



**LOUISVILLE JEFFERSON COUNTY METRO GOVERNMENT
OFFICE OF RESILIENCE & COMMUNITY SERVICES
EXTERNAL AGENCY FUND**

**GRANTEE HANDBOOK
TECHNICAL ASSISTANCE
JULY 2022 – JUNE 2023**

This handbook was developed for use by the External Agency Funding (EAF) Grantees throughout the funding period beginning July 1, 2022, through June 30, 2023. It supplies information related to the grant award and the grant agreement. The agency program administrators will need this handbook to stay in compliance with the EAF Office of Resilience & Community Services (RCS).

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GRANT AGREEMENT

The Grant Agreement is the legal contract between Louisville Jefferson County Metro Government and the agency to which a grant has been awarded. The Grant Agreement is due no later than August 31, 2022. The Agreement consists of two (2) sections as follows:

- Agreement
- Work Program and Budget (WPB)

The following are the requirements in preparing and supplying the WPB:

- The program proposed in the renewal application or new application is to remain the same. More detail related to the program is requested in the WPB.
- Should the agency need to amend the original proposal, the agency is to contact the EAF Grant staff for discussion.
- The agency is to supply a complete accounting of the *total cost of the program* which includes Metro and Non-Metro Funds to be allocated in the Program Budget.

Section One

- Six pages consisting of legal verbiage which includes, on the first page, reference to the Work Program and Budget (WPB).
- Review the Agreement for the following:
 - Page 1 – legal name is correct
 - Page 1 – address is correct
 - Page 1 – official name of program (as listed on application)
 - Page 2 – awarded amount is correct
 - Page 6 – signature page (also check for legal name)
 - ✓ Only the “legal signatory” for the agency may sign the Grant Agreement. This is the Executive Director or Board President. Agency Program Staff may not enter into an agreement with Metro Government i.e., Program Manager, Program Coordinator, Office Manager, etc.

Section Two

- The Work Program and Budget is the second section of the contract.
 - There is no agreement without both sections combined.

The agency handles completing the Work Program and Budget (WPB) of the Grant Agreement. The WPB consists of:

- Eleven (11) pages for Competitive and Partnership grants
 - On an Excel spreadsheet with two (2) tabs labeled as:
 - ✓ Community Services Grant WPB - pages 1 through 3 (tab 1)
 - ✓ Community Services Grant WPB– pages 4 through 11 (tab 2)
- Ten (10) pages for Formula grants
 - On an Excel spreadsheet with three (3) tabs labeled as:
 - ✓ Formula WPB Part 1- pages 1 through 3 (tab 1)
 - ✓ Formula WPB Part 2- pages 4 through 9 (tab 2)
 - ✓ Formula WPB Part 3- page 10 (program outcomes) (tab 3)

The Grant Agreement will not obtain Metro signatures or further review until all required/requested items are received. These items include:

- Most recent annual audit or most recent (to be current) IRS 990 tax return form
- IRS Determination Letter (new agencies or upon request)
- IRS W-9 form – use most current: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

- Current Board Member listing
- Copy of Landlord Rental Lease if Metro dollars are obtained for rent
- Itemized listing for specific line items within Section IX Program Budget as follows:
 - Office Supplies
 - Program Materials
 - Small Equipment
 - Client Assistance
 - Other Expenses
- Itemized listing for the following contained in Section X Resource/Revenue/In-Kind Information
 - Volunteer Contribution
 - In-Kind Contributions
 - Fundraising Events & Individual Donations
 - Corporate Donations & Grants
 - Other i.e., program income, etc.
- Section XIII Paid Personnel Detail sheet must provide position, title and name of employees compensated with Metro funds. Only “net” pay dollars may be claimed as Metro expenditure. Net pay is defined as the amount after all voluntary and involuntary payroll deductions are removed from the “gross” pay. Net pay does **not** include federal income withholdings, state income tax withholdings, Social Security and Medicare taxes, wage garnishments, health insurance premiums, and retirement savings.

GRANT EXPECTATIONS

Requirements for each agency (competitive, formula and, partnership):

- Have an accounting system that tracks Metro funds separately from other agency grants and resources.
- Changes/amendments to previously approved funded line items may be granted once during each reporting quarter. EAF staff will supply an Amendment Form to make any changes to the budget.
- All budget amendments must have an emailed written request to the EAF Coordinator. All amendment requests must be (in writing) prior to June 1.
- Keep complete records of volunteer hours and/or in-kind donations.
- Maintain all reports and records related to program activities and program expenditures for a period of five (5) years after the grant end date (June 30, 2023).
 - This includes all program activity and financial resources as well as in-kind contributions related to the program not just those line items related to Metro funds.
 - ✓ The program funded is a complete program not just those line items funded with Metro dollars.
- All grantees must create and conduct a minimum of one (1) “Program Participant Evaluation” and administer to program participants. The following items are due to the EAF Grants Coordinator by July 15, 2023.
 - Supply a copy of the blank survey.
 - Compilation of evaluation or all completed surveys.
- Publicly acknowledge the grant award provided by Metro and provide EAF Grant Staff with a copy
 - Agencies receiving \$100,000 or more joint from all Metro resources must place the Metro logo on agency newsletters and other printed materials (e.g., agency stationary, brochures, etc.).
 - ✓ Request Metro logo from EAF Grant Staff.
 - ✓ Those agencies receiving less than \$100,000 may also use the Metro logo as part of the acknowledgment.

