

# Fiscal Basics

November 20, 2014



The State of Ohio is an Equal Opportunity Employer and Provider of ADA Services

## Agenda

- I. Vendor Information
- II. Grant Vendor File
- III. Draw Process – How to complete a DS5
- IV. Documentation, Monitoring, and Technical Assistance
- V. Status Reports/Final Performance Reports
- VI. Questions and Answers

# Maintaining Your Vendor Information

The collage includes three forms:
 

- W-9 Request for Taxpayer Identification Number and Certification:** A standard IRS form for providing tax identification information.
- VENDOR INFORMATION FORM:** A form for providing detailed vendor information, including contact details and business information.
- Vendor Signature Card for Payment and Billing of Funds Request:** A form for providing a signature and contact information for payment processing.

New and current grantees must maintain grant vendor file.

# Vendor Information

Sign up for EFT through Ohio Shared Services  
<http://ohiosharedservices.ohio.gov/Vendors.aspx?Page=2>

The screenshot shows the Ohio Shared Services website interface. The navigation menu includes:
 

- Home
- Budget & Management
- About Us
- Our Services
- Vendors
- Contact Us

 The 'Vendor Maintenance' link in the left-hand navigation menu is circled in red. The main content area displays information about vendor services and invoice processing.

# Financial Information

## Development Services Agency –

Fiscal Forms: [http://www.development.ohio.gov/cs/cs\\_fiscalforms.htm](http://www.development.ohio.gov/cs/cs_fiscalforms.htm)

Home Business Minority Community Individual News Reports Contact

Community | **Fiscal Forms**

Community

- Payment Distribution - Required Forms**
  - Authorized Signature Card for Request for Payment and Status of Funds Report (DS2) Updated October 2012 (doc)
  - Grant Distribution Information (DS3) Updated October 2012 (doc)
  - Signature Certificate Sample Updated October 2012 (doc)
- Request for Payment and Housing-related Setups**
  - Request for Payment and Status of Funds Report (DSS) (xls)
  - Housing Rehabilitation/ Homeownership Setup and Cost Adjustment Form Updated October 2012(xls)
  - Rental Housing Setup and Cost

**Federal System for Award Management**

- Guidance on Transition from Central Contractor Registration (CCR) to System for Award Management (SAM) (pdf)
- Creating a System for Award Management (SAM) Account (pdf)

**Vendors (Ohio Shared Services)**

- Authorization Agreement for Direct Deposit of EFT Payments
- Request for Taxpayer Identification Number and Certification (W-9)
- Vendor Information Form
- See Vendor Forms section on the Ohio Shared Services website

**Financial Handbook**

- Financial Management Rules and Regulations (pdf)
- Attachment 1. General Ledger (pdf)
- Attachment 2. Cash Receipts Journal (pdf)
- Attachment 3. Cash Disbursements Journal (pdf)
- Attachment 4. Project Summary Journal (pdf)
- Attachment 5. General Journal (pdf)
- Attachment 6. Common Rule 24 CFR Part 85 (pdf)
- Attachment 7. 24 CFR Part 84 (pdf)
- Attachment 8. OMB Circular A-87 - Relocated to 2 CFR Part 225
- Attachment 9. Ohio Department of Development Cost Principles (pdf)
- Attachment 10. OMB Circular A-122- Relocated to 2 CFR Part 230
- Attachment 11. Transition Systems Procedures Manual (pdf)

**Ohio** Development Services Agency

## How to Complete a Request for Payment Form



Development Services Agency

# Completing a Request for Payment Form

Available on our website:

[http://www.development.ohio.gov/cs/cs\\_fiscalforms.htm](http://www.development.ohio.gov/cs/cs_fiscalforms.htm)

## BASIC INFORMATION:

1. Name and Address
2. Contact Person/Telephone Number
3. FTI Number
4. Community/Nonprofit Number
5. Draw Number (computer generated)

# Completing a Request for Payment Form

1. Grant Number
2. Activity Name
3. Activity Number
4. Site Address
5. Amount Requested – based on actual expenditure
6. Budget Amount
7. Budget Balance
8. No pennies!

