

***OKALOOSA COUNTY***  
***GRANTS ADMINISTRATION AND ACCOUNTING***  
***POLICY AND PROCEDURES***

*Revised August 05, 2003*

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***OKALOOSA COUNTY***  
***GRANT ADMINISTRATION AND ACCOUNTING***  
***POLICY AND PROCEDURES***

**I. SCOPE**

This grant administration and accounting policy, along with the comprehensive procedures, applies to all federal and state grants awarded to the Okaloosa County Board of County Commissioners (Board). Grants that are awarded to the Board or directly to a constitutional officer, , and processed directly by other constitutional offices, will be managed as a subrecipient under Section IX of these policies. The procedures are developed for the following six main operational categories:

- 1) Grant Application/Offer,
- 2) Grant Award,
- 3) Grant Monitoring,
- 4) Grant Accounting and Reporting,
- 5) Grant Subrecipient Monitoring and
- 6) Noncompliance Procedures

**II. PURPOSE**

The purpose of this policy is to assist in providing accurate, current and complete disclosure of the program and financial results of each federal and state grant within the existing budgetary accounting and reporting framework. This policy provides guidelines to ensure the following:

- 1) Federal and state grants are properly authorized by the Board.
- 2) Grants have been properly budgeted by the Clerk of the Court's Finance Department in order to maintain budgetary controls.
- 3) Transactions involving federal and state grants are in accordance with the provisions of the federal Office of Management and Budget Circulars and other federal laws and the Laws of Florida.
- 4) Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.
- 5) Grant financial reporting requirements are monitored for compliance.
- 6) Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.

### **III. GOVERNING LAWS AND REGULATIONS**

#### **FEDERAL**

- 1) Single Audit Act of 1984 as amended in 1996.
- 2) OMB Circular A-133.
- 3) OMB Circular A-133 compliance supplement.
- 4) *Government Auditing Standards* issued by the Comptroller General of the United States.

#### **STATE**

- 1) Florida Statutes, Chapter 125
- 2) Florida Administrative Code
- 3) Rules of the Auditor General, Chapter 10.600, Audits of State Grant and Aid Appropriations
- 4) Florida Single Audit Act, Florida Statutes 215.97.

### **IV. DELEGATION OF AUTHORITY**

#### **ADMINISTRATIVE AUTHORITY**

Responsibility for programmatic administration of the grants within County government rests with the department that applied for the grant, although the official recipient under the grant is the Board. All grants awarded to departments under the County Manager and constitutional officers must be included in combined countywide reports under federal and state reporting guidelines.

The Board signs all grant applications, amendments, modifications and agreements. However, the Board may delegate authority to sign grant-related documents to the County Manager, the Finance Director, the Contracts and Grants Manager, constitutional officers and project managers.

#### **ACCOUNTING, MONITORING AND FINANCIAL REPORTING AUTHORITY**

The Finance Division (Clerk of the Circuit Court) is responsible for the official financial records of the Board and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the County Manager.

The constitutional officers are responsible for maintaining adequate financial records to ensure compliance with federal and state accounting and financial reporting requirements for all grants administered by them.

## **V. GRANT APPLICATION / OFFER PROCEDURES**

The grant application / offer section includes all functions associated with obtaining a grant when a pre-application or an application of any format is required. Most of these are the responsibility of the originating department, which includes locating grant sources, determining the appropriateness of the grant to the county and preparation of the Agenda Package. The Contracts and Grants Manager will provide a centralized office (Point of Contact) for official contact, distribution and submission of grant documents.

This section applies to all grant applications whether they are hard-copy, electronic or prepared by third-party administrators.

