


Drinking Water for Schools Grant Program(DWFS)


Webinar for Grantee's


June 11, 2019





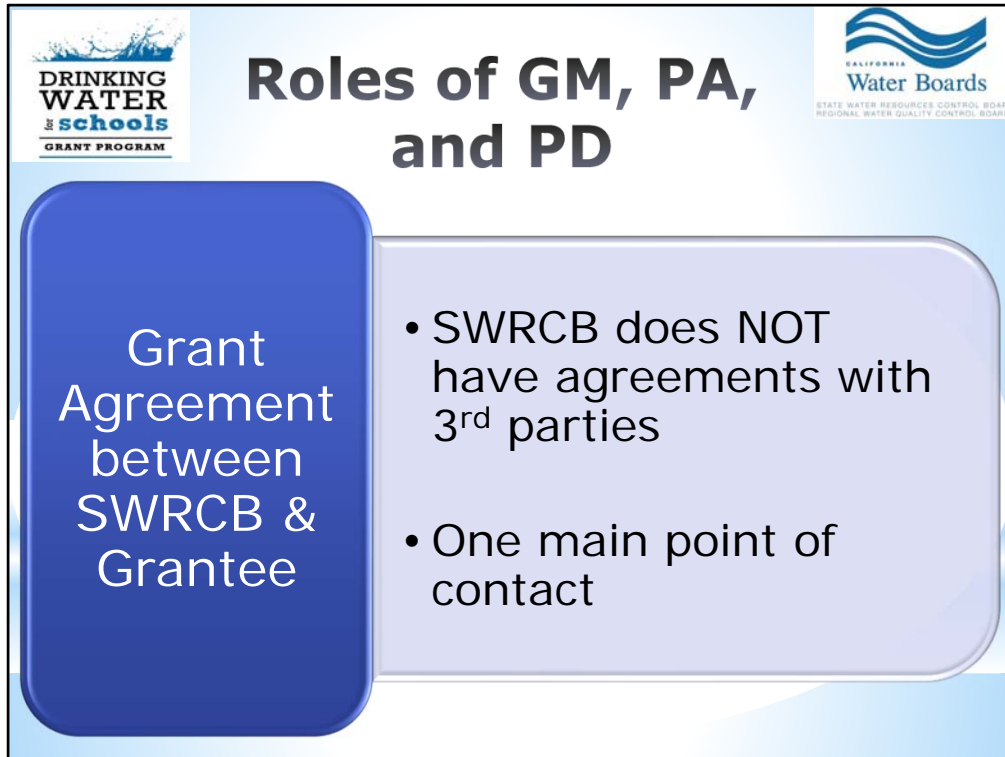
Next Steps





1. Project Approved (Notified via email)
 - a. Submit paperwork (STD 204, PD Cert)
 - b. Submit draft resolution for review
 - c. Board signs resolution (must occur before #3)
2. Review Draft Funding Agreement within 5 business days of receipt
3. Funding Agreement Executed
 - a. District signs
 - b. SWRCB signs
4. Implement Project
 - a. Submit invoices and progress reports quarterly (even if no work performed)
5. Work Completion
 - a. Submit Final Invoice by Work Completion Date

- If your projects were approved, then the next steps are...
- Need signed Resolution prior to grant Agreement execution
- Work completion date means no work will be reimbursed after this date



- Only one person from the Grantee's organization is to contact the GM. All others must go through the Grantee contact and the Grantee contact will correspond accordingly. This helps ensure that the Grantee is aware of all aspects of the project.
- The Grantee can decide on the **PD Cert form** who the daily contact will be for the GM. If there are several contractors or consultants, they cannot have direct contact with the State Water Board without a representative of the Grantee's organization present.
- GM=grant manager-SWB
- PA=Program analyst-SWB
- PD=project director-grantee
- PM=project manager-grantee
- Technical contact=DDW only for WQ projects-Regional specific

