Once the Board of Supervisors/Board of Directors has acknowledged and approved the application of such grants(s), the Department/Special District **will not** be required to obtain Board approval prior to the submission for continued like funding from the same Grantor Agency. Departments/Special Districts may seek approval for both the Grant Submittal and Grant Award Acceptance at the pre-submission stage, provided that all terms of the grant are in compliance with this policy and the information presented to the Board of Supervisors/Board of Directors is consistent.

Grants for the Judicial Branch in Maricopa County will be identified by the Presiding Judge of the Superior Court in an annual presentation to the Board of Supervisors. The presentation will reference the individual grants, and whether any of the provisions of the grants deviate from Policy A2505 or this Manual. After these grants have been reviewed and accepted by the Board of Supervisors, subsequent grants for that fiscal year from the same Grantor Agency with like provisions **do not** require the Board's review and acceptance of the grant. Subsequent grants from a new Grantor Agency must be transmitted to the Board of Supervisors for review and acceptance.

Prior to the application of a grant, the Departmental Grant Manager should:

- ✓ analyze the specific objectives and funding needs of the county,
- ✓ determine the expected results or benefits of the program;
- ✓ work with the awarding agency to establish the scope of the program, and the terms and conditions under which the work will be performed.

The Departmental Grant Manager should consider the following factors when applying for programs:

1. Budgets — Is the proposed program budget sufficiently detailed? Have all direct cost items been covered in the budget (salaries, supplies and materials, equipment, travel, computer services, consultants, etc)
2. Indirect Cost Rates — Have the County's indirect cost rates been properly calculated and included in the proposed program budget so that general costs such as maintenance and operation, and administration are considered?
3. Matching Share Requirements — Are matching share requirements accurate and consistent with the County's plans and budgets?
4. Long-Term Commitments — Does the agreement commit the County to continue the program beyond the period of program funding? If so, do budgeting and planning give appropriate support to all such commitments?
5. Insurance — Does the program have any special property, liability or other insurance requirements?
6. Space and Equipment — Can the program be housed within existing space? Are requirements for additional or renovated space and equipment consistent with the County's plans and available monies?
7. Staffing — Will the program require additional staff? Is such expansion consistent with the County's plans and available monies?

The awarding agency usually requires a written proposal identifying the funding needs, program objectives, proposed staffing, and methods by which the program will be administered and evaluated. The awarding agency may also prescribe additional information, which must be disclosed in the proposal. The program administrator should review the written proposal for accuracy and completeness and should submit it in accordance with the requirements of the awarding agency.

The Board of Supervisors/Board of Directors must formally accept all grants before funding can be received and/or expended.

Once the award is made, the Departmental Grant Manager must ensure that the program is properly managed and controlled. Specifically, the Grant Manager must monitor the progress of the program activities, and the receipt and disbursement of program monies.

The awarding agencies may distribute program monies to counties using either the advance funding method or the cost reimbursement method.

Advance Funding — Program monies may be received in advance of actual expenditures. Common forms of advance funding include checks and electronic funds transfers.

Cost Reimbursement — When requirements for advance funding are not met, entities may receive program monies on a cost reimbursement basis. Under this method, the County submits periodic claims for program expenditures. The awarding agency reimburses the County for all eligible expenditures up to a maximum amount specified in the agreement.

To enhance cash management practices, it is the County's **preference** to receive funding on an **advance basis** instead of a reimbursement basis. Therefore, every effort is to be made by the Departmental Grant Manager to obtain advance funding from the Grantor Agency. This is especially critical for one-time grant funded programs/activities and where the County is advancing funds to non-profit subcontractors.

In order to reduce interest expense and improve the County's cash flow, Grant Managers should drawdown grant funding in advance whenever possible. On reimbursement grants, drawdowns should be performed whenever expenses reach \$100,000 or on a monthly basis, whichever comes first. The DOF will review grant revenues and expenditures at minimum quarterly to verify that drawdowns are performed timely.

III. AUTHORITY

This manual supplements the following policy which specifically serves as the framework for Departments/Special District to follow when applying for grants and negotiating the terms and conditions of the agreements.

A. A2505 — Policy for Administering Grants

This policy serves as the framework for Department/Special Districts to follow when applying for grants and negotiating the conditions of the agreements. The policy is intended to provide consistent guidelines for grant administration to ensure optimum financial and administrative arrangements for Maricopa County.

See http://ebc.maricopa.gov/pp/admin/tocs/finance_toc.asp for a copy of the revised policy.

In addition, the following is a listing and short description of the various Federal and State publications and/or circulars that guide the management of Grants. Each of these publications are available on the internet.

B. Federal OMB Circular A-87

This Circular establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units).

This Circular is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11541 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President"). See the internet at: <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html> for this circular.

C. Federal OMB Circular A-102

This Circular establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with State, local, and federally-recognized Indian tribal governments. This revision supersedes Office of Management and Budget (OMB) Circular No. A-102, dated March 3, 1988.

This Circular is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; Reorganization Plan No. 2 of 1970; Executive Order 11541 and the Chief Financial Officers Act, 31 U.S.C. 503. Also included

in the Circular are standards to ensure consistent implementation of sections 202, 203, and 204 of the Intergovernmental Cooperation Act of 1968, the Office of Federal Procurement Policy Act Amendments of 1983, and sections 6301-08, title 31, United States Code. See the internet at: <http://www.whitehouse.gov/omb/circulars/a102/a102.html> for this circular.

D. Federal OMB Circular A-133

This Circular is issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156. It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.

Circular A-133 is issued under the authority of sections 503, 1111, and 7501 *et seq.* of title 31, United States Code, and Executive Orders 8248 and 11541. See at the following site for a copy of this circular: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>

E. Single Audit Act of 1984 and Amendments of 1996

The Single Audit Act requires governmental entities that spend over \$300,000 a year in federal awards to prepare a Schedule of Expenditures of Federal Award (SEFA), which is audited annually. At Maricopa County, the Schedule of Expenditures of Federal Awards is compiled by the DOF - Grant Division and the State of Arizona Office of the Auditor General performs the Single Audit. OMB Circular A-133 incorporates the requirements of the Single Audit Act. Copies of the County's most recent Single Audit Report are available upon request from the DOF - Grant Division or available at the following internet site:

<http://www.auditorgen.state.az.us.Reports/Counties/Counties.htm>

The Single Audit Act was enacted to ensure the accurate accounting of federal grant funds and compliance with program standards. Material non-compliance findings in the Single Audit report, including failure to accurately report federal expenditures on the Schedule of Expenditures of Federal Award, could result in loss of applicable grant funding. Grantors are required to monitor their subrecipient's Single Audit findings to help ensure that findings are corrected. Therefore, it is mutually beneficial for both the Department of Finance and the Department/Special Districts to

ensure that grant activity is accurately reported on both the grantor financial reports filed by the Department/Special Districts and the Schedule of Federal Awards prepared by DOF - Grant Division for the County's Single Audit report.

A copy of the Schedule of Expenditures by Federal Awards is available from the Department of Finance.

IV. DEFINITIONS

ADVANTAGE CFDA Number: The number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA). If a grant award included federal funds, then the CFDA number ("10.001 through 99.999") for those funds must be determined for proper disclosure on the Single Audit's Schedule of Expenditures of Federal Award. CFDA numbers are rarely disclosed in the grant award and usually must be obtained through discussions with the grantor. If no federal funds are included in the grant award, then "N/A" should be entered on the FED CATEGORY NO. field in the ADVANTAGE AGRT table.

ADVANTAGE Entity-Wide Number: Grant awards are consolidated at the Entity-Wide grant level, where activity can be combined together.

ADVANTAGE Grant Award Budget: The budget for the ADVANTAGE grant number.

ADVANTAGE Grant Award Period: The period in which ADVANTAGE will accept transactions for the contract or grant.

ADVANTAGE Grant Description: Description of the grant or contracted services.

ADVANTAGE Grant Number: At least one grant number and reporting category should be assigned to track each grant award. Grant numbers that end in "7" are usually grant awards that began in fiscal year 1997, etc. On contracts paid from grant awards, the contract number usually corresponds to the Board of Supervisor's agenda number.

ADVANTAGE Grantor/Contractor: On grants, this is the grantor/pass-through grantor (Grantor name) providing the grant funds to the County. On contracts, this is the contract vendor (Contractor Name).

ADVANTAGE Reporting Category: The lowest level in the ADVANTAGE grant module hierarchy and the only part of the hierarchy included in the general ledger accounting string. If the reporting category is tied to a grant number, then the reporting category's activity can be monitored in the grant module with inception to date activity, budgets and grant periods.

ADVANTAGE: The County-wide accounting software system administered by the Department of Finance. ADVANTAGE is the official financial records of County.

Board Agenda: All grant applications and awards, as applicable, must be approved by the Board of Supervisors/Board of Directors. The Department/Special District will provide the DOF – Grant Division with a copy of the Board of Supervisor’s agenda approving the grant contract and all supporting information such as a copy of the contract and/or proposal.

CAFR Entry: A journal entry made between the second to last year end close (usually the first weekend in August) and the final year end close (usually in late November.) CAFR entries are incorporated in the Fund Balance Report months before they are posted on ADVANTAGE.

Central Service Costs (A-87): Costs benefiting both grant and non-grant activities for inclusion as part of indirect cost in grants. The allocation is calculated in compliance with the Federal Office of Management and Budget Circular A-87.

Central Service Departments: General Fund departments that support, manage, and maintain County operations (i.e., Finance, OMB, etc.).

Central Service Federal OMB Circular A-87 Indirect Rate: The Department/Special District’s Federal OMB Circular A-87 indirect cost rate arising from Central Service cost allocation.

Cognizant Agency: The Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under Federal OMB Circular A-87 on behalf of all Federal agencies. Maricopa County’s cognizant agency is the U.S. Department of Housing and Urban Development - San Francisco Office. For the purposes of audit issues, the cognizant agency is the Department of Health and Human Services.