- Maintain “Compliant” status with the Metro Revenue Commission.
 - Contact 574-4857 should the agency need to contact Revenue Commission.
- Maintain “Compliant” standing with the KY Secretary of State (SOS) and ensure that records are up to date with SOS (i.e., agency address, change in directors, etc.)
 - Web address for checking such is <https://web.sos.ky.gov/ftsearch/>
- Maintain compliance with other Metro entities supplying grants, loans, etc. to the agency such as Neighborhood Development Fund (NDF) grants, Federal loans, etc.
- As appropriate, agency agrees to participate in Office of Resilience and Community Services’ strategy of integrating holistic household care which includes but is not limited to education, employment, housing, and financial empowerment services and/or resources into their service delivery model to increase household self-sufficiency.
- Agencies are required to attend training as deemed appropriate by the EAF office administering the grant. Examples of required training include Financial Empowerment Certification (4-hour training) and Quarterly Reporting and SurveyMonkey Outcomes & Demographics for competitive agencies. Partnership grantees must complete an annual programmatic narrative report. Continuation grantees must complete a minimum of one (1) Financial Empowerment Level 2 Training (2-hour training).
 - Supply a copy of Financial Empowerment completion certificate, the post attendance email from the Financial Empowerment instructor, or a letter from instructor acknowledging your attendance.

GRANT ALLOCATION

Grant payments are made when:

- All previous fiscal year’s grant reports with documentation have been received, reviewed by, and approved by the EAF Grants Coordinator.
- The agency is compliant with all Louisville Metro reporting requirements for other grants or funding i.e., Neighborhood Development Fund, Federal loans for capital grants, etc.
- The contract is fully executed (all signatures obtained).

Grant Payments schedule:

- Award of \$5,000 and below
 - Total award paid upon execution of contract.
- Award of \$5,001 and above
 - Payments pays as follows:
 - ✓ One quarter (1/4) of grant award upon execution of contract.
 - ✓ One quarter (1/4) of grant award upon receipt and approval of first quarter report due no later than October 15.
 - ✓ One quarter (1/4) of grant award upon receipt and approval of second quarter report due no later than January 15.
 - ✓ One quarter (1/4) of grant award upon receipt and approval of third quarter report due no later than April 15.

GRANT REPORTING, OUTCOMES AND DEMOGRAPHICS DUE DATES

Program reports and documentation of expenditures are due within two (2) weeks of the reporting period as follows:

- First quarter ending September 30, 2022 – Report due no later than October 15, 2022.
- Second quarter ending December 31, 2022 – Report due no later than January 15, 2023.

- Third quarter ending March 31, 2023 – Report due no later than April 15, 2023.
- Fourth quarter ending June 30, 2023 – Report due no later than July 15, 2023.

All quarters:

- Report is due even if all funds received.
- Report is due if all funds spent.
- Report is due even if no funds received or spent.
- Report is due even if no funds spent and no program activity has occurred.
- Program should be operational without Metro funds, as agency not to receive more than 25% of agency annual cash budget.

NOTE: when the 15th falls on a:

- Saturday, the report is due on the Friday (the 14th).
 - If the Friday (the 14th) is a recognized Holiday, then the report would be due on the Monday (the 17th).
- Sunday, the report is due on the Monday (the 16th).
 - If the Monday (the 16th) is a recognized Holiday, then the report would be due on the Tuesday (the 17th).

Should circumstances prevent the agency from meeting the report deadline, please notify, in writing, the EAF Grant staff and request an extension of the due date. The extension request must provide an explanation for the need of an extension and amount of time needed for the extension. This extension is up to 30 days. NOTE: No funds may be released until quarterly report with documentation is approved.

GRANT EXPENDITURES – UNALLOWABLE

Metro funds may not be used to supplement more than 25% of the total agency cash budget. Agency may have to prove current agency funds available to agency through use of bank statements, etc.

The following listing may not be all inclusive and in some rare cases the listed expense may be allowable. Programs funded through Community Services are so varied that occasionally there is an exception to the rule due to the nature and/or focus of the program funded.

- Administrative costs
- Alcoholic beverages
- Building maintenance or repair
- Cash incentives to program participants
- Capital expenses or construction costs
- Celebrations of any kind
- Childcare expenses
- Consultant fees
- Employee bonuses or recognition expenses
- Entertainment/Recreation costs (including, but not limited to tickets to shows or sports events, lodging, etc.)
- Events or celebrations
- Food or beverages
- Furniture (e.g., couches, beds, chairs, cabinets, desks, tables, bookcases, etc.)
- Fund-raising or development expenses of any kind (includes promotional items i.e., cups, hats, etc.)
- Gross pay items (federal income withholdings, state income tax withholdings, Social Security and Medicare taxes, wage garnishments, health insurance premiums, and retirement savings).
- Insurance – no property, no auto, no medical/health, no worker’s compensation.
- Incentives, awards, gifts, or participant wear such as tee shirts, bags, hats, plaques, etc.
- Indirect costs (costs that help the operations of the entire organization, but cannot be identified to one program)
- Items not approved in Work Program Budget
- Items that do not have proper documentation and backup documentation as described under “Grant Reporting Documentation Expenditures”
- Late fees of any kind
- Membership and/or organization dues
- Out of town staff training (outside Louisville Metro area)
- Out of town travel/mileage (outside Louisville Metro area)
- Personnel costs associated with employee/employer taxes, benefits or other deductions, no worker’s compensation, or health/medical insurance (only net pay found on the employee’s paystub, see page 4 for details)
- Promotional items such as pens, t-shirts, bags, etc.
- Recognition awards, stipends, bonuses, and/or severance pay to staff or volunteers
- Religious activities or materials (e.g., anything related to a religious belief)
- State sales tax
- Vehicle purchases or vehicle maintenance (exception to maintenance depending on program focus)
- Volunteer expenses

GRANT ACTIVITIES – UNALLOWABLE

Unallowable grant activities include, but not necessarily limited to:

- Activities not included in the Proposal or in the Grant Agreement without written request and approval from the Grants Coordinator.
- Activities such as fraternal, political, religious, etc. that would require clients, participants, recipients, or beneficiaries to take part in such to receive services/benefits provided in the program.
- Discrimination against any person by reason of race, religion, color, sex, national origin, disability, age 40 or over, familial status, pregnancy status, sexual orientation, gender identity, is a smoker or non-smoker, and because of the person's Veteran status.
- Religious activities such as proselytizing, prayer, religious study, distribution of religious materials, etc.

GRANT PROGRAM PERFORMANCE MEASURES

Each agency is expected to conduct the activities listed in the Grant Agreement.