1	A	B	C	D	E	F	G	H
2	State of Ohio							
3	Office of Community Development							
4	Request for Payment and Status of Funds Report							
5	<b>Section One: Request for Payment</b>							
7	Submit to:			Name and Address of Grantee:				
8	Ohio Development Services Agency			NOT BLANK				
9	Office of Community Development							
10	P O Box 1001							
11	Columbus Ohio 43216-1001			Community/Nonprofit #		State Use Only		
12	Contact Person/Telephone Number:			2DF		Date:		
13	NOT BLANK			Draw Number:		Voucher #:		
14	FTI Number:					Warrant #:		
15								
16	<b>Section Two: Itemization of Expenditures</b>							
17	Grant Number *	Activity Name *	Activity Nbr *	Enter the Housing Site Address (CDBG and HOME Funded Housing Activities Only) (If Applicable)	Project Number (State Use Only)	Amount Requested	Approved Activity/Site Address Budget	Balance of Activity/Site Address Budget
18	A-F-12-2DF-1	Demolition/Clearance	1	n/a		12,000	76,000	64,000
19	A-F-12-2DF-1	Fair Housing Program	2	n/a		2,000	4,800	2,800
20	A-F-12-2DF-1	Genearl Administration	3	n/a		5,000	14,200	9,200
21								
22								



## Small Draws

- Cost us money
- Cost you money
- Are fine, BUT -
  - \$5,000 cash on hand for the life of the grant
    - This does not violate the 15 day rule
- Submit draw <\$5,000 - expect a phone call
- Submit draw <\$2,000 – slower process time
- Final draws are exempt from those rules

## Completing a Request for Payment Form

- Between activity adjustments – Can you do this?
  - Will the activity budgets remain unchanged?
  - Is there sufficient balance in the activities?
  - Will you exceed the \$5,000/10% rule?

## Completing a Request for Payment Form

- Between activity adjustments - Situation
  - You submitted a draw, anticipating expenditures in one activity.
  - Those came in slightly different than you expected.
  - You have another project expense in another activity.

State of Ohio  
Office of Community Development  
Request for Payment and Status of Funds Report

**Section One: Request for Payment**

Submit to: Ohio Development Services Agency  
Office of Community Development  
P.O. Box 1001  
Columbus, Ohio 43216-1001

Name and Address of Grantee: NOT BLANK

Contact Person Telephone Number: NOT BLANK Community/Nonprofit #: 2DF Date: State Use Only

FTI Number: ??? Draw Number: Voucher #: Warrant #:

**Section Two: Itemization of Expenditures**

Grant Number	Activity Name *	Activity Nbr *	Enter the Housing Site Address (CDBG and HOME Funded Housing Activities Only (If Applicable))	Project Number (State Use Only)	Amount Requested	Approved Activity/ Site Address Budget	Balance of Activity/ Site Address Budget
A-F-12-2DF-1	Demolition/Clearance	1	n/a		(5,000)	76,000	69,000
A-F-12-2DF-1	Fair Housing Program	2	n/a		5,000	4,800	(200)
A-F-12-2DF-1	General Administration	3	n/a		9,000	14,200	200
Total Amount of This Draw:					\$9,000		

\* NOTE From the Attachment A of the Grant Agreement

**Section Three: Certification of Itemization of Expenditures: Two Authorized Signatures Are Required**

I certify that this Request for Payment was drawn in accordance with the terms and conditions of the Grant Agreement(s) filed and that the amount drawn is proper for payment to the drawer's depository. I also certify that the data reported above is correct and that the amount of the Request for Payment is not in excess of current needs.

Date: Signature: Title: Countersignature: Title:

State Use Only Date: DSS (Rev. 10/2012) DEV0072

Approved: Date:

**Ohio** Development Services Agency

You didn't spend it this way,

You spent it this way instead.

You've overdrawn an activity, but it's by less than the threshold, so you're okay.

## Completing a Request for Payment Form

1. **Date Signed**
2. **1<sup>st</sup> Authorized Signature**
3. **2<sup>nd</sup> Authorized Signature**
4. **Title**
5. **[http://www.development.ohio.gov/cs/cs\\_fiscalforms.htm](http://www.development.ohio.gov/cs/cs_fiscalforms.htm)**

<b>Section Three: Certification of Itemization of Expenditures: Two Authorized Signatures Are Required</b>		
I certify that this Request for Payment was drawn in accordance with the terms and conditions of the Grant Agreement(s) cited and that the amount drawn is proper for payment to the drawer's depository. I also certify that the data reported above is correct and that the amount of the Request for Payment is not in excess of current needs.		
Date:	Signature	Title
Date:	Countersignature	Title
<b>State Use Only</b> Approved: _____ Date: _____		D85 (Rev. 6/04) DEV0072

