

REIMBURSEMENT GUIDELINES FOR INVOICE SUBMISSIONS AGAINST GRANT AWARDS AND REQUIRED REPORTS

Clark County Outside Agency Grant (OAG) Funds

These guidelines are being provided to assist your agency in submitting requests for reimbursement, required reports, and information relative to your specific funding allocation. These guidelines apply to programs and projects funded solely by Clark County through the Outside Agency Grant managed by the Community Resources Management office, Department of Social Service. Your adherence to these guidelines is essential for the effective management and timely payment of your funding.

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I. INITIAL LEGAL DOCUMENT PROCESS

An assigned Grants Coordinator will work with you during the preparation of a Resolution or Interlocal Agreement, which governs how the funding allocation is to be utilized and defines the scope of work. Your assigned Grants Coordinator will process your requests for reimbursement of expenditures, as well as monitor your program or project on a day-to-day basis in accordance with applicable Federal and/or County regulations and office guidelines and procedures in effect during the time that you are funded. Refer to your Resolution/Interlocal Agreement to determine your assigned Grants Coordinator.

1. Your funding allocation is governed by the provisions incorporated in the Resolution or Interlocal Agreement that was approved by the Board of County Commissioners, or by signing the agreement (if it is a cooperative agreement), which formally allocates County funds to your agency for a specific program or project. Provisions are contained in the Resolution or Interlocal Agreement that defines what is eligible for reimbursement, what is required from your agency, and how the Scope of Work will be performed. The "Expenditures Eligible for Reimbursement" exhibit, attached to the Resolution or Interlocal Agreement, will define those expenditures that were approved as eligible.

2. Reimbursement requests must be in accordance with the Resolution exhibit listing the "Expenditures Eligible for Reimbursement" for the program or project designated. For instance, if funds were allocated for a housing program, you cannot request reimbursement for expenses under a different program. Reimbursement requests must also be in accordance with the Resolution exhibit listing the "Expenditures Eligible for Reimbursement" for the line items designated. If funds were allocated for costs related to utilities and rent, requests for reimbursement of salaries or other expenses cannot be accepted without prior authorization. Budget modifications are allowed; however, these MUST be submitted prior and approved before expenses are made.

3. Reimbursement requests must be within the time-period stated in the Resolution or Interlocal Agreement which correlates with the grant fiscal year and the County's funding cycle. Therefore, if your funding allocation becomes available starting July 1st of any year, reimbursement could not be requested for expenses incurred during previous months (June, May, etc.). Your funding allocation may also have a time frame within which all funds must be fully expended, which would be stated in the Resolution or Interlocal Agreement. In accordance with the Resolution, all awarded OAG funding should be fully spent by the end of the award period's fiscal year, June 30th. Any expenses incurred after this date will not be eligible for reimbursement per the resolution, and any unspent award funds will revert to the county for allocation to other projects.

4. For your Grants Coordinator to process Reimbursement requests, the Resolution or Interlocal Agreement must be fully executed, and a Purchase Order (PO) number must be issued by the Clark County Purchasing department. Every year this is a lengthy process that is routed across multiple units and departments prior to execution and issuance. It is unlikely for your agency to receive this information at the very beginning of the grant year. As such, there is a waiting period that all OAG grant programs go through prior to the first invoice submission. Requests must be held by your agency until execution and issuance (an email notification will be sent out by your assigned Grants Coordinator). Premature submissions into ZoomGrants will be declined. Your patience is greatly appreciated during this processing period.

II. AGENCY RESPONSIBILITIES – SUBMITTING REIMBURSEMENT REQUESTS

Requests for Reimbursements are an integral part of receiving your OAG awarded funding. **Invoices are encouraged to be submitted on a monthly basis, unless otherwise approved to do so. However, invoices are required every quarter, if any expenditures towards the grant have been made within that quarter.** You must contact your assigned Grants Coordinator well in advance of the deadline to request a different submission schedule. **Invoice submissions must be done through ZoomGrants and will not be accepted otherwise.** For more information on ZoomGrants, see page 7.

The final Request for Reimbursement submission date will be communicated to agencies well in advance by the assigned Grants Coordinator. There will be a short allowance period past the end of the fiscal year to allow for agencies to compile their **one** final Request for Reimbursement. **Please note that only one final Request for Reimbursement packet will be accepted, and the due date will be firm.** Any additional packets submitted will be denied. It is crucial that that all documentation is accurate and complete, as no additional submissions will be considered.

