



GRANT ACCOUNTING AND TRACKING

Roane County Accounting Department

By Kaley Walker, Director of Accounts & Budgets

Executive Summary #37

GRANT EVOLUTION

- Application
- Award
- Resolution to Appropriate Grant
- Grant Action Plan Meeting
- Match Money Transfer
- Grant Tracking Worksheet
- Expenditures
- Reimbursement
- Closure



RESOLUTION TO APPLY FOR AND APPROPRIATE A GRANT

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION amending the General Fund (101) and the General Capital Project Fund (171) in order to apply for and appropriate a match for the ABC Grant.

WHEREAS, Roane County desires to apply for ABC Grant which is made available through the State of Tennessee, and

NOW, THEREFORE, BE IT RESOLVED that the General Fund (101) and the General Capital Projects Fund (171) account ABC be herein amended as follows:

			Current	Amend	Amend Bgt
Expenditure					
101	99100-590	Transfer Out	-	264,033	264,033
Fund Balance					
101	39000	Unassigned Fund Balance	2,709,929	(264,033)	2,445,896

ABC – Sub Fund			Current	Amend	Amend Bgt
Revenue					
171	49800	Transfer In	-	264,033	264,033
	46980	Other State Grant	-	<u>750,000</u>	750,000
				1,014,033	
Expenditure					
171	58120-724	Site Development	-	1,014,033	1,014,033



STEPS TO MOVE MATCH MONEY

- When there is a grant that requires match money, it is our practice to move the match money into the sub fund first.
- An example of the process to move the match money into the sub fund, after the resolution has been approved by commission, is:

		DR	CR
101-11140	Cash		264,033
101-99100-590	Transfer Out	264,033	
171-11140-ABC	Cash	264,033	
171-49800-ABC	Transfer In		264,033



GRANT ACTION PLAN MEETING

- Gets all of the key players in one room
- Lets everyone know purpose, scope and individual responsibilities
- Has a sign in sheet so each person acknowledges their role and the requirements set forth by each other



GRANT TRACKING WITHIN CAPITAL FUND

- If a grant is for a large amount, or for a project that will span multiple fiscal years, we use sub funds within our General Capital Projects Fund for tracking.
- These budgets are appropriated on a project basis, and as such do not need to be reappropriated each fiscal year.
- Using a sub fund provides individual balance sheet, revenue and expenditure tracking for each grant.



REVENUES/EXPENDITURES FOR ABC GRANT

JUNE 30, 2010

	Original	Total Estimated	YTD Realized	Percent Realized	Unrealized	Current
Revenues						
46980	750,000	750,000	63,397-	8.5%	686,603	0
49800	264,033	264,033	264,033-	100%	0	0
Expenditures						
58120-724	1,014,033-	1,014,033-	97,396	9.6%	916,637-	0



REVENUES/EXPENDITURES FOR ABC GRANT

JUNE 30, 2011

	Original	Total Estimated	YTD Realized	Percent Realized	Unrealized	Current
Revenues						
46980	686,603	686,603	18,693-	2.7%	667,910	0
Expenditures						
58120-724	916,637-	916,637-	10,161	1.1%	906,476-	0
Fund Balance						
34585			230,034-			



REVENUES/EXPENDITURES FOR ABC GRANT

JUNE 30, 2012

	Original	Total Estimated	YTD Realized	Percent Realized	Unrealized	Current
Revenues						
46980	667,910	667,910	438,035-	65.6%	229,875	0
Expenditures						
58120-724	906,476-	906,476-	660,010	72.8%	246,466-	0
Fund Balance						
34585			238,566-			



REVENUES/EXPENDITURES FOR ABC GRANT

JULY 1, 2013

	Original	Total Estimated	YTD Realized	Percent Realized	Unrealized	Current
Revenues						
46980	229,875	229,875	0	0.0%	229,875	0
Expenditures						
58120-724	246,466-	246,466-	0	0.0%	246,466-	0
Fund Balance						
34585			16,591-			



FIRST 1/3 OF GRANT TRACKING WORKSHEET

REVENUE

ORIGINAL GRANT AMOUNT: \$ 750,000 >: MATCH AMOUNT 26%
 Grant Revenue: 171-46980-ABC match: \$ 264,033
 ABC Subfund County funds for

Cash on Hand

REQUESTED AND RECEIVED

Date	Amount	
08/26/09	\$ 28,499	
09/22/09	\$ 27,471	FY10
12/15/09	\$ 7,427	\$ 63,398
03/31/11	\$ 16,993	FY 11
06/22/11	\$ 1,700	\$ 18,693
09/29/11	\$ 75,641	
01/03/12	\$ 160,975	FY'12
03/14/12	\$ 116,963	\$ 438,035
06/07/12	\$ 70,602	
6/29/2012	\$ 13,853	
Revenue Received	\$ 520,125	

Date	Amount	
	264,033	all match +
	520,125	grant received -
FY10	33,999	(767,567) expenditures
FY11	(8,532)	16,591
FY12	221,975	
Match Used	247,442	

REQUESTED BUT NOT RECEIVED

Date	Amount

Revenue not received \$ -

Total Requested \$ 520,125
TO BE REQUESTED \$ 229,875

Match Remaining \$ 16,591.04



MIDDLE 1/3 OF GRANT TRACKING WORKSHEET

EXPENDITURES

Coded to ABC Subfund in the Capital Projects Fund
171-58120-724-ABC

Expenditures:

ORIGINAL PROJECT ESTIMATE: \$ 1,014,033
REMAINING PROJECT ESTIMATE: \$ 246,466.

EXPENDITURES

Date	Object Code	Vendor	Dollars	Check Number	Totals		
					FY10 Total	74%	26%
12/21/09	724	Engineering Company A	97,396	***442	97,396	72,073	25,323
11/01/10	724	Engineering Company A	8,873	***888			
02/01/11	724	ETDD	750	***004			
05/10/11	724	Newspaper	288	***135	FY11 Total	74%	26%
05/10/11	724	TDEC	250	***136	10,161	7,519	2,642
08/23/11	724	Contractor Z	161,955	***270			
08/30/11	724	Engineering Company A	97,537	***286			
10/18/11	724	Contractor Z	214,397	***353	FY12 Total	74%	26%
10/27/11	724	Retainage Account 1	19,808	***371	660,010	488,407	171,603
02/07/12	724	Contractor Z	58,872	***517			
02/07/12	724	Retainage Account 1	3,099	***518			
02/28/12	724	Contractor Z	84,232	***550			
03/01/12	724	Retainage Account 1	4,433	***558			
04/24/12	724	Contractor Z	14,798	***661			
04/24/12	724	Retainage Account 1	779	***662			
5/3/2012	724	TDEC	100	***690			

TOTAL EXPENDITURES

\$ 767,566.95

\$ 568,000 \$ 199,567



BOTTOM 1/3 OF GRANT TRACKING WORKSHEET

ANALYSIS

		Revenue	\$ 520,125
TOTAL REVENUE	\$ 520,125	Expenses	\$ 767,567
TOTAL EXPENSES	\$ 767,567	Prior Yr P.O.	-
DIFFERENCE	\$ (247,442)	Difference	\$ (247,442)

COMMENTS:



GENERAL INFORMATION

- This PowerPoint will be available on our county website: www.roanegov.org
- Budget Director/Presenter: Kaley Walker
- Contact Info: 865/717-4118 or kwalker@roanegov.org
- Grant Coordinator: Joyce Nall
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