### **PROCEDURES:**

- 1) The appropriate county department will coordinate with the County Manager to determine the necessity of the application for any specific grant.
- 2) The County Manager or his designee appoints a Program Manager to assume the responsibilities of monitoring the grant.
- 3) The appropriate county department will prepare the initial draft of the grant application, which includes the following:
  - a) The federal or state agency from which funds originate.
  - b) The program name and Catalog of Federal Domestic Assistance number.
  - c) Any requirements relating to the grant that would require additional scrutiny by the Board, such as, matching i.e., source of matching, certificates of insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant
- 4) The head of the appropriate county department or departments who will contribute programmatic information will review the draft.
- 5) The draft will be reviewed by the County Attorney for legal compliance issues.
- 6) Other appropriate personnel as deemed necessary by the Program Manager will also review the draft.
- 7) The initiating department will modify the draft from information provided by the County Manager, department heads, County Attorney, and other appropriate personnel.

8) The initiating department will prepare an Agenda Request to be included in the Agenda Package for the grant. The Agenda Package consists of, but is not limited to:

- 1) the Agenda Request
- 2) the grant application, if applicable
- 3) any supporting documentation relative to the grant application, and
- 4) one original copy of the items noted above, plus ten 3-hole punched copies.

A) If the application is a “hard-copy”, the initiating department or third-party Administrator will forward the “hard-copy” application and the associated Agenda Package to the Contracts and Grants Manager for review. The Contracts and Grants Manager and Program Manager will review the application and determine the appropriate contacts, addresses, and other pertinent data to be included on the application. The Contracts and Grants Manager will forward the Agenda Package to the County Manager’s office to be included on the next Board Agenda for its approval. Upon approval, the Contracts and Grants Manager will submit the original application(s) to the granting agency, with a file copy (Record) to be retained in the Office of Contracts and Grants and a copy sent to the Program Manager for his/her file.

B) If the application is “electronic”, the initiating department or third-party Administrator will forward a copy of the Agenda Package to the Contracts and Grants Manager. The Contracts and Grants Manager and Program Manager will review the application and determine the appropriate contacts, addresses, and other pertinent data to be included on the application. Included in the recommendation on the Agenda request will be a statement for approval of electronic submission and delegation of electronic signature authority by the Board to the Office of Contracts and Grants. After reviewing the Agenda Package, the Contracts and Grants Manager will forward the information to the County Manager’s office to be included on the next Board Agenda. Upon approval by the Board, the Program Manager or third-party administrator will apply for the grant in the the Office of Contracts and Grants on a special computer set up for that purpose. It should be noted that due to the programming of certain electronic systems, only the computer from which the registration, pre-application or application is actually submitted will permit access or approval of pertinent information. If possible, the Contracts and Grants Manager will print a hard-copy of the electronic application. A copy will be maintained as the original record in the Office of Contracts and Grants, with a copy sent to the Program Manager for his/her file.

9) “EMERGENCY PROCEDURES”

This procedure should be used **ONLY** in the rare cases when time is a critical element for submittal of the grant application. In no circumstances should this

procedure be utilized to bypass the normal procedures noted above. However, if time is of a critical nature, then the initiating department or third-party administrator, after approval from the County Manager, will bring the application and Agenda Package for the Contracts and Grants Manager's review. Then the Contract and Grants Manager will obtain the Chairman's signature and submit to the granting agency. After submittal to the granting agency, the Contracts and Grants Manager will submit the Agenda Package/application to the County Manger's office to be included on the next Board agenda for ratification. If the Board disapproves the grant application, then the Contracts and Grants Manager will notify the granting agency that the County withdraws its submittal.

## **VI. GRANT AWARD PROCEDURES**

The grants award section includes the initial accounting procedures required when a grant is awarded. Most of these functions will be processed by the Contracts and Grants Manager, and includes communicating with the funding agencies, establishing revenue and expenditure accounts and providing the county departments with information relating to the grants.