1. For each invoice submitted, the following documentation is required, in order: A **Reimbursement Checklist, Transmittal Invoice, Budget Spreadsheet, General Ledger Report, Salary & Fringe Documentation,** and the proper **Source Documentation** for each requested expense. Failure to include all documents listed in the checklist will result in the delay of your request for reimbursement until further documentation has been submitted and accepted. We ask that proper source documentation is 1) placed in order, 2) provided in full, and 3) is not missing the required documents bolded above; if so, the entire invoice submission will be declined in ZoomGrants and sent back in full. Additionally, please ensure that all the following is compiled in **ONE** combined pdf document.



2. **A Request for Reimbursement Checklist** is used to ensure the correct source documentation is included in the reimbursement request. It is required that the agency place a check mark next to each one of the applicable selections included in the Request for Reimbursement. If you are not requesting Salary/Fringe, leave the checkmark blank. The date on the checklist must reflect the date the Request for Reimbursement (invoice) is submitted into ZoomGrants.
3. **The Transmittal Invoice** is used to route your Request for Reimbursement (invoice) through proper County departments for processing and payment. The date on the transmittal invoice must reflect the date the invoice is submitted into ZoomGrants. Be sure to include the name of your assigned Grants Coordinator on the line labeled "attention" to. List contact information for the awarded program, including name, title, email address, phone number, and organization address in accordance with the provisions of the approved Resolution or Interlocal Agreement. All invoices must include a four (4) to eight (8) digit unique alpha-numeric invoice number. Ensure that the invoice number is **no** greater than eight (8) digits and has **no** leading zeros. An Authorized Fiscal Agent from your agency must sign and date at the bottom of the Transmittal Invoice to verify the accuracy of the Request for Reimbursement.

4. **Include a Budget Spreadsheet** created in Excel (though your final submission should be in PDF format). An Excel Budget Spreadsheet was provided to you at grant set up for your convenience; however, your agency may choose to use their own. The Budget Spreadsheet should detail the amount requested in the current invoice from the categories which were pre-selected during award set up. As you submit more requests throughout the grant year, the Budget Spreadsheet should reflect the total use of funds in addition to the current request. Please include the name of the agency and program at the top. If you are notating the grant year, please ensure you are using the current year.
5. The **General Ledger** report summarizes the requested amounts and includes the following details: 1) check number (if applicable) or form of payment, 2) date, 3) paid to, 4) purpose, 5) amount of check, 6) amount charged to grant, and 7) the budget category or line item the activity should be charged to (in accordance with the budget in the Resolution or Interlocal Agreement awarding funds to your agency). The period covered should correspond with the date range of the reimbursement request. You should either assign numbers to the requests listed in the General Ledger, then use these numbers to label the corresponding source documents OR ensure that the order of the requests is the same in both the General Ledger and corresponding source documents i.e., the source documentation for request item 1 is placed at the beginning.
6. **Salary & Fringe** reimbursement requests must include: a detailed **Payroll Ledger**, an **Allocation Spreadsheet**, **Time Records**, or **Earning Statements** if a detailed Payroll Ledger cannot be provided.
 - a. The **Payroll Ledger** report displays the employee's full hours worked, earnings, reimbursements, and other payments related to salaries and fringe. This report must include date, description, rate, hours, earnings, reimbursements and other payments, withholdings i.e., Federal Income Tax, Social Security, Medicare, etc., deductions such as health insurance, and net pay allocations and if they were direct deposits.
 - b. The **Allocation Spreadsheet** displays the employee's total earnings, % charged towards the grant, and the breakdown of any fringe or reimbursements charged to the grant. The total OAG requested amount per employee should be calculated and reflected on this spreadsheet. Note, in accordance with Federal Grant Management guidelines, the percentage of salary & fringe charged must be directly proportionate to the time and effort spent on the OAG-approved program.
 - c. If requesting reimbursement for **fringe benefits**, you must submit documentation that shows how the amounts were calculated. This includes any grouped items or those paid by percentage. Additionally, provide any other records that will substantiate your claims.
 - i. **The percentage of fringe will be reimbursed in direct proportion to direct hours billed to the grant.**
 - ii. The type of fringe benefits allowable under the grant are limited, please discuss with your assigned grants coordinator for any further clarification.
 1. Common fringe benefits that are allowable include FICA (Social Security and Medicare), Pension & Retirement, and 401k Employer's Matching Share, among others.

