

**Grant Schedule**

**Purpose:** To monitor the funding status of grant programs. This worksheet is used to pull revenue and expenses activity from Oracle, and to create a worksheet showing net cash flows by month for each grant.

**Frequency:** Monthly. All grant schedules must be updated “no less” than monthly.

These instructions reflect the general requirements for all grants and are a supplement to the instructions sheet in each grant workbook. Some grants may be unique and therefore may require additional information and customization as per the grant agreement.

One worksheet is to be created for each grant. The person responsible must enter pertinent data for each grant in the dedicated worksheet. This data is then linked to the master grant schedule used by the auditors to prepare their work plan, and is also used by Finance in the preparation of the Schedule of Financial Assistance which appears in the AFR.

All grants with expenditures in excess of \$300,000 (or other threshold established) must be identified and designated as a major program and this information must be communicated to the appropriate Department(s) administering the grant funds. Expenses must be monitored to ensure that all major grant programs are identified in a timely manner.

Copies of all grant agreements for active grants must be maintained in a file.

**The following information for” ALL” grants must be entered in the individual grant sheets (yellow shaded areas):**

**1. Grant Information:** This section contains identifying, critical data for each grant.

<b>Title</b>		<b>ID Number</b>
		<b>CFDA Number</b>
<b>Funding</b>	<b>Funding %</b> #DIV/0!	<b>Type</b>

**Title:** The title must be the title as noted on the CFDA-Assistance Listing/CFSA websites as the program name. You may also add the grant title per the grant agreement, if different, following the program name.

**Funding:** Enter the funding frequency or duration. (i.e., one year, two years, etc)

**Funding %:** This is the level of funding per the grant agreement. (i.e., 100%, 90%, 75%, etc). This will calculate based on the information entered in the revenue budget. If there is no “required” match per the grant agreement and the City elects to add additional funding, the match should always be %100. (The formula will have to be hard coded)

**ID Number:** Enter the grant id number per the grant agreement.

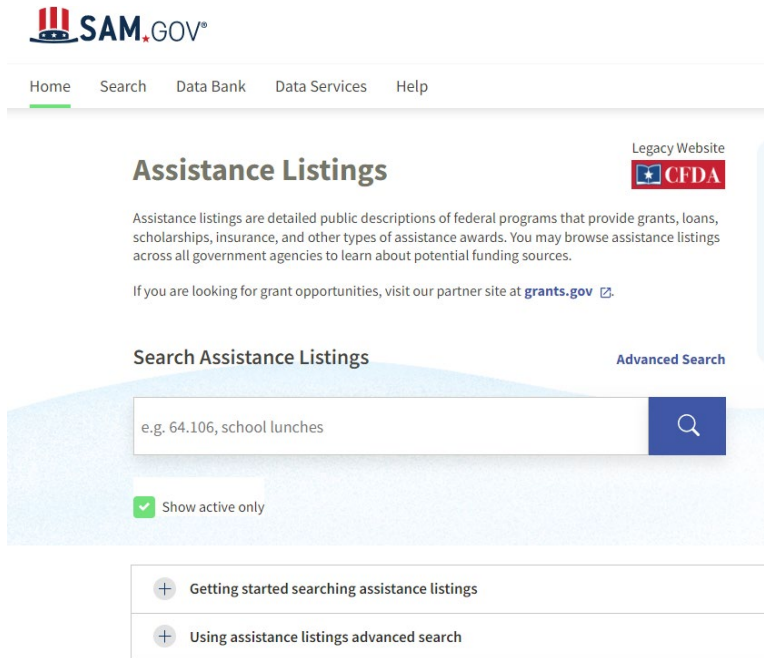
**Type:** Identify the source of the grant award funding. The type is determined by the agency funding the program (i.e., if the grant is received directly from a federal agency that funds the program, then the type would be FED or if the grant is received directly from a state agency awarding the funds, but the program is funded by a federal agency, then the type would be FPT.) This information should be on the grant agreement or may be obtained using the CFDA or CFSA # noted in the grant agreement. Only the following designations should be used:

Type Code	
FCN	Federal Contract
FED	Federal Grant
FPT	Federal Pass Through
FSA	Federal Pass Through / State Grant in Aid
LCC	Local County Contract
LOC	Local Grant
MAT	Match - City of Lakeland
OLM	Additional City funding above required match
PRG	Program Income
SGA	State Grant in Aid Appropriation
SPT	State Pass Through
SCN	State Contract
STA	State Grant

**CFDA-Assistance Listing/CFSA Number:** Each grant issued by a federal or state agency has a unique identifier. This is referred to as the catalog number. This catalog number must be verified on the CFDA-Assistance Listing & CFSA websites no less than twice a year (June & September) and entered in the individual grant sheets. Additional information on the catalog numbers can be found on the websites.

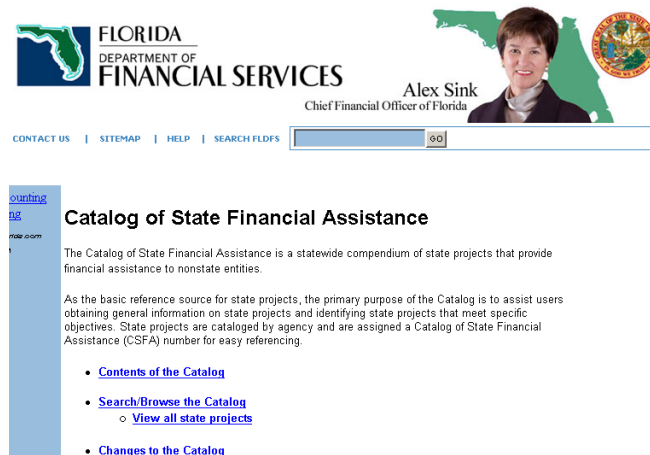
The websites are as follows:

<https://sam.gov/content/assistance-listings>



Select “Getting Started searching assistance listings” or “Using assistance listings advanced search” and select a search criterion.

<https://apps.fldfs.com/fsaa/catalog.aspx>



Select the appropriate search criteria.

**2. Program Information: This section identifies information about the program/grant.**

<b>Contract Dates:</b>		<b>Start</b>		<b>End</b>		
<b>Revenue Budget:</b>	<b>Contract</b>	<b>Remaining</b>	<b>FYXX</b>	<b>Expense Bud</b>	<b>Contract</b>	<b>FYXX</b>
Grant Funds		0		Payroll		
Program Income				Benefits		
Local Cash Match		0	0	Equipment		
In-Kind Match				All Other		
Total	0	0	0	Total	0	0
<b>Purpose:</b>						
<b>City Department(s)</b>			<b>Contact</b>			
<b>Grantor Agency</b>			<b>Contact</b>			
<b>Nature of Expenditure Charges:</b>						
<b>Specific Employees Charged to Program:</b>						
<b>Department ID</b>						
<b>Emp #</b>	<b>Name</b>	<b>Title</b>	<b>Status</b>	<b>Salary</b>	<b>Benefits</b>	

**Contract Dates:** Enter the start and end dates per the grant agreement. Each grant must be monitored to ensure the projects/programs are completed within the allotted time frame. If not, assist the departments in obtaining an extension. No, reimbursements are to be requested outside of the contract period unless specifically allowed by the grantor agency.

**Revenue Budget:** Enter the funding amount per the grant agreement (i.e., grant award, City match, if any, and program income, if any). If the grant is a new grant, the grant funds and program income budgets should equal the amounts appropriated for revenues and the total amount should equal to the amounts appropriated for expenses.

**Remaining:** This amount is calculated based on the total contract budget and the funds expended to date.

**FY XX:** Enter the amount of expenses budgeted for the current fiscal year and change XX to the current fiscal year.

**Expense Budget:** Enter the expenses per the Contract breakdown and current year's budget.

**Purpose:** Enter pertinent information about the grant and provide a brief description of the project to be funded.

**City Department(s):** Enter the City Department(s) responsible for the implementation and monitoring of the program and/or project.

**Grantor Agency:** Enter the name of the federal, state, or local agency that is funding the program and, if applicable, followed by the agency awarding the funds (this would only apply for "pass through" funding). For agency alpha values, see the legend.