- Should the agency find that program activities need modifications, the agency must contact Grants Coordinator.
- All activities listed in grant agreement are to be documented. The following are examples:
 - Notices of classes, etc.
 - Curriculum of classes, training sessions, etc.
 - Participant sign in sheets
 - ✓ Sheets should have name of session, location, date, and time.

Each program should meet the outcomes and indicators as found in Grant Agreement and Work Program and Budget.

- Should the agency have difficulties meeting outcomes, the Grants Coordinator is to be notified for discussion.
 - All outcomes are to have a "Data Collection" method which proves that participants met the outcomes as written in the Grant Agreement.

GRANT EXPENDITURES PER LISTED LINE ITEM

Following are the line items as found on the WPB and the Quarterly Report form. Line items to have expenses as listed and defined below:

- **Personnel** – Individuals employed by the agency who receive an IRS W-2 form at the end of the calendar year for the purpose of filing federal and state income taxes.
 - Those persons on contract and/or receive an IRS 1099 form are to be included in the "Other Expenses" line item.
 - Only "net" pay dollars may be claimed as a Metro expenditure. Net pay is defined as the amount after all voluntary and involuntary payroll deductions are removed from the "gross" pay. Net pay does **not** include federal income withholdings, state income tax withholdings, Social Security and Medicare taxes, wage garnishments, health insurance premiums and retirement savings.
 - Only the percentage of time the employee spends working in/on the program may be charged to the grant.
 - ✓ The percentage of time worked, or hours worked in/on the program must be clearly outlined within the quarterly report documents. i.e PAR sheets and timesheet log.
- **Rent** – The actual cost for space to house personnel, program equipment, program supplies and/or the program participants necessary to conduct the program as funded. If the agency owns property, rent may not be charged. Copy of lease must be provided with the Grant Agreement.
 - Only the percentage used by the funded program may be charged to grant.

- No late fees may be charged to the grant.
- **Utilities** – The incurred cost (if not included in rent) of water, sewage, gas, electric and garbage pickup if not available free of charge at program facility.
 - Only the percentage used by the funded program may be charged.
 - No late fees may be charged to the grant.
- **Office Supplies** – Those items purchased to be used while performing day to day business activities within the funded program such as:
 - Anything desk-top related costing less than \$50 in bulk i.e., paper clips, tape, etc.
 - Calendars
 - Envelopes
 - File folders/hanging file folders
 - Paper/Note pads
 - Post-it Notes
 - Rubber Bands
 - Scissors
 - Staples/Stapler
 - Toner/ink cartridges
 - ✓ Items are to be kept separate and used for program only or;
 - ✓ Only the percentage used by program may be charged to grant
- **Program Materials** – Those items purchased to be used while conducting the day-to-day activities of the funded program such as:
 - Materials associated with recruitment of participants (non-fundraising)
 - ✓ Brochures
 - ✓ Forms i.e., applications, sign-in sheets, etc.
 - Postage, Fed Ex, and/or UPS
 - Printing costs/Copying costs
 - Program supplements
 - ✓ Assessment tools for funded program use only
 - ✓ Computer software for funded program use only
 - ✓ Instructional materials i.e., manuals, brochures, etc.
- **Telephone** – The percent of total cost in conducting program funded business using:
 - Landline business/agency phone
 - Cell phone as it relates to program operations
 - Internet Services
 - No late fees may be charged to the grant.
 - **In-town Travel** – The cost of attending local meetings and staff functions away from the office using “personal” vehicles. Meetings are to be relevant to the funded program and to the benefit of the participants being served within the funded program. Local travel is considered within Jefferson County.
 - ✓ Detailed mileage sheets must be kept which include the name of the employee, the date, destination, purpose of travel, and miles driven. Form should also include a space for employee to sign and a supervisor or finance staff to approve by signature.
 - ✓ Reimbursement rate is not to exceed the current rate of no more than 62.5 cents per mile.
- **Small Equipment (including electronic)** - Any item that individually costs less than \$500 and has a useful life of one year or more to help the funded program. If the amount exceeds the \$500 allowed cost, the maximum reimbursement amount will not exceed \$500 per item.

- Items to be purchased at beginning of contract year for use during program grant period (later in year if approval provided)
- Copiers or lease of copiers
- Desktop/laptop computers
- Fax machines
- Postage machines
- Printers
- The cost of maintenance for above equipment is to be put in this line item.
- Only the percentage used by program may be charged to grant.
- **Client Assistance** – The cost of providing direct or indirect assistance to clients as determined by the proposal and/or grant agreement through the funded program.
 - Attorney Fees
 - ✓ Limited to specific “funded program” in which such is focus of awarded program.
 - Bus tickets
 - ✓ Limited to specific “funded program” in which item was a part of original grant application.
 - ✓ Agency must document amount and who receives tickets and what kind.
 - ✓ To be provided only for education, employment, medical or other social service cause.
 - Emergency Food Distribution
 - ✓ Limited to specific “funded program” in which such is focus of awarded program.
 - ✓ Program participants receiving non-perishables or other food items from a distribution center, food pantry, etc.
 - ✓ Those serving meals to the homeless as part of the awarded program.
 - Rent or mortgage payment
 - Required items to be purchased to participate in an educational program, employment training program and/or to obtain permanent employment.
 - ✓ Agency to make purchase or supply vendor voucher, no funds provided directly to participants.
 - Utilities (no phone or cable)
 - Vouchers for work clothing (uniforms), work boots, etc. as an integral part of program focus.
 - Vouchers for school uniforms as an integral part of program focus.
- **Other Expenses** – those program expenses not addressed above as follows (not all inclusive):
 - Audit
 - ✓ A formal examination of the grantees financial situation performed by professionals in the field (e.g., Certified Public Accountant)
 - ✓ Limited to percent of funded program
 - Contract labor
 - ✓ Those solicited with an agreement to perform certain functions within the program that are not permanent employees, do not receive the benefits offered to regular employees and receive an IRS 1099 form at the end of the year for filing federal, state, and local taxes.
 - Includes those individuals or groups contracted to provide training sessions, information classes, etc. for participants of the program
 - ✓ It is the responsibility of the agency to ensure those contracted persons are registered with Louisville Metro Revenue Commission to ensure “occupational taxes” are paid on earnings if Metro dollars are paying for the service provided.
 - Cleaning Supplies

- ✓ Limited to percent of funded program
- Fuel
 - ✓ An expenditure related to use of an agency vehicle to transport people or goods related to specifics of funded program.
 - Does not include use of personal vehicles.
- Insurance
 - ✓ Liability insurance
 - As it relates to covering people within the premises of the agency; limited to percent of funded program.
- Kitchen Supplies
 - ✓ Limited to specific “funded program” in which meals are the focus of the awarded program.
- Vehicle Maintenance
 - ✓ Limited to specific “funded program” in which the transportation of people or goods is the focus of awarded program.