- iii. If there is a fringe benefit being requested that is not included in the earnings statement/payroll journal, you must submit documentation to support the cost (including a billing statement for the month requested, proof of payment, and explanation about how costs are allocated to each requested employee if not already delineated on the billing statement).
 - 1. Examples of these fringe benefits include Worker's Compensation Insurance, Health Insurance, Dental Insurance, and Life Insurance, among others.
 - d. **Time Records** (Time Sheets/Time & Effort Reporting) must include employee name, dates worked, total hours worked, hours worked towards grant goals, and **both** the employee's and supervisor's signature. The timesheets submitted must match the total hours paid on employee earnings statements/payroll ledger.
 - i. To determine the allowable percentage charged to the grant, the Time Records must match the percentage requested. For example, if an employee logs a total of 40 hours and works 20 of those hours towards the OAG-approved program – the allowable percentage is 50%.
 - ii. Some agencies will charge a set percentage, instead of keeping track of grant hours worked on a time sheet. To do this, the agency must submit documentation showing the percentage being charged to the grant for each job title at the beginning of the grant period, along with a brief description detailing how that percentage was determined. Time sheets will still be required showing total hours worked. The pre-determined percentage(s) must still reflect the overall time and effort that an employee works for the OAG-approved program.
 - iii. Non-electronic timesheets must be signed by the employee **and** a supervisor or director/board member. Both ink and electronic signatures will be accepted. Stamp signatures will not be accepted. Electronic timesheets are acceptable and do not require signatures but must have electronic verification.
 - e. If your agency does not have a Payroll Ledger/Journal/Register, you may submit **Earnings Statements** in lieu of it. The earnings statement should include the same information as the payroll ledger, but instead of containing the information of multiple employees, will only detail one.
7. **Source Documentation** is perhaps the most integral part of the Request for Reimbursement, as it details the requests delineated in the General Ledger, providing context for the purchases and proof of services. All source documentation must include the invoice/details of what was purchased, as well as the proof of purchase.
- a. All documentation submitted must be clearly legible and include proof of payment for all amounts requested for reimbursement. Ensure that the full check number or invoice number appears on any copies of checks and billings. Copies that are too light to read or have portions cut off may delay your payment request until further acceptable documentation is provided.
 - b. Proper source documentation should include all supporting documentation to justify the amount requested for reimbursement, such as detailed receipts from vendors, utility bills, and invoices (quotes are not acceptable). Note that we are no longer asking for the back of checks, nor full bank statements, but these will be reviewed during monitoring.

- c. All source documentation must be in chronological order according to the allowable line-item expense and purchase date.
- d. All source documentation must include proof of purchase and verification of payment method (check, debit, credit, etc.).
- e. **NO CASH purchases will be reimbursed. NO TIPS will be reimbursed. NO ALCOHOL purchases will be reimbursed.**
- f. **TIP:** If only requesting partial reimbursement for a particular purchase, please highlight only the portion requested directly on the source documentation to help aid the Grants Coordinator and prevent delays.

8. Special Considerations

a. Professional Services Contracted

- i. If your agency has requested reimbursement for Professional Services Contracted, please submit the invoice, proof of payment, as well as the contract between your agency and the professional service/contractor, detailing how compensation is determined, which must be signed by both a representative of the agency and the professional service/contractor.

b. Gift Cards

- i. The distribution of gift cards for only **client** use may be an allowable expense if included in your originally submitted budget.
- ii. Gift cards must have invoice showing cards were purchased and paid for.
- iii. Agency must also keep track of when the gift cards were distributed and to whom. This tracking must be submitted as part of the invoice packet.
 - 1. Our grants can only reimburse for gift cards that have been distributed to clients. The tracking documentation must be complete (i.e. if you are requesting reimbursement for 100 gift cards, the log must show 100 gift cards were distributed and to whom).
 - 2. If your agency distributes gift cards to over 100 clients, you may be allowed to submit a random sample of the log distribution. Please contact your assigned Grants Coordinator for more information on the random sample.

- c. **Travel** is an allowable expense if included in your originally submitted budget. All travel expenditures must follow GSA allowable rates. <https://www.gsa.gov/travel-resources> Lodging and transportation may be charged if this is within your originally submitted and approved budget.

- i. Mileage Reimbursement must be supported by original signed mileage logs, proof of payment, and be charged according to federal guidelines that can be found [here](#).

d. Amazon Purchases

- i. Please make sure the invoice you supply has a “Shipped on” or “Delivered on” date at the top. If the invoice says ‘Not Yet Shipped’ on the top, we will enter the invoice into technical assistance to ask for the updated invoice, which may delay the payment.

