



GRANT COUNTY BOARD OF COUNTY COMMISSIONERS

Memo

To: Board of County Commissioners

From: Janice Flynn, Administrative Services Coordinator

Date: January 19, 2023

Re: *Authorization for Release of BOCC Approved Funds, Dept of Commerce, E-RAP 2.0 Grant #21-4619C-108, Opportunities Industrialization Center (OIC), Request #14*

Opportunities Industrialization Center (OIC) has requested reimbursement for the above-referenced grant, per the contracted guidelines in the amount of \$23,951.87. The invoice and supporting documentation are attached for review.

I am requesting the release of funds for payment to OIC in the amount of \$23,951.87 for December 2022 expenses.

Thank you.

Grant County's Subrecipient Checklist:

State Auditor's Office Audit Procedures for Testing Activities Allowed
And Not Allowed, As Published In 2007

Questions to ask before submitting a payment request

Was the expenditure or cost:

- Made for an allowable activity under the grant guidelines?
- Authorized (or not prohibited) under state or local laws or regulations?
- Approved by the federal awarding agency, if required?
- Allowable per Circular A-87 (June 2004 version), Attachment B, items 1-43?

For payroll transactions:

- Does the employee's time and effort documentation meet the requirements of Circular A-122?
- Allocable to the program? (*i.e.*, was the dollar amount charged to the program relative to the benefits received by the program? Is the federal grantor being charged its fair share of the cost?)
- Based on actual costs, not budgeted or projected amounts?
- Applied uniformly to federal and non-federal activities (*i.e.*, is the federal government being charged the same amount as if non-federal funds were being used to pay the cost)?
- Given consistent accounting treatment within and between accounting periods? (Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives).
- Calculated in conformity with generally accepted accounting principles, or another comprehensive basis of accounting, when required under the applicable cost principles?
- Not included as a cost (or used to meet cost sharing requirements) of other federally-supported activities of the current or a prior period?
- Net of all applicable credits? (*e.g.*, volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
- Not included as both a direct billing and as a component of indirect costs?
- Properly classified (*e.g.*, some costs may be incorrectly claimed as a direct cost instead of being incorporated as part of the indirect cost rate).
- Supported by appropriate documentation? (*e.g.*, approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records.) *Documentation may be in an electronic form.*
- Correctly charged to the proper account code and grant period?

General Ledger System

OIC OF WASHINGTON

For User: CHARLENE PARKS

Fund Expenditure report for: 498 - ERAP 2.0 10/1/21-6/30/23 (Fund status: Active)