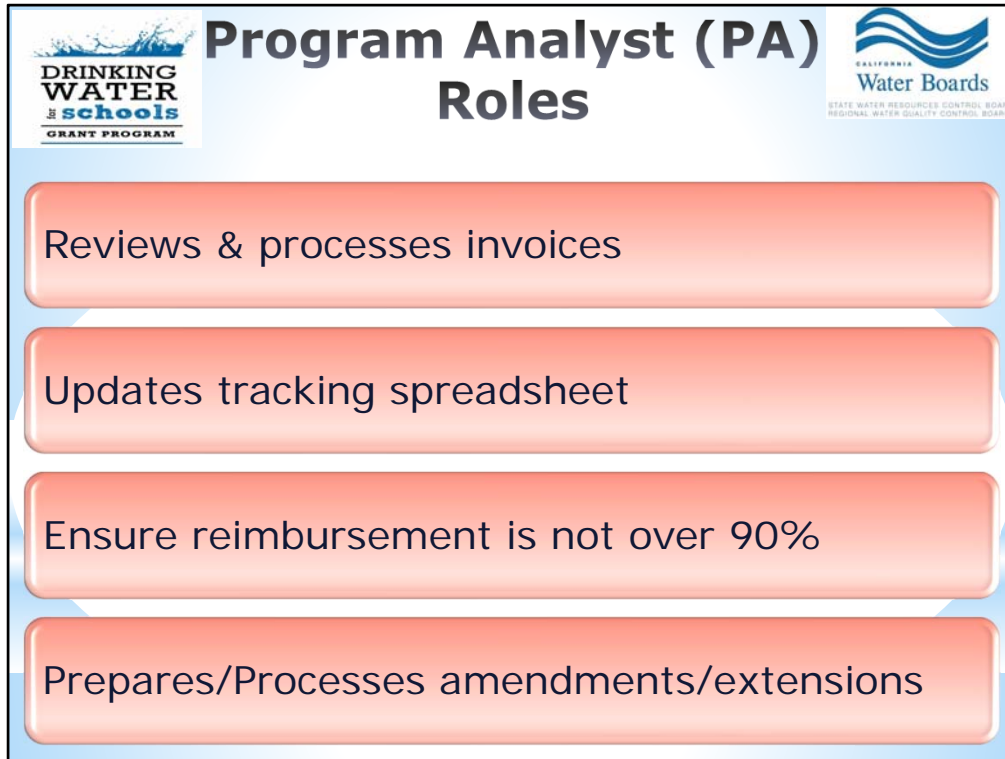


Grant Manager (GM) Roles

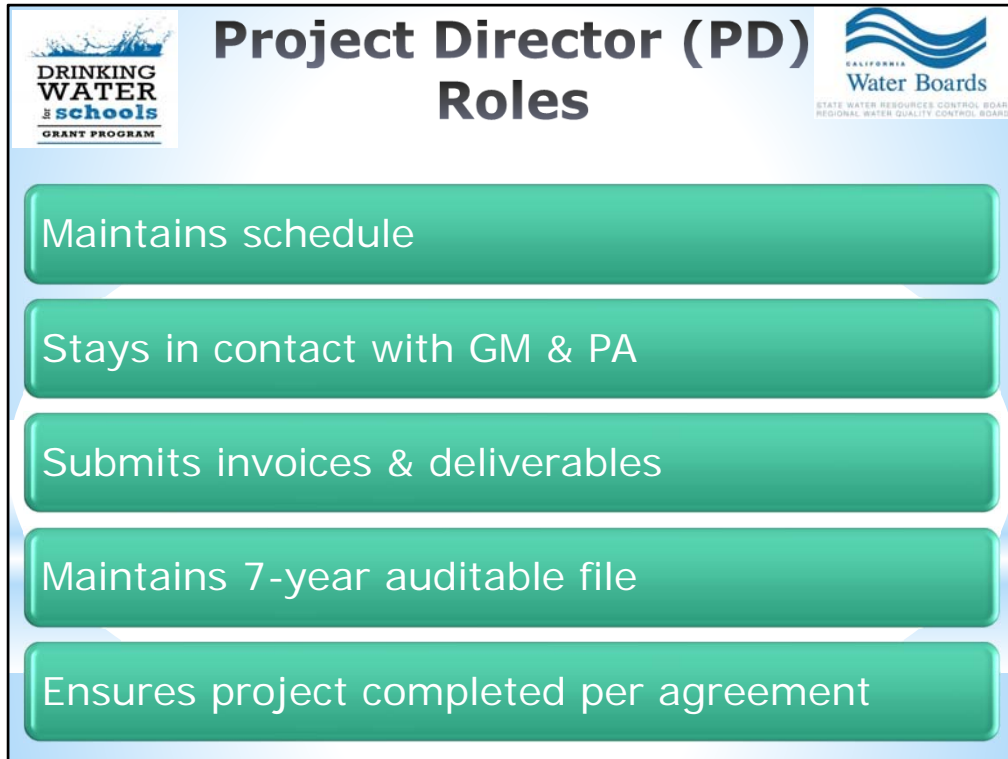


- Grantee's main contact
- Keeps auditable file
- Reviews and approves invoices
- Reviews and/or approves reports and work products
- Monitors progress with respect to schedule

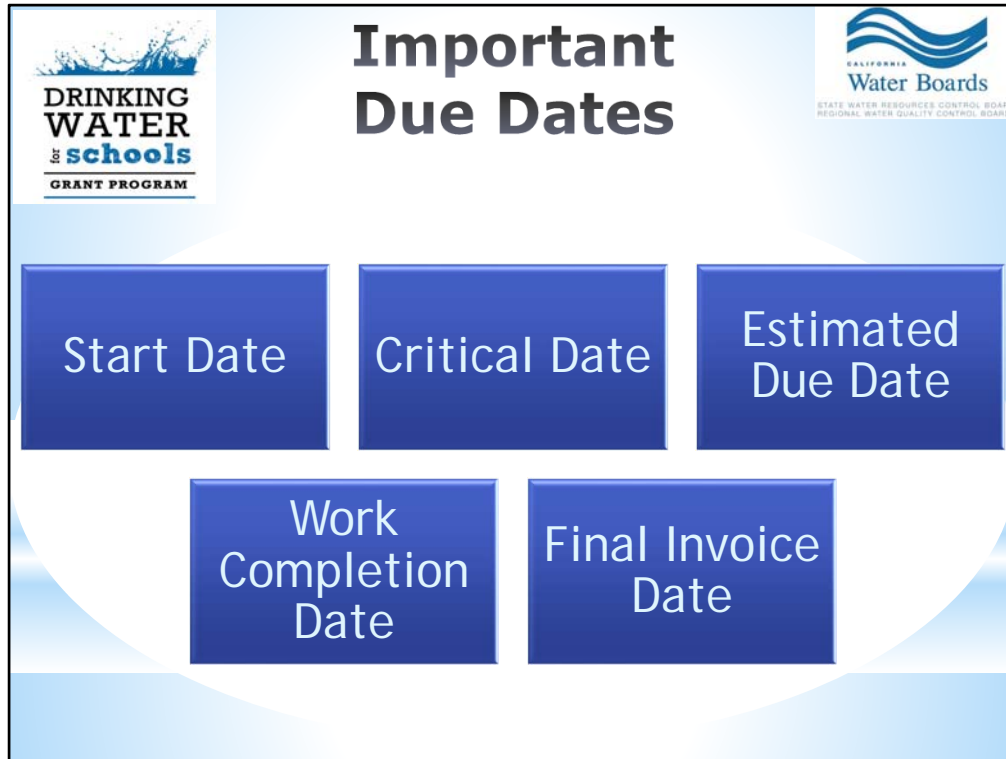
1. Invoices:
 - Review backup documentation for accuracy and eligibility.
 - Ensures costs are aligned with budget
 - Disputes invoices if necessary
2. Assists with assuring project completion
3. Answers PD/PM questions