Combined Federal OMB Circular A-87 Indirect Rate: The combined Departmental and Central Service indirect cost rates for the grant.

Comprehensive Annual Financial Report (CAFR): The CAFR is the County’s annual financial report, which is audited by the State of Arizona Office of the Auditor General.

County-wide Federal OMB Circular A-87 Indirect Costs: The Central Service department costs, benefiting both grant and non-grant programs. These costs are allocated by the DOF - Cost Allocation Unit in accordance with Federal OMB Circular A-87.

County-wide Full Cost Allocation: This is prepared by the DOF and is used to allocate the full cost of running the County's Central Service Departments. These cost are allocated to non-general fund departments.

Department: Refers to the department, office or agency under budgetary responsibility of the Board of Supervisors/Board of Directors, which has direct oversight responsibility for the program(s) funded partially or totally with the grant funds. The elected official or department director of the Department shall act as the agent of the County for purposes of this Manual.

Department/Special District Contact: The person in each Department/Special District who is assigned the responsibility of negotiating and/or administering grants.

Department Federal OMB Circular A-87 Indirect Costs: The Federal OMB Circular A-87 Department costs benefiting both grant and non-grant programs.

Department Federal OMB Circular A-87 Indirect Rate: The Federal OMB Circular A-87 indirect cost rate arising from the Department's cost allocation plan.

Department Overhead: Refers to departmental costs incurred for the joint benefit of both grant and non-grant programs.

DOF: The Maricopa County Department of Finance.

Due to Other Governments (ADVANTAGE Balance Sheet Asset Account #0051): A liability indicating an amount owed to a Federal, state, local, or private agency or organization that provides grant funding.

Federal Awards: Federal financial assistance and Federal cost-reimbursement contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities.

Federal Funding %: The percentage of the grant award that is federally funded, usually 100% for federally funded grants and 0% for nonfederal grants.

Federal Grant DOC Num (ADVANTAGE): This number is the Federal Grantor's pass-through number. It is the contract number established by the entity (such as the State) to track and monitor the Federal funds being passed through their organization to other entities such as ours. This is represented (reported) on the SEFA.

Federal OMB Circular A-87: The Federal government circular that defines allowable indirect costs for federal programs.

Grant Agenda: Board of Supervisor Agendas approves the application or acceptance of grant funding. Grant agendas DO NOT include the subcontracting of grant funds to vendors or subrecipients.

Grant Contract: Grant contracts define the grant's requirements and restrictions. The Department/Special District will provide the DOF - Grants Division a complete approved copy of each grant contract.

Grant: A transaction in which an entity transfers cash or other items of value to (or incurs a liability for) Maricopa County as a means of sharing program costs or otherwise reallocating resources to the recipients.

Grantee: The organization that receives a grant and assumes legal and financial responsibility and accountability both for the awarded funds and for the performance of the grant-supported activity.

Grantor Agency: The Federal, state, local, or private agency or organization that provided the grant funding and/or grant funding oversight.

Indirect Cost Rate Types (Non-Equip/Subs, Personnel, Award): There are three common indirect cost bases which indirect cost rates are applied. "Non-Equip/Subs" rates are based on all grant expenses except equipment purchases (object code 0900's), subrecipient expenses and indirect cost charges. "Personnel" rates are charged solely based on direct personnel costs (object code 0700's). Finally, indirect cost rates can be negotiated with the grantor to be based on a percentage of the entire grant award.

Indirect Costs: Those costs incurred for a common or institution-wide objective that benefits more than one grant program or project. Such costs are not readily assignable to the cost objective specifically benefited.

In-Kind: Those contributions in the form of goods or services rather than in cash.

OMB Budget Prep System (COGNOS): The County-wide budgeting software system administered by the Office of Management and Budget (OMB). All components of the accounting string (fund, agency, org and object code) except reporting category must first be established on COGNOS before they can be downloaded to ADVANTAGE.

OMB Circular A-87: Refers to the Federal government circular that defines allowable indirect costs for federal programs.

One-time Grants: Funding from a Grantor Agency that is provided for a limited duration for a specified project or program. This type of grant may be provided to start a new program or service, or for a program or service with a limited life.

Ongoing Grants: The funding from a Grantor Agency which is expected to be provided year after year for a specified program(s) or service(s).

Overhead (A-87): Refers to costs, benefiting both grant and non-grant activities, allocated by the Department of Finance to all Department/Special Districts for inclusion as part of indirect cost in grants. The allocation is calculated in compliance with the Office of Management and Budget Circular A-87.

Pass-Through Grantor: A non-federal entity that provides Federal awards to a subrecipient to carry out a Federal program.

Revenue Collected in Advance (ADVANTAGE Balance Sheet Liability Account #0355): A deferred liability created when cash payments are received in advance of services being performed. Grant revenue is not earned until the funds are spent.

Schedule of Expenditures of Federal Awards: The DOF - Grant Division compiles annually, the Schedule of Expenditures of Federal Awards as required by the Single Audit Act. The Schedule is compiled by CFDA #, Federal grantor, pass-through grantor (as applicable), and pass-through grantor's contract number.

Special District: Flood Control District of Maricopa County, Maricopa County Library District, and Maricopa County Stadium District.

V. GRANT POLICIES

The purpose of this manual is to establish consistent grant management policies and procedures throughout the County. This manual is designed to be used by all Department/Special Districts in the County, specifically, the designated Grant Manager. The current State of Arizona Uniform Accounting Manual has been reviewed to assure all legal criteria are satisfied. This manual is intended to be utilized in combination with A2505 – Policy for Administering Grants.

VI. PROCEDURES

It is necessary for all Maricopa County agencies to adhere to federal, state, and local requirements in administering grant funded programs. Incorrect or unreconciled balances on the County's financial system may adversely affect the integrity of County financial reports. In addition, it is necessary to ensure that the County is receiving the greatest possible economic benefit from each program.

The greatest benefit does not always mean that Maricopa County will not have to “contribute” some costs to a program. However, these costs should be clearly defined by the Department/Special District when seeking the Board of Supervisor’s approval for the program. The following Procedures are necessary to ensure an effective Grant Administration Program.

A. *Proposal Preparation*

A good proposal has at its core a good idea. It takes considerable time and effort to transform a good idea into a solid proposal. Developing a written proposal includes identifying needs, objectives, methodology and personnel. Grantor agencies usually impose specific requirements for proposals and directions for preparing them. In general, a proposal may include the following:

1. Cover letter
2. Abstract
3. Project narrative
4. Evaluation of the available resources
5. Bibliography
6. Budget
7. Appendices

B. *Grant Board Agendas*

All contracts must be approved by the Board of Supervisors/Board of Directors via Board Agendas. However, the Department of Finance - Grants Division reviews only the contracts that include the application or acceptance of grant funding. The Department of Finance - Grant Division agenda review is made to ensure grant awards are in compliance with Policy A2505 - Policy for Administering Grants and are fiscally prudent. Agendas exclusively to subcontract grant funds to vendors or subrecipients are not reviewed by the Department of Finance - Grants Division.

Agenda Approval - *To expedite processing of grant agendas, the following must submitted to the DOF – Grants Division:*

- ✓ *A copy of all supporting documentation to substantiate the following:*
 - *the amount of the grant,*
 - *the name of the grantor,*
 - *the description of the grant,*
 - *the time period of the grant (begin date and end date), and*
 - *the allowable indirect costs (or statement of “unallowable”) must be included.*

The following items must be disclosed on each grant related Board Agenda:

1. **Amount** of grant award.
2. **Grantor** name.
3. **Description** of the grant award.
4. The **begin date** and **end date** of the grant award.
5. Department's **combined indirect cost rate percentage** applicable to the grant award. If you do not know what your departments combined indirect cost rate percentage is, please contact the Department of Finance – Grants Division.

Note: If a grant begins on January 1, 2004, the Department/Special District would charge the FY04 indirect cost rate throughout the life of the grant, even if a portion of the grant carries over into FY2006.

6. Grants **recoverable indirect cost rate percentage**. Examples:
 - a) Indirect costs are fully recoverable.
 - b) The grantor does not allow for indirect cost recovery.
 - c) The grantor has limited indirect cost recovery at ____%.

Note: For items b) and c) above, the Department/Special District must provide the Department of Finance with supporting documentation (information within the Grant agreement and/or contract) which validates this information.

7. Estimated **amount of recoverable and unrecoverable indirect costs** associated with the grant award. Examples:
 - a) Recoverable indirect costs estimated to be \$_____.
 - b) Unrecoverable indirect costs are estimated to be \$_____.
 - c) Indirect costs are estimated to be \$_____, of which, \$_____ are recoverable and \$_____ are unrecoverable.

Indirect Cost Estimates- A Microsoft Excel spreadsheet to calculate indirect costs is available upon request from the DOF Grants Division. Please see Attachment A.

8. Cash and inkind (non-cash) **matching funds** required (if applicable).

County Policy A2505 states that indirect costs may be substituted whenever permitted as matching funds only after all other program in-kind match opportunities have been exhausted. However, it may not be fiscally prudent to use recoverable indirect costs as in-kind matching funds, if other matching sources are available. Possible in-kind matching sources include:

- ✓ Volunteer time,
- ✓ Donated building space,
- ✓ Donated equipment, and
- ✓ Monetary donations.

It is essential to verify with the grantor what constitutes matching funds on a particular grant. Also, to prevent double counting of matching funds, costs associated in the computation of a department's combined indirect cost rate should not be included in any other matching fund components.

9. Agenda Examples

Please see the following page of an example of agendas.

