

2019 AmeriCorps State Extended Formula Funding Opportunity: AmeriCorps Budget Development

February 15, 2019

Technical Assistance Webinar Series

- Funding Overview
 - 2/11 @ 11am or 2/25 @ 1pm
- Selection Criteria
 - 2/12 @ 11am or 2/26 @ 1pm
- Program Management and Design
 - 2/13 @ 11am or 2/27 @ 1pm
- Performance Measures
 - 2/14 @ 11am or 2/28 @ 1pm
- **Budget Development**
 - 2/15 @ 11am or 3/1 @ 1pm

Session Objectives

- Expectations of Fiscal Systems
- Understand Fiscal Application Requirements
- Know how to develop an AmeriCorps budget

Fiscal Systems

AmeriCorps Grant Provision Requirement:

- Financial management systems must be capable of distinguishing expenditures attributable to this grant from expenditures not attributable to this grant. The systems must be able to identify costs by programmatic year and by budget category and to differentiate between direct and indirect costs or administrative costs.

Administrative Accounting System

- Distinguish grant versus non-grant related expenses
- Identify cost by program year & budget category
- Differentiate between direct and indirect costs
- Account for each award/grant separately
- Record in-kind contribution as both revenue & expense
- Provide management with financial reports at both the summary or detailed levels that will compare outlay with budget amounts
- Correlate financial reports submitted to CNCS directly to accounting information and supporting documents

Documentation

- Required by state and federal regulations
- Assists during monitoring activities, audits, or site visits
- Keep organized by grant, program year, and type of document
- No documentation may mean costs are disallowed

Audit Requirement

- Uniform Administrative Guidance
 - Required for applicants that receive more than \$750,000 in federal assistance
- Audited Financial Statements
 - Required if receive less than \$750,000
- If an audit is in progress but not ready by due date, a memo can be submitted
 - If audit is not received by May 2019, application will be disqualified

Financial Management Survey

- Collects information on capacity of organizations to manage federal grant funds
- Required, but not considered in scoring
- Submit survey hardcopy
- All required and requested documents must be submitted by email by deadline

DUNS and SAM

- Applicants must:
 - Obtain a Dun and Bradstreet University Number System (DUNS) Number
 - Provide Employer Identification Number
 - Have active registration with the System for Award Management (SAM) at the time of application
 - Maintain active registration with SAM throughout the life of the grant
- Register as soon as possible to avoid delays or disqualification

Cost Sharing or Matching

- Required for cost reimbursement grants
- 24% for first time applicants
- Increases after year 3 to 50% at year 10

AmeriCorps Funding Year	1, 2, 3	4	5	6	7	8	9	10+
Match Requirements	24%	26%	30%	34%	38%	42%	46%	50%

Acceptable Match

Cash and in-kind must meet criteria:

- Verifiable from the grantee's records and properly documented
- Necessary and reasonable for proper and efficient accomplishment of program objectives
- Allowable under the applicable OMB cost principles
- Not paid by the federal government under another award, except where authorized
- Are provided in the approved budget
- Conform to other grant provisions or OMB Circulars

Cost Per Member Service Year (MSY)

- Total Federal Share of budget / MSY

Grant Program	Maximum
Cost reimbursement	\$15,192
Full-Time Fixed Amount	\$15,192
Professional Corps	\$1,000
Education Award Program	\$800
No-Cost Slots	\$0

Preparing Your Budget

- Follow all budget instructions
- Budget for single program year
- Budget must align with program in application
- All costs must be defined for a purpose
 - Do not include miscellaneous, contingency, or other undefined budget amounts
- Ensure calculations are clear and specific
- Double-check math in descriptions and calculations
- Do not include unallowable expenses
- Do not include fractional amounts

I. A. Personnel Expenses

- List each staff directly involved in the grant
- Must include at least one full-time staff allocated 100%
- All staff on the budget (CNCS or Grantee Share) must have background checks included in I. I. Other Program Operating Costs

I. B. Personnel Fringe Benefits

- Can include FICA, Worker's Compensation, retirement, Health & Life Insurance, IRA, 401K, etc.
- Must itemize if amount is over 30% of personnel expenses
- Do not include holidays or vacations
- Must be percentage associated with staff salaries listed in Section I. A.