**Contact:** Enter the name and phone number for the contact persons for both the City department receiving the grant and the awarding agency.

**Nature of Expenditure Charges:** Enter the allowable or specified expenditures per the grant agreement. The person responsible for the grant must monitor grant to ensure that only allowable costs are charged to the grant and/or are reimbursed. Also, the person responsible must communicate on a regular basis with the Department(s) to ensure compliance with the grant contract and/or the Davis Bacon Act or any other legal provisions.

**Specific Employees Charged to Program:** Enter the information for the employees authorized to charge payroll to the grant. (This section is for payroll specific grants only)

**3. Financial Activity: The section contains the financial data for the grant.**

Financial Activity - Fiscal XX/XX										
<b>Beginning Status:</b>										
Cumulative Grant Receipts as of 9-30-XX										
Cumulative Program Income or Local Share as of 9-30-XX										
Cumulative Expenses as of 9-30-XX										
Cash on Hand / (Due from Other Governments) as of 9-30-XX										
										0.00
Accrual Basis Grant/Program Income/Local Match Available for expenditure as of 9-30-06										
										0.00
<b>Reconciliation of Beginning Status per General Ledger</b>										
Due from Federal Government 001,000,000.00										
<b>Current Year Activity FY XX/XX</b>										
<b>Cash Receipts</b>										
	Grant Proceeds	Program Income	Local Share	Total Income	Payroll	Benefits	All Other	Total Expense	Cumulative Status	Variance
Oct-07	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Nov-07	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Dec-07	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Jan-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Feb-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Mar-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Apr-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
May-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Jun-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Jul-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Aug-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Sep-08	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
Total	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	
<b>Unexpended Grant Funds Available:</b>				<b>All Years</b>	<b>FYXX</b>					
Program Income/Local Share				#DIV/0!	#DIV/0!					
Grant Funds				#DIV/0!	#DIV/0!					
Total				#DIV/0!	#DIV/0!					

**Financial Activity – Fiscal XX/XX:** This section contains revenue and expense information for current and prior year grant activities.

**Beginning Status:** Enter cumulative prior year grant receipts (cash basis), cumulative program income or local share, and total cumulative expenses. Cash on Hand/Due from Other Governments is calculated based on the information entered. (This amount should equal the grant accrual/deferral booked in the prior fiscal year.)

**Accrual Basis Grant/Program Income/Local Match Available for expenditure as of 9-30-XX:** This is the total amount remaining for expenditures. (Total grant award amount minus cumulative expenses)

**Reconciliation of Beginning Status per General Ledger:** Enter the amount of the prior year accrual/deferral.

**Current Year Activity FY XX/XX:**

**Grant Proceeds:** Enter the actual “cash” reimbursements/payments received from the grantor. (Cash receipts only) This amount is not necessarily the revenue reported per Oracle. (Exclude accruals and deferrals)

**Program Income:** This is a formula that is linked to the program income section of revenues. This is program related revenues that are “earned”. (i.e., interest, impact fees, etc) This may not be applicable to all grants.

**Local Share:** Enter the City’s share of the current month’s expenditures. This is automatically calculated based on the funding %. If there are non-reimbursable expenses that should also be included, the total City share should be manually entered.

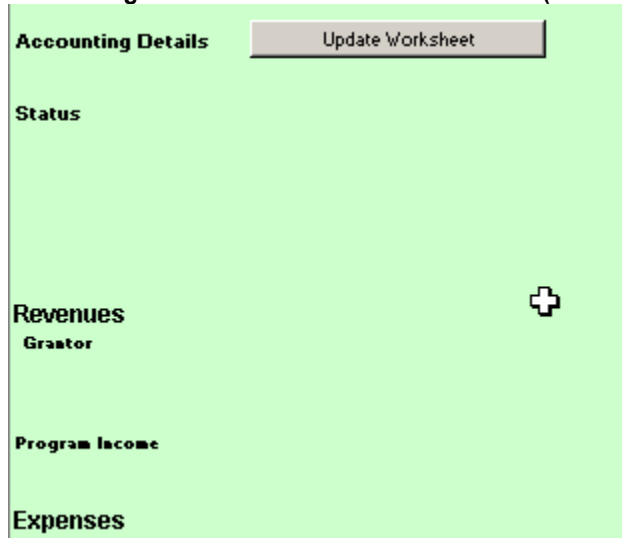
**Payroll, Benefits, and other expenses:** This is a formula that is linked to the expenses section. This captures all expenses related to the grant project.