Agenda Example - Application With Deviation

Agenda Item for Review

Agenda Activity: Action Agenda Number:
Department:
Category:
Contact: John Doe Phone: 602-506-XXXX Continued from:
Return to: John Doe Phone: 602-506-XXXX
Location: 301 West Jefferson, Suite 960

Action Requested:

Approve the application for \$625,000 from the U.S. Department of Labor (USDOL) for the Ending Chronic Homelessness through Employment and Housing Cooperative Agreement project designed to increase and improve employment opportunities for persons who are chronically homeless. The grant will cover a three year period beginning on July 1, 2004 and ending June 30, 2007. All indirect costs are allowable and fully recoverable. The Department's FY2005 authorized indirect cost rate is 16.5% which calculates estimated recoverable indirect costs of \$88,519. *The Grantor requires an upfront cash match of \$156,250 (25%). The department is unable to support this cash match within the current budget appropriation. Therefore, the department is requesting additional funding to support the cash match of \$156,250. The total amount of funding being applied to the Ending Chronic Homelessness through Employment and Housing Cooperative Agreement project program is 781,250. An MFR Budget Worksheet has been completed and provided which is supplemental to this agenda.* Upon award of the grant funds, an appropriation adjustment to _____ Department Grant Fund (Agency XXX /Fund XXX) of revenues and expenditures in the amount of the funds awarded by the Department of Labor, \$781,250.00. The appropriations adjustment is necessary because these funds were not included in the FY 2005 budget. This grant is a reimbursement grant and potential reduction of interest income on the general fund associated with this grant is estimated to be \$ _____ on an annual basis.

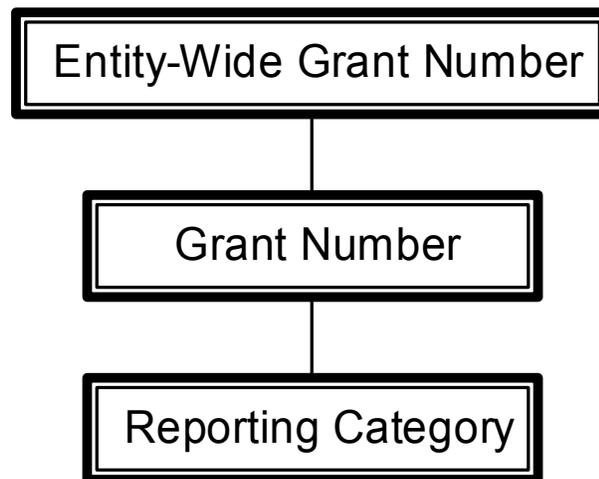
Per A.R.S. 42-17106, transfer expenditure authority from Fund Name _____ (Fund XXX) in the amount of \$156,250 to Fund Name _____ (Fund XXX) Fund Name (Fund XXX). Approval of this action will allow the Department to meet the requirements of the cash match associated with the Ending Chronic Homelessness through Employment and Housing Cooperative Agreement.

Grant revenues are not local revenues for the purpose of the constitutional expenditure limitation, and therefore expenditures of these revenues are not prohibited by the budget law. This budget adjustment does not alter the budget constraining the expenditures of local revenues duly adopted by the Board pursuant to A. R. S. 42-17105.

C. ADVANTAGE Grant Module

The ADVANTAGE grant module consists of the RPTG, AGRT, GBLT, SGRT and BGRT tables. The modules provide accountability of grant activity, accumulates grant activity over multiple fiscal years, provides various non-financial grant information and helps prevent grants from being overspent. Upon request, the DOF can provide downloads of the RPTG, AGRT, GBLT, OLGL and other ADVANTAGE tables.

The ADVANTAGE grant hierarchy consists of three levels:



Entity-Wide Grant Number

This number combines all grant activity together for an entire grant award, (i.e., Headstart FY98).

Grant Number

This number is utilized to segregate subcontracted and non-subcontracted grant activity, (i.e., Headstart FY98 contract to Catholic Social Services, etc.).

Reporting Category

This number is the only portion of the hierarchy, which is included in the accounting string.

The following pages demonstrate the aforementioned tables and provide descriptive information.

ADVANTAGE RPTG Table

ACTION: R SCREEN: RPTG USERID: DENN 02/12/03 03:47:36 PM

R E P O R T I N G C A T E G O R Y

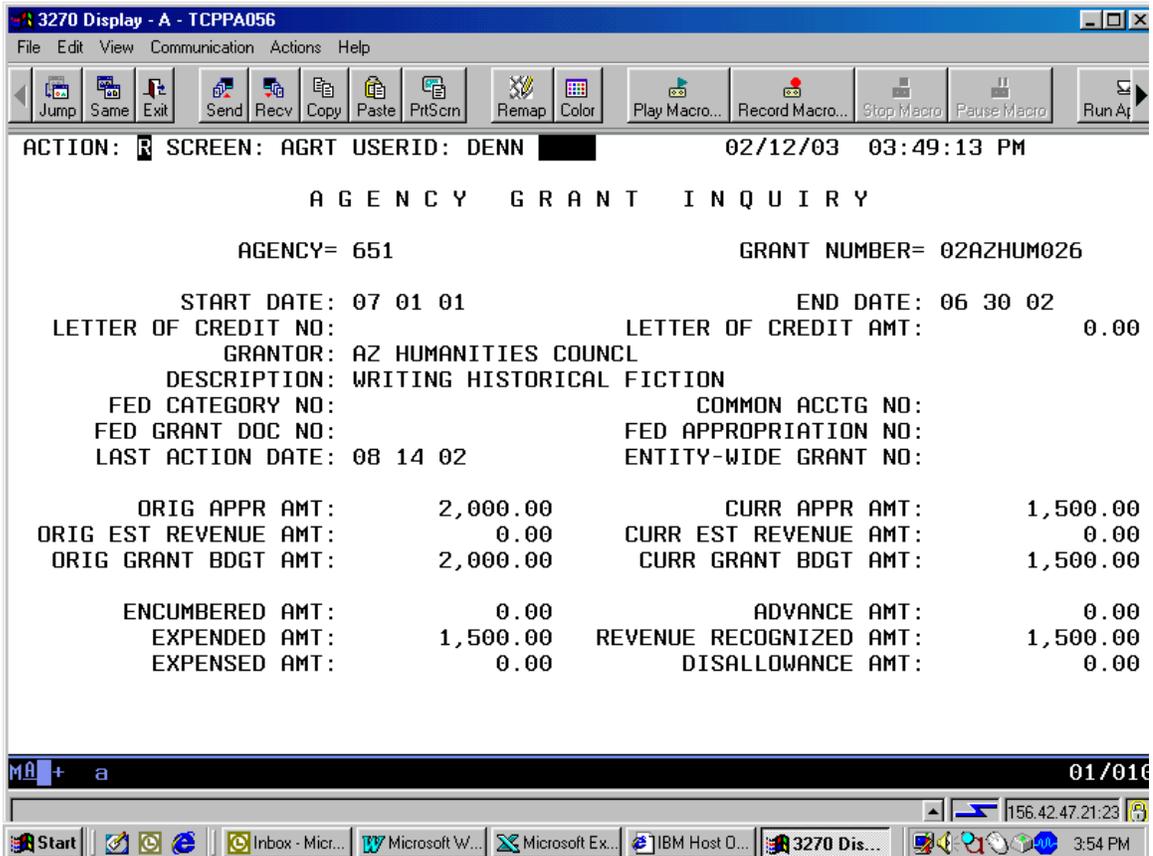
FY	AGENCY	REPT CAT	NAME	SOURCE OF FUNDS (GRANT)	GRANT IND	PROJ
01-03	651	ABF1		02AZHUM026	Y	
02-03	651	ACA1	ACA - PUPPETRY FESTIVAL	ACA1	Y	
03-03	651	ALA1	ALA-LOSING GEOGRAPHY	ALA1-LOSING	Y	
04-03	651	AZ00	STATE GRANT FY00	00-A-8	Y	
05-03	651	AZ01	STATE GRANT FY01	01-A-8	Y	
06-03	651	AZ02	STATE GRANT IN-AID FY02	02-A-8	Y	
07-03	651	AZ03	STATE GRANT IN AID FY03	03-A-8	Y	
08-03	651	AZ89		98-A-8	Y	
09-03	651	AZ98	FY98 SGIA	98-A-8	Y	
10-03	651	AZ99		99-A-8	Y	
11-03	651	BALS	BALANCE SHEET		N	
12-03	651	DFRD	DEFERRED REVENUE ADJUSTMENT	DFRD	Y	
13-03	651	HC01	BOOK BUCKS GRANT BG HENNESSY	01AZHUM3327	Y	
14-03	651	HC02	BOOK BUCKS GRANT PETE HAUTMAN	01AZHUM3328	Y	

The ADVANTAGE RPTG table includes the following information:

- Fiscal Year (**FY**) - ADVANTAGE will only accept transactions with reporting categories available for the applicable fiscal year. Each February, reporting categories from the previous fiscal year are rolled forward into the upcoming fiscal year.
- AGENCY** - Grant agencies.
- Reporting Category (**REPT CAT**) - Reporting categories are used to account for a wide variety of activities including grants, contracts, capital projects and other special projects.
- NAME** - Description of the reporting category activity.

- e) Grant or Contract Number (**SOURCE OF FUNDS (GRANT)**). Not all reporting categories are tied to a grant number and correspondingly subject to grant period, grant budgets etc. However, all grant funding should be tied to a grant number.
- f) Grant Indicator (**GRANT IND**). When the grant indicator is "N", then no transactions will post to the AGRT or GBLT tables.