I. C.1. Staff Travel

- Include itemized costs for airfare, transportation, lodging, per diem, and other travel expenses, multiplied by number of staff
- Only meals for overnight trips or working lunches for a conference or training
- Mileage must be included in calculations
- Budget two staff for CV training

I. C.2. Member Travel

- Include calculation for cost of airfare, transportation, lodging, per diem, and other travel expenses outside service location
- Bus passes, mileage reimbursements for use of car, etc. should be included here

I. D. Equipment

- Tangible, non-expendable personal property having useful life of more than one year with an acquisition cost of \$5,000 or more per unit
- Items not meeting the requirement should be in Supplies

I. E. Supplies

- Include member service gear – only safety gear and gear with AmeriCorps logo can be charged to CNCS share
 - Clearly indicate that gear will have the AmeriCorps logo
- Individually list any single item costing \$1,000 or more

I. F. Contractual & Consultant Services

- Do not include training or evaluation consultants – those costs will be included in Sections G. and H.
- Include daily rate for services
 - No limit; must be reasonable

I. G. Staff & Member Training

- Include any training/conference registration
- Include any training to support members in carrying out their service activities
- Can include Life After AmeriCorps training
- Include daily rate for any consultants
 - No limit; must be reasonable

I. H. Evaluation

- Include staff time or subcontracts, consultants, and other costs for program evaluation not budgeted in Personnel
- Does not include regular data collection for performance measurement
- Include daily rate for any consultants
 - No limit; must be reasonable

I. I. Other Program Operating Costs

- National Service Criminal History Checks – \$54 plus the cost of the state check must be included in CNCS Share
- Office space rental (program specific)
- Utilities specifically used by AmeriCorps members
- Recognition costs for members (no gifts or food)

II. A. Living Allowance

Slot Type	Minimum Living Allowance	Maximum Living Allowance
Full Time (1,700 hour)	\$13,732	\$27,984
Three Quarter Time (1,200 hour)	n/a	\$19,753
Half Time (900 hour)	n/a	\$14,815
Reduced Half Time (675 hour)	n/a	\$11,111
Quarter Time (450 hour)	n/a	\$7,408
Minimum Time (300 hour)	n/a	\$4,938

II. Member Support Costs

- A. FICA at 7.65% of total living allowance
- B. Worker's Compensation – required for all members
- C. Health Care – required for full-time, optional for other slot types
 - CNCS will not pay for dependent coverage
- D. Other Member Costs

III. Administrative/Indirect Costs

- General organization expenses that do not include particular project costs
- CNCS Share capped at 5%
- CV retains 2% of CNCS Share
- Determined through one of two methods
 - CNCS Fixed Percentage
 - Federally Approved Indirect Cost Rate

III. A. CNCS Fixed Percentage Method

- CNCS share fixed at 5% of total CNCS funds
- Grantee share may not exceed 10% of all direct cost expenditures

III. B. Federally Approved Indirect Cost Rate Method

- Use approved plan to calculate admin costs
- Maximum 5% for CNCS share
- Must provide approved rate agreement at time of application
- Complete backup documentation required

Resources

- Request for Applications
- Application Instructions
- [Preparing the Grant Budget for AmeriCorps Programs \(CNCS Knowledge Network eCourse\)](#)
- [2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

Application Deadlines

- Optional Notice of Intent due March 5
 - <https://www.surveymonkey.com/r/2019FormulaNOI>
- Complete Application due April 2
 - Paper application including one original (items 1-18) & 5 copies (1-9)
 - Electronic submission by email to funding@cv.ca.gov of items 2, 7-10 & 14-17

Questions?

Thank you!

Send questions to funding@cv.ca.gov