## Sign up for EFT!

- Money arrives 2-4 days sooner
- Automatically deposited in grantee's bank account
- Secure transfer reduces fraud risk
- Specific account designation for OCD grants
- Check status on-line (once EFT is initiated)

# Enrolling in EFT



## AUTHORIZATION AGREEMENT FOR DIRECT DEPOSIT OF EFT PAYMENTS

All parts of the form must be completed by the vendor. Incomplete forms will be returned. The information must be legible. Ensure this is the latest version of the form at [www.ohiosharedservices.ohio.gov](http://www.ohiosharedservices.ohio.gov).

SECTION 1		
TYPE OF TRANSACTION: <input type="checkbox"/> ADD <input type="checkbox"/> CHANGE/UPDATE <input type="checkbox"/> INACTIVATE		
NAME OF COMPANY OR INDIVIDUAL (Name must match attached bank verification)		
ADDRESS (Address must match the address listed on attached bank verification)		
CITY	STATE	ZIP
PHONE	EMAIL	
FEDERAL EMPLOYER ID (EIN) OR SOCIAL SECURITY NUMBER (SSN)		
CHECK ALL THAT APPLY <input type="checkbox"/> RSC - PCA <input type="checkbox"/> ODJFS PROVIDER (PROVIDER ID NUMBER REQUIRED)		
<input type="checkbox"/> LOTTERY WINNER <input type="checkbox"/> ALL OTHER: <input type="checkbox"/>		
SECTION 2 - NEW FINANCIAL INFORMATION - BANK VERIFICATION MUST BE ATTACHED		
NEW FINANCIAL INSTITUTION NAME		PHONE
TYPE OF ACCOUNT <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS		
NEW ACCOUNT NUMBER (Account number supplied must match attached bank verification)		
NEW TRANSIT ROUTING/ABA NUMBER (Routing number supplied must match attached bank verification)		
SECTION 3 - OLD/PRIOR FINANCIAL INFORMATION - MUST BE PROVIDED TO CHANGE/UPDATE ACCOUNT		
OLD/PRIOR FINANCIAL INSTITUTION NAME		PHONE



## OAKS EFT Remittance Lookup

Note: The new location for this website is <http://remitlookup.obm.ohio.gov>. If you have bookmarked this page, please delete and add the new location.

Vendor ID:   
Key#:

Date Range:  to  (MM/DD/YYYY)  
 Remitting Agency:  (Choose Agency)

- OR -

Amount:  to   
 Invoice:   
 Voucher:   
 PaymentID:

\* - Required entry.

If you need assistance accessing this application or if you have questions about it, please contact Ohio Shared Services, a division of Ohio's Office of Budget and Management by e-mail at [ohiosharedservices@ohio.gov](mailto:ohiosharedservices@ohio.gov).

**Questions?**

## **Documentation**

- **When did you spend what?**
  - **Why?**
  - **How?**
- **This information must be maintained on an activity level**
- **Revenue and Expenditure Ledgers**

## Documentation

- Fiscal Management Template

Payment Journal						
Payment Journal						
Total CDBG Expended		\$ 156,500.00		Other Funds Expended		\$ 25,000.00
Activity Code	Invoice #	Check Date	Check #	Company/Organization	CDBG Amount	Other Amount
1	0001	4/1/2013	1001	MK Paving and Things, Inc	\$50,000.00	
1	0001	4/1/2013	4757	MK Paving and Things, Inc		\$5,000.00
1	0001	2/5/2013	100	MK Paving and Things, Inc	\$44,000.00	
1	0002	3/20/2013	101	MK Paving and Things, Inc	\$20,000.00	
1	0002	3/20/2013	5654	MK Paving and Things, Inc		\$5,000.00
2	0001	4/5/2013	102	Novakov Play Places, Inc	\$50,000.00	
1	0003	5/1/2013	103	MK Paving and Things, Inc	\$30,000.00	
3			104	General Admin	\$10,000.00	
4	0001	6/1/2013	105	American FH Services of America	\$2,500.00	
1	0004	5/15/2013	5655	MK Paving and Things, Inc		\$20,000.00

