

Grants Yearend Close

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Grants Year End – Key Dates

- **Monday, May 15** – Year End Work shop & Single Audit Entrance Conference
- **Tuesday, May 16** - 1090 Grants closeout for inactive grants with no asset or liability account balances based on 3rd Quarter reconciliation
- **Monday, July 31** – Year End Reconciliation Report due
- **Monday, July 31** –Accrual of unpaid expenditures for goods & services
- **Friday, August 11**-Accrual of revenue receivables
- **Friday, September 8** - 3-Column Grant Reconciliation due
- **January 26, 2018** – Issuance of Single Audit



Snapshot of FY 17 Year End

	9-Jun	15-Jun	16-Jun	6/28/2017 5pm	30-Jun 1-Jul	3-Jul	11-Jul	31-Jul	31-Aug	8-Sep	9/9-9/25
FAMIS (FY17)	Perf Submit Work order billings (estimate)	Req Approve Work order Billings (estimate)	Fund Accountants approve/clear outstanding billings on approval path	All work orders outstanding close. Encumbrances will be liquidated and budget released.	FAMIS black out - no processing, inquiry ok EIS available but updates only reflect data as of 6/28 5pm		FAMIS FM12 opens - no payables/purchasing Post CRs for \$ received 6/29-6/30 Post interfaces for 6/29-6/30 Post abatements (no cash impact)			Deferred inflow entries post in FM13	Manual Appropriation carryforward review and posting (annual budget, including budget released from Work orders forced to be closed)
	Department provide PO close list to Fund accountant			Fund Accountants Process batch PO closeouts. PO's not closed will be converted to Peoplesoft. Zero balances PO's will not be converted.	Cash Deposits Interfaces continues			FAMIS FM13 opens AR and AP accruals thru Hostbridge Year-end GL adjustment journals (no cash impact) - GL converter			
							Last payroll post in FAMIS		Deferred inflow cutoff	FM13 close 3 column recon due Manual appropriation carryforward request due	
Peoplesoft						Peoplesoft go up live					
FY17							Incremental update to PS FY17 balance from GL converter PS invoice payments in FY17 for items/services received thru 6/30/17 - post with "accounting date" 6/30/17				
FY18							FY18 processing in PS - include all cash activities beginning 7/1/17				



Grant FY17 Year End Close

TRANSACTIONAL TASKS	Timeline	Direction	PROCESS	FAMIS	
				FY17	
				FM 12	FM 13
At Cutover - Grant Project Expenditures from FAMIS	6/28	FAMIS to PS		Exp	
Grant Related Expenditures After Cutover					
Accounts Payable Processed for Cash Paid in PS	7/3-7/31	PS to FAMIS	Hostbridge		Exp
PPE 6/30 Labor Posting originating in FAMIS	7/7	FAMIS to PS	GL Incremental	Exp	
Clearing of LDS Errors originating in FAMIS	7/10	FAMIS to PS	GL Incremental	Exp	
Overhead Allocation originating in FAMIS	7/12	FAMIS to PS	GL Incremental	Exp	
Abatements, Adjustments & Clearing of Interface Errors originating in FAMIS	7/21	FAMIS to PS	GL Incremental	Exp	
UNA Allocation originating in FAMIS	7/28	FAMIS to PS	GL Incremental	Exp	
Last day to post all FY17 expenditure related transactions in FAMIS - July 31					
Last day to post all FY17 revenue/receivable in FAMIS - August 11					

After the Cutover Date:

FAMIS remains open for posting in FY 17 for payroll, abatements, adjustments, allocations and interfaces.

- Last day to post expenditure related transactions is Monday, July 31.
- For Q4 FY 17 grant billing, post a revenue accrual in FAMIS and send the corresponding bill to the grantor. Last day to post revenue related transactions in FAMIS is Friday, August 11.
- Grant related FY 17 transactions will be uploaded to or from FAMIS through Hostbridge or the GL Incremental Conversions.