ADVANTAGE AGRT Table



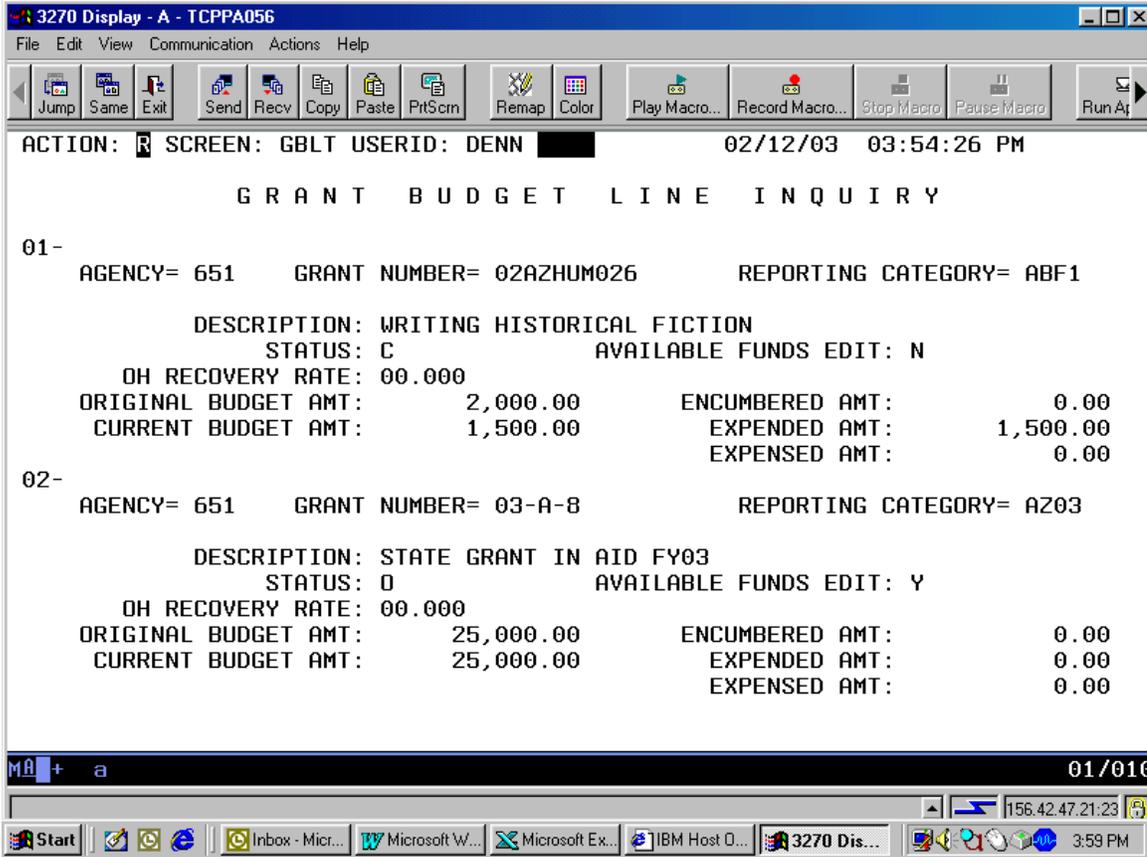
The ADVANTAGE AGRT Table includes the following grant information:

- a) **AGENCY** - Grant agency.

- b) **GRANT NUMBER** - At least one grant number is assigned to track each grant award. Grant numbers that end in "8" are usually grant awards that began in fiscal year 1998, etc. On contracts paid from grant awards, the contract number usually corresponds to the Board of Supervisor's agenda number and begins with the letter "C".
- c) Grant Period (**START DATE** and **END DATE**) - The period in which ADVANTAGE will accept transactions for the contract or grant.
- d) Grantor/Contractor Name (**GRANTOR**) - On contracts, this is name of the subcontractor.
- e) Grant/Contract **DESCRIPTION**.
- f) CFDA Number (**FED CATEGORY NO**) - The number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA). If a grant award included Federal funds, then the CFDA number ("10.001 through 99.999") for those funds must be determined. CFDA numbers are disclosed in the grant award and usually must be confirmed through discussions with the grantor. If no Federal funds are included in the grant award, then "N/A" should be entered in the field. "NONE" should be entered in this field only in the rare instances where the federal assistance does not have a CFDA number (i.e., PILT-payment in lieu of taxes, Bureau of Reclamation projects, etc.).
- g) **ENTITY-WIDE GRANT NO.** - Grant awards are consolidated at the Entity-Wide grant level.
- h) Grant Budget (**CURR GRANT BDGT AMT**) - ADVANTAGE will not allow budgets to exceed the reporting category level unless the **AVAILABLE FUNDS EDIT** on the GBLT Table is "N."
- i) **ENCUMBERED AMT** - The amount of funds encumbered, but not spent, on outstanding purchase orders.
- j) **EXPENDED AMT** - The amount of funds spent inception to date. See **ADVANTAGE Posting Errors** warning in the ADVANTAGE GBLT section below.
- k) **REVENUE RECOGNIZED AMT** - The amount of funds received inception to date. See **ADVANTAGE Posting Errors** warning in the ADVANTAGE GBLT section below.

Because of potential posting errors (See **ADVANTAGE Posting Errors** warning in the ADVANTAGE GBLT section below), information on this table may not always reconcile to the ADVANTAGE 210a report.

ADVANTAGE GBLT Table



The ADVANTAGE GBLT Table includes the following grant information:

- a) **AGENCY**
- b) **GRANT NUMBER**
- c) **REPORTING CATEGORY**
- d) **DESCRIPTION**
- e) **STATUS** - If a reporting category is active, the reporting category status will be "O." (Open) "C" (Closed) will appear in this field when the reporting category is closed. After year-end close, all reporting categories with a "C" status are subject to being purged from ADVANTAGE.

- f) **AVAILABLE FUNDS EDIT** - If this field is "Y" then the full budgetary controls are in place and ADVANTAGE will not allow available budget capacity to be exceeded.
- g) **CURRENT BUDGET AMT** - Available budget capacity for each reporting category is determined by subtracting the current budget amount by expenditures and encumbrances.
- h) **ENCUMBERED AMT** - Designates the amount of purchase orders still outstanding.
- i) **EXPENDED AMT** - See ADVANTAGE Posting Errors warning below.

This table compiles grant activity by reporting category.

ADVANTAGE Posting Errors - *There are several situations which can cause a grant's activity on GBLT, AGRT and SGRT tables to have permanent reconciling differences. Most of the problem situations arise when the RPTG **GRANT IND** is "N" or the RPTG **SOURCE OF FUNDS (GRANT)** does not agree to the GBLT **GRANT NUMBER**. Also prior to November 1996 early payment discounts also did not post correctly to the tables. In all cases, financial activity posts to the On Line General Ledger (OLGL), but not to the GBLT, AGRT or SGRT tables. ADVANTAGE does not allow financial activity to be corrected on the tables, so once the mistake occurs, it cannot be fixed. Because of the potential for permanent reconciling differences, ADVANTAGE tables should not be used exclusively to monitor financial activity. The ADVANTAGE tables are still useful in compiling non-financial information and should be used as a tool to prevent overspending of grants. ADVANTAGE financial reports such as the 210a are generated from activity that posts to the OLGL, and are less likely to be misstated.*

ADVANTAGE SGRT Table

ACTION: [F] SCREEN: SGRT USERID: DENN [REDACTED] 02/12/03 03:56:40 PM

ENTITY - W I D E G R A N T I N Q U I R Y

ENTITY-WIDE GRANT NUMBER= HARD KNOCKS

DESCRIPTION: TITLE 1 EDUCATION FUNDING

	-- ORIG AMT --	-- CURR AMT --		
APPROVED:	291,099.75	227,160.39		
ESTIMATED REVENUE:	0.00	0.00		
GRANT BUDGET:	291,099.75	227,160.39		
ENCUMBERED AMT:	10,230.00		ADVANCE AMT:	0.00
EXPENDED AMT:	109,837.65		REV RECOGNIZED AMT:	87,257.00
EXPENSED AMT:	0.00		DISALLOWANCE AMT:	0.00

The ADVANTAGE SGRT Table includes the following grant information:

- a) **ENTITY-WIDE GRANT NUMBER**
- b) **DESCRIPTION**
- c) **Entity-Wide GRANT BUDGET**
- d) **ENCUMBERED**
- e) **EXPENDED**
- f) **Revenue (REV RECOGNIZED AMT)**

This table compiles activity at the Entity-Wide grant level.

Because of potential posting errors previously explained in the ADVANTAGE GBLT Table section, information on this table may not always reconcile to the ADVANTAGE 210a report.

ADVANTAGE BGRT Table

ACTION: [F5] SCREEN: BGRT USERID: DENN [REDACTED] 02/12/03 03:59:19 PM
 BEGINNING BALANCES FOR THE GRANT TABLE

FUND	AGCY	RPTG	EXPENSE	REVENUE
244	650	2408	727.29	0.00
244	650	2410	40,501.56	0.00
244	650	2411	27,218.40	0.00
244	650	2729	178,281.67	0.00
244	650	2846	103,354.20	0.00
244	650	2857	286.37	0.00
244	651	AL97	2,000.00	-2,000.00
244	651	AZ89	112,832.00	-112,832.00
244	651	AZ94	27,238.00	-27,238.00
244	651	AZ96	28,249.00	-28,249.00
244	651	AZ97	24,401.00	-24,401.00
244	651	DFRD	0.00	0.00
244	651	SC94	12,289.00	-12,289.00
244	651	SSES	3,000.00	-3,000.00
244	651	SUNC	17,909.00	-17,909.00

The ADVANTAGE BGRT Table includes the following grant information:

- a) **FUND**
- b) **Agency (AGCY)**
- c) **Reporting Category (RPTG)**
- d) **Prior Fiscal Year's EXPENSE**
- e) **Prior Fiscal Year's REVENUE**

The ADVANTAGE BGRT table was created to enhance the monthly ADVANTAGE 210a report by reporting prior year's revenue and expense activity. This table is not currently being utilized.

D. ADVANTAGE Grant Set-up, Modification and Close

Department/Special Districts are required to complete a **Grant/Contract Master Input Advantage Form** to establish a grant on ADVANTAGE. This form is available at the following web site:

<http://ebc.maricopa.gov/library/finance/>

The following are the instructions for the Grant/Contract Master Input Advantage Form.