GRANT REPORTING DOCUMENTATION OF EXPENDITURES

Documentation of expenditures requires an itemized listing of expenses and documentation being provided with the quarterly report. The “Detail Report Sheet” form must be used for each quarter period with cumulative totals providing relevant details of:

- Metro line item
- The name of personnel or the vendor, plus what item was purchased.
- The ending payroll period date, pay date, or the purchase date.
- The amount being charged to Metro
- ***NO ROUNDING UP OF DOLLAR AMOUNTS (for example \$47.98 purchase/expense cannot be rounded up to \$48.00).***
- The total item expense (in the case of Personnel, it would be the “gross” pay; other items would be the total of the item expense – not the total invoice expense).
 - ✓ Each employee pay per pay period, check written, or individual invoice expense being claimed is to be recorded on a separate line on the cover sheet – do not add like expenses into a grant total, each is to be separate as the individual expense they are - for example: if claiming a utility payment for the quarter, each bill would be listed per month bill was due, not added together as a quarter expense. This rule especially applies to the “other expense” line item.
- Identifying items such as the check #, the electronic transfer debit #, the invoice #, the monthly bank statement, and/or credit card statement a long with any comments.
- The total of each line-item expenditures
 - ✓ The cumulative total per line-item expenditure per quarter.
- The total of all line-item expenditures
 - ✓ The cumulative total of all line-item expenditures
- Only expenses incurred on July 1, 2022, through June 30, 2023 can be charged to EAF. The service and/or product must be received or completed by June 30, 2023.

Failure to follow the above in the exact manner written will be cause for delay of the review or approval of the report. Reports are reviewed on a first come first serve basis, and those with issues are put at the bottom of the stack.

The “Detailed Report Sheet” is to be saved and reused each quarter so that at the end of the year all areas are completed with cumulative totals that should reconcile to total grant award.

- The agency is to remove those line items that are not relevant to the Metro grant.
- The agency handles checking Excel cell formulas to ensure entries are correct and reconcile to totals entered.
- Line-item totals are to match those recorded on the report form.
- The agency must ensure the final report has no expenditure overages reported. The agency cannot charge program expenditures to Louisville Metro Government exceeding the amount of the grant allocation.

Below is needed regarding accepted documentation per line item:

- **Personnel –only “net pay” (See GRANT EXPENDITURES PER LISTED LINE ITEM) may be claimed as a Metro expense**
 - Agency Check (non-direct deposit)
 - ✓ Supply an accounting journal or pay stub for each payroll period being claimed that includes the name of person, gross pay, net pay, hours, taxes/benefits withheld, etc.
 - ✓ Provide copies of cleared/posted check from the bank (these could be those little copies of multiple checks on one page provided with bank statement or available online on the bank’s website) as added back up to the agency accounting journal or pay stub.
 - Direct Deposit
 - ✓ Print-out from the third-party payer/payroll company showing name of person, gross pay, net pay, hours, taxes/benefits withheld, etc. for each payroll period being claimed.
 - ✓ Print-out the agency total personnel summary sheet which has the agency total payroll for the period being claimed; the total on the summary is to match the bank statement deposit for the period being claimed.
 - ✓ Supply a bank statement for each payroll period being claimed that shows payment to the third-party payer *which is usually more than the amount of the entire grant and/or covers the entire agency staff.*
 - Supply the total payroll balance sheet for each payroll period being claimed that matches the deposited amount for each payroll period being claimed on the bank statement.
 - If the “net” direct deposit does not match the amount on the bank statement it is the agency’s responsibility to total numbers on the total payroll balance sheet to reconcile with the deposit – it should be clear which totals are being included to produce the bank statement total.
 - Supply an explanation for each amount deviating from the bank statement. For example: if the agency has incurred charges for administrative third-party payer that is included in the bank deposit, but not in the net total, the agency would provide the amount of such and total it with the total payroll to ensure that both totals equal what was deposited to the bank.
- **Rent**
 - Only the percentage used by the specific funded program may be claimed.