- Reviews and processes invoices
- Issue new invoice templates for budget shifts
- Verifies correct funding allocation is used
- Ensure costs align with budget
- Assists with Resolution, PD certs, Std 204, FISCAL, etc.
- Assists with tracking invoice schedules to assure invoice doesn't become delinquent
- Point of contact for payment questions
- 10% retention assures all work completion per grant Agreement not just implementation



1. Maintain financial management controls
2. Provides adequate documentation to support expenditures
3. Certify invoices and PR are accurate and reflect the work performed in the period
4. Stays in contact with the Technical Assistance (TA) providers (if applicable) and contractors



- *Refer to deliverable table in agreement*

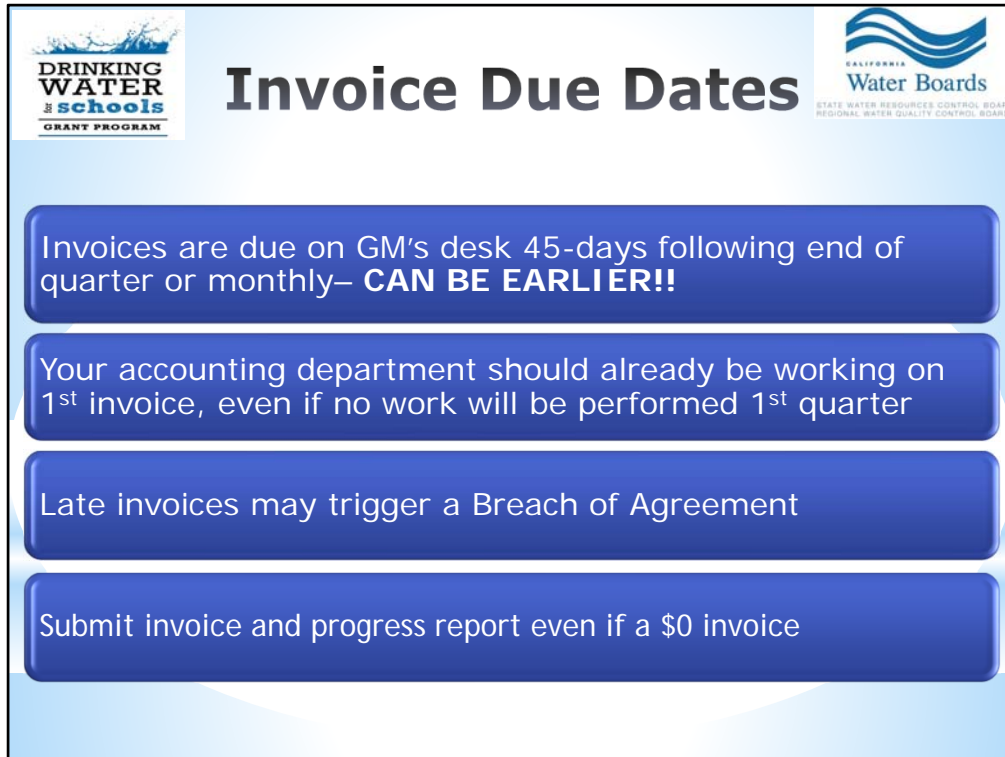
1) Start Dates: Costs can be incurred after this date. Some deliverables are due a certain number of days after the start date.

2) Critical Due Dates: If the Grantee is not able to meet these deadlines, they are in Breach of Agreement and an Amendment is required.

3) Estimated Due Dates: It is important to keep the lines of communication open with the GM to keep them updated on the project's status. If the Grantee is continually not meeting the estimated dates, a Breach of Agreement and/or an Amendment may be warranted.

4) Work Completion Date: Work Completion Date is all work as described in the Grant Agreement. This includes all reporting requirements, monitoring results/reports, administration labor, etc...

5) Final Invoice Date: This is the date at which the invoice should be processed AND APPROVED by the GM. This is NOT the date to send the invoice. The Final Invoice should be submitted to the GM by the work completion date.