III. AGENCY RESPONSIBILITIES – ALLOWABLE EXPENSES

Your agency will only be reimbursed for Allowable Expenses. Allowable Expenses are defined through the Office of Management and Budget Guidance for Federal Financial Assistance. While OAG is not considered Federal funds, the program utilizes the 2 CFR Part 200 as a guide to ensure the proper management of grant funds. Per the Cost Principles of CFR 200.403, to be allowable as a charge to a federal award the cost must be: 1) necessary, reasonable, and allocable, 2) conform with federal law and grant terms, 3) be consistent with state and local policies, 4) consistently treated, 5) in accordance with GAAP, 6) net of applicable credits, and 7) adequately documented. In addition to these considerations, OAG allowable expenses must coincide with the approved costs associated as confirmed in your resolution. Please review the list of [allowable expenses by clicking here](#).

There are certain limitations to the use of OAG funding which include but are not limited to: 1) No Cash purchases, 2) No alcohol purchases, 3) No tips, 4) Expenses directly used for the benefit of Clark County staff will not be approved, 5) Expenses donated to other organizations/agencies will not be approved, 6) Expenses outside of the grant period stated in your Grant Resolution will not be approved.

Allowable expenses must be incurred within the grant period. Additionally, all allowable expenses must have a date of service/invoice/etc. within the grant period. If any of the source documentation lists a date/dates outside of the grant period, the expense will be removed from the invoice (this includes insurance, utilities, employee salaries, and any other expenses that may occur on a monthly basis). Please ensure that the dates of expenses are within the grant period.

IV. AGENCY RESPONSIBILITIES – BUDGET MODIFICATIONS

Reimbursement requests must be in accordance with the formal Resolution and original Budget submitted during grant setup. In case of any changes, Budget Modifications are allowed; however, these **MUST** be submitted prior and approved before expenses are made. Any modifications submitted must remain applicable to the original grant proposal and program from your approved application. Contact your assigned Grants Coordinator when submitting a request for Budget Modification.

1. For budget modifications **greater** than five percent (5%) of your OAG award, submit a letter (on official agency letterhead) detailing the allocation, reason, and justification for these changes; and an excel or PDF file reflecting the new budget allocation to your assigned Grants Coordinator for review. Your Grants Coordinator will review and approve the modification (or forward the modification for management approval if required). You will receive a signature approval on your letter.
2. For budget modifications **less** than five percent (5%) of your OAG award, submit an email or letter detailing the allocation, reason, and justification for these changes; and an excel or PDF file reflecting the new budget allocation to your assigned Grants Coordinator for review. Your Grants Coordinator will review and approve the modification (or forward the modification for management approval if required). You will receive written approval via email.

V. AGENCY RESPONSIBILITIES – ZOOMGRANTS

Submit all requests for reimbursement/invoices in ZoomGrants by logging into your account, clicking on your approved funded program, and then clicking on the *Financial* tab to enter information and upload required documents as **one** combined PDF. Documents submitted in anything other than PDF formatting will be rejected. If you need more information on how to submit requests for invoices, click [Invoices and Payments - ZoomGrants](#) on the CRM website for a quick detailed tutorial or you can email Questions@ZoomGrants.com for assistance. *Note, Grants Coordinators cannot provide technical assistance for the ZoomGrants website. Please email ZoomGrants if you have any trouble viewing or submitting an invoice in the portal, or if you need assistance accessing your application. Check to make sure you are in the correct and current grant year.*

ZoomGrants will reflect the current status of all submitted invoices as either **Pending, Approved, Paid, or Declined**. The definition for each status is as follows:

1. **Pending:** A pending status indicates that the invoice has been submitted, but not yet reviewed by OAG staff. During this period, OAG staff have 30 days to review the invoice to make sure it is complete. If it is incomplete, expect an email from your assigned Grants Coordinator (GC) requesting more information.
2. **Approved:** An approved status indicates that the assigned Grants Coordinator has reviewed the invoice and found it to be complete. They have sent it forward to the financial team and management, who will conduct further review, before sending it forward to the Comptroller.
3. **Paid:** A paid status indicates that the invoice has been sent to the Comptroller. The Comptroller has 30 days from the date of receipt of a clean invoice to reimburse the request. If the status is showing Paid in ZoomGrants, but has not yet been distributed to your agency, please keep this 30-day period in mind.
4. **Declined:** A declined status indicates that the invoice was incomplete and needs to be resubmitted due to missing information. Please check the agency email associated with the invoice (put on the Transmittal Invoice) for further instructions from your Grants Coordinator. **Note, if the invoice was not in good order or did not have the correct dates as outlined in these guidelines it will be declined.**

Any changes in address, phone numbers, agency, program name, or change in the administrator of the program should be promptly reported to your assigned Grants Coordinator in writing as well as updated in your agency's ZoomGrants account. Also, any change in the Executive Director, Administrator of the agency, President, etc. that was involved in the initial application process, should also be promptly reported to your assigned Grants Coordinator as well as updated in your agency's ZoomGrants account.