1. ACTION – **Required**. Enter an “E” for initial set up of Grant or Contract information within Advantage.
2. DOC DATE – Optional. Advantage will default to current system date if this field is left blank. Format for the field is mmddyy.
3. FUND – **Required**. Enter fund number of originating Department/Special District. This information is not entered into Advantage.
4. AGENCY – **Required**. Enter agency number of originating Department/Special District. This cannot be modified once the document has been entered and accepted.
5. TYPE – **Required**. Field designates whether this document is for a Grant (**G**) or a contract (**C**). The originating Department/Special District must designate this field.
6. GRANT NUMBER – **Required**. Enter an identifying name/number for the Grant/Contract. This cannot be modified once the document has been entered and accepted. Format is alpha/numeric. (**12 characters maximum**)
7. DESCRIPTION – **Required**. Enter description of the grant or service to be provided. (**30 characters maximum**).
8. FROM/TO – **Required**. Enter the Start and End dates, as specified within the Grant/Contract terms. Once established, these dates set parameters for Grant/Contract transaction acceptance within Advantage. This time frame may cross multiple fiscal years. Format is mmddyy.

9. NAME OF GRANTOR ORGANIZATION – **Required**. Enter name of provider of funds for this grant. This may be a government agency, private business, individual, etc. (**20 characters maximum**).
10. STATEWIDE ENTITY NUMBER – **Required**. This field can be used to enter a global grant number that is used to combine grant activities into one award and is used for award reporting purposes.
11. CONTACT NAME – **Required**. Enter the name of a person within the funding entity whom an individual would contact concerning this grant/contract.
12. TELEPHONE – **Required**. Enter the area code and phone number of the contact person previously identified.
13. FAX NUMBER – Optional. Enter the area code and fax number of the contact person previously identified.
14. STREET ADDRESS – **Required**. Enter the complete street address of the Grantor. This may also be a PO Box.
15. CITY, STATE, ZIP – **Required**. Enter complete information of the contact person previously identified.

Grant Information (for GRANTS Only):

16. TYPE – **Required**. Identify whether this grant is an operating “O” (granted to provide funding for current operating costs) or Capital “C” (restricted funding for acquisition or construction of capital assets).
17. FUNDING – **Required**. Enter type of funding of grant. “R” = Reimbursement (awarding agency reimburses the County for all eligible expenditures up to a maximum amount, after the payment has been processed). Or “A” = Advance (where program monies are received by the County up front prior to expenditures occurring).
18. R & D – **Required**. Enter indicator (Y or N) if the grant is a Research and Development grant.
19. SOURCE OF FUNDING – **Required**. Enter indicator (Y or N) whether this is a federally funded grant.

20. CDFA # – **Required**. If the grant is federally funded as noted in box 19. This is the Catalog of Federal Domestic Assistance number associated with the grant.
21. SUBRECIPIENT – **Required**. Enter indicator (Y or N) whether Maricopa County is a subrecipient of the Federal funding (i.e. the federal funds are passed through an entity to Maricopa County).
22. GRANTOR CONTRACT NUMBER – **Required**. If the grant is federally funded and passed through to Maricopa County. This is reported on the Schedule of Expenditures of Federal Awards (SEFA) also referred to as the “Pass-Through Grantor’s Number”.
23. CONTRACT NUMBER – **Required**. Enter an identifying name/number for the Grant/Contract. The Agenda number beginning with the letter “C”, without the usual punctuation, is suggested for Contracts. This cannot be modified once the document has been entered and accepted. Format is alpha/numeric. **(12 characters maximum)**
24. DESCRIPTION – **Required**. Enter description of the grant or service to be provided. **(30 characters maximum)**.
25. FROM/TO – **Required**. Enter the Start and End dates, as specified within the Contract terms. Once established, these dates set parameters for contract transaction acceptance within Advantage. This time frame may cross multiple fiscal years. Format is mmdyy.
26. NAME OF VENDOR – **Required**. Enter name of vendor or subrecipient. This is the party to whom funds will be distributed. (i.e., Whomever the BOS has approved the contract with).

Funding Information (refers to both Grants/Contracts):

27. REPORTING CATEGORY – **Required**. Defines the general purpose of the grant/contract and is used for summarizing financial data related to this account. This field is also required on any document that needs to be recorded against this account. Format is alpha/numeric and is usually assigned by Department of Finance – for contracts only.
28. STATUS – **Required**. Identifies if the reporting category is active i.e., open (O) or closed (C).

29. FUNDS FLAG – **Required**. Identifies whether budgetary controls are in affect for this reporting category. If set to yes (Y), Advantage will not allow the available budget to be exceeded. If set to no (N), Advantage will ignore any budgetary information.
30. FUNDING INDICATOR – **Required**. I = Increase, D = Decrease
31. AMOUNT – **Required**. Establishes the amount of funding received from the grantor or approved for contract payments. Can be modified using the Grants/Contract Maintenance form.
32. DESCRIPTION – **Required**. Enter the Reporting Category and describe the purpose of the Grant or service.

Approvals/Attachments (refers to both Grants/Contracts):

33. APPROVALS – **Required**. This is a checklist for all required documentation to be included in the packet for submittal to the Department of Finance.
34. AGENDA NUMBER – **Required**. Enter the Agenda number on which the Board of Supervisors/Board of Directors has approved this action, and attach a copy.
35. PREPARER – **Required**. Signature or typed name of employee preparing the form. This must be legible.
36. PHONE NUMBER – **Required**. Enter the phone number of the employee originating the form in case questions concerning the document occur.
37. PREPARED BY – **Required**. Name of the individual who prepared the form. This can be the same person as the “Authorized By” individual.
38. AUTHORIZED BY – **Required**. Signature and date of the person authorized within the Department/Special District to request and approve grants and/or contracts. This can be the same person as the “Prepared By” individual.

A **Grant/Contract Maintenance Input Advantage Form** is to be completed to modify existing information on a grant or contract including closing a grant or contract. This form is available at the following web site:

<http://ebc.maricopa.gov/library/finance/>

The following are the instructions for the Grant/Contract Maintenance Input Advantage Form.

1. ENTRY – System generated item. Will be filled in with **M** for a modifying entry.
2. DOC DATE – Optional. Advantage will default to current system date if this field is left blank. Format for the field is mmddyy.
3. TYPE – **Required**. Field designates whether this document is for a Grant (G) or a Contract (C). The originating Department/Special District must designate this field.
4. FUND – **Required**. Enter fund number of originating Department/Special District.
5. AGENCY – **Required**. Enter agency number of originating Department/Special District.
6. DESCRIPTION – Optional. Enter description of the grant or service to be provided. (**30 characters maximum**).
7. GRANT/CONTRACT NUMBER – **Required**. Enter the identifying name/number of the grant/contract you are modifying. Format is alpha/numeric. (**12 characters maximum**)
8. GRANTOR/CONTRACTOR NAME – Optional. Enter name of the provider of funds. If left blank, Advantage will infer the name from the original entry.
9. PERIOD – Optional. Start and End Dates during which determine Advantage transaction acceptance for this grant/contract. This time frame may cross multiple fiscal years. Advantage will infer this information from original entry. **Must enter** if extending date of grant/contract. Format is mmddyy.

Type of Modification:

Is inferred by the areas completed in the funding information section. Complete only those sections as listed.

Funding Information:

10. REPORTING CATEGORY – **Required**. Defines the general purpose of the grant/contract and is used for summarizing financial data related to this account. If the purpose of this document is to decrease the original budget or allocate monies to a new reporting category for tracking purposes, enter the original reporting category in this field.
11. STATUS – Optional. Identifies if the reporting category is active (i.e., opened (O) or closed (C)). Must be filled in if the reporting category is used in the previous field.
12. FUNDS FLAG – Optional. Identifies whether budgetary controls are in affect for this reporting category. If set to yes (Y), Advantage will not allow the available budget to be exceeded. If set to no (N), Advantage will ignore any budgetary information. Default is “Y”.
13. FUNDING INDICATOR– Entry in Section “B” Default is **D** to enable funding source to be decreased in conjunction with entries indicated in Section(s) “C” / “D”.
14. DOLLAR AMOUNT – **Required**. Enter the amount approved for the document.
15. DESCRIPTION – Optional. Describes the purpose of document. **(30 characters maximum)**.
16. REPORTING CATEGORY – Optional. If the purpose of the document is to increase the original budget, enter the original reporting category in this field. If the purpose is to add a new reporting category for financial tracking, enter the new reporting category in this field.
17. STATUS – Optional. Identifies if the reporting category is active (i.e., opened (O) or closed (C)). Must be filled in if the reporting category is used in the previous field.

18. FUNDS FLAG – Optional. Identifies whether budgetary controls are in affect for this reporting category. If set to yes (Y), Advantage will not allow the available budget to be exceeded. If set to no (N), Advantage will ignore any budgetary information. Default is “Y”.
19. FUNDING INDICATOR – Default is “I” to increase amount.
20. AMOUNT – Optional. Enter the amount approved for the document.
21. DESCRIPTION – Optional. Describes the purpose of document.
22. *You may continue to add reporting categories as needed by using the additional lines available.*
23. PREPARER – **Required**. Signature or typed name of employee preparing the form. This must be legible.
24. PHONE NUMBER – **Required**. Enter the phone number of the employee preparing the form in case questions concerning the document occur.
25. AUTHORIZED BY – **Required**. Signature and date of the person authorized in the Department/Special District to request and approve grants and/or contracts.

Required Attachments:

The originator must provide back up documentation when requesting Modifications affecting amounts and extensions of Grant/Contract periods. This documentation must have originated from the Grantor (for grants) or Board of Supervisors/Board of Directors (for contracts only).

E. ADVANTAGE Error Messages

1. **LINE AMT > GRANT AVAILABLE FUNDS** - The expenditures charged exceed the reporting category’s available budget on the ADVANTAGE GBLT table. The available budget for a reporting category is the GBLT table’s reporting category budget less encumbrances and expenditures.

Error Research - Although a reporting category's available budget may not be sufficient to accept further charges, the grant award may still not be fully spent because:

- reporting categories under the same grant award may still have available budget that can be transferred to the reporting category trying to accept the charge;
- available budget may be understated by excess purchase order encumbrances that will be canceled at year end;
- some transactions may have been posted to the reporting category in error and cause legitimate charges to reject.

Error Correction - If a grant transaction rejects before the entire grant award is legitimately spent, please contact the DOF - Grant Division after reviewing the following opportunities for assistance.