- Supply a copy of cleared/posted check or copy of electronic fund transfer paid to property owner or proprietor.
 - ✓ Lease not needed for each report, current lease to be on file.
 - ✓ No late fees may be charged to grant.
- **Utilities**
 - Only the percentage used by the specific funded program may be claimed.
 - Supply a copy of bill from utility company.
 - ✓ No late fees may be charged to grant for agency utilities.
 - Supply a copy of cleared/posted check or copy of electronic fund transfer to utility company.
- **Office Supplies**
 - Only the percentage used by the specific funded program may be claimed.
 - Provide the invoice, the order, etc. which includes date, amount, item description, company, etc. or a cash register receipt that shows store, item description, amount, etc. and (not or);
 - Copies of cleared/posted check or copy of electronic fund transfer showing the purchase or if the expenditure is paid by credit card.
 - Provide a copy of the credit card statement and (not or);
 - A copy of the bank statement or previous credit card statement showing expenditure was paid (payment to credit card company *must at a minimum cover the Metro expenditure reported*).
 - ✓ If there are multiple staff using the corporate account with individual account numbers, the agency must also supply documentation showing that account numbers being paid match up to the credit card statement under the head account number.
 - ✓ No late fees may be charged to the grant.
 - If the expenditure is paid by a pre-paid credit card or pre-paid debit card
 - ✓ Copy of the receipt of purchase from the issuing company
 - ✓ Copy of the card with account number that matches the account number on the receipt
 - For reimbursement to employees for cash purchases the agency must provide:
 - ✓ The cash receipt
 - ✓ The completed internal form requesting agency reimbursement
 - ✓ A copy of the cleared/posted cancelled check or copy of electronic fund transfer reimbursing the cash receipt
- **Program Materials**
 - Only the percentage used by the specific funded program may be claimed.
 - Provide the invoice, the order, etc. which includes date, amount, item description, company, etc. or a cash register receipt that shows store, item, amount, etc. and (not or);
 - Copies of cancelled check or copy of electronic fund transfer showing the purchase or if the expenditure is paid by credit card.
 - Provide a copy of the credit card statement and (not or);
 - A copy of the bank statement or previous credit card statement showing expenditure was paid (payment to credit card company *must, at a minimum cover the Metro expenditure reported*).
 - ✓ If there are multiple staff using the corporate account with individual account numbers, the agency must also provide documentation showing that account numbers being paid match up to the credit card statement under the master account number.
 - ✓ No late fees may be charged to the grant.
 - If the expenditure is paid by a pre-paid credit card or pre-paid debit card
 - ✓ Copy of the receipt of purchase from the issuing company.
 - ✓ Copy of the card with account number that matches the account number on the receipt.
 - For reimbursement to employees for cash purchases the agency must provide:
 - ✓ The cash receipt

- ✓ The completed internal form requesting agency reimbursement
 - ✓ A copy of the cleared/posted cancel check or copy of electronic fund transfer reimbursing the cash receipt
- **Telephone (includes Cell phones and Internet Services)**
 - Only the percentage used by the specific funded program may be claimed.
 - Supply a copy of the bill
 - ✓ No late fees may be charged to the grant.
 - Supply a copy of cleared/posted check or copy of electronic fund transfer
- **In-town Travel** (Reimbursement rate to be rate under current agency policy or at Metro rate of 62.5¢ per mile whichever is less).
 - In-town travel pertains to an employee using personal vehicle for the funded program
 - ✓ Does not include per mile for using agency vehicles (such should be listed under the "Other Expense" line item as fuel)
 - Copy of mileage sheet should include:
 - ✓ Name of traveler
 - ✓ Date of travel
 - ✓ Destination
 - ✓ Total miles traveled
 - ✓ Reason for travel
 - ✓ Signature of traveler
 - ✓ Approval signature of Supervisor or other authorizing staff (finance)
 - Copy of cleared/posted check or electronic debit to employee reimbursing for mileage
- **Small Equipment (including electronic) NOT TO EXCEED \$500 per item**
 - Provide the invoice, the order, etc. which includes date, amount, item description, company, etc. or a cash register receipt that shows store, item, amount, etc. and (not or);
 - Copies of cancelled check or copy of electronic fund transfer showing the purchase or if the expenditure is paid by credit card
 - Provide a copy of the credit card statement and (not or);
 - A copy of the bank statement or previous credit card statement showing expenditure was paid (payment to credit card company *must at a minimum cover the Metro expenditure reported*).
 - ✓ If there are multiple staff using the corporate account with individual account numbers, the agency must also supply documentation showing that account numbers being paid match up to the credit card statement under the head account number.
 - ✓ No late fees may be charged to the grant.
 - If the expenditure is paid by a pre-paid credit card or pre-paid debit card
 - ✓ Copy of the receipt of purchase from the issuing company
 - ✓ Copy of the card with account number that matches the account number on the receipt
 - For reimbursement to employees for cash purchases the agency must provide:
 - ✓ The cash receipt
 - ✓ The completed internal form requesting agency reimbursement
 - A copy of the cleared/posted cancel check or copy of electronic fund transfer reimbursing the cash receipt.
 - An inventory form is provided by Metro to be completed and a picture of item is also required for items costing more than \$200.00.
- **Client Assistance (late fees for rent and utilities, on behalf of clients, may be charged to Metro)**
 - For Rent
 - ✓ supply the name of the client
 - ✓ address of client

- ✓ name of property owner or proprietor
- ✓ amount of aid
- ✓ date of aid
- For Utilities
 - ✓ copy of cleared/posted check or copy of electronic fund transfer
 - ✓ supply the name of the client
 - ✓ supply a copy of the bill
 - ✓ amount of aid
 - ✓ date of aid
 - ✓ copy of cleared/posted check or copy of electronic fund transfer
- For other items per contract
 - ✓ A cash register receipt that shows store, item description, amount, etc.
 - ✓ an invoice that shows item description, amount, etc. **and** (not or);
- Copies of cleared/posted check or electronic debit showing the purchase **or if the expenditure is paid by credit card.**
- Provide a copy of the credit card statement **and** (not or);
- A copy of the bank statement or previous credit card statement showing expenditure was paid (payment to credit card company *must at a minimum cover the Metro expenditure reported*)
 - ✓ If there are multiple staff using the corporate account with individual account numbers, the agency must also provide documentation showing that account numbers being paid match up to the credit card statement under the master account number.
 - ✓ No late fees may be charged to the grant.
- If the expenditure is paid by a **pre-paid credit card or pre-paid debit card**
 - ✓ Copy of the receipt of purchase from the issuing company
 - ✓ Copy of the card with account number that matches the account number on the receipt
- For reimbursement to employees for cash purchases the agency must provide:
 - ✓ The cash receipt
 - ✓ The completed internal form requesting agency reimbursement
- A copy of the cleared/posted cancel check or copy of electronic fund transfer reimbursing the cash receipt