DRINKING WATER schools GRANT PROGRAM

Invoice Due Dates

CALIFORNIA Water Boards
STATE WATER RESOURCES CONTROL BOARD
REGIONAL WATER QUALITY CONTROL BOARD

Invoices are due on GM's desk 45-days following end of quarter or monthly– **CAN BE EARLIER!!**


Your accounting department should already be working on 1st invoice, even if no work will be performed 1st quarter

Late invoices may trigger a Breach of Agreement


Submit invoice and progress report even if a \$0 invoice

Please emphasize that the Grantee can submit the **invoices earlier** than 45-days following the end of the quarter. The Grantee should keep all lines of communication open with the GM, especially with respect to dates, schedules, budgets, and project status.

- If you're paying your contractors before we reimburse you, then submit payment records
- If not, then submit payment records per GM's request
- If start date is back dated (months before execution of the Agreement date), then the first invoice should be a big invoice to catch up to the current quarter



Invoice Formatting



PA provides Excel file Invoice Template

Invoices will have names, addresses, and the budget line items

GM will not accept any other invoice template for reimbursement and will reject any other version of the invoice

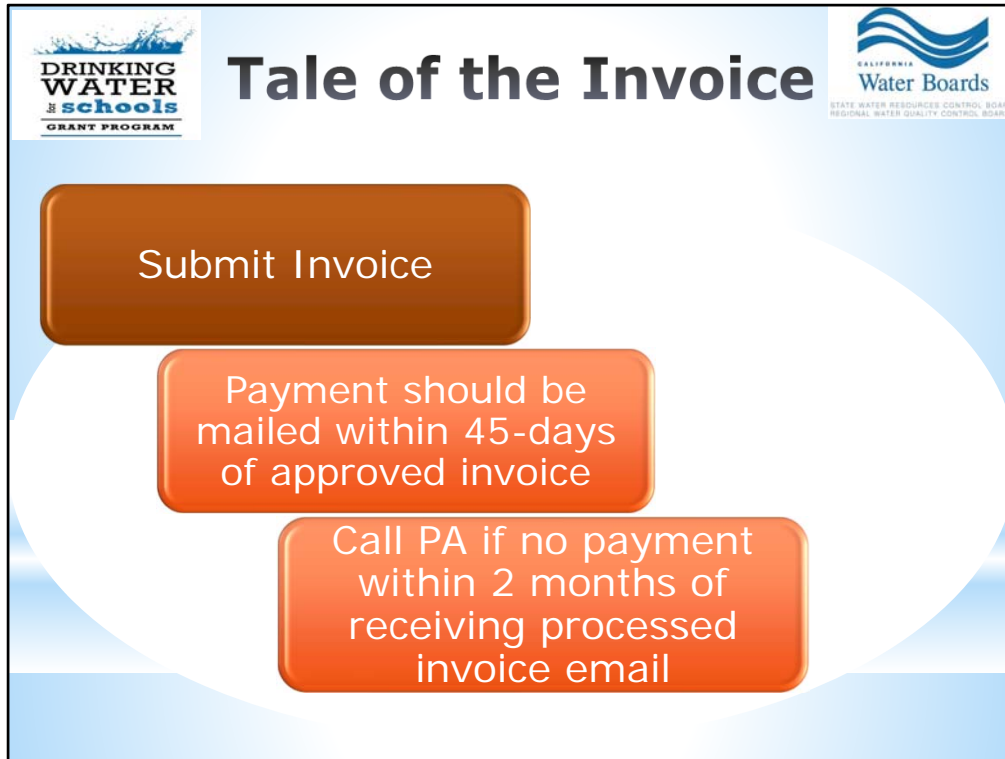
The PA will send the invoice template to the Grantee once the agreement is executed. **The Grantee must use this Excel file only for invoicing. No other document will be accepted.** Only those listed on the PD Cert is allowed to sign the invoices and Progress Reports.

QUARTERS:

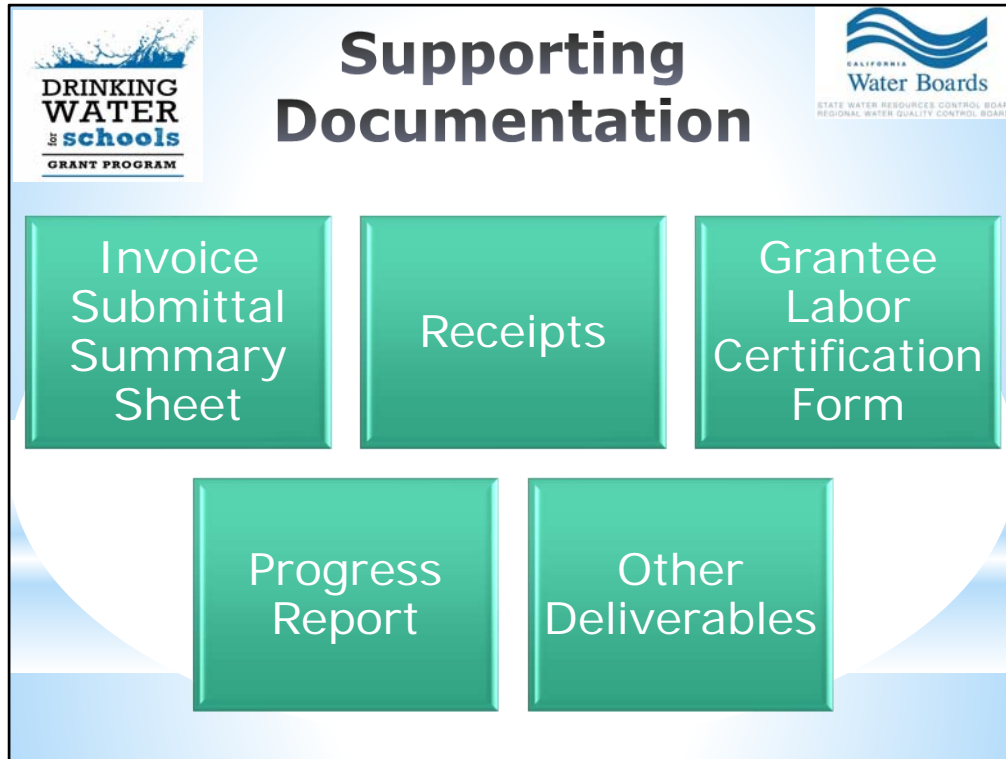
- Jan-March 31 invoice due May 15 or BEFORE
- April-June 30 invoice due Aug 15 or BEFORE
- July-Sept 30 invoice due Nov 15 or BEFORE
- Oct-Dec 31 invoice due Feb 15 or BEFORE