Best Practices for Year End Closing

- Closeout all inactive and expired grants.
- Capture all reportable grants expenditures.
 - Do not record prepayments or estimates as grant expenditures.
- Identify costs for reimbursement and submit claims.
- Identify unrecorded accounting transactions and book necessary entries, e.g. expenditure accrual – Fiscal Month 13 only.
- Book receivables & recognize revenue in Fiscal Months 12 and/or 13.
- Complete analysis of grant accounts (Operating & General Ledger) by deadlines.
- Perform detailed review to ensure compliance with Single Audit requirements.



Grants Closeout

Inactive and Expired Grants

- When incurred costs are fully recovered
- Encumbrances are fully liquidated
- Financial reports are submitted to funding agencies
- Proper closeout in the system: reconciled actual revenues and expenditures, GL asset and liability accounts are *zero*

Deferred Inflow for Govt. Funds

Entries to record as deferred inflow of resources, if cash for governmental grant revenues not received by August 31.

- No “Auto-Reverse” AR entries in FAMIS
- Deferred inflow **T/C 671R** (GL224) entries to be posted by 9/8/17 to FM13 in FAMIS
- GL converter to post incremental balance in PS
- Deferred inflow analysis file
 - Send to departments 9/18/17
 - Receive confirmation from departments by 9/22/17

FY 16 Single Audit Findings & Questioned Costs



Schedule of Findings & Questioned Costs 2016

- **Link for Single Audit Reports:**

http://sfcontroller.org/sites/default/files/Documents/Accounting/CCSF_Single_Audit_Report_FY2016.pdf

- **FY 2016 Audit Findings**
 - None for the financial statement audits
 - Three for single audits



Schedule of Findings & Questioned Costs 2016

Item No. 2016-001 – Procurement and Suspension and Debarment *Significant Deficiency and Material Noncompliance*

- The City Department did not follow procurement requirements to ensure open and full competition, or otherwise obtain proper approval for awarding contracts under limited competition.
- Management response: The City Department notified the Grantor and have developed correction actions to prevent future noncompliance.



Schedule of Findings & Questioned Costs 2016

Item No. 2016-002 – Maximum Per-Unit Subsidy Requirements

Material Weakness and Material Noncompliance

- The City Department funded a loan in excess of the established limit by \$1.2 million.
- Management response: The federal funds in question were returned to the Grantor and placed in the City's budget for future projects. The City department developed additional controls to prevent future noncompliance.

Schedule of Findings & Questioned Costs 2016

Item No. 2016-003 – Reporting

Significant Deficiency and Noncompliance

- The required Summary Report for Economic Opportunities for Low- and Very Low-Income Persons reported incorrect information due to miscalculations from the supporting data.
- Management response: The City Department has contacted the Grantor to correct the previously submitted reports, and revising its processes to prevent future noncompliance.



Key Reminders

- Important for Departments to work with their Federal Grantors to obtain clear guidance for the specific requirements of their federal programs.
- Departments should ensure that federal grant specific requirements are included in their department specific policies, procedures and systems.
- UG requirements for Reporting, Risk Assessment and Subrecipient Monitoring are effective and high priority to ensure continuous compliance.
- Correct Prior Year Audit Findings.



FY 17 Single Audit Initial Major Programs



FY 2017 Initial Major Programs

CFDA	Program Title	Dept
14.239	Home Investment Partnerships Program	MOH
20.320	Rail Line Relocation and Improvement	Port
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	DPH
93.558	Temporary Assistance for Needy Families	HSA
93.659	Adoption Assistance	HSA
93.778	Medical Assistance Program	HSA/DPH
97.044	Assistance to Firefighters Grant	FIR