Exception to the above Client Assistance Expense Documentation

- Services provided by the agency that have a cost for supplying the service, but such is an internal cost, such as Legal Fees for Immigrants applying for various legal services on a fee schedule, follow a different line of documentation. The fee is what is being paid by grant funds to support internal operating program, therefore, there are no checks written to a vendor, provider, etc.
 - A fee schedule is to be supplied
 - The internal document that addresses the questions “Who, What, When and Where”
 - ✓ Client name
 - ✓ Service being supplied
 - ✓ Cost of service
 - ✓ Grant amount to client
 - ✓ Date of service
 - ✓ Approval of agency
- **Other Expenses**
 - Provide the invoice, the order, etc. which includes date, amount, item description, company, etc. **or** a cash register receipt that shows store, item description, amount, etc. **and** (not or);

- Copies of cleared/posted check or copy of electronic fund transfer showing the purchase **or if the expenditure is paid by credit card.**
- Provide a copy of the credit card statement **and** (not or);
- A copy of the bank statement or previous credit card statement showing expenditure was paid (payment to credit card company *must, at a minimum cover the Metro expenditure reported*)
 - ✓ If there are multiple staff using the corporate account with individual account number, the agency must also provide documentation showing that account numbers being paid match up to the credit card statement under the master account number.
 - ✓ No late fees may be charged to the grant.
- If the expenditure is paid by a **pre-paid credit card or pre-paid debit card**
 - ✓ Copy of the receipt of purchase from the issuing company
 - ✓ Copy of the card with account number that matches the account number on the receipt
- For reimbursement to employees for cash purchases the agency must provide:
 - ✓ The cash receipt
 - ✓ The completed internal form requesting agency reimbursement
 - ✓ A copy of the cleared/posted cancel check or copy of electronic fund transfer reimbursing the cash receipt
- For all expenses under this line item only the percent of total program cash budget (not agency cash budget) may be used to cover cost of i.e., insurance, audit, etc.
 - ✓ Contracted labor expense or service provider (those entities receiving a 1099 from the organization for services performed) documentation should include type of service provided, hours worked, rate of pay and total amount paid as well as an invoice or other documentation covering services from the contract provider.
 - Agency to provide EAF Grant staff the Louisville Metro Revenue Commission account number for Metro to check status of account.
 - Those contractors needing to contact Revenue Commission are to be informed by agency. Those accounts implicated as needing to contact the Revenue Commission could delay payment to agency.

Changes/amendments to previously approved funded line items may be made once during each reporting quarter. EAF staff will supply an Amendment Form that must be used to make any changes to the budget. The agency must correct the next quarters version with the updates from the approved budget.

BUDGET AMENDMENT

- All budget amendments must be a written request to the EAF coordinator. All amendments must be requested (in writing).
 - Amendments will be reviewed on a case-by-case basis.
- Changes/amendments to previously approved funded line items can be made once during each reporting quarter.
 - In some instances, agencies may not be allowed to move funds at the end of the grant especially if:
 - Request is to purchase equipment
 - ✓ Equipment is to be used for the program year and if purchased at end of year then equipment is obviously not being used for the program year in which intended.
- Some changes may require an amendment and subsequent ordinance for approval.
- Agencies with more than one program are not allowed to move funds from one program to another without amendment initiated by Metro Council.

- Agency would need to contact Metro Council and obtain a sponsor.
- If Metro Council sponsors the amendment, the agreement will then be submitted for the approval process (The process can take up to 8 weeks).
- When changes are made, an amended Work Program and Budget line-item budget page must be submitted to the EAF Grants staff.

GRANT REPORT AND DOCUMENTATION DELIVERY

- Report with itemized listing and documentation are to be delivered by hand or mailed to:

Louisville Metro Government
Office of Resilience & Community Services
701 West Ormsby Avenue, Suite 201
Louisville, KY 40203
With ATTN: External Agency Fund (EAF)
- Report with itemized listing and documentation **cannot be sent electronically.**

GRANTEE REQUIRED TRAININGS AND/OR RELATED INITIATIVES

While not a requirement for funding, participation in the **Better Business Bureau Charity Wise Giving Review** process is highly recommended because:

- The purpose of charity review is to promote public confidence in local charities and encourage charitable giving.
- The process enhances the credibility of local charities by providing them with the opportunity to demonstrate compliance with twenty comprehensive standards for charity accountability.
- In addition to a determination compared to compliance with standards, BBB reports also provide the public with summary information on a charity
 - Mission
 - Programs
 - Governance
 - Finances
 - Solicitation Practices
- There is no cost to the agency for the review or for the BBB to issue a report.
- Metro United Way and other local funding organizations also require/encourage participation in the BBB charity review process.
- For more information or to initiate a review go to:
 - <http://www.bbb.org/louisville/charities-donors/>

Agencies are required to attend specific trainings and/or participate in initiatives as deemed appropriate to the funded program as mandated by the Office of Resilience & Community Services EAF administering the grant. Grantees will have to have at least one staff person attend a financial empowerment training, which training will be determined by the EAF Grant staff. The following are examples of such:

- Report documentation training may be held prior to the end of the first quarter.
- Outcomes and Performance Measures training may be required of all first-time grantees as well as staff new to the agency administering the program.
- Financial Empowerment Certification.
- All required trainings must be completed by June 1, 2023.

GRANT MONITORING

Monitoring of a program is the act of an authorized individual, an authorized team, and/or their designee to review program files, program activities, financial records (including bank statements), in-kind contribution records (includes volunteers), and/or anything deemed appropriate to ensure that the funded program performs in accordance with the grant agreement and spending funds appropriately.

- Monitoring of agency expenditures and program activity is an ongoing process and is completed via the quarterly reports and/or other methods (not all will receive the following):
 - Monitoring can include face to face technical aid throughout the fiscal year
 - Site Visits are scheduled based on a risk analysis of all agencies done at the beginning of the fiscal year.
 - ✓ The onsite visit or desk review will consist of an assessment of those items relevant to the program. It may include review of agency time sheets for personnel funded through the grant. The monitoring could also include a review of participant and program files, agency procedures for tracking metro funds, documentation of reported expenses not previously provided with reports, in-kind as listed in grant agreement, volunteer activity, etc.
 - ✓ Program Visit – Those agencies who are being funded to train persons or to supply a direct service to clients may receive a visit during program hours. This visit may or may not be announced. Other visits may occur such as agency open house events.
- Notify agency when on-site or program visit will be conducted.