MONTHLY:

- Due 30 days i.e. each month



- The sooner the Grantee can send the invoice following the end of the quarter, the sooner the payment will be received.
- This timeline assumes that the invoice is perfect and no changes or additional information is required.



- *Templates are provided for most of these requirements*
1. Receipts/Invoices must be for work completed in the **reporting period** and **relates to the scope of work in the agreement**.
 2. Most issues arise with the *Labor Certification Form*.
 - Review the labor classifications and rates submitted in the application (**Attachment 8A-BUDGET**). Classifications submitted on labor certification form must match the list in the budget. **Hourly rates must be actuals and can't be higher than in the budget.** Grantee must be able to provide proof that the employee was actually paid that amount, if audited. Grantee can only claim what was actually paid.
 - **REMINDER:** we do not want grantee timesheets, but grantee should have them if audited to provide proof of employees hours
 - 3) **Progress Reports (PR)** must be detailed enough to justify the invoices submitted for reimbursement. An auditor must be able to read the PR and understand the project's status, work completed during the billing period, etc. Lack of detail in the reporting can result in repayment of grant funds when the grant is audited.

DRINKING WATER for schools								
GRANT PROGRAM								
<h2 style="text-align: center;">Invoice Summary Sheet</h2>								
<p align="center">Invoice Submittal Summary Sheet Grant Number: SWICB00000000000000000X Invoice Number: 1</p>								
Item No. <small>(Back up pg #)</small>	Invoice Number	Invoice Date	Name	Total Invoice Amount	Grant Amount Requested	Match Amount	Comments	
District Project Administration Costs								
Px-1	#xxxx	6-30-19	Labor Certification Form	\$500.00	\$200.00		Labor rate for this billing period	
Subtotal				\$500.00	\$200.00	\$0.00		
Planning/Design/Engineering/Erosion								
Px-1	#xxxx	6-30-19	Labor Certification Form	\$500.00	\$300.00		Labor rate for this billing period	
Pz-3	#0000	5-30-19	Consulting Firm ABCD Co.	\$800.00	\$800.00		conceptual map and site evaluation	
Subtotal				\$1,300.00	\$1,100.00	#REF!		
Construction Implementation								
Pz-12	#11111	6-30-19	Consulting firm ABCD Co.	\$2,000.00	\$1,500.00		installed 1 fountain	
Pz-12	#11111	6-30-19	Materials	\$2,000.00	\$500.00		costs for electrical work	
Subtotal				\$4,000.00	\$2,000.00	\$0.00		
Maintaining Performance								
Subtotal				#REF!	#REF!	#REF!		
Educational Outreach								
Subtotal				#REF!	#REF!	#REF!		
Grand Total:				#REF!	\$3,300.00	#REF!	Highlighted amounts should match invoice total amount per category and grand total on the Grant Program Invoice sheet.	

- The Item No. on the far left is the number each invoice is assigned by the Grantee. Please number the backup pages (by hand or by using text boxes), so the GM's can review invoices with the relevant backups per cost claimed. ORGANIZATION is KEY!
- The Comments section on the far right is highly important. This is the column that the Grantee will explain why the expenses weren't submitted in the correct billing period.



Labor Certification



GRANTEE LABOR CERTIFICATION

DATE: 8-15-19
 AGREEMENT #: SWRCB0000000XXXXX
 INVOICE #: 1
 BILLING PERIOD: April 30, 2019 – June 30, 2019

Employee Name	Classification	Total Project Hours	Hourly Billing Rate	Total Amount Billed
John Doe	Superintendent	3	\$ 100	\$ 300
Stacy Smith	Admin Secretary	4	\$ 50	\$ 200
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

Total Amount Invoiced: \$ 500

By signing below, I certify that the above employee(s) worked the stated hours on this project during this invoicing period.


(wet signatures)

Administrative Officer _____


Date _____

- Each column must be filled in completely to ensure processing of the invoice. This must be signed by the PD or those listed on the PD Certification. Please verify that the math is correct. Often, we have to dispute an invoice because of a 1 cent rounding error.

