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

<table>
<thead>
<tr>
<th>Subrecipient’s Name</th>
<th>Blank Community College</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subrecipient’s DUNS Number</td>
<td></td>
</tr>
<tr>
<td>Federal Award Identification Number (FAIN)</td>
<td>V002A150016</td>
</tr>
<tr>
<td>Federal Award Date</td>
<td>July 1, 2015</td>
</tr>
<tr>
<td>Subaward Period of Performance</td>
<td></td>
</tr>
<tr>
<td>Start Date</td>
<td>July 1, 2015</td>
</tr>
<tr>
<td>End Date</td>
<td>June 30, 2016</td>
</tr>
<tr>
<td>Federal Funds Obligated by this Action</td>
<td>$100,000</td>
</tr>
<tr>
<td>Total Amount of Federal Funds Obligated to Subrecipient</td>
<td>(Allocations of federal funds are below listed in the table.)</td>
</tr>
<tr>
<td>Total Amount of the Federal Award to Kansas</td>
<td>$3,651,531</td>
</tr>
<tr>
<td>Federal Award Project Description</td>
<td>Adult Education</td>
</tr>
<tr>
<td>Name of Pass-through Entity and Contact Information for Awarding Official</td>
<td>Office of Career, Technical, and Adult Education, U.S. Department of Education Kansas Board of Regents 1000 SW Jackson Suite 520</td>
</tr>
<tr>
<td>CFDA Number and Name</td>
<td>84.002A Adult Education Basic Grants to States</td>
</tr>
<tr>
<td>Is this a Research and Development Award?</td>
<td>No</td>
</tr>
<tr>
<td>Indirect Cost Rate</td>
<td>Restricted rate of 8% of negotiated non-instructional costs.</td>
</tr>
</tbody>
</table>
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 15th.
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.
<table>
<thead>
<tr>
<th>Program Name</th>
<th>Federal Funds</th>
<th>State Funds</th>
<th>Local Funds</th>
<th>Budget Modification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Salaries</td>
<td>-2000.00</td>
<td>-300</td>
<td></td>
<td>8-15-15 Approved_____</td>
</tr>
<tr>
<td>Instructional Supplies</td>
<td>+1200.00</td>
<td>+200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Care</td>
<td>+800.00</td>
<td>+100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Name</td>
<td>Director</td>
<td>E-mail</td>
<td>Phone</td>
<td>Address</td>
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<td>Instructional Salaries</td>
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</table>
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?
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.)
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.**
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: _________
<table>
<thead>
<tr>
<th>Program:</th>
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<tbody>
<tr>
<td>Program Director:</td>
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<tr>
<td>Address:</td>
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<td>Phone Number:</td>
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<td>E-Mail Address:</td>
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</table>

### FY 2014 Basic Grant Budget
**Adult Education and Family Literacy Act**

<table>
<thead>
<tr>
<th>Final Report</th>
<th>Date Submitted</th>
<th>Date Approved</th>
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</table>

| NOTE: Leave no cells blank; enter 0 if there are no expenditures |  |

#### 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:** ______________________

**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

<table>
<thead>
<tr>
<th>Item Name</th>
<th>Cost of Item</th>
<th>Current Location of Item</th>
<th>Is Item Clearly Marked?</th>
<th>Local ID# of Item</th>
</tr>
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</table>
Questions?
Thank you

Nancy Olsen
nolsen@ksbor.org
785-368-7359