

LSSE Grant Assurances Continued

PRESENTED BY

Jill Stewart, Financial Officer

Kansas Governor's Grants Program

SAM and Unique Entity Identifier {6}

- Shall maintain an active registration status in the U.S. System for Award Management (SAM) at www.sam.gov
 - Free to create and maintain
- Shall provide the KGGP with the Subgrantee's unique entity identifier used to maintain SAM registration (12 characters)

***A lapse will result in suspended payments**

Procurement Practices {8}

- Must follow agency's purchasing policy and procedures and procurement standards in the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards*, ensuring compliance with the stricter of the two
- Noncompetitive procurement ('sole source') may only be utilized if the Subgrantee has demonstrated and documented that all noncompetitive practice conditions of the Uniform Guidance are met, including a request for advance approval submitted to the KGGP

*OMB Uniform Guidance: 2 C.F.R. Part 200 (200.318 through 200.327)

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

Accounting {9}

- Separation of LSSE funds from all other Subgrantee funds
- Match – same rules, same requirements as LSSE funds
- Supporting documentation required for all grant charges, including match
 - General Ledger reports, properly executed purchase orders, invoices, contracts, employee travel reimbursement forms, convening meetings, trainings, etc.
 - Must accompany Financial Status Reports submitted to the KGGP
- Administrative requirements, cost principles, and audit requirements set forth in the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards, 2 C.F.R. Part 200

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

Allowable Costs {10}

- All costs allocated to the project must be consistent with:
 - Federal OMB Uniform Guidance for Federal Awards, 2 CFR Part 200, Subpart E
 - LSSE Solicitation
 - Grant Assurances
 - Approved Application
- **Costs must be reasonable, allocable, and necessary to the LSSE project's success**

Indirect Costs {11}

- Any indirect cost rate applied to the LSSE project will be approved by KGGP prior to the application of indirect costs against project expenditures
- Compliance with Federal OMB Uniform Guidance, Section 200.414

Audit Requirements {12}

- Compliance with organizational audit requirements of Federal OMB Uniform Guidance, 2 C.F.R. Part 200, Subpart F, organizational audit requirements and the Single Audit requirements
- Financial statements must be accessible by the public
- Completed no later than nine months following the end of the fiscal period being audited
- Shall include the expenditure of LSSE funds in the Schedule of Expenditures of Federal Awards (SEFA)

Records {13}

- Grant reports, financial supporting documentation, statistical records, etc.
- Subject to inspection, review, and audit by state and federal personnel
- Match – same rules, same requirements as LSSE funds
- Five-year retention following closeout of grant award

Equipment {14}

Equipment Inventory Report submitted within 30 days of payment

- \$5,000 cost-per-unit threshold

Continue to be used for the intended purpose

Refer to reporting requirements regarding disposition of equipment

Managing Your Grant

+

•

o



Overarching Goal is to Demonstrate Subgrantee Compliance

- Grantee is responsible to the Office of Recovery and SPARK Task Force to ensure Subgrantees are in compliance with ALL grant assurances
- In the event of an audit, both the Grantee and the Subgrantee must be able to understand and explain all Subgrantee activities by providing appropriate documentation
- Importance of understanding applicable Grant Assurances

***Written Policies and Procedures**

Getting and Staying Organized



Due dates and
reminders



Staff changes



Review all
forms/reports

Managing Supporting Documentation

General Ledger

Receipts,
purchase
orders, invoices

Copies of
checks

Any other
relevant
support

Managing the Budget

- Manage by line item
- Submit revisions as you go
 - Justification Letter
 - Budget Summary Form
 - Budget Narrative
- Submit revisions before the effective date of the change
 - If not, then explain the delay and provide proposed effective date
 - No requests after 10/10/2024
 - Only considered after 10/10/2024 if Subgrantee can demonstrate request meets exception criteria