NOTE: indirect costs in labor rates are **NOT ALLOWED**. Fringe costs such as (benefits, vacation, sick, disability, etc.) are eligible costs, but no indirect costs such as (multipliers, building rentals, utilities, etc.)



Back up Documentation Examples



CRYSTAL SPRINGS WATER
3215 Rockview Pl
San Luis Obispo Ca 93401
800-223-5318

Invoice # 0062137
Thu, Feb 07 2019, 11:25am
Driver: Alonso
Rte-Day-Stop: CCL-800-0300

Account # 006677
PLEASANT VALLEY SCHOOL
3225 HARKNESS CANYON RD
SAN MATEO, CA 94451

Item	Qty	Price	Amount
Spring 3 Gallon	8 @ 3.45		27.60
Fuel Surcharge	1 @ 0.56		0.56
Monthly Fee	1 @ 0.00		0.00
EX-CMS-00001158	1 @ 0.00		0.00
Monthly Fee	1 @ 0.00		0.00
EX-CMS-00007452	1 @ 0.00		0.00
Monthly Fee	1 @ 0.00		0.00
EX-CMS-00000040	1 @ 0.00		0.00
Sales			28.16
Subtotal			28.16
Sales Tax			0.00
INVOICE TOTAL			28.16

Next Delivery: 01/22/2019

Thank You!

CRYSTAL SPRINGS WATER
3215 Rockview Pl
San Luis Obispo Ca 93401
800-223-5318

Invoice # 0065120
Fri, Feb 22 2019, 12:13pm
Driver: Alonso
Rte-Day-Stop: CCL-800-0300

Account # 006677
PLEASANT VALLEY SCHOOL
3225 HARKNESS CANYON RD
SAN MATEO, CA 94451

Item	Qty	Price	Amount
Spring 3 Gallon	15 @ 3.45		51.75
Fuel Surcharge	1 @ 0.56		0.56
Sales			52.31
Subtotal			52.31
Sales Tax			0.00
INVOICE TOTAL			52.31

30 days past due!

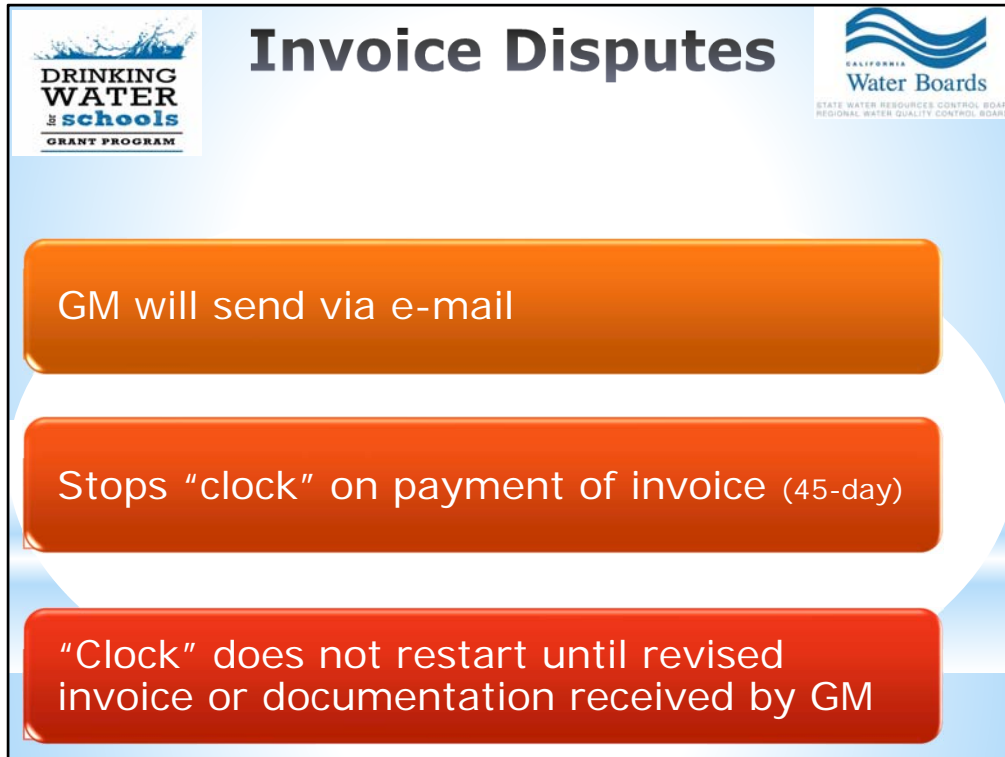
Next Delivery: 03/08/2019

Thank You!