GRANTEE COMPLIANCE STANDING

The grant standing is the level of compliance the agency has with the EAF Grants Office(s). While not all inclusive, the following identifies some possible negative consequences for the funded agency if there are issues with:

- Secretary of State Compliance:
 - If agency has continued issues with the Revenue Commission, the agency will be considered noncompliant, and such may cause problems with receiving future funding.
- Jefferson County Metro Revenue Commission agency cannot receive funds:
 - If agency has continued issues with the Revenue Commission, the agency will be considered noncompliant, and such may cause problems with receiving future funding.
- Documentation provided for the quarterly report agency cannot receive funds:
 - If agency has continued issues with reporting and documentation, the agency will be considered noncompliant, and such may cause problems with receiving future funding.
- Program outcomes and/or data collection methods (documentation) to prove program outcomes:
 - If agency has continued issues with meeting Program Outcomes and/or documentation of such, the agency will be considered noncompliant and such may cause problems with receiving future funding.
- Issues with other entities/grants within Metro Government
 - This includes NDF grants, Federal loans, etc., or any other funding awarded through any entity of Louisville Metro Government.

REPAYMENT OF GRANT FUNDS

- Reasons for repayment:
 - All funds not expended
 - ✓ Unapproved expenditures

- ✓ No documentation for expenditures
 - ✓ Program not operational
 - ✓ Program did not conduct any activities as contracted for
 - ✓ Program started late
 - Depending on start date may want to prorate grant
 - ✓ Program outcomes too low for program to be considered operational
- It is the intent to have agencies spend all their grant award, so approving requests to move line items can eliminate, in most cases, the need to have funds repaid/returned
 - See “Changes to Contracted Line-Item Dollars Amount” section above
 - The contract does state:
 - ✓ “Any unspent Grant Funds held by Grantee shall be returned to Metro Government, if not used in accordance with the Work Program, prior to closeout of financial fiscal year books for Metro Government.”
 - In keeping with the agreement agencies will often return funds, without being asked.
 - Since final reports are not due until July 15, it may be that the agency is unaware that funds need to be returned, as such has not been determined by the review process.
 - Should the final report indicate funds were unspent and the agency did not request line-item fund transfer:
 - ✓ Supply information to Department RCS Social Service Policy and Advocacy Supervisor or designee and request notice be sent to agency requesting funds to be returned
 - Contact info
 - Program name and grant amount
 - Amount to be returned
 - The reason the funds are to be returned
 - ✓ Make clear to OMB contact that office needs a copy of the letter and a copy of the refund for agency file and office tracking
- Unapproved expenditures or no documentation will be dealt with in the review of the quarterly report and during monitoring process
 - Sometimes agency can supply additional documentation or transfer funds among line items
 - Agency may not be able to transfer funds to another line item
 - ✓ Supply detailed information to RCS Social Service Policy and Advocacy Supervisor and ask for notice to be sent requesting funds be returned.
 - ✓ EAF Grant staff to notify agency
- If grant funds were used for a program that was completely different than what was called for in the agreement funds should be returned
 - Discuss with RCS Social Service Policy and Advocacy Supervisor supplying specific details of situation to determine how much of the funds should be returned
 - ✓ Once determination is made, supply detailed information to OMB Business Manager and ask for notice to be sent requesting funds be returned
 - ✓ EAF Grant staff to notify agency of situation
- If program does not begin promptly, consider prorating grant award.
 - Discuss such with EAF Coordinator and RCS Social Service Policy and Advocacy Supervisor or designee stressing that program was to be operational on July 1 (if such applies to program)
 - ✓ Such are reviewed on a case-by-case basis
 - Funded programs can vary in design and implementation.

FORMULA GRANTS FOR MINISTRIES EMERGENCY FINANCIAL ASSISTANCE

Programs (Formulas are subject to change based on Association of Community Ministries (AMC) and Metro Council's determination):

- Catholic Charities of Louisville, Inc.
- Central Louisville Community Ministries, Inc.
- Eastern Area Community Ministries, Inc.
- Fern Creek Highview United Ministries, Inc.
- Highlands Community Ministries, Inc.
- Jeffersontown Area Ministries, Inc.
- Ministries United of South Central Louisville, Inc.
- Shively Area Ministries, Inc.
- South Louisville Community Ministries, Inc.
- Southwest Community Ministries, Inc.
- St. Matthews Area Ministries, Inc.
- United Crescent Hill Ministries, Inc.
- West Louisville Community Ministries, Inc.

Eligibility Criteria for Formula Grant Application:

- Must be one of the agencies referenced above in History section
- Must:
 - Be registered with KY Secretary of State and be in "Good" standing
 - Be registered with Jefferson County Revenue Commission and "Account Okay"
 - Be in good standing with Metro Government
 - Must have a 501c determination from IRS

Emergency Financial Assistance:

- For Metro purposes, these grants, emergency financial aid covers:
 - Shelter; rent or mortgage (receipts, rent or mortgage agreements required)
 - Utilities; related to heat, electric and water (bill for client should be provided)
 - Prescription Medication (non-narcotic)
- Each agency receiving funds have different policies and procedures
 - Some may only supply \$100 total per year while others may provide up to \$400 or more.
 - It is at the discretion of the individual agency and their board as to what policies and procedures they use.
 - Some agencies may call various resources to collect funds for those needing aid while others may provide the client a list of places to call, and they must produce the funds themselves (to meet the amount needed to get them out of crisis).
- No application form is needed.
- Supply a revised EAF handbook and other information to agencies as appropriate.
 - If needed attend an ACM meeting to discuss any changes to policies or procedures.
 - ✓ ACM meetings are conducted the first Friday of each month beginning at 9:00 a.m.
 - ✓ Contact Chair or Co-Chair to be put on the agenda.
 - The 25% rule does not apply
 - ✓ Program is seen as an extension of Department emergency financial aid.

- ✓ Some agencies would qualify for very few dollars if the rule were applied to the Formula Grants.
- Ministries are required to submit quarterly completed client track report.
- ACM must provide an annual client track summary report for all ministries.
- All ministries are needed to complete a programmatic narrative report. The annual reports are due July 15th (Quarter 4) of each year.