Forms/Reports

+

•

o



Reports/ Forms List

*****Submit via email to kggp@ks.gov*****

- Signed Grant Assurances- Due **10/5/2023**
- Budget Section- Due **10/5/2023**
(if the grant award is different from the original request)
- Financial Status Report- Due within 10 calendar days following the end of each month
- Projection of Final Expenditures- Due 10/10/2024
- Grant Project Narrative Report- Due 1/10/2025
- Equipment Inventory Form- Due within 30 days of the date of payment

Monthly Financial Status Report (FSR)

- Due within **10 calendar days** following the end of each month via email to

kggp@ks.gov

- Report only cash outlays as Period Expenditures
- Report any unpaid but accrued expenses in the Obligations column
- Final LSSE FSR due February 10, 2025

KANSAS GOVERNOR'S GRANTS PROGRAM				LSSE FY 2024		
LONDON STATE OFFICE BUILDING, 900 SW JACKSON, ROOM 304 N, TOPEKA, KS 66612						
FAX: (785) 291-3204						
kggp@ks.gov						
FINANCIAL STATUS REPORT				The information provided on this report will be used to monitor grantee cash flow.		
(Due 10 Days After Close of Each Month, or the First Business Day, by 11:59 PM)				No further monies or other benefits may be paid out under this program unless this report is completed and filed as required by existing law and regulations.		
1. NAME AND ADDRESS OF SUBGRANTEE ORGANIZATION		2. GRANT PROJECT NUMBER	3. VENDOR IDENTIFICATION NUMBER OR FEDERAL EMPLOYER IDENTIFICATION NUMBER		4. FINAL REPORT <input type="checkbox"/> YES <input type="checkbox"/> NO	
		5. BASIS OF ACCOUNTING <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	6. PROJECT PERIOD FROM: 10/01/2023 TO: 12/31/2024		7. REPORT PERIOD (MO, DAY, YR) FROM: TO:	
GRANT FUND EXPENDITURES AND OBLIGATIONS BY BUDGET CATEGORY						
BUDGET CATEGORY	APPROVED BUDGET	PERIOD EXPENDITURES	TO DATE EXPENDITURES	CARRY-OVER	OBLIGATIONS	FUNDS REMAINING
A. Equipment for Critical Upgrades						
B. Support for Updated Interoperability Communications Systems						
C. Wildland Firefighting Equipment (New)						
D. Wildland Firefighting Equipment (Replacement)						
E. Supplies						
F. Total Expenditures						
CERTIFICATION						
CERTIFICATION I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS REPORT IS CORRECT AND COMPLETE AND REPRESENTS ACTUAL EXPENDITURES OF FUNDS FOR THE PERIOD COVERED AND FOR THE GRANT TO DATE.	AUTHORIZED CERTIFYING OFFICIAL (Type or Print)			TELEPHONE NUMBER		
				AREA CODE	NUMBER	EXT.
	SIGNATURE	DATE	FOR KGGP USE			
APPROVED BY KGGP			DATE APPROVED			

kggp@ks.gov

GRANT PROJECT NARRATIVE REPORT
Due 10 days after the end of the grant period by 11:59 PM

The information provided on this report is used to review progress on the funded grant project. No further monies or other benefits may be paid out under this program unless this report is completed and filed as required by existing laws and regulations. The information in this report is shared with the U.S. Department of Justice, Bureau of Justice Assistance and the Kansas Governor's Grants Program.

1. NAME AND ADDRESS OF SUBGRANTEE ORGANIZATION	2. GRANT PROJECT NUMBER	3. GRANT AMOUNT
	4. REPORTING PERIOD (MM/DD/YYYY) FROM: TO:	
	5. PHONE NUMBER	6. DATE OF REPORT
7. NAME AND TITLE OF AUTHORIZED AGENCY REPRESENTATIVE		8. SIGNATURE

PLEASE DESCRIBE THE OUTCOME MEASURES LISTED BELOW. A SEPARATE SHEET OF PAPER MAY BE USED AND ATTACHED, BUT SHOULD NOT REPLACE THIS FORM.