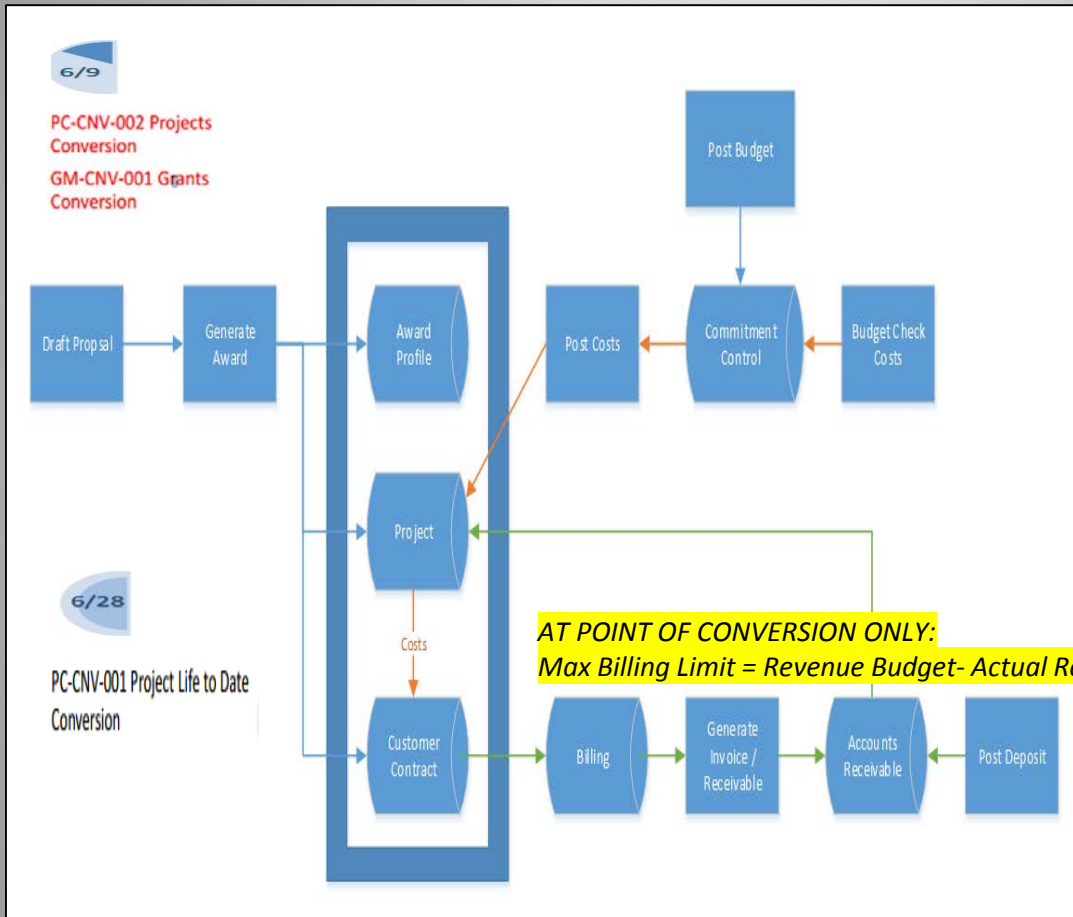
Schedule of Expenditures of Federal Awards