### **PROCEDURES**

- 1) The grant is awarded by the funding source or by acceptance of grant offer.
- 2) The original (Record) copy of the grant award document will be maintained by the Office of Contracts and Grants with a file copy going to the Program Manager for his/her file
- 3) Initial accounting procedures.
  - A) Upon receipt of the executed grant agreement, the Contracts and Grants Manager shall do the following:
    - 1) Ensure that the grant is set up on the financial system. This will include the establishment of a grant department, account numbers for revenues and expenditures and the processing of a budget adjustment. Separate accounts should be set up for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense accounts of the County.
    - 2) Prepare a Grant Control Form which contains data relating to the various requirements of the grant, summarizes the general and specific requirements needed for compliance and sets up a time table for completion of grant requirements and report filing.
    - 3) Prepare and maintain a file for each grant that will be available for inspection by the internal and independent auditors, and any state and federal auditors.

- B) The Contracts and Grants Manager provides copies of the Grant Control Form containing the information gathered in step A to the Program Manager.
- C) The Contracts and Grants Manager communicates with the funding agency to obtain information concerning the sources of funds for the grant. (i.e. CFDA or CSFA number, federal funding percentages, state grants and aids percentages, etc.)
- D) The Contracts and Grants Manager updates the Schedule of Expenditures of Federal Awards and State Financial Assistance with information concerning the grant.
- E) The Contracts and Grants Manager enters information about the grant on a master grants tickler file to aid in maintaining monitoring and reporting schedules throughout the life of the grant.

## **VII. GRANT MONITORING PROCEDURES**

The grants monitoring section includes the functions relating to the monitoring of the grant activities. The Contracts and Grants Manager is responsible for the financial accuracy and coordination of the monitoring program. The Program Manager is responsible for providing the programmatic (operational) information.

### **PROCEDURES**

The Contracts and Grants Manager is responsible for developing a monitoring plan using the general and specific requirements of the grant. The Contracts and Grants Manager will develop a timetable for internal monitoring and will enter this timetable in the master grant tickler file.

- 1) The Contracts and Grants Manager will review the executed grant documents and notify the Program Manager of the required program or financial reporting task to be performed. This will be accomplished by the use of an addendum to the Grant Control Form. See section VI. (3)(2).
- 2) The Program Manager will supervise all programmatic aspects of the grant and will be responsible for conducting all internal program monitoring and preparation of any program reports. A signed report documenting any findings and corrective actions taken will be kept with the Contracts and Grants Manager's original grant files. Copies of the report will be given to County Manager and Finance Director.
- 3) The Program Manager is the Liaison with the granting agency regarding program performance, operational requirements and monitoring.
- 4) The Contracts and Grants Manager will be the coordinator of any monitoring visits by the grant funding agency. The Program Manager will notify the Contracts and Grants Manager prior to monitoring visits by granting agencies and provide the Office of

Contracts and Grants with copies of any monitoring reports they may receive. The Contracts and Grants Manager will notify the Finance Director and the Independent Auditors of all monitoring visits by a granting agency prior to the visit. This notification shall indicate financial records needed, if any, during the monitoring visit.

- 5) The Contracts and Grants Manager will supply the information needed by the external auditors for the annual single audit.

## **VIII. GRANT ACCOUNTING AND REPORTING PROCEDURES**

The grant accounting and reporting section relates to the functions dealing with the monthly, quarterly and yearly accounting and reporting requirements. In order to facilitate the orderly, timely and accurate accounting, reporting and auditing of federal and state grant transactions, the Finance Department in conjunction with the County Departments and their designees will strive to ensure the following:

- 1) An effective tracking system is initiated by routing all approved grants (with an original document) to the Office of Contracts and Grants
- 2) Appropriate budgetary and accounting controls are in place to separately identify grant transactions.
- 3) Appropriate administrative controls are in place to ensure that costs claimed are in compliance with appropriate grant requirements.

The Contracts and Grants Manager is responsible for reviewing all information submitted by the Program Manager for financial accuracy, preparing the Schedule of Expenditure of Federal Awards and Financial Assistance and maintaining an audit package for each grant. The Program Manager is responsible for authorizing purchases, preparing reimbursement requests and putting together all quarterly state and federal reports, or other reports as may be required.