Report year: 10/1/2021 thru 6/30/2023

Period ending: December 2022

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Date: 1/17/2023

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Account	Monthly			To Date				
	Budget	Expenditures	Pct	Budget	Expenditures	Pct	Annual budget	Unexpended
5311 SALARIES,WAGES EXPENSE	\$411.00	\$0.00	0.00%	\$6,165.00	\$7,685.84	124.67%	\$8,646.88	\$661.04
5351 FICA,OIC EXP	\$30.00	\$0.00	0.00%	\$450.00	\$575.19	127.82%	\$649.15	\$73.96
5352 LAND I,OIC SHARE	\$1.00	\$0.00	0.00%	\$15.00	\$21.32	142.13%	\$23.14	\$1.82
5353 STATE UC(ES),OIC EXP	\$5.00	\$0.00	0.00%	\$75.00	\$101.47	135.29%	\$113.52	\$12.05
5355 PAID FAMILY MEDICAL LEAVE	\$2.00	\$0.00	0.00%	\$30.00	\$44.93	149.77%	\$50.16	\$5.23
5360 DISABILITY OIC EXPENSE	\$5.00	\$0.00	0.00%	\$75.00	\$97.16	129.55%	\$110.91	\$13.75
5361 MEDICAL INSURANCE,OIC EXP	\$65.00	\$0.00	0.00%	\$975.00	\$1,228.30	125.98%	\$1,370.17	\$141.87
5362 LIFE INSURANCE,OIC EXP	\$2.00	\$0.00	0.00%	\$30.00	\$41.70	139.00%	\$47.77	\$6.07
5363 PENSION,OIC EXP	\$30.00	\$0.00	0.00%	\$450.00	\$569.16	126.48%	\$646.35	\$77.19
5364 ACCRUED PTO EXP	\$50.00	\$0.00	0.00%	\$750.00	\$856.99	114.27%	\$1,054.19	\$197.20
5602 DEPRECIATION EXP EQUIP	\$0.00	\$0.00	0.00%	\$0.00	\$3.04	0.00%	\$2.90	(\$0.14)
5910 INSURANCE	\$0.00	\$0.00	0.00%	\$0.00	\$21.18	0.00%	\$19.44	(\$1.74)
5960 COMMUNICATION	\$5.00	\$0.00	0.00%	\$75.00	\$84.98	113.31%	\$111.40	\$26.42
Total for sub program ---->	\$606.00	\$0.00	0.00%	\$9,090.00	\$11,331.26	124.66%	\$12,845.98	\$1,514.72
Sub program: 50 FACILITY MAINT								
5601 DEPRECIATION EXP BLDG.	\$1.00	\$0.00	0.00%	\$15.00	\$20.70	138.00%	\$23.41	\$2.71
5602 DEPRECIATION EXP EQUIP	\$0.00	\$0.00	0.00%	\$0.00	\$0.17	0.00%	\$0.16	(\$0.01)
5611 SPACE	\$23.00	\$0.00	0.00%	\$345.00	\$430.04	124.65%	\$485.40	\$55.36
5630 UTILITIES	\$6.00	\$0.00	0.00%	\$90.00	\$111.83	124.26%	\$131.34	\$19.51
5640 BULD. REPAIR/MAINT.	\$10.00	\$0.00	0.00%	\$150.00	\$183.58	122.39%	\$213.16	\$29.58
5910 INSURANCE	\$0.00	\$0.00	0.00%	\$0.00	\$0.88	0.00%	\$1.11	\$0.23
5912 LIABILITY INSURANCE	\$2.00	\$0.00	0.00%	\$30.00	\$45.48	151.60%	\$50.83	\$5.35
Total for sub program 50 ---->	\$42.00	\$0.00	0.00%	\$630.00	\$792.68	125.82%	\$905.41	\$112.73
Total for program 82 ---->	\$648.00	\$0.00	0.00%	\$9,720.00	\$12,123.94	124.73%	\$13,751.39	\$1,627.45
Total for department 008 ---->	\$884.00	\$1,500.00	169.68%	\$13,260.00	\$17,916.31	135.12%	\$18,916.31	\$1,000.00
Department: 010 PROGRAM								
Program: 25 PROGRAM SUPPORT								
5311 SALARIES,WAGES EXPENSE	\$1,893.00	\$7,018.82	370.78%	\$28,395.00	\$43,458.27	153.05%	\$39,753.20	(\$3,705.07)

General Ledger System

OIC OF WASHINGTON
 For User: CHARLENE PARKS
 Fund Expenditure report for: 498 - ERAP 2.0 10/1/21-6/30/23 (Fund status: Active)
 Report year: 10/1/2021 thru 6/30/2023