					2017	2016	
					Sum of SEFA Current Year Uses	Sum of SEFA Current Year Uses	Sum of Subrecipient
Federal Agency	Grant Type ²	Donor	Federal Catalog	Federal Catalog Description			
14-U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Federal Direct	n/a (Federal Direct)	14239	Home Investment Partnerships Program	5,599,238	9,556,618	
		n/a (Federal Direct) Total			5,599,238	9,556,618	
	Federal Direct Total				5,599,238	9,556,618	
	14-U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total					5,599,238	9,556,618
20-U.S. DEPARTMENT OF TRANSPORTATION	Federal Direct	n/a (Federal Direct)	20320	Rail Line Relocation and Improvement	2,721,298	49,084	
		n/a (Federal Direct) Total			2,721,298	49,084	
	Federal Direct Total				2,721,298	49,084	
	20-U.S. DEPARTMENT OF TRANSPORTATION Total					2,721,298	49,084
93-U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	Federal Direct	n/a (Federal Direct)	93104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	1,052,995	1,295,270	1,044,542
		n/a (Federal Direct) Total			1,052,995	1,295,270	1,044,542
		Federal Direct Total				1,052,995	1,295,270
	Federal Pass- Through	CA DEPT OF HEALTH CARE SERVICES	93778	Medical Assistance Program	1,528,805	1,836,439	116,019
		CA DEPT OF HEALTH CARE SERVICES Total			1,528,805	1,836,439	116,019
		CA DEPT OF PUBLIC HEALTH	93778	Medical Assistance Program	4,601,379	4,944,474	
		CA DEPT OF PUBLIC HEALTH Total			4,601,379	4,944,474	
		CALIFORNIA DEPT. OF SOCIAL SERVICES	93558	Temporary Assistance for Needy Families	63,029,438	63,029,438	9,260,585
			93659	Adoption Assistance	9,466,759	9,466,759	
			93778	Medical Assistance Program	69,058,906	69,000,896	2,888,921
		CALIFORNIA DEPT. OF SOCIAL SERVICES Total			141,555,103	141,497,093	12,149,506
Federal Pass-Through Total				147,685,287	148,278,006	12,265,525	
93-U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Total					148,738,282	149,573,276	13,310,067
97-U.S. DEPARTMENT OF HOMELAND SECURITY	Federal Direct	n/a (Federal Direct)	97044	Assistance to Firefighters Grant	780,664	1,007,920	
		n/a (Federal Direct) Total			780,664	1,007,920	
	Federal Direct Total				780,664	1,007,920	
97-U.S. DEPARTMENT OF HOMELAND SECURITY Total					780,664	1,007,920	
Grand Total					157,839,482	160,186,897	13,310,067

Navigating the New System - Grants



Grant Workflow

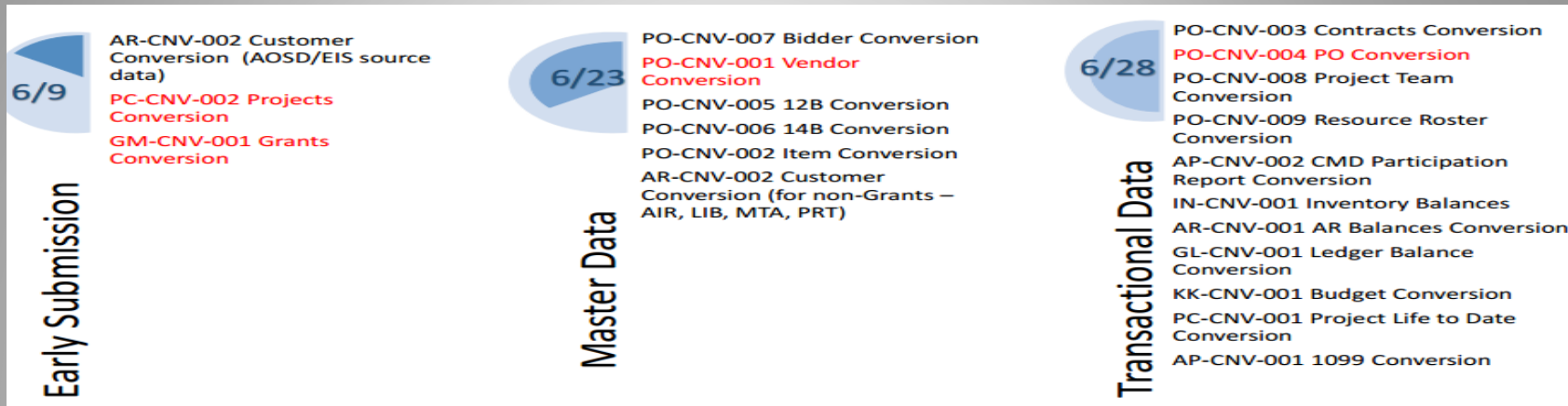


Key Points:

- Through the grant and project life to date balances conversion, the maximum billing limit amount will be established in the PS contract module.
- Billing in PS currently applies only to Reimbursement and Advance Grants.
- Recording of revenues for the other types are generally done manually through the Accounts Receivable Module or a journal entry in the General Ledger Module.



PS Grants Conversion



Before Conversion:

Review and validate the financial and nonfinancial data from the grant files included in the early submission, master data and transactional data.

