



# Fiscal Management and Reporting

July 10, 2015

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Associate Director for Accountability and Assessment

★ LEADING HIGHER EDUCATION ★

# Agenda

- Overview of Uniform Guidance Requirements on Award Letter
- Quick Overview of the Reimbursement Process
- Review of Budget Modifications
- Before the Final Fiscal Report
  - Cumulative Quarterly Report
- Final Fiscal Report for Basic Funds
  - Program Income (Student Fees or Locally Generated)
  - Federal Funds used for Institutionalized Adult Education Participants
- Final Budget Grid Report
- Final Fiscal Report for EL Civics Funds
- Capital Outlay Inventory

# Uniform Guidance Requirements on the Award Letter

# Award Letter

Subrecipient's Name	Blank Community College
Subrecipient's DUNS Number	
Federal Award Identification Number (FAIN)	V002A150016
Federal Award Date	July 1, 2015
Subaward Period of Performance	
Start Date	July 1, 2015
End Date	June 30, 2016
Federal Funds Obligated by this Action	\$100,000
Total Amount of Federal Funds Obligated to Subrecipient	(Allocations of federal funds are below listed in the table.)
Total Amount of the Federal Award to Kansas	\$3,651,531
Federal Award Project Description	Adult Education
Name of Pass-through Entity and Contact Information for Awarding Official	Office of Career, Technical, and Adult Education, U.S. Department of Education Kansas Board of Regents 1000 SW Jackson Suite 520
CFDA Number and Name	84.002A Adult Education Basic Grants to States
Is this a Research and Development Award?	No
Indirect Cost Rate	Restricted rate of 8% of negotiated non-instructional costs.

# Indirect Costs

- Indirect costs mean those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

# Restricted Rate Indirect Cost

- Title II Adult Education and Family Literacy Act (AEFLA) falls under a restricted indirect cost rate.
- 5% non-instructional costs (administrative, etc.).
- Negotiated waiver for higher than 5%.

# Example

8% of the admin or non-instructional costs allowed can be used for indirect costs, so . . .

for a federal grant totaling \$100,000 you would have 5% awarded and required to be used for professional development.

With an approved waiver you could have an additional 5% for other non-instructional costs equaling \$5,000.

Of that \$5,000 you could use 8% or \$400 for indirect costs.

# Reimbursement of Federal Funds



# Reimbursement of Federal Funds

- 💰 FY16 reimbursement requests are due the 9th of the month. When the 9th falls on the weekend the request is due the following Monday.
- 💰 Between the 9th and the 15th I will send out an approval for the reimbursement request.
- 💰 The approved amount is then entered into the draw system no later than the 15<sup>th</sup>.



# Remember

- \$ You cannot turn in a reimbursement request for line items for which you have not allocated federal funds.
- \$ You need to make sure that the funds entered into the draw system are for the approved amount and for the right fund.
  - \$ Adult Education Basic
  - \$ Program Development (Professional Development)
  - \$ EL Civics

# Remember

- \$ If an amount is approved and not entered into the draw system it will not be paid.
- \$ If your reimbursement has not been approved it will not be paid even if it is entered into the draw system.
- \$ Finally, a budget modification must be approved before funds are spent.

# Budget Modifications

# Budget Modifications



- Any change greater than 10% in any line item requires an approved budget modification.
- A budget modification request may be submitted at any time following approval of the fiscal year budget until May 30, 2016, but **the revised budget must be approved by the State Director of Adult Education or the Associate Director for Accountability and Assessment, prior to any expenditure proposed in the budget modification.**

# Budget Modification

- Budget modification requests can be e-mailed.
- Request for a modification should be on a budget form with program information completed and the type of request and date of request indicated.
- Budget modifications need only include the amounts added and subtracted and the line item involved.
- Signatures are not required until the modification is approved and approved budget is returned.

<b>Program Name</b> <b>Director</b> <b>E-mail</b> <b>Phone</b> <b>Address</b>	<b>Federal Funds</b>	<b>State Funds</b>	<b>Local Funds</b>	<b>Budget Modification 8-15-15</b>  <b>Approved_____</b>
Instructional Salaries	-2000.00	-300		
Instructional Supplies	+1200.00	+200		
Child Care	+800.00	+100		

<b>Program Name</b> <b>Director</b> <b>E-mail</b> <b>Phone</b> <b>Address</b>	<b>Federal</b> <b>Funds</b>	<b>State</b> <b>Funds</b>	<b>Local</b> <b>Funds</b>	<b>Budget</b> <b>Modification</b> <b>8-15-15</b>  <b>Approved_____</b>
Instructional Salaries	+2000.00	-2000.00		
Instructional Supplies	-1200.00	+1000.00		
Child Care	-800.00	+1900.00		



# Cumulative Quarterly Report

# Cumulative Quarterly Report

- You should be able to base your final fiscal report on the cumulative fourth quarter fiscal report.
- Due July 20, 2015
  - Questions about the cumulative quarterly report?