Dates on receipts should be within the billing period



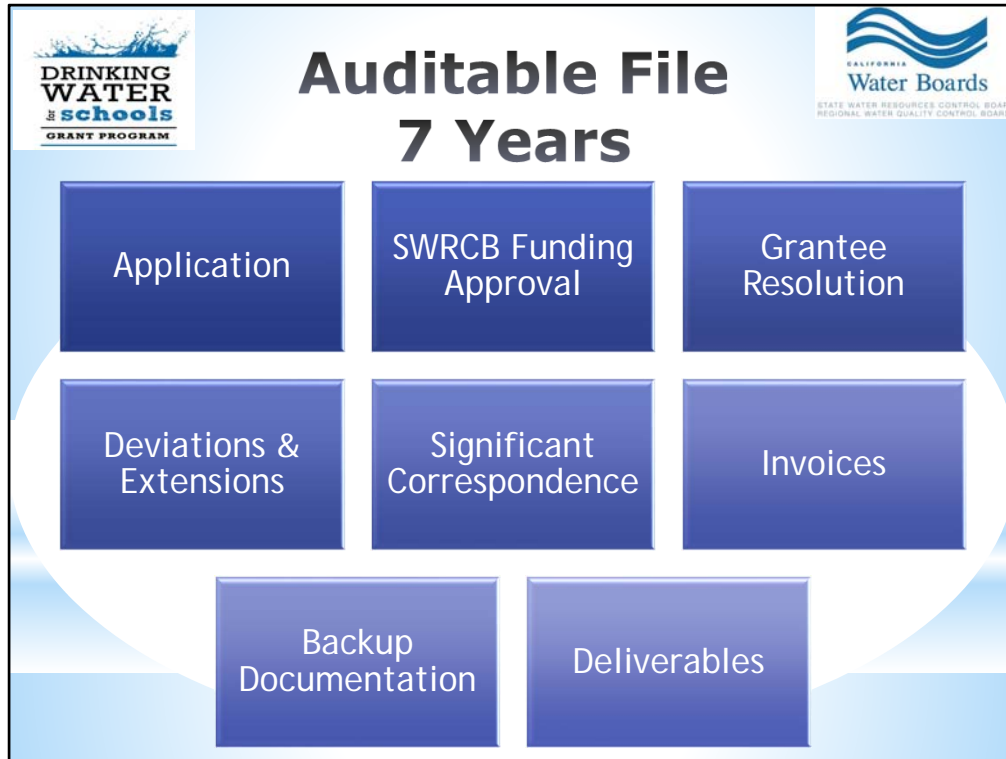
- Roll-over amounts from one invoice to the next are often done incorrectly.
ORGANIZATION is key!!
- Number the pages and indicate the page number on each item in the invoice summary.
- Progress Reports are another that causes Invoice Disputes. When a Dispute is sent to the Grantee, our review period stops and starts again when the Grantee addresses the issues included in the Dispute. Thus, the payment won't be sent in 45 days.
- **Overhead/Indirect Charges:** no receipts or invoices from consultants or contractors should list overhead, indirect costs, or have an arbitrary multiplier on the costs. We recommend that the Grantees work with the contractors and consultants to eliminate those items on their invoicing to the Grantee.
- Grantee will need to remove overhead/indirect costs from the reimbursement request on backup sheets (can do by text boxes or by hand)
- **EXAMPLE:** backup is for \$500 but \$50 is overhead then the grantee will need to remove the \$50 from reimbursement request. The grantee can do this by hand or using text boxes-highlighting direct costs if multiple costs on a backup are not related to the SWB project.



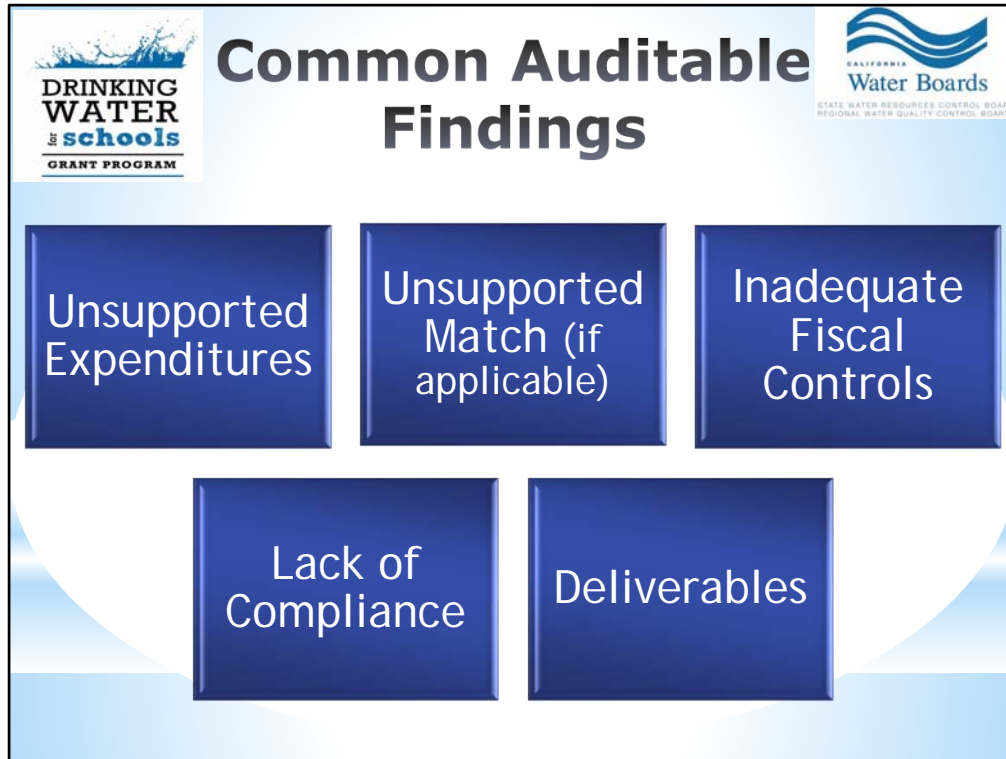
- The time required to address the dispute is up to the Grantee.
- There have been instances where the Grantee took several months to provide the required information.
- Lack of responsiveness on the Grantees part **can result in a Breach of Agreement.**