At conversion

Through the grant and project life to date balances, the maximum billing limit amount will be established in the Contract Module.

At Go-Live in PS

- Validate customer contract conversion
 - Accounting Distribution
 - Advance grant – add prepaid line
 - Program income – add non-billable contract line
 - Capital grants – associate contract to capital delivery projects
- Identify/validate unbilled FY17, run “parallel” billing in PS for FY17
 - AR open item
 - Billing limits are “trued up”



Validate Accounting Distribution

Browser: <https://con-fintst.sfgov.org/psp/fstst/EMPLOYEE/ERP/c/MA>

Navigation: File Edit View Favorites Tools Help

Menu: Favorites Main Menu Customer Contracts Create and Amend General Information Fixed Amount Acctg Distrib

Header: City and County of SAN FRANCISCO Welcome EXT_DEPT_CA_CONTRACTS_PRCR Logged On FSTST All Search

Accounting Distribution

Alvin Cheung

Contract CTR00000166 Line Num 1 Description Non-Grants rate-based contract

Billing Amount 0.00 Revenue Amount 0.00 Unit SFGOV Currency USD

Accounting Distributions Find View All First 1 of 1 Last

*Effective Date 03/10/2017

Revenue Forecast

Percentage	Revenue Amount	GL Unit	Distribution Code	Account	Dept
100.00000000	0.00	SFGOV			

Unbilled AR

Dept	Agency Use	Authority	Project	Affiliate	Fund Affil	ReTf	TR ProjAct	Stat	Valid
103757									<input checked="" type="checkbox"/>

Return to General Information

Buttons: Save Return to Search Notify Update/Display Include History Correct History



Reimbursement Grants

FAML6220 V5.1		CITY AND COUNTY OF SAN FRANCISCO--NFAMIS			05/12/2017
LINK TO:		GRANT SUMMARY INQUIRY			12:32 PM
BALANCE (Y,M,Q,A) :	<u>A</u>	CURR/PRIOR PRD :	CURRENCY CODE :
FISCAL MO/YEAR :	<u>11 2017</u> MAY 2017	GRANT END DATE:			
GRANT :	<u>HCAO11</u> VIRAL LOAD STUDY				
GRANT DETAIL :				
CHARACTER :	<u>X</u>				
OBJECT CODE :				
FUND TYPE :				
FUND :				
SUBFUND :				

S CHAR	DESCRIPTION	BUDGET	ACTUAL	PREENC/ENC	BALANCE
.. 750	OTHER REVENUES	74,866	52,366		-22,500
	REVENUE TOTAL	74,866	52,366		-22,500
.. 001	SALARIES	55,037	55,037		
.. 013	MANDATORY FRINGE B	11,946	11,946		
.. 020	OVERHEAD	7,883	7,883		
	EXPENDITURE TOTAL	74,866	74,866		
	REVENUE LESS EXPEN		-22,500		-22,500

Parallel Billing



Reimbursement Grants

FM13 accrual entry through Hostbridge AR template

Parallel Billing

PS billing through contracts/billing module

Account Receivable Accrual in FAMIS FY 17 for Cash Received and Posted in PeopleSoft after 6/30 (AR Accrual Form)

Dept:				Date:					
Requested by:				Email				Phone #	
Approved by:				Email				Phone #	
PS Code	Line 1	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8	
PS Cash Receipt/Journal Entry Information									
PS Document ID:									
Customer ID:									
Amount:	\$22,500	-	-	-	-	-	-	-	-
PS ChartFields:									
Fund ID (5 char)									
Dept ID (6 char)									
Agency Use (5 char)*									
Project ID (8 char)									
Activity ID (4 char)									
Account ID (6 char)									
Authority ID (5 char)									
*Agency Use chartfield is used by certain departments only.									
FAMIS Code:	Line 1	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8	
Transaction Code									
Transaction Code Suffix									
Document Ref									
Document Ref Suffix									
Transaction Description									
Amount	\$22,500	-	-	-	-	-	-	-	-
Index Code									
Subobject Code									
User Code									
Grant Code									
Grant Detail Code									
Project Code									
Project Detail Code									
GL Code									
Subsidiary Code									
Vendor No									
Vendor Suffix									
Bank No/Subsid									
Treasu Num									
Notepad:									
Controller's Office's Use -	Processed by:			Date:					
	Reviewed:			Date:					
	FY 17 FAMIS doc # posted:			FY 18 PS doc # posted:					