### **PROCEDURES**

#### **1. Monthly procedures.**

- A) The Program Manager will provide authorization for purchases needed to carry out the requirements of the grant. The county purchasing department using standards required by the various grants will make all purchases.
- B) The Program Manager will prepare requests for advances only if required by the granting agency. The Program Manager will maintain record keeping to ensure that advanced funds are expended within the required time frame.
- C) The Program Manager will be responsible for preparing all requests for reimbursement from the funding agency. He/she shall forward, seven days prior to the due date, each request for reimbursement, request for advance, and

financial report to the Contracts and Grants Manager for signature and submission to the granting agency. Supporting documentation with an account summary computer printout that agrees with the cost claimed must also be included.

- D) The Contracts and Grants Manager will be responsible for reviewing costs claimed to ensure accurate posting to the general ledger and for compliance to the provisions of the grant. Any necessary revisions will be forwarded to the originating department for review and correction before being sent to the granting agency by the Contracts and Grants Manager.
- E) Once the costs claimed have been verified on a reimbursement request, then the Contracts and Grants Manager will establish an Account Receivable in the general ledger accounts.
- F) The reimbursement requests will be signed and mailed by the Contracts and Grants Manager. If a signature resolution is required by a granting agency, then the individual so designated will coordinate his/her signature requirements with the Contracts and Grants Manager. A copy of the signed Reimbursement Request will be sent to the Program Manager.
- G) Grant funds will be received and recorded by the county Finance Department.
- H) The Contracts and Grants Manager will review monthly a detailed computer listing of all revenue and expense accounts used by county finance to account for grant activities. The Contracts and Grants Manager will review these printouts for reasonableness and correct any obvious errors.

## **2. Quarterly Procedures**

- A) The Program Manager prepares all quarterly state and federal expenditure reports using information from the prior three months financial reports. Seven days prior to the due date of the report the Program Manager sends the report and all back-up information, including an account summary computer printout that agrees with their report, to the Contracts and Grants Manager.
- B) The Contracts and Grants Manager verifies the report to the expense accounts. Any necessary revisions will be forwarded to the originating department for review and correction before being granting agency by the Contracts and Grants Manager.
- C) The Contracts and Grants Manager signs the report and mails it to the applicable agency. A copy of the signed Quarterly Report will be sent to the Program Manager.
- D) A copy of the signed report along with necessary back-up information is kept in the Contracts and Grants Manager's original grant files.

### **3. Annual Procedures.**

- A) Any annual federal or state interim reports are prepared using procedures similar to the quarterly procedures.
- B) The Contracts and Grants Manager is responsible for maintaining the Schedule of Expenditures of Federal Awards and State Financial Assistance and will provide a copy to the independent county auditors by November 1st of each year. The Contracts and Grants Manager will be the liaison between the external auditors and the departments.
- C) The Contracts and Grants Manager is responsible for ensuring that the copies of the Annual Audit Report are distributed to the appropriate granting agencies in accordance with their required due dates.
- D) The Contracts and Grants Manager is responsible, with the assistance of the Program Manager, for the assembly of an "annual audit package" for each grant. This package will contain the following.
  - 1. Copy of the grant application documents, if applicable.
  - 2. An "original signed" fully executed grant award document, if applicable.
  - 3. Copy of the Grant Control Form.
  - 4. All programmatic reports, if applicable.
  - 5. Copy of the Grant deliverables, if applicable.
  - 6. All signed quarterly and annual federal or state reports.
  - 7. Copies of revenue remittance advices and invoices charged to the grant expense general ledger accounts will be maintained on the computer to provide support for all expenditures and revenues.
  - 8. Work papers detailing any necessary accrual or deferral entries necessary to the general ledger grant accounts.
  - 9. Once all closing and adjusting entries have been processed, a final annual general ledger printout initialed by the Contracts and Grants Manager reconciling total revenue and expense accounts to the state and federal reports and to the Schedule of Expenditures of Federal Awards and State Financial Assistance .