**Total Expenses:** This total should equal the total expenses of the project per Oracle. If the total does not equal the total per Oracle, determine which account(s) is missing from the Accounting Details section. Insert a row and add the account.

**Cumulative Status:** This is a formula that should equal the grantor’s cumulative share of the expenses not already reimbursed. (i.e., the amount expected to be received by the grantor) The cumulative status as of September 30<sup>th</sup> is the amount of the accrual or deferral to be booked at year end. See grant agreements for instructions on the frequency and manner of requesting reimbursements. Please note that “all” requests for reimbursements for all grants are to be initiated and submitted by the person responsible in the Finance Department. No other Departments should request reimbursements directly from the grantor agencies.

**Unspent Grant Funds Available:** This is the remaining funds available. This should be the amount of expenses that are carried over, if applicable.

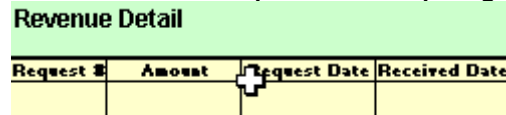
**4. Accounting Details:** The Oracle Account g/l numbers are entered in this area. (Column F)



This data is linked to the Financial Activities Section above. This information must be updated at least monthly irregardless of the reimbursement frequency using the Oracle Button on the database sheet.

**Update Worksheet:** This loads the current account activity from the database sheet.

**5. Revenue Detail:** This section is used to record the request and receipt of grant funds.



Request #	Amount	Request Date	Received Date
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Enter all reimbursement requests and receipts in this section. The system will compare the total grant receipts from Oracle to the details entered the grant proceeds section of the form. If they do not agree, a warning is displayed to the user.

**6. Other Important Information:**

**New Fiscal Year:** Change the dates in Sections 1-4 to reflect the new fiscal year. Open the visual basic code using the Visual Basic Editor and change the Period\_Names that appear in the procedure labeled "LoadOneGrantAccountActivity" to reflect the periods applicable to the new fiscal year.

On each sheet, change the range names appearing in cells A57.A68 to the current year period names. Note that you can select all sheets (except the database and these instructions) and make these corrections all at once for all sheets

Save the file under a new name, replacing the 2-character fiscal year in the filename to the new year. The filename referenced in the "Load\_Data" procedure in Visual Basic must also be changed to refer to the new workbook filename.

Update the summary sheet. Enter new links and data for any new grants.

**Adding New Grants:** Whenever a new grant is obtained by the city, a new sheet must be prepared - copy the form sheet (update dates for current fiscal year) and make the changes needed to customize the sheet to the new grant (headers, grant numbers, descriptive information, and account numbers). The sheet may need to be customized for grant specific matches.

**Adding New Accounts:** Whenever new accounts are added for an existing grant, new rows must be inserted in the appropriate section of the worksheet for the affected grant. Take care to ensure that the section totals include the new rows added.

**Other Miscellaneous Information:** The label "Total" must always appear in column G of the revenue and expense detail section of the forms whenever there is a total line that is linked to the summarized "Current Year Activity" section of each sheet. These labels must never be deleted.

There is also a label called "Last Row" that appears in column A of each sheet on the last row containing totals for the detail revenue and expense accounts. This label must never be deleted.

There is also a label called "Total Rcpts" in column A of the section of the sheet that has the details of all cash receipts. This label must never be deleted. NEVER insert or delete columns. NEVER insert or delete rows above row 79.