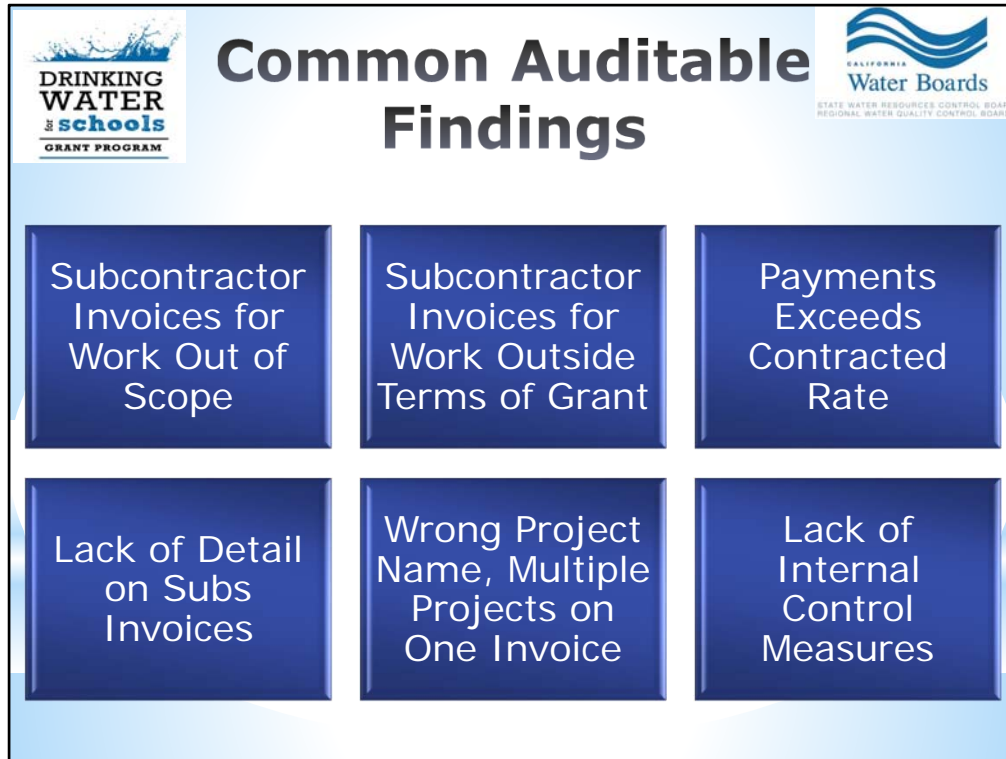
- Go over template PR
- PR's need to be submitted with **each invoice**
- Invoice will not be reviewed if no PR



- Emphasize that both the Grantee and the State Water Board must maintain an **auditable file for 7-years**.
- The State Water Board prefers nearly everything in an electronic format.
- The Grantee's files should be similar to this; however, it is not required.
- This is a portion of the information that the State Water Board maintains for 7-years. Invoices may need to go into a separate binder depending on the number of invoices received and the amount of backup documentation.



1. Unsupported expenditures tends to happen when the contractors/consultant invoices are not detailed enough. Need to set a precedence with those you are contracting with to ensure they are held to the same conditions and standards as you. Backup documentation for other funds must be retained for 7-years, if applicable. Timesheets for those personnel working on the project, clearly showing work on grant, must be kept by the grantee. Grantee will submit a form with the employee name, classification, hourly wage, and hours worked for quarter. Grantee will keep the backup documentation with them.
2. Those grantees that have solid internal controls to ensure that the items submitted relate to the project, are within the terms of the grant, are within the invoicing quarter, and are reasonable are better off later. Auditors will come to the office and ask a grantee what their control measures are. **Better to have an answer before the grant begins than wait until an auditor is here asking the questions.**
3. Constant lack of communication with the GM, lack of reporting, lack of invoicing can all be listed as auditable findings. Those that contact the GM when issues come up or in anticipation of potential issues are always better off than those who keep information from the State.
4. Think thoughtfully about the deliverables in the agreements. The description in the deliverables tables must match the deliverables received. If it is not clear, the deliverable will be listed as not received and potentially funding reverting back to the State.



1. Many times the invoices received from **subcontractors/contractors/consultants** include work that is outside the scope of the grant agreement. Invoice must clearly state grant project name and describe work as listed in the agreement.
2. Subcontractors will sometimes submit invoices prior to the grant eligible start date and submit them for payment. If work completed date is before the start date of the project, we cannot reimburse.
3. Awarded contracts and sum of invoices from contractors/subs must not exceed the contracted amount.
4. Lack of detail of what work was completed during reporting period is common. Be sure that the contractor/subs are aware of the required detailed information on their invoices during the bid process.
5. Consultants often invoice grantees for multiple different projects where only a small portion of their work relates to the agreement. Request they submit separate bills for just the grant funded project work or have them clearly indicate what components relate to the work for the grant.