Review Contract/Project Bills

Business Unit: SFGOV Contract: Project: 10029307

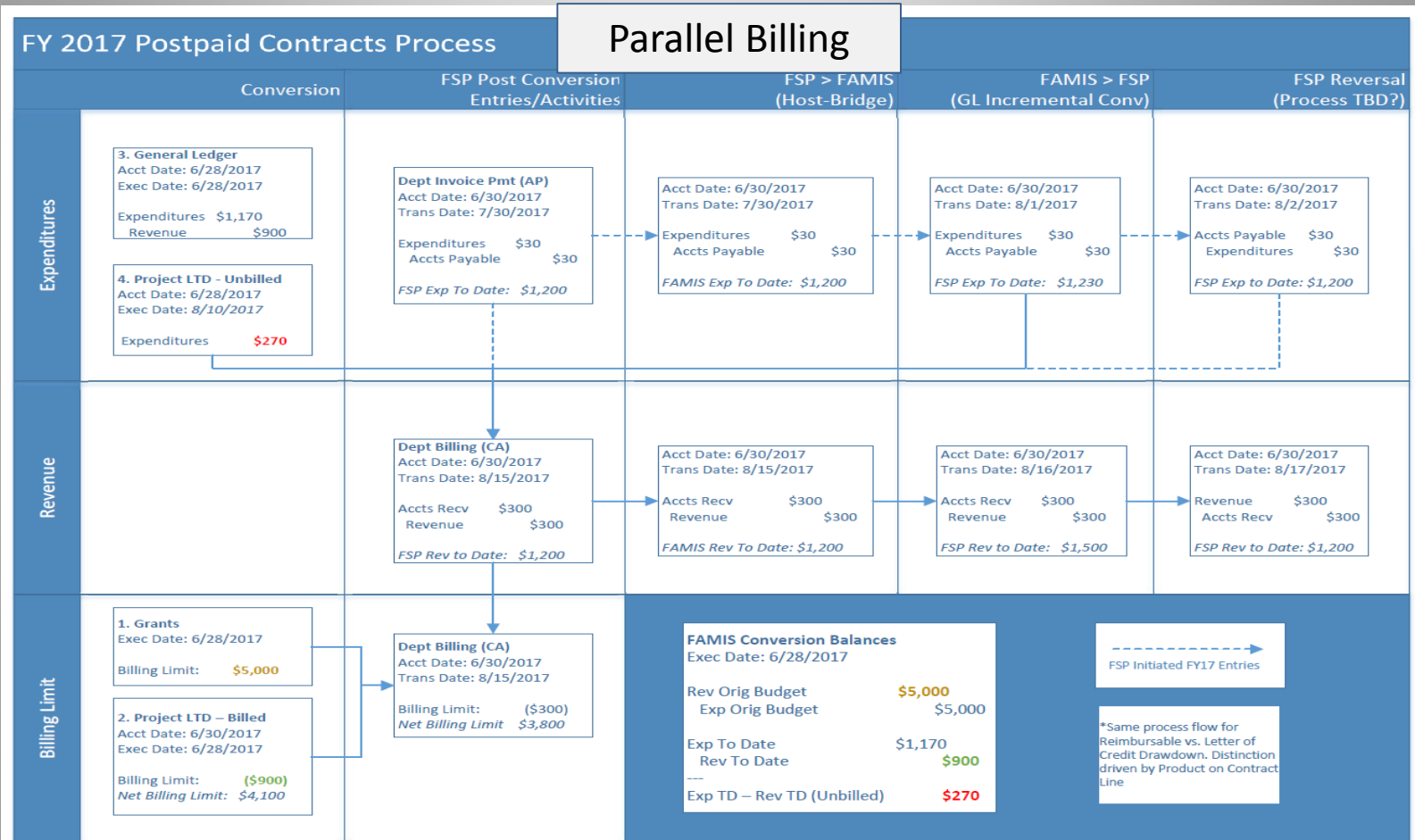
Invoice: Letter of Credit: LOC Doc ID:

Customer: Include Invoiced Bills

Contract/Project Bills	Business Unit	Invoice	Letter of Credit ID	LOC Doc ID	Bill Status	Dtime Add	Pretax Amt	Invoice Amount	Currency
<input type="checkbox"/>	SFGOV	PW0000000062			RDY	05/01/2017 1:57PM	22,500.00	22,500.00	USD



Reimbursement Grants



Advance Grants

FY 2017 Prepaid Contracts Billing Process

	Conversion	FSP Post Conversion Entries/Activities	FSP > FAMIS (HostBridge/Double Key?)	FAMIS > FSP (GL Incremental Conv)	FSP Reversal (Process TBD?)
Expenditures	General Ledger Acct Date: 6/28/2017 Exec Date: 6/28/2017 Expenditures \$1,170 Revenue \$900 Project LTD - Unbilled Acct Date: 6/28/2017 Exec Date: 7/30/2017 Expenditures \$270	Dept Invoice Pmt (AP) Acct Date: 6/30/2017 Trans Date: 7/30/2017 Expenditures \$30 Accts Payable \$30 FSP Exp To Date: \$1,200	Acct Date: 6/30/2017 Trans Date: 7/30/2017 Expenditures \$30 Accts Payable \$30 FAMIS Exp To Date: \$1,200	Acct Date: 6/30/2017 Trans Date: 8/1/2017 Expenditures \$30 Accts Payable \$30 FSP Exp To Date: \$1,230	Acct Date: 6/30/2017 Trans Date: 8/2/2017 Accts Payable \$30 Expenditures \$30 FSP Exp to Date: \$1,200
	Prepaid Line (CA)* Exec Date: 7/15/2017 Prepaid Line: \$4,100 Accts Recv \$4,100 Revenue \$4,100 Rev \$4,100 Def Rev \$4,100 *Manual / Closeout AR?	Dept Billing (CA) Acct Date: 6/30/2017 Trans Date: 8/15/2017 Def Revenue \$300 Revenue \$300 FSP Rev to Date: \$1,200	Acct Date: 6/30/2017 Trans Date: 8/15/2017 Def Revenue \$300 Revenue \$300 FAMIS Rev To Date: \$1,200	Acct Date: 6/30/2017 Trans Date: 8/16/2017 Def Rev \$300 Revenue \$300 FSP Rev to Date: \$1,500	Acct Date: 6/30/2017 Trans Date: 8/17/2017 Revenue \$300 Def Rev \$300 FSP Rev to Date: \$1,200
Billing Limit	Grants Exec Date: 6/28/2017 Billing Limit: \$5,000 Project LTD - Billed Acct Date: 6/30/2017 Exec Date: 6/28/2017 Billing Limit: (\$900) Net Billing Limit: \$4,100	Dept Billing (CA) Acct Date: 6/30/2017 Trans Date: 8/15/2017 Billing Limit: (\$300) Net Billing Limit \$3,800	FAMIS Conversion Balances Exec Date: 6/28/2017 Rev Orig Budget \$5,000 Exp Orig Budget \$5,000 Exp To Date \$1,170 Rev To Date \$900 --- Exp TD - Rev TD (Unbilled) \$270		



Advance Grants

- Add a Prepaid line
- Manually Close AR using Credit Memo in AR maintenance

Browser: https://con-fintst.sfgov.org/psp/fstst/EMPLOYEE/ERP/c/MA Define Billing Plan

Navigation: Favorites Main Menu Customer Contracts Create and Amend General Information Assign Billing Plan Define Billing Plan