### **4. Grant Close Out Procedures.**

The Contracts and Grants Manager with the assistance of the Program Manager is responsible for assembling a "project completion package." This package will contain the following:

- 1. The final federal or state grant report prepared by the Program Manager, reviewed and signed by the Contracts and Grants Manager. All "annual audit

packages" prepared during the life of the grant.

2. All grant funding agency monitoring reports from visits occurring during the life of the grant.

## **IX. GRANT SUBRECIPIENT MONITORING**

The Contracts and Grants Manager is responsible for identifying to the subrecipient the Federal and/or State award information, monitoring the subrecipient's activities, ensuring required audits are performed and requiring corrective action on audit findings, and evaluating the impact of subrecipient activities on the County's ability to comply with applicable Federal and/or State regulations.

### **PROCEDURES:**

- A. The Contracts and Grants Manager will make the subrecipient aware of the award information and requirements imposed by laws, regulations, and the provisions of contract or grant agreements pertaining to the program.
- B. The Contracts and Grants Manager will monitor the subrecipient's use of Federal or State funds and issue a written report summarizing the results and any corrective actions needed.
- C. The Contracts and Grants Manager will ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133. In addition the Contracts and Grants Manager will ensure that the subrecipient has performed corrective actions on deficiencies identified in the audit.

## **X. NONCOMPLIANCE PROCEDURES**

The Contracts and Grants Manager will notify the Program Managers in writing upon noncompliance with the Grants Administration and Accounting Policy and Procedures. The notification will be copied to the County Manager and Finance Director.

## **XI. EFFECTIVE DATE**

This policy is effective as of October 01, 2003.

**PROGRAM MANAGER  
TASK SUMMARY**

**Grant Application / Offer Procedures**

- Assume responsibility of grant monitoring.
- Coordinate review of draft by appropriate personnel.
- Prepare the Agenda Package

**Grant Monitoring Procedures**

- Provide programmatic (operational) information.
- Supervise all programmatic aspects of grant including internal program monitoring reports.
- Forward signed report documenting any findings and corrective actions to the Contracts and Grants Manager, and copy to the County Manager and Finance Director.
- Liaison with granting agency regarding program performance, operational requirements and monitoring.
- Notify Contracts and Grants Manager prior to monitoring visits by granting agencies and provide Office of Contacts and Grants with copies of any monitoring reports received.

**Grant Accounting and Reporting Procedures**

**Monthly**

- Authorize purchases.
- Prepare reimbursement requests / reports and forward to Office of Contracts and Grants with account summary computer printouts that agree with cost claimed seven days prior to due date.

**Quarterly**

- Prepare quarterly state and federal expenditure reports and forward to Office of Contracts and Grants with account summary computer printouts that agree with cost claimed seven days prior to due date.

**Annual Procedures**

- Any annual federal and state interim reports are prepared using procedures similar to the quarterly procedures.

**Grant Close-Out Procedures**

- Prepare **final** federal or state grant report and forward to the Contracts and Grants Manager for review and signature.

**CONTRACTS AND GRANTS MANAGER  
TASK SUMMARY**

**Grant Application / Offer Procedures**

- Provide centralized point of contact for grant activities and submission of grant application.
- Retain original (Record) copy of the application.

**Grant Award Procedures**

Upon receipt of fully executed agreement:

- Retain original (Record) copy of the grant award document.
- Create and maintain grant file.
- Prepare Grant Control Form.
- Ensure that department and account numbers are established and a budget adjustment processed.
- Copy Grant Control Form and grant award document to Program Manager.
- Communicate with funding agency regarding pertinent grant information.
- Update Schedule of Expenditures of Federal Awards and State Financial Assistance with grant information.
- Update master grant tickler file throughout the life of the grant.