- 9. Increase in interoperability of communications for service delivery through post-incident reporting or other proposed methods.
- 10. Progress in adherence to the federal communication encryption standards through pre-/post-grant status reports.
- 11. Increase in efficiency in delivery of services through post-award reporting.
- 12. Overall positive impact of the LSSE grant award.

Approved by Kansas Governor's Grants Program: _____ Date: _____

Grant Project Narrative Report

Must be submitted via email to
kggp@ks.gov
 January 10, 2025

KANSAS GOVERNOR'S GRANTS PROGRAM

LANDON STATE OFFICE BLDG, ROOM 304 N, 900 SW JACKSON, TOPEKA, KS 66612
kggp@ks.gov

**PROJECTION OF FINAL EXPENDITURES
DUE OCTOBER 10, 2024**

Name of Subgrantee Organization: _____

Grant Project Number: _____

Name of Individual Completing Form: _____

Phone Number: _____

Email Address: _____

1. Grant Award Amount (Federal Portion): _____
2. Expenditures Reported Through 09/30/2024:
(Federal Portion) _____
3. Projected Final Quarter Expenditures: + _____
(Federal Portion)
4. Total Expenditures (Federal Portion): = _____
5. Funds Remaining (Federal Portion): (line 1 minus line 4) _____

Please provide the most accurate information possible. The Subgrantee will not be held to these figures if actual final quarter expenditures exceed projections, nor will the Subgrantee be penalized in subsequent years if projections reflect funds remaining at the completion of the grant project period. However, major discrepancies between projected and actual final quarter expenditures will raise concerns regarding the Subgrantee's grant management and budgeting practices. If the Subgrantee has submitted a budget revision request prior to the October 10th deadline, the pending revision request should be taken into consideration when completing this form.

Entered by the Kansas Governor's Grants Program:

Date:

Projection of Final Expenditures

Must be submitted via email to
kggp@ks.gov

October 10, 2024

Additional Reporting Requirements

The following reports/forms may be required for your LSSE award:

- ▶ Equipment Inventory Form
- ▶ Authorization for Electronic Deposit
 - ▶ New enrollments or changes to banking information
 - ▶ kggp@ks.gov
 - ▶ KGGP staff will contact by phone to verify

KANSAS GOVERNOR'S GRANTS PROGRAM
LONDON STATE OFFICE BLDG, ROOM 304 N, 900 SW JACKSON, TOPEKA, KS 66612

EQUIPMENT INVENTORY FORM
DUE WITHIN 30 DAYS OF PAYMENT DATE

Subgrantees are required to fill out this form if equipment is purchased with a useful life of one year or more and a cost of **\$5,000** or more per unit. The Subgrantee shall follow its agency written policies and procedures for purchasing equipment, such as purchasing approval, needs assessment, soliciting bids, etc. This form must be submitted within 30 days of payment by email to kggp@ks.gov. A copy also should be retained in the Subgrantee's grant file.

Name of Subgrantee Organization: _____

Grant Project Number: _____

Name and Phone Number of Individual Completing Form: _____

Description of Equipment: _____

Quantity Purchased: _____

Serial (or other identification) Number: _____

Source of the Equipment: _____

Identification of Who Holds the Title: _____

Acquisition Date: _____ Paid Date: _____

Location of Equipment: _____

New/Used (circle one) Equipment on Date of Purchase. If Used, Condition of Equipment: _____

Total Purchase Cost of Equipment:	\$ _____		
Cost Charged to Grant Project:	\$ _____	Grant Project Percentage of Total Cost:	_____ %
Federal Funds:	\$ _____	Federal Portion of Cost Charged to Grant Project:	_____ %
Non-Federal Match:	\$ _____	Non-Federal Match Portion of Cost Charged to Grant Project:	_____ %

EXAMPLE:

Total Purchase Cost of Equipment:	\$5,598		
Cost Charged to Grant Project:	\$5,598	Grant Project Percentage of Total Cost:	100%
Federal Funds:	\$5,038	Federal Portion of Cost Charged to Grant Project:	90%
Non-Federal Match:	\$560	Non-Federal Match Portion of Cost Charged to Grant Project:	10%

The Subgrantee agrees that equipment purchased through this grant project will continue to be used for the purpose it was purchased for as long as needed, whether or not the grant project continues to be supported by this grant program. Further, the Subgrantee assures that services provided which utilize the equipment purchased by this grant project will continue to be reported to the Kansas Governor's Grants Program annually for as long as the equipment is used.