Opportunities:

- Review all reporting categories under the current grant and move expenditure capacity as necessary. Or,
- Review outstanding purchase orders associated with the grant and submit applicable documentation to Materials Management to reduce or liquidate purchase order encumbrances as necessary. Or,
- Research grant expenditures to ensure all current grant expenditure activity is correctly posted. Journal voucher any incorrect posting to an alternate accounting string - this will free up expenditure capacity

2. **TRAN DATE OUTSIDE OF GRANT PER** - The reporting category is tied to a grant number that is between the ADVANTAGE AGRT grant **START DATE** and **END DATE**. The grant **START DATE** and **END DATE** can be found on the ADVANTAGE AGRT table.

Error Correction - Grant numbers and corresponding ADVANTAGE AGRT table information are controlled by the Department of Finance. Grant and contract information is maintained by the DOF - Grant Division.

Contact the DOF Grant Division to discuss after reviewing the following opportunities.

Opportunities:

- Review contract to determine if the grant is correctly entered in Advantage.

3. **INVALID REPT CAT** - The reporting category used in the transaction has not been set up on ADVANTAGE to be available for the applicable agency in the current fiscal year.

Error Correction - ADVANTAGE reporting categories are controlled by the Department of Finance. Grant and contract reporting categories are maintained by the DOF - Grant Division and miscellaneous reporting categories are maintained by the DOF - Financial Reporting Division. Please contact the appropriate Division for assistance in establishing the reporting category. A listing of DOF contacts is available at:

http://ebc.maricopa.gov/finance/pdf/finance_contacts.pdf

4. **EXP BUD LINE NOT FOUND** - The object code used in the transaction has not been set up on ADVANTAGE to be available for the applicable org.

Error Correction - If the entry also includes the error message INVALID ORGANIZATION, the invalid organization error should be cleared up first. **INVALID ORGANIZATION** error messages are always accompanied with **EXP BUD LINE NOT FOUND** error messages. If the **INVALID ORGANIZATION** error message is fixed, then the accompanying **EXP BUD LINE NOT FOUND** error messages will likely go away. Expenditure Budget (Org-Object Code) lines on ADVANTAGE are downloaded from the OMB Budget Prep system (COGNOS) regularly. Consequently, all expenditure budget lines must be set up on the Budget Prep system before they can be downloaded to ADVANTAGE. Please contact your OMB Budget Analyst to set up the Expenditure budget line.

5. **MISSING REPORTING CATEGORY** - The agency used in the transaction requires a reporting category, but the transaction accounting string does not include a reporting category.

Error Correction - ADVANTAGE reporting categories are controlled on ADVANTAGE by the Department of Finance. Grant and contract reporting categories are maintained by the DOF - Grant Division and miscellaneous reporting categories are set up by the DOF - Financial Reporting Division. Please contact the appropriate Division for assistance in establishing the reporting category.

A listing of DOF contacts is available at:

http://ebc.maricopa.gov/finance/pdf/finance_contacts.pdf

6. **INVALID ORGANIZATION** - The org used in the transaction does not exist on ADVANTAGE for the applicable agency in the applicable fiscal year.

Error Correction - Organization (Agency-Org) codes on ADVANTAGE are downloaded from the OMB Budget Prep system (COGNOS) regularly. Consequently, all organization codes lines must be set up on the Budget Prep system before they can be downloaded to ADVANTAGE. Organization codes can only be added to the Budget Prep system by the Department/Special District's OMB Budget Analyst. Many **INVALID ORGANIZATION** errors arise from a Department/Special District mistakenly trying to use a prior year org, but not valid in the current year. Refer to the ADVANTAGE ORGN table for a current listing of orgs available for current and prior fiscal years. If the org existed in the prior fiscal year and not the current fiscal year, the org used in the transaction will probably have to be modified to an already existing org for the current year.

F. Grant Payroll

Each pay period PeopleSoft uploads a series of journal vouchers to ADVANTAGE for the purpose of posting payroll expenses. Unfortunately, some of these entries may reject on ADVANTAGE because of invalid grant accounting strings. The ADVANTAGE error messages may include:

1. **LINE AMT > GRANT AVAILABLE FUNDS** - Possible causes:
 - a) The PeopleSoft system reporting category is tied to a grant that has been fully spent.

Error Correction - Research your Department/Special District's payroll information for employees charged to fully spent grants and submit a new Task Profile Maintenance Form to the Department of Finance to institute a correction on PeopleSoft.

- b) Purchase order encumbrances that will be liquidated at year end have understated the reporting category's remaining available budget.

Error Correction - Review outstanding purchase orders monthly and submit applicable documentation to Materials Management to reduce or liquidate purchase order encumbrances as necessary.

- c) Expenditures unrelated to the grant have been mistakenly posted to the grant reporting category.

Error Correction - Review grant expenditures monthly to help ensure all charges are valid and submit a journal voucher correction as necessary. Reconciling the Fund Balance Report on a monthly basis will eliminate these types of issues.

- d) The ADVANTAGE reporting category budget is mistakenly understated because of a contract award increase, excessive encumbrance grant subcontracts, keypunch error, etc.

Error Correction - Submit a Grant/Contract Maintenance Input Advantage Form to the Department of Finance - Grant Division to increase the ADVANTAGE reporting category budget (and decrease a subcontract reporting category as applicable). Please include a copy of the applicable grant contract, contract amendment, etc., as applicable.

2. **TRAN DATE OUTSIDE OF GRANT PER** - Possible causes:

- a) The PeopleSoft system reporting category is tied to a grant that has expired.

Error Correction - Research your Department/Special District's payroll information for employees charged to expired grants and submit a new Task Profile Maintenance Form to the Department of Finance to institute a correction on PeopleSoft.

- b) The grant period for the reporting category's ADVANTAGE grant number has mistakenly expired.

Error Correction - Submit a Grant/Contract Maintenance Input Advantage Form to the Department of Finance – Grant Division to extend the grant period. **Please include a copy of the applicable grant contract, contract amendment, etc., as applicable.**

3. **MISSING REPORTING CATEGORY** - Possible causes:

- a) The PeopleSoft system accounting string for a grant funded employee(s) is missing a reporting category.

Error Correction - Research your Department/Special District's payroll information for employees missing reporting categories in grant agencies and submit a new Task Profile Maintenance Form to the Department of Finance to institute a correction on PeopleSoft.

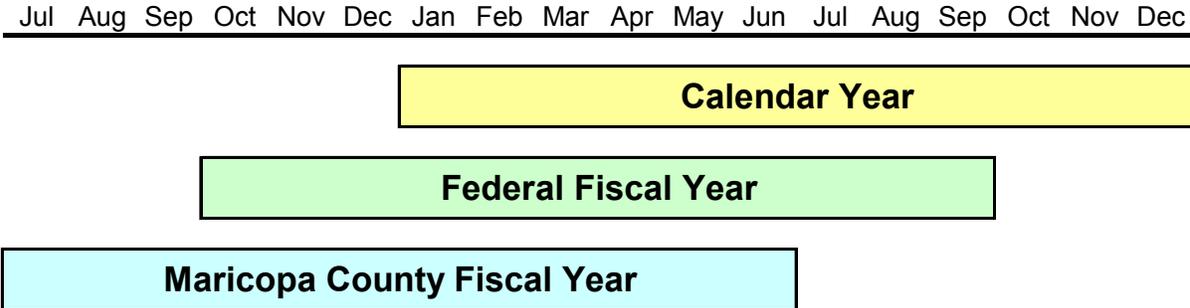
- b) A grant funded employee's PeopleSoft timesheet is missing the reporting category component of the accounting string.

Error Correction - Scan grant agency payroll timesheets each pay period to ensure that no employees are missing reporting categories and add the applicable reporting category.

G. Fiscal Year Vs. Program Year

A fiscal year is an accounting period of twelve months. The County's fiscal year runs from July 1 through June 30. While in the current fiscal year, agencies begin planning for the next fiscal year.

The length of time for which a grant is awarded is called a program year. Some program years run concurrently with the County fiscal year, however the majority do not. Most Federal grant program years run concurrent to the Federal fiscal year, which is October 1 through September 30. Some grant program years run concurrent with the calendar year, January 1 through December 31. In summary, grant program years can start and end at any time in the year, and some are even shorter or longer than a twelve-month period.



H. Drawdowns

In order to reduce negative interest charges and improve the County’s cash flow, Department/Special Districts must drawdown grant funding in advance whenever possible. On reimbursement grants, drawdowns must be performed whenever expenses exceed \$100,000 or on a monthly basis, whichever comes first. The DOF - Grants Division will review grant revenues and expenditures quarterly to help verify that drawdowns are performed timely.

I. Interest

Interest revenues and expenses are allocated by the Treasurer’s Office on a fund basis every quarter. The Department of Finance allocates interest income and interest expense on a monthly basis to the Fund, Agency and Reporting Category “INTR” based upon fund balance.

Department/Special Districts are responsible to allocate interest income and interest expense to each grant.

Interest Income – County policy supports grant funds retaining all interest income associated with all advance grants.

Interest Expense – Under the conditions for a reimbursement grant the County is expending funds with the anticipation of reimbursement at a later date. The majority of the grants that Maricopa County is engaged in are reimbursement grants. Therefore, there is a significant amount of funding being expended towards programs with the intention of being reimbursed. In the event that a negative balance occurs, interest expense will be charged by the Treasurers Office.

On an annual basis, unrecoverable negative interest expenses will be reversed by the DOF - Financial Reporting Division, and absorbed by the General Fund as necessary.

J. Indirect Costs

Federal Office of Management and Budget Circular A-87 recognizes indirect costs as legitimate expenses. As such, it is the intention of Maricopa County to recover indirect costs at all opportunities. In order to do so, the Department of Finance will prepare the following plans on an annual basis:

1. Indirect Cost Rates

On an annual basis the DOF - Cost Allocation Unit will prepare a Federal OMB Circular A-87 County-wide indirect cost allocation plan. The DOF - Cost Allocation Unit is responsible for maintaining, updating, and negotiating the County-wide Federal OMB Circular A-87 plan with the cognizant agency, United States Department of Housing and Urban Development (HUD).