Welcome EXT_DEPT_CA_CONTRACTS_PRCR Logged On FSTST

Contract: CTR00000141 BI Unit: SFGOV

Sold To Customer: 1000000007 GM non LOC Sponsor Bill To: 1000000007 GM non LOC Sponsor

Billing Plan: B102 \$10,000 Prepaid Currency: USD

Amount Details	
Negotiated Amount	10,000.00
Total Net Extended Amount	10,000.00

Contract Billing History

*Cross Reference Sequence No.	BI Unit	Billing Worksheet	Invoice	Invoice Type	Invoice Date	Billing Currency	Net Extended Amt	Gross Extended
1	SFGOV		MTA0000001118	REG	02/28/2017	AR Item Info	USD	10,000.00

Return to Assign Billing Plan

Buttons: Save Return to Search Notify Add Update/Display


Navigation: Billing Plan General | Billing Plan Lines | Tax Parameters | History



Program Income

- Add non-billable contract line
- Associate program income activity to this line

[Favorites](#) > [Main Menu](#) > [Customer Contracts](#) > [Create and Amend](#) > [General Information](#) > [Contract Terms](#)



SF EMPLOYEE PORTAL FINANCIALS & PROCUREMENT
Home | [Worklist](#) | [Add to Favorites](#)

Welcome aj.nixon Logged On FSUAT

All Search


New Window | Help | Personalize

Related Projects


Contract Number CTR00000056  Sold To Customer CA Dept Of Public Health
 Amendment Number Contract Status PENDING

Contract Line Price Type Rate
 Product NON_BILLABLE
 Description Non Billable Award Costs

PC Business Unit Transaction Limits Review Limits
 Billing Limit
 Revenue Limit Retainage ID
 Tiered Pricing Tiered Pricing

Associated Rates Personalize | Find |  First 1 of 1 Last

Effective Date	Status	Rate Selection	Rate Set		
1 05/12/2017 <input type="button" value="Calendar"/>	Active <input type="button" value="Dropdown"/>	Rate Set <input type="button" value="Dropdown"/>	NON_BILLABLE <input type="button" value="Search"/>	Rate Set	<input type="button" value="+"/> <input type="button" value="-"/>

Associated Projects & Activities Personalize |  First 1 of 1 Last

*Project	*Activity	Description	Description	
<input type="radio"/> <input type="text" value="10029353"/> <input type="button" value="Search"/>	<input type="text" value="0002"/> <input type="button" value="Search"/>	Public Health Award	Program Income	<input type="button" value="+"/> <input type="button" value="-"/>

[Return to General Information](#) Amount Allocation



Capital Grants

Associate Grant awards/contracts to Delivery Projects

The screenshot displays two overlapping web application windows from the City and County of San Francisco. The left window, titled 'Award Profile', shows details for Award ID CTR0000147. Under the 'Project Activities' section, a table lists various activities, with 'Project 00026909' highlighted in blue. The right window, titled 'Contract Terms', shows details for Contract Number CTR0000147. Under the 'Associated Projects & Activities' section, a table lists associated projects, with '0010' highlighted in blue. Blue arrows indicate the flow of information from the award profile to the contract terms and from the project ID in the contract terms back to the project ID in the award profile.

Select	WBS ID	*Activity Name	*Activity
<input type="checkbox"/>	1	Planning	0001
<input type="checkbox"/>	2	Design	0002
<input type="checkbox"/>	3	Construction	0003
<input type="checkbox"/>	4	External Funding	0004
<input type="checkbox"/>	4.1	CA-95-X179-00 (PKF179)	0005
<input type="checkbox"/>	4.2	Facilities Program (PTTA1)	0006
<input type="checkbox"/>	4.3	Mobility Max (PTSB28)	0007
<input type="checkbox"/>	4.4	Operator Restrooms (PTSE)	0008
<input type="checkbox"/>	4.5	Central Subway (PTSB11)	0009
<input type="checkbox"/>	4.6	Farebox Rehab Award (PT	0010

*Project	*Activity	Description	Description
00026909	0010	Operator-Restroom (CPT303)	Farebox Rehab Award (PTSB04)