Period ending: December 2022

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Account	Monthly				To Date				
	Budget	Expenditures	Pct	Budget	Expenditures	Pct	Annual budget	Unexpended	
5351 FICA,OIC EXP	\$136.00	\$519.69	382.13%	\$2,040.00	\$3,212.37	157.47%	\$2,858.44	(\$353.93)	
5352 LAND I,OIC SHARE	\$9.00	\$33.74	374.89%	\$135.00	\$234.14	173.44%	\$202.74	(\$31.40)	
5353 STATE UO(ES),OIC EXP	\$30.00	\$86.82	289.40%	\$450.00	\$661.01	124.67%	\$640.05	\$79.04	
5355 PAID FAMILY MEDICAL LEAVE	\$13.00	\$46.58	358.31%	\$195.00	\$281.98	144.61%	\$276.11	(\$5.87)	
5360 DISABILITY OIC EXPENSE	\$30.00	\$72.13	240.43%	\$450.00	\$539.69	119.93%	\$632.36	\$92.67	
5361 MEDICAL INSURANCE,OIC EXP	\$529.00	\$814.26	153.92%	\$7,935.00	\$6,408.97	80.77%	\$11,113.91	\$4,704.94	
5362 LIFE INSURANCE,OIC EXP	\$11.00	\$29.05	264.09%	\$165.00	\$216.17	131.01%	\$251.04	\$34.87	
5363 PENSION,OIC EXP	\$153.00	\$543.95	355.52%	\$2,295.00	\$3,289.71	143.34%	\$3,219.81	(\$69.90)	
5364 ACCRUED PTO EXP	\$609.00	\$428.41	70.35%	\$9,135.00	\$3,963.08	43.38%	\$12,797.29	\$8,834.21	
5500 TRAVEL	\$29.00	\$0.00	0.00%	\$348.00	\$29.25	8.41%	\$535.20	\$505.95	
5602 DEPRECIATION EXP EQUIP	\$1.00	\$0.00	0.00%	\$15.00	\$7.48	49.87%	\$33.30	\$25.82	
5712 REPRODUCTION SUPPLIES	\$12.00	\$0.00	0.00%	\$180.00	\$15.01	8.34%	\$268.61	\$253.60	
5728 DRUG/ALCOHOL REHAB SCREE	\$0.00	\$0.00	0.00%	\$0.00	\$50.00	0.00%	\$0.00	(\$50.00)	
5910 INSURANCE	\$7.00	\$0.00	0.00%	\$105.00	\$134.29	127.90%	\$153.58	\$29.29	
5960 COMMUNICATION	\$51.00	\$0.00	0.00%	\$765.00	\$169.79	22.19%	\$1,077.54	\$907.75	
Total for sub program ----->		\$3,513.00	\$9,593.45	273.08%	\$52,608.00	\$62,571.21	118.94%	\$73,823.18	\$11,251.97
Total for program 25 ----->		\$3,513.00	\$9,593.45	273.08%	\$52,608.00	\$62,571.21	118.94%	\$73,823.18	\$11,251.97
Program: 30 DIRECT SERVICES									
5959 SERVICES	\$25,521.00	\$12,787.50	50.11%	\$382,815.00	\$395,773.05	103.38%	\$535,954.95	\$140,181.90	
Total for sub program ----->		\$25,521.00	\$12,787.50	50.11%	\$382,815.00	\$395,773.05	103.38%	\$535,954.95	\$140,181.90
Total for program 30 ----->		\$25,521.00	\$12,787.50	50.11%	\$382,815.00	\$395,773.05	103.38%	\$535,954.95	\$140,181.90
Program: 50 BLDG MAINT/FACILITY									
5601 DEPRECIATION EXP BLDG.	\$19.00	\$0.00	0.00%	\$285.00	\$71.26	25.00%	\$400.35	\$329.09	
5602 DEPRECIATION EXP EQUIP	\$0.00	\$0.00	0.00%	\$0.00	\$0.04	0.00%	\$0.00	(\$0.04)	
5611 SPACE	\$16.00	\$0.00	0.00%	\$240.00	\$140.87	58.70%	\$351.13	\$210.26	
5630 UTILITIES	\$20.00	\$0.00	0.00%	\$300.00	\$76.02	25.34%	\$436.21	\$360.19	
5640 BULD. REPAIR/MAINT.	\$22.00	\$0.00	0.00%	\$330.00	\$72.96	22.11%	\$465.67	\$392.71	
5910 INSURANCE	\$0.00	\$0.00	0.00%	\$0.00	\$0.15	0.00%	\$0.00	(\$0.15)	

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5912 LIABILITY INSURANCE	\$8.00	\$0.00	0.00%	\$120.00	\$41.17	34.31%	\$187.73	\$146.56
Total for sub program -->	\$85.00	\$0.00	0.00%	\$1,275.00	\$402.47	31.57%	\$1,841.09	\$1,438.62
Total for program 50 -->	\$85.00	\$0.00	0.00%	\$1,275.00	\$402.47	31.57%	\$1,841.09	\$1,438.62
Total for department 010 -->	\$29,119.00	\$22,380.95	76.86%	\$436,698.00	\$458,746.73	105.05%	\$611,619.22	\$152,872.49
Fund Totals	\$30,003.00	\$23,880.95	79.60%	\$449,958.00	\$476,663.04	105.94%	\$630,535.53	\$153,872.49
		<i>+ 70.92 Prov. M.D.</i>						
		<i>23,951.87</i>						