The County's Federal OMB Circular A-87 indirect costs plans are used as a means of equitably recovering indirect costs from both Federal and non-federal grant programs. All Department/Special Districts receiving grant funds shall submit a written request to the DOF – Grants Division to prepare a Departmental Federal OMB Circular A-87 Indirect Cost Allocation Plan.

Departmental Indirect Cost Rates - A-87 allows for indirect cost plans to be based on either direct personnel costs, or all direct costs except capital assets and subrecipients. All departmental indirect cost rates are based on “all direct costs except capital assets and subrecipients.”

A Department/Special District's indirect cost rate should remain constant throughout the entire grant period. Consequently, if a grant begins on January 1, 2003, the Department/Special District would charge the FY03 indirect cost rate throughout the life of the grant, even if a portion of the grant carries over into FY04.

K. Accounting for Grant Activity

The following section includes examples of grant accounting. Please note the entire accounting string must be utilized on journal entries and cash receipts. At minimum, an entire accounting string includes the Fund, Agency, Organization, PAS Code, Object and Sub-Object. For the purposes of the examples, only a few of the fields are utilized.

1. Recording routine grant operating expenditures

Normally, expenditures are charged automatically to grants via the payroll accounting system or the accounts payable module. The transaction is basically as follows:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	201	0001			3,000
Salary Expense	201		0701-01	2,000	
Supplies	201		0801-01	1,000	

2. Moving Direct Expenses from Non-Grant Org to Grant Org

Sometimes all expenses from a transaction are initially charged to a Department/Special District's General Fund Org. From here, some of the expenses are charged back to the Department/Special District's grant Org. The transaction is basically as follows:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	100	0001		1,500	
PS Allocation Out	100		0795		1,500
PS Allocation In	201		0796	1,500	
Cash	201	0001			1,500

Other Object Code Opportunities:

0805 Supplies - Allocation Out
 0806 Supplies - Allocation In

0872 Services – Allocation Out
 0873 Services - Allocation In

0955 Capital - Allocation Out
 0956 Capital - Allocation In

3. Recording Cash Received from Grantors (Federal Agencies)

Cash is received from Grantors for the most part as a reimbursement of expenses. On occasion, an advance funding grant is received. Deposits are made and recorded to the treasurer’s system and Advantage system by utilizing a Cash Receipts Transmittal document. The following example demonstrates a reimbursement of Federal expenditures and the recovery of indirect costs.

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	201	0001		11,000	
Grant Revenue	201		0615-01		10,000

All Grant Revenue Codes:

0615 01 FEDERAL
 0615 02 STATE
 0615 03 OTHER GRANTS

4. Monthly Central Services Cost Allocation Journal Voucher

The Department of Finance charges A-87 Indirect Cost Allocation back to all Department/Special Districts who benefit from centralized services. It consists of Accounting Services (use of the Advantage Accounting System), Facilities Services (rent and maintenance) and other such services [and depreciation]), etc. The recurring charge is made to the operating (non-grant) agency. This transaction is basically as follows:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	100	0001		4,000	
Cost Allocation	100		0680		4,000
Cost Allocation	201		0880	4,000	
Cash	201	0001			4,000

5. Monthly Departmental Central Services Cost Allocation Journal Voucher

Pursuant to the receipt of the Central Service Cost Allocation charges (in this case the charges were applied to the departments Fund 100), Department/Special Districts will then charge it back to the grant agency as part of the departmental indirect cost allocation JV. This transaction is demonstrated as follows:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	100	0001		1,000	
Cost Allocation	100		0872		1,000
Cost Allocation	201		0873	1,000	
Cash	201	0001			1,000

6. Local Department/Special District's Monthly Indirect Cost Allocation JV

Each Department/Special District's finance group should prepare a monthly entry to charge each grant for Administrative expense (Indirect Cost Allocation) from its cost pool or general fund department for the administrative expense that has been approved by the Board Agenda Item and the Grantor. The JV should move expense from the Department/Special District's operating agency (normally part of the General Fund) to the Department/Special District's grant agency (normally a special revenue fund – 200 series). The Indirect Cost Allocation consists of expense items that cannot be directly charged back to individual grants, but for which the grants receive some sort of benefit. This transaction is prepared as follows and illustrates Personnel Services Allocations:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	100	0001		400	
PS Allocation Out	100		0795		400
PS Allocation In	201		0796	400	
Cash	201	0001			400

Other Allocation Object Codes:

0795 Personnel Services Allocation Out	0805 Supplies Allocation Out
0796 Personnel Services Allocation In	0806 Supplies Allocation In
0872 Services Allocation Out	0955 Capital Allocation Out
0873 Services Allocation In	0956 Capital Allocation In

A total of the "Allocated In" is billed back to the Grantor.

7. Accounting for 50% Cost Matching Grants. (Also for other percent matching grants – change the percentages below.)

Some Grants require the General fund to match the Grantor on a dollar for dollar basis. When this occurs, the grantor agency should record a subsidy from the general fund as follows:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	100	0001			1,500
PS Allocation In	100		0796	1,500	
PS Allocation Out	201		0795		1,500
Cash	201	0001		1,500	

At the end of a 50% matching grant, the dollars recorded in Revenue Object 0615 should equal the dollars recorded in Object 0795-01 PS Allocation In. (This is because both the Federal Government and the County must contribute the exact same amount to the expenditure activity supported by the grant.) It should be noted that the above entry is essentially an entry recognizing revenue in the grant. All expenses should be charged directly to the grant via the payroll or accounts payable systems.

8. Accounting for Matching Grants that receives donations to cover match.

When the match part of a grant consists of a donation (such as the donation of services via the boy scouts and no county resources are used) the following accounting should be done to make a record of the “off ledger” activity:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Grant Expense	201		0705-01	10,000	
Grant Revenue	201		0615-01		10,000

The above example demonstrates a donation of time as associated with a Federal Grant.

9. Accounting for In-Kind Non-Cash donations.

When a grant consists of a donation (such as or a donation of pharmaceuticals for immunizations and no County resources are used) the following jv should be prepared and posted to Advantage to create a record of the “off ledger” activity. This is done to fulfill the GAAP requirement that all grants, Cash or NonCash are recorded as revenues:

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Grant Expense	201		0802-01	300,000	
Grant Revenue	201		0615-01		300,000

The above example demonstrates a donation as associated with a Federal Grant.

The accounting for indirect cost recovery is defined below:

*Other Allocation Object Codes:

10. Receipt of Federal Indirect Cost Reimbursement.

The Federal Grantor is charged for the reimbursement of grant expenditures and indirect costs. The following is an example of the accounting for the activity. Please note: A total of the “Allocated In” is billed back to the Grantor.

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	201	0001		11,000	
Grant Revenue	201		0615-01		11,000

Department/Special Districts are to transfer the Departmental Indirect Cost Recovery to their General Fund operating Agency under Revenue Source 0615-01 (for Federal Funds).

11. Transferring Federal Indirect Cost Reimbursement to General Fund.

On a monthly basis, Department/Special Districts are to transfer the County-wide A-87 indirect recovery to the following accounting string: Fund 100, Agency 470, and Org 4712 and Revenue Source Code 0615-01. Please note, the following is an example.

Account	Fund	BS Acct	Rev/Exp Object	Debit	Credit
Cash	201	0001			100
Grant Revenue	201		0615-01	100	
Cash	100	0001		100	
Grant Revenue	100		0615-01		100

L. GASB Statement No. 33

The Governmental Accounting Standards Board (GASB) issued Statement No. 33, *Accounting and Financial reporting for Nonexchange Programs*. This statement establishes accounting and financial reporting standards for non-exchange transactions involving financial or capital resources. The principle issue addressed in this statement is the timing and recognition of nonexchange transactions for financial statement purposes. GASB Statement No. 33 was implemented in fiscal year 2002.

To comply with GASB Statement No. 33, the Finance Department has to ensure revenues received and revenues not received for current year **grant** expenditures are correctly reported. It is important to note that under modified accrual accounting, revenues cannot be recorded until they are **available** and **measurable**. Specifically, **available** means “collected within the current period or expected to be collected soon enough thereafter to pay the liabilities of the current period.” With respect to grant funds, the County’s Summary of Significant Accounting Policies states that revenues are available if received within 60 days.

Prior to fiscal year 2002, the Finance Department would “zero” out Grant fund balances by preparing the following journal entry for reimbursement grants.

	<u>Dr.</u>	<u>Cr.</u>
Dr. 01 - XXX – 0081 (Due From Other Governments)	1,000	
Cr. 31 - XXX – Revenue		1,000

To comply with GASB 33, an additional entry was required to adjust for the revenues not received within the 60 days. To demonstrate the additional entry, of the \$1,000 due to County (from example above), \$250.00 was collected within 60 days after fiscal year end. Therefore, the following entry was prepared by the Finance Department to adjust revenues:

	<u>Dr.</u>	<u>Cr.</u>
Dr. 31 - XXX – Revenue	750	
Cr. 02 - XXX – 0355 (Revenue Collected In Advance Or Deferred Revenue)		750

The following is the representation of the accounting of grant activity from beginning to end (in general) for an Advance Grant.

	<u>Dr.</u>	<u>Cr.</u>
(1) Advance Grant		

Department Generated Activity:

Receipt of Grant Funds (Cash Receipt)		
Dr. 01 – XXX – (Cash)	100,000	
Cr. 31 – XXX – Revenue		100,000
Grant Expenditure (Payment Voucher)		
Dr. 22 – XXX – Expenditure	4,000	
Cr. 01 – XXX – 0001 (Cash)		4,000

Finance Department Prepared Journal Entry

Fiscal Year End Entry To Adjust Revenue		
Dr. 31 – XXX – Revenue	6,000	
Cr. 02 – XXX – 0355 (Revenue Collected In Advance or Deferred Revenue)		6,000

The following is the representation of the accounting of grant activity from beginning to end (in general) for an Reimbursement Grant.