ATTAINMENT

ALIGNMENT

EXCELLENCE

# Final Fiscal Report

# Final Fiscal Report for Basic Funds

Program Name\_\_\_\_\_ **Adult Basic Education Final Fiscal Report**

**Statement of Expenditures (for final fiscal report) for Program Year  
Ending June 30, 20\_\_**

**\*\*Attach Itemized Details of Expenditures\*\***

**Due Date: July 30, 20 \_\_**

Statement of expended ***Federal Funds*** for the period from July 1, 20\_\_,  
to June 30,

20\_\_\_\_\_. (After all encumbrances have cleared)

Total Federal Funds Allocated \$ \_\_\_\_\_

Total Federal Funds Reimbursed \$ \_\_\_\_\_

(Figure must correspond with total *federal* expenditure reported on final  
approved budget)

Amount Returned to KBOR Adult Education \$ (This amount should reflect  
unspent or returned funds)

(Subtract amount on line “b” from amount on line “a”. Enclose check for  
this amount with this report.)

# Final Fiscal Report, continued.

Statement of expended ***State Funds*** for the period  
from July 1, 20\_\_\_\_, to June 30, 20\_\_\_\_(after all  
expenditures have cleared)

A. Total State Funds Received                      \$\_\_\_\_\_

B. Total State Funds Expended                      \$\_\_\_\_\_

(Figure must correspond to total *state* expenditure reported on final  
approved budget)

**No state funds should be carried over from one year  
to the next.**

# Final Fiscal Report, continued.

Statement of expended ***Local Matching Funds*** for the period from July 1, 20\_\_\_\_, to June 30, 20\_\_\_\_ (after all encumbrances have cleared)

- A. Total Local Matching Funds Expended in FY 20\_\_\_\_  
\$\_\_\_\_\_ (Figure must correspond to total *local* expenditure reported on final approved budget)
  
- B. Total Local Matching Funds Expended in previous fiscal year \$\_\_\_\_\_

# Final Fiscal Report, continued.

Statement of Locally-generated Funds resulting from services provided fully or partially through WIA Title II funding (e.g., student fees and contracted services) for the period July 1, 20 \_\_\_\_\_ , to June 30, 20\_\_\_\_\_.  
\_\_\_\_\_.

**Attach Itemized Details of Expenditures of these funds.** All locally generated funds must be used to support adult education services.

Total FY__ Locally-generated Funds Carried Over to FY__	\$ _____
Total FY__ Locally-generated Funds	\$ _____
Total Locally-generated Funds Expended During FY__	\$ _____
Total Carry-over to FY__ from Locally-generated Funds	\$ _____

# Final Fiscal Report, continued.

Statement of Expenditures for **Institutionalized Adult Education Participants** for the period of July 1, 20\_\_\_\_ to June 30, 20\_\_\_\_.

A. Total ***Federal Funds*** Expended for Institutionalized Adult Education Participants,

\$ \_\_\_\_\_ (Figure must correspond to total expenditures reported on final approved budget)



# Final Fiscal Report, continued.

I certify that to the best of my knowledge, the above report accurately reflects  
fiscal transactions of this program for the period July 1, 20\_\_, to June 30, 20\_\_.

Director's Signature: \_\_\_\_\_

Typed Name: \_\_\_\_\_

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

Authorized Fiscal Officer's Signature \_\_\_\_\_

Typed Name: \_\_\_\_\_

Official Title: \_\_\_\_\_

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

# Final Fiscal Report for EL Civics Funds

Program Name \_\_\_\_\_

## EL Civics Final Statement of Expenditures for Program Year Ending June 30, 20\_\_\_\_

**\*\*Attach Itemized Details of Expenditures\*\***

**Due Date: July 30, 20 \_\_**

Statement of expended ***Federal Funds*** for the period from July 1, 20\_\_\_\_, to  
June 30, 20\_\_\_\_ (after all encumbrances have cleared)

Total Federal Funds Allocated \$ \_\_\_\_\_

Total Federal Funds Reimbursed \$ \_\_\_\_\_

(Figure must correspond with total *federal* expenditure reported on final approved budget)

Amount Returned to KBOR Adult Education  
\$ \_\_\_\_\_ (Subtract amount on line “B” from amount on  
line “A”. Enclose check for this amount with this report.)