**7. Summary Grant Schedule:** This schedule contains the summary information for each grant. The data included in this schedule should be linked to the individual grant sheet. There should be no manual entries in the sheet. (Except Columns A thru G)

Finance Personnel	Type	Level	Oracle Fund	Oracle Project	Agency	City Dept	Title	ID Number	CFDA #	Start Date	End Date	Grant Award	Prior Year Revenue	Prior Year Expense	Beginning Unspent Grant Accrual	Beginning Funds Status	Current Revenue Cash	Current Expense	Ending Funds Status	Ending Unspent Grant Accrual
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**Finance Personnel:** Enter the initials of the Finance personnel responsible for maintaining the grant schedule.

**Type:** This is linked to the "Type" cell in the individual grant sheets.

**Level:** Enter the numeric reference for the funding type.  
 1 – Federal (all types)  
 2 – State (all types)  
 3 – Local  
 4 – Match, Other Local Match, Program Income (other local match is the match portion either not required per the grant agreement (100% funding) or the amount over and above the required match)

**Oracle Fund:** Enter the Oracle Fund to which the expenses are being charged. (XXX)

**Oracle Project:** Enter the Oracle Project # to which the expenses are being charged. (00XXXX)

**Agency:** Enter the alpha abbreviation for the Agency awarding the funds to the City. (See the legend) In the case of a pass-through grant, the funding agency is not entered here, only the agency awarding the funds to the City. If an alpha abbreviation does not exist, create one and add it to the legend. The funding agency is referenced via the CFDA or CFSA # and on the Schedule of Federal & State Assistance in the AFR.

**City Dept:** Enter the alpha abbreviation for the City Department responsible for the implementation and monitoring of the program and/or project.

**Title:** This cell should be linked to the corresponding cell in the individual grant sheets in the grant information section.

**ID Number:** This cell should be linked to the corresponding cell in the individual grant sheets in the grant information section.

**CFDA-Assistance Listing**

**/CFSA #:** This cell should be linked to the corresponding cell in the individual grant sheets in the grant information section.

**Start Date/End Date:** These cells should be linked to the corresponding cells in the individual grant sheets in the program information section.

**Grant %:** This cell should be linked to the corresponding cell in the individual grant sheets in the grant information section.

**Grant Award:** This cell should be linked to the corresponding cell in the individual grant sheets in the program information section.

**Prior Year Revenues - Cash/Expenses:** These cells should be linked to the corresponding cells in the financial activity section.

**Current Revenues - Cash/Expenses:** These cells should be linked to the corresponding cells in the financial activity/current activity section. If there are match requirements, the formulas may need to be adjusted to subtract the matched expenses from the total expense cell. Current revenue should equal current expenses for the City match portion.

**Other Information:** All other cells in the summary sheet should have formulas to calculate the appropriate amounts. Do not make any manual adjustments to any cells. All changes should be made on the individual grant sheets.

The beginning fund status should equal the prior year accrual and/or deferral. Any changes to the prior year accrual amount should be referenced with a cell note here and in the individual grant sheets.

The revenue amount per Oracle should equal the current year grant expense total.

The ending fund status should equal the amount of the current year accrual and/or deferral per the individual grant sheets.

The ending unspent grant accrual should equal the remaining unspent funds of the grant.

**Agencies**

BOCC	Board of County Commissioners
CDBG	Community Development Block Grant
DABT	Florida Division of Alcoholic Beverages & Tobacco
DCA	Department of Community Affairs
DEA	Drug Enforcement Agency
DHRS	Department of Health and Rehabilitative Services
DOE	Department of Energy
DOJ	Department of Justice
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FDA	Florida Department of Agriculture
FDCF	Florida Department of Children & Family
FDEP	Florida Department of Environmental Protection
FDOJJ	Florida Department of Juvenile Justice
FDOS	Florida Department of State
FDOS	Florida Department of Housing
FDOT	Florida Department of Transportation
FOAG	Florida Office of the Attorney General
GTDV	Governor's Task Force on Domestic Violence
HUD	Housing & Urban Development
LHA	Lakeland Housing Authority
LHA	Lakeland Housing Authority
NEH	National Endowment of the Humanities
SCI	Sister Cities International
SWFWMD	Southwest Florida Water Mgt. District
OTTED	Office of Tourism, Trade and Econ. Development
UFI	Urban Family Institute
UFI	Urban Family Institute
USTA	Urban Family Institute