## Documentation

Invoice/Expense Journal				
Print Invoice/Expense Journal				
Total Expenses		\$125,020.00		
Activity Code	Invoice Date	Invoice #	Company/Organization	Invoice Amount
1	3/15/2013	0001	MK Paving and Things, Inc	\$55,000.00
1	1/20/2013	0001	MK Paving and Things, Inc	\$50,000.00
1	3/10/2013	0002	MK Paving and Things, Inc	\$25,000.00
2	4/1/2013	0001	Novakov Play Places, Inc	\$50,000.00
1	4/12/2013	0003	MK Paving and Things, Inc	\$5.00
3			General Admin.	\$5.00
4	4/15/2013	0001	American FH Services of America	\$5.00
1	5/15/2013	0004	MK Paving and Things, Inc	\$5.00

## Documentation

	A	B	C	D	E	F
1	<b>CDBG Draw Journal</b>					
3	Print Draw					
5	<b>Total CDBG</b>		<b>\$ 175,000.00</b>	<b>Remaining CDBG</b>		<b>\$ 12,500.00</b>
7	<b>Draw #</b>	<b>Activity Code</b>	<b>Draw Request Date</b>	<b>CDBG Amount</b>	<b>Check or EFT</b>	<b>Deposit Date</b>
8	101	1	2/14/2013	\$ 50,000.00	EFT	3/30/2013
9						
10	601	1	11/15/2012	\$ 50,000.00	EFT	1/12/2013
11	602	1	2/28/2013	\$ 20,000.00	EFT	3/15/2013
12	602	2	2/28/2013	\$ 50,000.00	EFT	3/15/2013
13	603	1	3/15/2013	\$ 30,000.00	EFT	3/31/2013
14	603	3	3/15/2013	\$ 10,000.00	EFT	3/31/2013
15	603	4	3/15/2013	\$ 2,500.00	EFT	3/13/2013

## Documentation

Dashboard							
Activity #	Activity Type	CDBG Budget	Other Budgeted Funds	Total Project Cost	Total Invoiced Amount	Total CDBG Expended	Other Funds Expended
Sample	Sidewalk Improvements	\$ 50,000.00	\$ 5,000.00	\$ 55,000.00	\$ -	\$ 50,000.00	\$ 5,000.00
1	Street Improvements	\$ 100,000.00	\$ 25,000.00	\$ 125,000.00	\$ 75,010.00	\$ 94,000.00	\$ 25,000.00
2	Parks and Recreation Facilities	\$ 50,000.00	\$ 5,000.00	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
3	General Administration	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 5.00	\$ 10,000.00	\$ -
4	Fair Housing Program	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5.00	\$ 2,500.00	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 175,000.00	\$ 30,000.00				

## Documentation

- Everything must be backed up by appropriate source documentation
  - Invoices
  - POs
  - Checks
  - DS5s
  - Copies
- Administrative Expenditures
  - Travel – Mileage reimbursement requests
  - Time – Timesheets
  - Supplies – Receipts
  - Contractor
    - Proof of time spent
  - Conference invoices

## Completing Status Reports and Final Performance Report

# Completing Status Reports

- Complete **actual** funds expended for each activity (Not budget, Not drawn)
- Even if no funds were drawn or expended, complete, sign, and return
- Expended amounts should be cumulative to date
- Note returns and/or discrepancies
- Remember: \$5K, 10% requires an amendment!

### I. PROGRAM BUDGET - AWARDED FUNDS

PROJECT NBR	ACTIVITY NUMBER AND NAME	ACTIVITY/PROJECT LOCATION	HOME FUNDS		
			APPROVED BUDGET	FUNDS DRAWN TO DATE	ACTUAL FUNDS EXPENDED TO DATE
01	01 - Homeless Prevention	City-wide	\$ 0	\$ 0.00	\$ _____
02	02 - Rental Housing Assistance	City-wide	\$ 38,000	\$ 0.00	\$ _____
03	03 - Private Rehabilitation	City-wide	\$ 114,000	\$ 74,945.00	\$ _____
04	04 - Home/Building Repair	City-wide	\$ 0	\$ 0.00	\$ _____
05	05 - New Construction	Hebratz-City-Wide	\$ 29,000	\$ 0.00	\$ _____
06	06 - Unemployment Asst/Rehab	City-wide	\$ 156,000	\$ 116,520.00	\$ _____
07	07 - Fair Housing Program	City-wide	\$ 0	\$ 0.00	\$ _____
07	08 - General Administration	City-wide	\$ 35,000	\$ 24,130.00	\$ _____
GRANT TOTALS			\$ 363,000	\$ 215,597.00	\$ _____

Please explain the reasons for any differences greater than plus or minus 10% between budgeted and actual expenditures for each activity. Explain any differences between total funds expended and total funds received. Describe your "Best Efforts" to achieve the proposed levels.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Completing Status Reports

**Second Page**

- Show all additional funds That have been expended for each activity.
- The expended amounts should be cumulative to date.