**Grant Monitoring Procedures**

- Provide overview and assistance relative to grant activities in the role of the centralized point of contact.
- Assure financial accuracy of the monitoring program.
- Develop fiscal monitoring plan based upon grant requirements.
- Update internal monitoring timetable in master grant ticker file.
- Notify Program Manager of required program or financial reporting tasks to be performed by means of an addendum to the Grant Control Form.
- Retain signed reports provided by the Program Manager documenting any findings and corrective actions taken.
- Coordinate monitoring visits by the grant funding agency.
- Notify Finance Director and the Independent Auditors of all monitoring visits by a granting agency prior to the visit.
- Supply information needed by the external auditors for the annual single audit.

## **Grant Accounting and Reporting Procedures**

- Provide overview and assistance relative to grant activities in the role of the centralized point of contact.
- Review all information submitted by the Program Manager for financial accuracy.
- Prepare Schedule of Expenditures of Federal Awards and State Financial Assistance Awards.
- Maintain an audit package for each grant.

### **Monthly**

- Verify reimbursement requests / financial reports to assure costs claimed are reflective of the general ledger account/s and in compliance with the provisions of the grant.
- Establish an accounts receivable in the general ledger accounts for verified reimbursement requests.
- Sign reimbursement request and mail.
- Forward a copy of the signed reimbursement request to the Program Manager.
- Review monthly detailed computer listing of all grant revenue and expense accounts for reasonableness.
- Correct obvious errors disclosed by monthly account review.

### **Quarterly**

- Verify reimbursement requests / financial reports to assure costs claimed are reflective of the general ledger account/s and in compliance with the provisions of the grant.
- Establish an accounts receivable in the general ledger accounts for verified reimbursement requests.
- Sign reimbursement request and mail.
- Forward a copy of the signed reimbursement request to the Program Manager.

### **Annual Procedures**

- Any annual federal or state interim reports are prepared using procedures similar to the quarterly procedures.
- Maintain the Schedule of Expenditures of Federal Awards and State Financial Assistance and provide a copy to independent county auditors by November 1<sup>st</sup> of each year.
- Distribute Annual Audit Report to appropriate granting agencies in accordance with their required due dates.
- Assemble “annual audit package” for each grant.

### **Grant Close-Out Procedures**

- Assemble a “project completion package”.

## **Grant Subrecipient Monitoring**

- Notify subrecipient of award information and requirements imposed by laws, regulations, and

the provisions of contract or grant agreements pertaining to the program.

- Monitor subrecipient's use of Federal funds and issue a written report summarizing the results and any corrective actions needed.
- Ensure that the County receives annual audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133.
- Ensure that corrective actions on deficiencies identified in the audit have been performed by the subrecipient.

## **Glossary of Terms**

### **Accounts Receivable**

Accounts receivable is costs that are billed to the sponsoring agency for which the county has not yet received payment.

### **Allowable Cost**

An allowable cost is an expense that can be charged directly to the sponsored agreement and is not specifically excluded by government regulations or by the grant agreement.

### **Application/Offer**

An application or offer is a formal request of agency approval for funding of cost objectives based upon the county's project accomplishments.

### **Budget**

A budget is a Program Manager's financial plan that lists the type of expenditures and the dollar amounts required to carry out project objectives.

### **Budget Period**

A budget period is an interval of time in which the project is divided for budgetary purposes.

### **Carryover**

A carryover is the remaining budget balance available from a project that may be continued into subsequent budget periods of the next fiscal year or budget period. Carryovers are not always automatic or allowed by all funding agencies.

### **Computer Printout**

A computer printout is a "print screen" of the detail expenditures in a general ledger account for the period of time that reimbursement is being requested.

### **Contracts and Grants Manager**

The individual that is responsible for oversight and administration of all grants in the Board's name. This individual is the primary point of contact for grant activities and is responsible for coordinating the preparation of the Schedule of Federal Awards and State Financial Assistance, which incorporates grants awarded in the County's name via the constitutional officers.

### **Cost Reimbursable Grant**

A cost reimbursable grant provides for payment to the County based on the County's actual cost experience in performing and completing the grant.

### **Cost Overruns**

Cost overruns are allowable costs incurred in excess of funding by the sponsoring agency and required matching by the county.