	<u>Dr.</u>	<u>Cr.</u>
(2) Reimbursement Grant		
Department Generated Activity:		
Grant Expenditure (Payment Voucher)		
Dr. 22 - XXX - Expenditure	5,000	
Cr. 01 - XXX - 0001 (Cash)		5,000
Reimbursement For Expenditure (Cash Receipt)		
Dr. 01 - XXX - 0001 (Cash)	5,000	
Cr. 31 - XXX - Revenue		5,000
Grant Expenditure (Payment Voucher)		
Dr. 22 - XXX - Expenditure	1,000	
Cr. 01 - XXX - 0001 (Cash)		1,000

Finance Department Prepared Journal Entry:

Fiscal Year End Entry To Adjust Revenue:

Modified Approach and Accrual Accounting

Accrual Accounting

Dr. 01 - XXX - 0081 (Due From Other Governments)	1,000	
Cr. 31 - XXX - Revenue		1,000
Please note: this entry has been done in prior years and will continue to be done in future years.		

Modified Approach

Dr. 31 - XXX - Revenue	750	
Cr. 02 - XXX - 0355 (Revenue Collected In Advance Or Deferred Revenue)		750

Under the Modified Approach of accounting an additional entry is prepared to adjust revenue based on the 60-day rule (measurable and available.) If not available (within 60-days), then assets must be offset by a liability.

Example: Of the \$1,000 due to the County, \$250 was collected within 60 days after fiscal year end. Differences will exist between governmental funds and government wide statements and will be reported as reconciling items.

M. Financial Reports

1. Monthly 210a “Grant Summary Report” - ADVANTAGE

This report summarizes activity at the grant number level and includes both current and prior year activity. The report also provides various other non-financial information such as Entity-Wide grant number, grantor, description and CFDA number obtained from the AGRT and GBLT tables.

2. Monthly Fund Balance Report – DOF - Grants Division.

The Fund Balance Report compiles grant activity at the entity-wide grant number level over multiple fiscal years. It is more accurate and less laborious to read than any ADVANTAGE grant report available. The report provides information that is either difficult or not at all attainable on ADVANTAGE. For instance:

- a) CAFR entries are immediately incorporated in the DOF-Grants Division report months before they are posted to ADVANTAGE sometime in late November.
- b) All inception to date activity is reported for a grant, not just those reporting categories which have had current year activity.
- c) All transactions where budget years and fiscal years do not match (i.e, discounts in July) is reported, even though the ADVANTAGE reports may never directly report the activity.
- d) Activity is sorted and subtotaled on a grant by grant basis, and does not require manual sorting and calculations of ADVANTAGE reports.
- e) Is available though e-mail.

ADVANTAGE General Ledger (OLGL) Downloads - Download of all ADVANTAGE OLGL (On-Line General Ledger) transactions that support the financial information provided in the Fund Balance Report can be obtained from the Department of Finance Grant Division or DOF Financial Reporting Division.

ADVANTAGE Grant Module - Downloads - *Monthly downloads of ADVANTAGE tables such as the OLGL, AGRT, GBLT or RPTG are available from the Department of Finance.*

3. Schedule of Expenditures of Federal Awards – DOF - Grant Division.

Annually the County must prepare a Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Single Audit Act. The SEFA is grouped by CFDA number and pass-through grantor. The Office of the Auditor General currently performs the required audit on the SEFA. The SEFA is distributed by the Department of Finance to all Grant Departments and Grantors.

4. Comprehensive Annual Financial Report (CAFR) - Department of Finance

In the preparation of the CAFR, grant activity is segregated in the Special Revenue Fund financial statements. A CAFR entry is made each year by the DOF to adjust Due From Other Governments (ADVANTAGE Balance Sheet Asset Account #0081), Revenue Collected in Advance (ADVANTAGE Balance Sheet Liability Account #0355) and current year grant revenues. The Office of the Auditor General currently performs the required audit of the CAFR. The County publishes the CAFRs on the internet at: <http://www.maricopa.gov/finance/cafer1.asp>

5. Expenditure Limitation Report - Department of Finance

In the preparation of the Expenditure Limitation Report grant activity is segregated to help ensure that the County does not exceed the expenditure limit imposed by Arizona State Statute §41-1279.07. The Office of the Auditor General currently performs the required audit of the Expenditure Limitation Report.

N. Monitoring Grant Program Performance

The Department/Special District has the full responsibility for the conduct and results achieved of their grant programs. Department/Special Districts should monitor the performance of their grant programs to assure adherence to performance goals, time schedules or other requirements as appropriate to the terms of the grant. In order to carry out these responsibilities, each Department/Special District shall agree to comply

with the applicable Federal, state, or local requirements for grants, and to the prudent management of all expenditures and actions affecting the grant.

Department/Special Districts are to ensure management of the grants is:

- consistent with grant terms and conditions,
- consistent with Maricopa County Policies,
- an effective utilization of resources, and
- consistent with the objective or scope of the grant.

The Department/Special District is responsible for all aspects of the day to day administration of the grant, including:

- ensuring that funds are expended as specified by the grant contract
- providing guidance to other grant personnel, and
- preparing and submitting technical reports as required by the grant, and
- ensuring that all historical records are maintained per the grant agreement.

O. *Attachments*

Attachment A.1 – Unrecoverable Indirect Costs

Attachment A.2 – Full Indirect Cost Recovery

Attachment B – Monthly 210A “Grant Summary Report” – Advantage

Attachment A.1

Unrecoverable Indirect Costs

The DOF - Grants Division has put together the following spreadsheet to help estimate and charge indirect costs. This Excel spreadsheet is available upon request from the DOF - Grant Division. The first example is a grant where indirect costs are not recoverable. The shaded boxes indicate information that must be input. The grant award is \$1,000 and the departmental indirect cost rate is 50%; consequently unrecoverable indirect costs are \$500. The grant agenda should state that "Unrecoverable indirect costs are estimated to be \$500."

45.000%	Departmental Indirect Cost Rate (FY 1998)
5.000%	Department's County Wide Indirect Cost Rate (F/Y 1998)
50.000%	Department's Combined Indirect County-Wide Rate (FY 1998)
N	Indirect Cost Exemption Granted (Y/N)
0.000%	Indirect Cost Exemption Rate
0.000%	Grant's ALLOWABLE Indirect Cost Rate
0.000%	Grant's Indirect Cost Rate CHARGED with EXEMPTION Waiver (If Applicable)
0.000%	Grant's Indirect Cost Rate WAIVED with EXEMPTION Waiver
50.000%	Grant's UNALLOWABLE Indirect Cost Rate
50.000%	Department's Combined Indirect County-Wide Rate
0.000%	Departmental Indirect Cost Rate
0.000%	Department's County Wide Indirect Cost Rate
0.000%	Department's Combined Indirect County-Wide Rate
1,000.00	Total Grant Award (1,000.00 Total Direct Costs)
	Less:
0.00	Estimated Equipment Expenses (Only LGFS "900s" object codes)
0.00	Estimated Subrecipient Expenses
0.00	Indirect Costs
1,000.00	Indirect Cost Base
50.00%	Indirect Cost Rate
500.00	Total Indirect Costs
0.00	Estimated Indirect Costs to be CHARGED
0.00	Estimated WAIVED Indirect Costs
0.00	Estimated ALLOWABLE Indirect Costs
0.00	Estimated DEPARTMENTAL Indirect Costs to be CHARGED
0.00	Estimated CENTRAL SERVICE Indirect Costs to be CHARGED
0.00	Estimated ALLOWABLE Indirect Costs to be CHARGED
500.00	Estimated UNALLOWABLE Indirect Costs

Attachment A.2

Full Indirect Cost Recovery

In this example indirect costs are fully recovered, but now the indirect costs related to the grant are only \$333, not \$500 as computed in the previous example. This illustrates that indirect costs are NOT generated by revenues but rather by direct expenses defined by Federal OMB Circular A-87 (i.e., all expenses excluding capital equipment, major subrecipients and indirect costs). The indirect cost base in this example is only \$667, not \$1,000 as it was in the previous example. The grant agenda should state that "Estimated indirect costs of \$667 are recoverable."

45.000%	Departmental Indirect Cost Rate (FY 1998)
5.000%	Department's County Wide Indirect Cost Rate (F/Y 1998)
50.000%	Department's Combined Indirect County-Wide Rate (FY 1998)
<hr/>	
N	Indirect Cost Exemption Granted (Y/N)
0.000%	Indirect Cost Exemption Rate
<hr/>	
50.000%	Grant's ALLOWABLE Indirect Cost Rate
50.000%	Grant's Indirect Cost Rate CHARGED with EXEMPTION Waiver (If Applicable)
0.000%	Grant's Indirect Cost Rate WAIVED with EXEMPTION Waiver
0.000%	Grant's UNALLOWABLE Indirect Cost Rate
50.000%	Department's Combined Indirect County-Wide Rate
<hr/>	
45.000%	Departmental Indirect Cost Rate
5.000%	Department's County Wide Indirect Cost Rate
50.000%	Department's Combined Indirect County-Wide Rate
<hr/>	
1,000.00	Total Grant Award (666.67 Total Direct Costs)
Less:	
0.00	Estimated Equipment Expenses (Only LGFS "900s" object codes)
0.00	Estimated Subrecipient Expenses
333.33	Indirect Costs
666.67	Indirect Cost Base
50.00%	Indirect Cost Rate
333.33	Total Indirect Costs
<hr/>	
333.33	Estimated Indirect Costs to be CHARGED
0.00	Estimated WAIVED Indirect Costs
333.33	Estimated ALLOWABLE Indirect Costs
<hr/>	
300.00	Estimated DEPARTMENTAL Indirect Costs to be CHARGED
33.33	Estimated CENTRAL SERVICE Indirect Costs to be CHARGED
333.33	Estimated ALLOWABLE Indirect Costs to be CHARGED
<hr/>	
0.00	Estimated UNALLOWABLE Indirect Costs