# Final Fiscal Report for EL Civics Funds, continued

I certify that to the best of my knowledge, the above report accurately reflects fiscal transactions of this program for the period July 1, 20\_\_, to June 30, 20\_\_.

Director's Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Typed Name: \_\_\_\_\_

Authorized Fiscal Officer's Signature: \_\_\_\_\_

Typed Name: \_\_\_\_\_

Official Title: \_\_\_\_\_ Date Signed: \_\_\_\_\_

<b>Program:</b>  Program Director:  Address:   Phone Number: E-Mail Address:	Please Check Appropriate Budget Box Initial Guaranteed Budget _____	FY 2014 Basic Grant Budget Adult Education and Family Literacy Act			Budget Modification	
	Addendum	Date Submitted _____	Date Approved _____	Date Submitted _____     Date Approved _____		
	Addendum	Date Submitted _____	Date Approved _____			
	Addendum	Date Submitted _____	Date Approved _____			
	Addendum	Date Submitted _____	Date Approved _____			
	Addendum	Date Submitted _____	Date Approved _____			
	Final Report	Date Submitted _____	Date Approved _____			
NOTE: Leave no cells blank; enter 0 if there are no expenditures	Federal Funds	State Funds	Local Funds	Total	Locally Generated Funds	
	*Note: Limit of 5% for admin. Costs (Section 100)		Note: Must equal or exceed the previous FY's match	of federal, state and local funds	(Program Income)	
100 ADMINISTRATION (maximum 5% of federal funds)						
Administrators Salary (Adult Education portion only)				\$ -		
Administrators Withholdings & Benefits				\$ -		
Support Staff Salary/Wages				\$ -		
Support Staff Withholdings & Benefits				\$ -		
Administration Building & Maintenance				\$ -		
Administration Office Supplies (each item less than \$500)				\$ -		
Administration Capital Outlay (each item \$500 or over)				\$ -		
Administration In-State Travel				\$ -		
Advisory Board Meeting Expenses				\$ -		
Staff Meeting Expenses				\$ -		
Professional Development (Basic)*				\$ -		
Other Administrative Expenses (please list below)				\$ -		
(e.g., advertising)						
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
200 INSTRUCTION						
Instructional Salaries/Wages				\$ -		
Instructional Withholdings & Benefits				\$ -		
Instructional Building & Maintenance				\$ -		
Instructional Supplies (each item less than \$500)				\$ -		
Instructional Capital Outlay (each item \$500 or over)				\$ -		
Instructional In-State Travel				\$ -		
Student Transportation				\$ -		
Student Childcare				\$ -		
Other Instructional Expenses (please list below)				\$ -		
Substitute Costs				\$ -		
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL 100 Through 200	\$ -	\$ -	\$ -	\$ -	\$ -	
300 Special Project Funds						
400 Amount of Instruction Subtotal proposed for correctional or other residential institutions						

\*Professional development breakout of funds are reported on separate budget worksheets.

Directors Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_ Authorized Fiscal Officer Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Typed Name: \_\_\_\_\_ Typed Name: \_\_\_\_\_

Official Title: \_\_\_\_\_

# Capital Outlay Inventory Report

Name of Adult Education Program: \_\_\_\_\_

## Adult Education (AEFLA) Capital Outlay Inventory for FY 20\_\_\_\_\_

Did your program purchase any capital outlay items (e.g., equipment or furnishings) costing \$500.00 or more **each** with federal or state adult education (AEFLA) funds during FY 20\_\_\_\_\_? (If you are not sure, check the most recent approved budget for the fiscal year that just ended.)

If **no**, please put a √ in the space below and return this form to KBOR with annual reporting \_\_\_\_\_. Do not fill in the table below.

If **yes**, fill out the table below for each individual item purchased that cost more than \$500.00.

# Capital Outlay Inventory Report, continued

Item Name	Cost of Item	Current Location of Item	Is Item Clearly Marked?	Local ID# of Item



Questions?

# Thank you

Nancy Olsen

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