



Annual Financial Report Compliance Requirements

August 30, 2022



Agenda

- Introductions
- Purpose
- Grantee Requirements
- Financial Requirements
 - Financial Report Template
 - Expenditure of Grant Funds
 - Desk Audit Review
- Report Submission Dates
- Questions and Answers



PURPOSE

The Center has specific audit responsibilities with Expenditure Responsibility Grants. Therefore, in order to meet those responsibilities, The Center requires Expenditure Responsibility Grant recipients(Grantees) to comply with requirements.



Partner Responsibility

- Ensure funds are properly tracked and that all expenditures are allowable
- Maintain adequate records supporting grant expenditures
- Submit Budget Modification : 10% change of a single item or a new line item is added
- Submit accurate narrative and financial reports, by required due dates
- Respond to all desk review/audit inquiries in a timely manner



Financial Reporting



In order to support expenditures reported, partners must:

- Maintain an expenditure listing (G/L detail or other) that details all expenditures charged to the funds received
- Ensure all expenditures are reasonable and tie to, and are for the purpose of, the project
- Maintain adequate support, including, but not limited to:
 - Purchase orders/requests
 - Vendor invoices/receipts
 - Receiving documentation/packing slips
 - Timesheets/paystubs
 - Consultant or other contracts
 - Check stubs for payments made

Compliance: Example

Budget – Financial Report – Expenditure Listing

See excel file

Expenditure Listing - 3/15/2020-3/14/2021						
Budget Category	Budget Line Item(sub category)	Date	Vendor/Payee	EYC Amount	Expense Description	Corresponding FR Line Item (AGREE)
Personnel	Sister & Siblings on the Rise Coord - LA	3/15/20-3/14/21	Bashful	\$42,000.00	LA coordinators for SOR Year 1	\$42,000.00
Personnel	Sister & Siblings on the Rise Coord - SF	3/15/20-3/14/21	Happy	\$14,000.00	SF coordinator for SOR Year 1	\$14,000.00
Personnel	Life Coaches - SF & LA	3/15/20-3/14/21	Show White	\$13,000.00	Life Coach LA Year 1	\$13,000.00
Personnel	Life Coaches - SF & LA	3/15/20-3/14/21	Queen	\$13,000.00	Life Coach SF Year 1	\$26,000.00
Personnel	Statewide Youth Organizer Coordinator	3/15/20-3/14/21	Magic Mirror	\$48,400.00	SW Youth Organizer Coordinator Year 1	\$48,400.00
Personnel	Participatory Defense Coordinator	3/15/20-3/14/21	Dopey	\$13,000.00	PD Coordinators Year 1	\$13,000.00
Payroll Taxes & Ben	Payroll Taxes & Benefits	3/15/20-3/14/21	N/A	\$37,284.00	Payroll taxes paid during Year 1	\$37,284.00
Consultant Fees	Stipends @ \$20/hour	3/15/20-3/14/21	Multiple	\$60,000.00	SOR Organizers gross wages Year 1	\$60,000.00
Consultant Fees	YL Center	8/1/2020	YL Center	\$30,000.00	Payment for consulting services Year 1	\$30,000.00
Consultant Fees	Healers for Interge'n'l Retreat	11/11/2020	Grumpy	\$254.60	Healing services contractor expense Year 1	
Consultant Fees	Healers for Interge'n'l Retreat	12/10/2020	Grumpy	\$258.40	Healing services contractor expense Year 1	
Consultant Fees	Healers for Interge'n'l Retreat	12/7/2020	Sneezy	\$1,647.00	Healing services contractor expense Year 1	
Consultant Fees	Healers for Interge'n'l Retreat	2/23/2021	Cinderella	\$150.00	Healing services contractor expense Year 1	
Consultant Fees	Healers for Interge'n'l Retreat	3/11/2021	Cinderella	\$190.00	Healing services contractor expense Year 1	\$2,500.00
Consultant Fees	Peer Outreach Worker	3/15/20-3/14/21	Daenerys Targaryen	\$4,400.00	Peer Outreach Worker expense Year 1	\$4,400.00
Consultant Fees	HR Trainers	2/18/2021	Jon Snow	\$2,350.00	HR trainer expense Year 1	
Consultant Fees	HR Trainers	12/9/2020	Ariel Mermaid	\$1,634.00	HR trainer expense Year 1	
Consultant Fees	HR Trainers	1/1/2021	Ariel Mermaid	\$1,634.00	HR trainer expense Year 1	
Consultant Fees	HR Trainers	1/13/2021	Ariel Mermaid	\$1,634.00	HR trainer expense Year 1	
Consultant Fees	HR Trainers	2/1/2021	Ariel Mermaid	\$248.00	HR trainer expense Year 1	\$7,500.00
Other Expenses	Travel	11/16/2020	Lyft	\$36.86	Travel expense Year 1	
Other Expenses	Travel	11/24/2020	Lyft	\$5.00	Travel expense Year 1	
Other Expenses	Travel	12/2/2020	Lyft	\$27.27	Travel expense Year 1	
Other Expenses	Travel	2/3/2021	Lyft	\$36.67	Travel expense Year 1	
Other Expenses	Travel	2/21/2021	Lyft	\$16.99	Travel expense Year 1	
Other Expenses	Travel	2/23/2021	Lyft	\$10.99	Travel expense Year 1	
Other Expenses	Travel	3/3/2021	Lyft	\$40.99	Travel expense Year 1	\$174.77
Other Expenses	Food for SSOR program	11/26/2020	GrubHub	\$225.00	Food expense Year 1 - LA	
Other Expenses	Food for SSOR program	3/12/2021	Pathway	\$500.00	Food expense Year 1 - SF	\$725.00
Other Expenses	Food for Interge'n'l Healing Retreat	3/16/2020	Safeway	\$631.00	Food expense for SOR retreat Year 1	\$631.00
Other Expenses	Healing supplies for Interge'n'l Retreat	11/5/2020	Amazon	\$469.18	Supply expense for SOR Year 1 - Chromebooks - SF	
Other Expenses	Healing supplies for Interge'n'l Retreat	11/6/2020	Amazon	\$2,030.82	Supply expense for SOR Year 1 - Chromebooks - LA	\$2,500.00