### I. PROGRAM BUDGET - LEVERAGED FUNDS

ACTIVITY NUMBER AND NAME	PROJECTED BUDGET	FEDERAL AID FUNDS	OTHER FEDERAL	STATE AND LOCAL FUNDS	PRIVATE FUNDS	OTHER FUNDS / SOURCE
01 - Homeless Prevention	\$ 22,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
02 - Rental/Housing Assistance	\$ 62,400	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
03 - Private Rehabilitation	\$ 45,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
04 - Home/Building Repair	\$ 110,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
05 - New Construction	\$ 22,900	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
06 - Unemployment Asst/Rehab	\$ 250,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
07 - Fair Housing Program	\$ 2,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
08 - General Administration	\$ 23,000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____
TOTAL FUNDS LEVERAGED:	\$ 537,300	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ / _____

Please Provide Actual Other Funds Disbursed (Leveraged) on each Activity by the Listed Source Types! If the Source is not Listed above, Please Describe the Source in the Space Provided.

Please explain the reasons for any differences greater than plus or minus 10% between budgeted and actual leveraged costs for each activity. Describe your "Best Efforts" to achieve the proposed leverage amounts:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Completing Status Reports

## Third Page

- Report on projects completed with this grants funds.
- Number of Households Assisted or Units Rehabbed should match housing report.

II. PROGRAM/PROJECT OUTCOMES			
ACTIVITY	LOCATION	PROJECTED OUTCOMES (CODE)	ACTUAL OUTCOMES
01-Homelessness Prevention	County-wide	11.00 Households Assisted (21)	_____
02-Rental/Housing Assistance	County-wide	12.00 Households Assisted (21) Attach the Required TBRA Report	_____
03-Private Rehabilitation	County-wide	Total Number of Units that were Walk Aways..... 6.00 Units Rehabbed - Owner (27) Complete the Attached Housing Report	_____
04-Home/Building Repair	County-wide	19.00 Units Repaired - Owner (28)	_____
05-Fair Housing Program	County-wide	1.00 FH OHP Program Outcomes (54)	_____

Please explain the reasons for any differences between projected and actual outcomes.  
Describe your 'Best Efforts' to achieve the proposed levels:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Completing Status Reports

## Fourth Page

- Who was helped by all this work you did?
- Total/Actual number reported in the first column should match total reported in Household Size column on housing reports.

III. BENEFICIARIES		TOTAL NUMBER OF PERSONS BENEFITING																				
ACTIVITY	TOTAL PERSONS BENEFITING	ETHNICITY																				
		01-Asian	02-Black	03-Hispanic	04-Other	05-White	06-Disabled	07-Other	08-Other	09-Other	10-Other	11-Other	12-Other	13-Other								
02-Rental/Housing Assistance	34/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/
The Number of Total Beneficiaries should agree with the Completed TBRA Report																						
03-Private Rehabilitation	55/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/
The Number of Total Beneficiaries should agree with the Completed Housing Report for HOME/COING Assisted Units																						

\* Data for columns 04-13 above must be entered as follows:

A-White/Non-Hispanic	B-Black African American/Non-Hispanic	C-American Indian, Alaska Native/Non-Hispanic	D-Asian/Non-Hispanic	E-Native Hawaiian/Other Pacific Is./Non-Hispanic	F-American Indian, Alaska Native & White/Non-Hispanic	G-Black, African American & White/Non-Hispanic	H-American Indian, Alaska Nat. & Black, Afr. Amer./Non-Hispanic	I-Asian & White/Non-Hispanic	J-Other Multi-Racial/Non-Hispanic	K-Female Head of Household	L-Handicapped Persons
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## Questions?

### **Maddie Forrester**

Section Supervisor, Fiscal Grants Management

Office of Community Development

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[development.ohio.gov](http://development.ohio.gov)