### **Deliverables**

Agreed upon tasks that are completed and submitted within a scheduled time frame. A written report is typically required to accompany each deliverable.

### **Disallowed Costs**

Disallowed costs are costs that are not reimbursable by the sponsoring agency.

### **Electronic Grants**

The administration of a grant using the electronic media which may not result in official hard-copy documents.

### **Encumbrances / Obligations**

Encumbrances and obligations are the amount of items ordered, services rendered, contracts awarded, or similar transactions that are outstanding or unpaid at the end of the accounting period.

### **Equipment**

Equipment is items non-expendable in nature- such as furniture, instruments, or repairable machines with a useful life of more than one (1) year, with a single unit cost in excess of \$750.

### **Fiscal Year**

The county's fiscal year is October 1 - September 30.

### **215.97 Florida Single Audit Act**

The purpose of the act is to establish uniform state audit requirements for state financial assistance provided by state agencies to nonstate entities.

### **Fully Executed Agreement**

Fully executed agreement is an agreement that is signed by all parties involved.

### **Granting Agency / Sponsoring Agency**

Granting or sponsoring agency is the external organization funding a particular project.

### **Grants / Award**

A grant agreement shall be used as the legal instrument whenever it's principal purpose is the transfer of money, property, services, or anything of value to the state of local government or other recipient in order to accomplish a public purpose of support or stimulation authorized by federal statute.

### **Matching / Cost Sharing**

Matching or cost sharing is defined as the sharing of costs of a sponsored agreement by the county. Matching is typically done on grants and not contracts. In-kind, cash, or a combination of both can provide matching or cost sharing.

### **Office of Management and Budget Circulars (OMB)**

**OMB A-87** – 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.

**OMB 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.

**OMB A-133** - This circular establishes audit requirements for federally sponsored awards and defines federal responsibilities for implementing and monitoring higher education and other non-profit institutions that receive federal awards.

### **Original Budget**

First budget approved by the funding agency.

### **Period of Performance**

Period of time in which the project performance and related costs are incurred. The start date is the first day that activity and reimbursement of costs begin. Likewise, the end date is the last day that activity and related costs can be incurred.

### **Point of Contact**

An individual who is designated as the person responsible for coordinating communication among the various parties associated with grants, i.e. granting agencies, auditors, program managers, third parties, subrecipients and other interested parties.

### **Program Manager**

A program manager is the county employee that has direct responsibility for carrying out the requirements of a sponsored project and for producing the final technical report and for providing their required deliverables if applicable.

### **Project Award**

The project award is the approval and funding of a project as detailed in the official award document that specifies the amount of funding, project period, and any special requirements or restrictions.

### **Source of Funding**

- Federal - sponsored agreements funded directly by the United States federal government
- Federal Pass-Through - sponsored agreements where the county is not the prime recipient from the United States federal government, but is acting in the capacity of a subrecipient.
- State - sponsored agreements funded directly by the State of Florida.

### **Supplies**

Supplies are expendable items that are consumed, worn out, or otherwise deteriorated in less than two (1) year and having a purchase price of less than \$750.

### **Subcontracts**

A subcontract is a contract that assigns some of the obligations of a contract to another party. The terms of the obligations are outlined in the same manner as described under contracts.

### **Subrecipient**

A subrecipient is an organization that receives federal or state financial assistance to carry out a program from a primary recipient or another subrecipient. Such an organization is therefore subject to certain federal and /or audit requirements.

### **Third-Party Administrator**

This is an individual or firm hired by the County to handle the program manager's functions associated with a particular grant. The responsibilities and duties are identical to those of a county employee in the capacity as a Program Manager.

### **Total Project Cost**

The cost of a sponsored project is comprised of allowable direct costs of the program, plus its allocable portion of allowable indirect costs, less applicable credits. This includes both the granting agency's share and the county's share if applicable.

### **Unallowable Cost**

Unallowable costs are costs that can not be charged directly or indirectly to a grant.