Entered by the Kansas Governor's Grants Program: _____ Date: _____

Equipment Inventory Form

- ▶ Report any equipment purchased with grant funds that cost \$5,000 or more per unit
- ▶ Reconcile to the approved LSSE grant project budget.
- ▶ Must submit within 30 days of payment date.

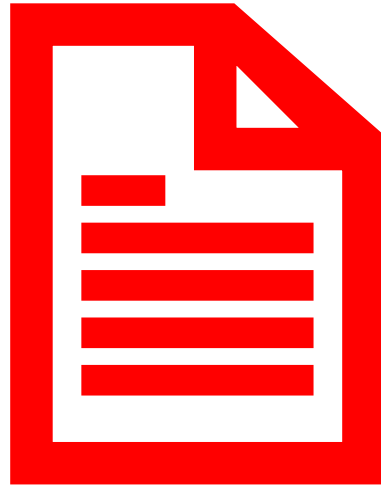
Property and Equipment



INVENTORY



DISPOSAL OF EQUIPMENT



Documentation



SAMPLE BUDGET

D. Wildland Firefighting Equipment (Replacement)			
Explanation:			
Subtotal	\$0	\$0	
E. Supplies			
	\$18,000	\$2,000	
Explanation: Eight handheld 800 Megahertz radios with [provide specs]; 8 items x \$2,500			
Subtotal	\$18,000	\$2,000	
TOTAL AWARD:	\$18,000	\$2,000	

The Local Fiscal Recovery Funds or Local Assistance and Tribal Consistency Funds may be used for the required match

1. Total Grant Project (must reconcile with page one of the Grant Assurances):		\$20,000
2. LSSE Award (no more than 90 percent of Total Grant Project):	90.0 %	\$18,000
3. Cash Match Amount (no less than 10 percent Total Grant Project):	10.0 %	\$2,000
4. Match Source(s):	City of 'X' General Funds	

SAMPLE GENERAL LEDGER

	A	B	C	D	E	F
1	<u>LSSE General Ledger, November 1-30-2023</u>					
2	6515-5xxx					
3	Supplies					
4		11/20/2023	Motorola	check 132	19,600.00	
5	Total Supplies					19,600.00
6						
7						
8						
9	Chart of Accounts					
10		6515	LSSE Grant			
11		5xxx	Expenditures			
12						

***Must be able to produce a project-specific Ledger for LSSE expenditures**

DOCUMENT,

DOCUMENT,

DOCUMENT!

The KGGP and the Subgrantee must be able to understand and explain all Subgrantee activities.

If it is not documented, it did not happen.

Q & A



KGGP Website

Visit the KGGP website at

www.grants.ks.gov

for information on grant management

- Grant Programs
- Grant Tips – Managing a Grant Award
- Helpful Resources – Civil Rights Information

Thank you for attending the webinar!

Contact Information

**This webinar is just one opportunity to get your questions answered!
For questions regarding the agency's LSSE award, contact the KGGP office.**

Kansas Governor's Grants Program

kggp@ks.gov

Voice: 785-291-3205

Fax: 785-291-3204

Michael Webb, LSSE Specialist

michael.webb@ks.gov

Lacey Overbey, Assistant Financial Officer

lacey.overbey@ks.gov

Jamie Bowser, Director of Operations

jamie.bowser@ks.gov

Erica Haas, Attorney

erica.haas@ks.gov

Jill Stewart, Financial Officer

jill.stewart@ks.gov