Contract/Grant Agreement Preparation:

- The “legal verbiage” part of the agreement is the same as what is provided to EAF and Partnership grantees
- The Work Program and Budget (WPB) of Grant Agreement is slightly different
 - No outcome data is present due the obvious nature of the outcome
 - ✓ client is stabilized for 30 days with shelter, utilities and/or prescription medication
- All other processes/procedures are the same as listed on page 18 except for mandatory orientation meetings.

Two-Third (2/3) Rule Client Assistance:

- The total Client Assistance line item (includes Metro and Non-Metro Dollars) must equal a minimum of 2/3 of the Metro total grant award combining Metro and Non-Metro Dollars.
 - For example: Metro Grant is \$10,000, Metro line item for client assistance is \$2,000 and non-Metro line item for client assistance is \$50,000. Two thirds of the required amount are \$6,700 (Would have been \$6,667 but rounded to the nearest hundredth). Since the total client assistance is a total of \$50,000 (without any Metro dollars being used) the agency has met the requirement as the total line item which includes Metro and Non-Metro dollars is at least two-thirds of the Metro grant award.

PARTNERSHIP GRANTS

Programs (Partnerships are subject to change based on Metro Council’s determination):

- Center for Nonprofit Excellence
- Metro United Way 2-1-1
- Board of Education of Jefferson County Kentucky– Community Schools
- Board of Education of Jefferson County Kentucky- Neighborhood Place
- Dare to Care Food Bank
- Seven Counties
- Louisville Asset Building Coalition

Eligibility Criteria for Partnership Grant:

- Must supply a service which is essential to the community
- Must be an established agency and program
- Negotiated with Department Director and recommended to Administration
- Approved by Administration
- Be registered with KY Secretary of State and be in “Good” standing
- Be registered with Metro Revenue Commission and “Account Okay”
- Be in good standing with all Metro Government agencies
- Must be an IRS 501c or equivalent

Application Process:

- Louisville Metro Government Administration will advise as to availability of funding if changed from previous fiscal year.
- No application per se is required of agency (unless decided by management that one is needed).
- Scheduled discussions/negotiations about any changes to partnership are done in advance of contract being written.
- Items that are not allowed to be paid for are the same as what is listed for the EAF applicants
- There is no panel review.
- The 25% rule is not relevant to the above listed "Partners".

Contract/Grant Agreement Preparation:

- The "legal verbiage" part of the agreement is the same as what is provided to EAF and Formula grantees.
- The Work Program and Budget (WPB) of Grant Agreement is the same as what is provided to EAF grantees.
- All other processes/procedures are the same as listed for EAF Competitive Grants.

Grant Amount:

- Any partner wanting an increase in funds should contact the RCS Department Director prior to budget preparation for next fiscal year.

Annual Demographic Report:

- All partnerships are required to complete a programmatic narrative report. The annual reports are due July 15th (Quarter 4) of each year.

Exceptions (Board of Education of Jefferson County Kentucky- Community Schools):

- Board of Education of Jefferson County Kentucky- Community Schools partnership grantee can charge for GROSS pay and FRINGE benefits to their grants. However, in some instances, partnership grantees may not be able to supply the necessary documentation for grant reporting due to utilization of augmented systems. In this instance, the partnership grantee will need to sign the **Metro Louisville Partner Grant Attestation Form**. This form attests the partnership grantee is supplying documents that are true and accurate and that funds are being spent in the manner stated in the Work Program Budget, as it pertains to the EAF grant for the fiscal year funded.
- Partnership grantees are needed to notify the Grants Coordinator if this is the case, in writing and stating why they cannot provide the documentation needed for reconciliation. The partnership grantee will need to supply internal documents from their accounting system showing a breakout of each expense being charged to the grant and for each period it is charged. (Example: Gross pay, and each fringe benefit i.e., vision, dental, workers compensation, etc.) These amounts should match the charges on the detail report and supply a clear picture of each expense to the grant as well as the total expense.

Congratulations on receiving a Metro grant award. The EAF Grant staff and Office of Resilience & Community Services Grant Office are here to assist the agency in administering the program. Please refer to this handbook often and share with others within the organization. Thank you and we look forward to working with you in the new fiscal year.



**Louisville Metro Government
Office of Resilience & Community Services**

External Agency Fund Handbook Attestation

Organization Name: _____
(PLEASE PRINT)

Organization Program: _____
(PLEASE PRINT)

Participants Name: _____
(PLEASE PRINT)

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having read and understand and will follow all the policies in the External Agency Fund Handbook.

Please check I participated in the mandatory orientation training and have read, understand, and will comply with the EAF Handbook.

Participant Signature

Date

NOTE: Scan and return via email to: EAF@louisvilleky.gov

OR

Mail via Post Office to

Louisville Metro Government
Office of Resilience & Community Services
ATTN: EAF Grant Coordinator
701 West Ormsby Avenue, Suite 201
Louisville, KY 40203

**Appendix A.
Special Considerations:**

Grantees can amend the Work Program & Budget (WPB) one-time for up to 10% or less on or before June 15th, 2023, with the Grant Coordinator and Management Designee approval. Grantee can reallocate funds from one previously approved budget line item to another previously budget line item to spend down grant funds. Any unspent funds after this one-time amendment will require repayment to Louisville Metro Government, refer to section VIII. Repayment of Grant Funds on page 20-21.

Appendix B.

External Agency Fund Point of Contacts

Community Services External Agency Fund

Levy Schroeder

EAF Grants Coordinator

502-574-6298 (Office)

Levy.schroeder@louisvilleky.gov

Youth External Agency Fund

Joseph (Jake) Greenwell

Grants Compliance Monitor

502-574-2534 (Office)

Joseph.greenwell@louisvilleky.gov

Arts External Agency Fund

Jessica Kincaid

Public Art Administrator

(502) 574-3058 (Office)

Jessica.kincaid@louisvilleky.gov