	Budget Year 1	Actual Year 1	Total Budget	Total Expenditures	Remaining
I. Personnel					
Salaries					
1-Sister & Siblings on the Rise Coord - LA	\$42,000	\$42,000	\$42,000	\$42,000	\$0
2-Sister & Siblings on the Rise Coord - SF	\$14,000	\$14,000	\$14,000	\$14,000	\$0
3-Life Coaches - SF & LA	\$26,000	\$26,000	\$26,000	\$26,000	\$0
4-Statewide Youth Organizer Coordinator	\$48,400	\$48,400	\$48,400	\$48,400	\$0
5-Participatory Defense Coordinator	\$13,000	\$13,000	\$13,000	\$13,000	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
Payroll Taxes and Benefits	\$37,284	\$37,284	\$37,284	\$37,284	\$0
Consultant Fees: 1 - Stipends	\$60,000	\$60,000	\$60,000	\$60,000	\$0
2- YL Center	\$30,000	\$30,000	\$30,000	\$30,000	\$0
3- Healers for Interge'n'l Retreat	\$2,500	\$2,500	\$2,500	\$2,500	\$0
4- Peer Outreach Worker	\$4,400	\$4,400	\$4,400	\$4,400	\$0
5- HR Trainers	\$7,500	\$7,500	\$7,500	\$7,500	\$0
Total Personnel	\$285,084	\$285,084	\$285,084	\$285,084	\$0
II. Other Expenses					
Office Supplies	\$0	\$0			
Postage	\$0	\$0	\$0	\$0	\$0
Printing/Duplicating	\$0	\$0	\$0	\$0	\$0
Information/Materials	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Rent / Utilities	\$0	\$0	\$0	\$0	\$0
Travel	\$2,700	\$175	\$2,700	\$175	\$2,525
Miscellaneous (List)					
3- Food for SSOR Program	\$3,600	\$725	\$3,600	\$725	\$2,875
2- Food for Interge'n'l Healing Retreat	\$1,000	\$631	\$1,000	\$631	\$369
3- Healing supplies for interge'n'l Retreat	\$2,500	\$2,500	\$2,500	\$2,500	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
Total Other Expenses	\$9,800	\$4,031	\$9,800	\$4,031	\$5,769
Indirect (up to 20% of direct costs)					
Total Grant Expenses	\$294,884	\$289,115	\$294,884	\$289,115	\$5,769

\$289,114.77



Questions and Answers

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Thank you!