VI. AGENCY RESPONSIBILITIES – SUBMITTING REQUIRED REPORTS

Reports noting your progress on your program's objectives as outlined in your grant request and/or as detailed in the Scope of Services in the Resolution or Interlocal Agreement are required quarterly for most projects (consult the Resolution to Grant Funds).

OAG subrecipients are required to submit a year-end report in ZoomGrants detailing information on the unduplicated number of beneficiaries of the funded services on a prescribed Annual Report Form (see the Exhibit C in Resolution). In addition, OAG recipients are required to submit quarterly reports in ZoomGrants which will be addressed in the Resolution or Interlocal Agreement. Contact your Grants Coordinator for more information.

- i. For specific questions regarding OAG Quarterly Reports, including what to do if your agency didn't spend any OAG funds in a given quarter, please [click here](#).

The Resolution or Interlocal Agreement contains provisions that identify the specific reports required from your agency. For information on your specific program reporting requirements, please contact your assigned Grants Coordinator. All reports submitted should be clearly marked as reports. They should **not** be attached with the reimbursement request billing and backup. Reports may be submitted in ZoomGrants at the same time as a reimbursement request.

All Outside Agency Grant recipients are required to submit Performance Measurement Quarterly Reports in ZoomGrants. For information on how to submit your program performance report click [ZoomGrants - Reports](#) on the CRM website for a quick detailed tutorial or you can email Questions@ZoomGrants.com for assistance.

OAG Quarterly Report Due Dates		Due
Q1	July-September	October 10
Q2	October – December	January 10
Q3	January - March	April 10
Q4	April - June	July 10

**VII. ADMINISTRATION OF PROJECTS AND PROGRAMS FUNDED
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Funding allocations are provided as a reimbursement to your agency for expenses already incurred and paid for by your agency. **Community Resources Management will NOT advance funds to your agency to cover expenses due and not yet paid.**

Your agency should contact your assigned Grants Coordinator if you have any questions regarding your funding allocation, or the Resolution or Interlocal Agreement provisions.

If a submission is returned to you for a revision or correction, or your agency receives a request for additional backup documentation, please respond as soon as possible. Your request for payment cannot be processed until all documentation has been received, reviewed, and accepted.

Once your submittal is checked for accuracy, conformance with the Resolution, and completeness, it is submitted for approval by the Community Resources Management Manager and then submitted for

drawdown. Drawdowns are processed two to three times a month. It is possible that your agency may not submit your request in time to be included in a drawdown, and your request cannot be processed further until the next drawdown has been done. After funds have been drawn down to cover your request, your submittal is processed through the Comptroller's Office and the Treasurer's Office with net 30 payment terms*. The Treasurer's office will issue the check to your agency, or direct deposit. Your agency will not be allowed to pick up checks.

*Net 30 payments terms means that each step in the process can take up to 30 days to process. Once you upload your invoice into ZoomGrants, the Grants Coordinator has 30 days to review it. If the invoice is clean and no corrections are needed, the GC will send the invoice to Comptroller, who will then pay within 30 days of the date the invoice was received in ZoomGrants. For example, if an invoice is turned in on January 15th to ZoomGrants, the Grants Coordinator has until February 15th to review. If they review it on February 10th and find it complete, they will forward it to the Comptroller, who then has until February 15th to pay (30 days from the clean invoice received in ZG). However, if on February 12th when the GC is reviewing the packet, they find missing information, the GC will email the agency. If the agency gets the corrections back by February 15th, then the clean invoice date is now February 15th, and the Comptroller will have until March 15th to pay.

VIII. <u>SUMMARY</u>

These guidelines have been developed to provide guidance and information regarding your approved funding allocation. Failure to include all documents listed in the checklist may result in the delay of your payment request until further documentation has been submitted and accepted. Your adherence to these guidelines is essential for the effective management and timely payment of your funding. The guidelines outlined may not capture the totality of all matters and circumstance that may come up during the reimbursement process. As such we strongly recommend that you always defer to your Resolution Agreement and assigned Grants Coordinator for further guidance.

THESE GUIDELINES ARE PROVIDED BY:

Clark County Social Service

Community Resources Management