



onestar
foundation



2018 AmeriCorps*Texas All-Grantee Meeting

Going for Gold – Cost-Reimbursement

Activity

Luge Healthy Futures AmeriCorps Program has 25 FT AmeriCorps members. The members share a nutrition curriculum with their students during the school day and operate a culinary arts after-school program.

The following events occurred during the year that affected actual spending:

- Prior to the program year starting, the time spent by the Program Director securing next year's school contracts and Program Manager's time spent on interviewing perspective members was reported on the pre-award PER.
- The Program Assistant left at the end of October and the position is still vacant.
- One member did not report to service on January 2. The member was suspended. After several attempts to contact the member, it was discovered via social media he had enrolled in grad school. The member was exited from eGrants.
- Based on historical figures, the program budgeted for only 20 members to participate in the health insurance plan. However, 23 members signed up for it.

The Financial Manager prepared the February expense report, comparing it to the budget. While going over these figures with the Program Director, the following items were discussed:

- The member vacancy created in January will not be refilled. The Program Director would like to use the excess stipend funds to cover member health insurance expense overages.
- There is Life After AmeriCorps Training scheduled for April. They are bringing in a career coach. The rate for two-days is \$600 instead of \$500.
- A candidate for the Program Assistant position was selected and completed a National Service Criminal History Check. The agreed upon salary is \$30,000 per year or \$2,500 per month. The individual will not start until 4/1.
- The Program Manager does not think there will be additional expenses for Commission Sponsored Trainings, Member Service Gear, or Member Background Checks.
- The Program Manager thinks all other categories' expenses will be 100% of the budgeted amount by the end of the year.

Next Steps: Using the information above, fill out the year-end projection column. What is the total estimate for year-end program costs? **513,294.20** If there is excess, what is the total? **6,263.80**



onestar
foundation



2018 AmeriCorps*Texas All-Grantee Meeting

Treating each scenario below individually, please calculate a reasonable amount to de-obligate.

- a) The Program Manager would like to use the excess funds for a member appreciation event – going to Alamo Draft House to watch *A Wrinkle in Time*. The remaining members are dedicated to their students and the program. They consistently go above and beyond to ensure program success. The Program Manager fills out the Budget Reallocation Request Form and submits it to the grants officer. The grants officer rejects this request because Entertainment Costs are unallowable (2 CFR 200.438).

De-obligation will be:

Program Expenses: **6,263.80**

Corporation Share 3%: **197.69**

Commission Share 2%: **134.20**

- b) The Program Manager submits a Budget Reallocation Request for 1 new laptop. The former Program Assistant did not turn over the one she was assigned when leaving the organization. \$50 was taken from her final paycheck (from private funding sources). The new laptop will cost \$749 before applying the \$50 credit. The grants officer approves this request.

De-obligation will be:

Program Expenses: **5,564.80**

Corporation Share 3%: **175.63**

Commission Share 2%: **119.31**