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www.nfwf.org

January 21, 2002

James Allison  
City of Portland - Bureau of Environmental Services  
1120 SW Fifth Avenue  
Portland, OR 97204

Dear Mr. Allison:

We are pleased to advise you that the Board of Directors of the National Fish and Wildlife Foundation has recommended a challenge grant of \$35,000 in NFWF Federal Matching Funds to the City of Portland - Bureau of Environmental Services in support of the *Johnson Creek (OR) Watershed Reforestation-II* project. This amount must be leveraged with \$70,000 in Challenge Funds. All Challenge Funds must be non-federal in nature (i.e., not appropriated by the U.S. Congress).

**Please read the attached Grant Agreement carefully.** By signing this Agreement you acknowledge an understanding of, and compliance with, all of its terms and conditions, including the attachments referenced in Section 12. Because this Agreement involves the handling of federal funds, a copy of this Agreement and attachments must be reviewed by your Chief Financial Officer or Treasurer. If the terms and conditions of the Agreement are acceptable, sign and return the Agreement to the Foundation. Failure to return the countersigned copy by February 25, 2002 may result in grant funds being released to other worthy conservation projects.

On behalf of the Board of Directors and the staff of the National Fish and Wildlife Foundation, I wish you the best of luck with your project. Please contact Suzanne Piluso with any questions or concerns.

Sincerely,

A handwritten signature in cursive script that reads "Krystyna U. Wolniakowski".

Krystyna U. Wolniakowski, Director  
Pacific Northwest Region

Enclosure

**NATIONAL FISH AND WILDLIFE FOUNDATION  
STATE AND LOCAL GOVERNMENT GRANT AGREEMENT**

**PROJECT (#):** Johnson Creek (OR) Watershed Reforestation-II (2002-0046-000)

☞ **Please reference project title and number on all correspondence** ☞

**GRANTEE:** City of Portland - Bureau of Environmental Services

**GRANT PERIOD:** 05/01/2002 to 11/01/2003

**GRANT AWARD:** \$35,000 in FEDERAL MATCHING FUNDS

Source of Federal Funds: U.S. Fish and Wildlife Service \$35,000 **CFDA #15**

**CHALLENGE FUNDING** (documented by Grantee): \$70,000

In consideration of the procurement and documentation of \$70,000 in Challenge Funds, and for conforming to the terms of this Agreement and all referenced attachments, the National Fish and Wildlife Foundation (NFWF) agrees to provide up to \$35,000 in Federal Matching Funds to the City of Portland - Bureau of Environmental Services.



**Section 1. PURPOSE OF GRANT.**

NFWF agrees to provide this Grant Award to the Grantee for the purposes of satisfactorily performing the Project described in a proposal received by NFWF on 07/16/2001, as amended, and incorporated into this Agreement by reference. The Project is described as follows:

1.1. Project Description. Grantee will revegetate and maintain riparian areas along Johnson Creek in northwestern Oregon in partnership with local landowners to improve habitat for steelhead, coho, and chinook salmon.

1.2. Final Product(s). Identify and restore over 100 deforested properties along Johnson Creek.

**Section 2. GRANT CONDITIONS.**

Under the terms of this Agreement, NFWF agrees to provide a total of \$35,000 in Federal Matching Funds as match to \$70,000 in Challenge Funds raised and documented for the Project by the Grantee. NFWF match will be available on a 2:1 ratio of Challenge Funds to Federal Matching Funds.

2.1. Challenge Funds. Challenge Funds consist of cash or contributed goods and services raised for the Project. Funds qualifying as Challenge Funds for the purposes of releasing Federal Matching Funds must meet the following three criteria: 1) Challenge Funds must be non-federal in nature and not presented as match to any other federal program(s); 2) Challenge Funds must be committed directly to the Project and raised or committed to the Project no more than one year before the Grantee has presented the proposal to NFWF; and 3) Challenge Funds must be voluntary in nature. Funds presented for fulfillment of mitigation, restitution, or other permit or court-ordered settlement are not eligible, except on a case-by-case basis at NFWF's sole discretion. Challenge Funds, held by NFWF on behalf of the Project, are available to the Grantee as they are received and documented by NFWF (Grantee may include an invoice for Challenge Funds in the same submission as the documentation of Challenge Funds).

2.2. Documentation of Challenge. Grantee is encouraged to confirm the nature of Challenge Funds and their documentation with NFWF Project Officer at the outset of the Grant period. Grantee can document Challenge Funds in either of the following ways.

2.2.1. Cash. Challenge Fund donations are made payable to the "National Fish and Wildlife Foundation" and sent to the Portland Office with a cover letter referencing the Project name and number for deposit to the Project account. Such funds are immediately available for disbursement to the Grantee.

2.2.2. Donor Letter. Third-party donors provide NFWF with an original, signed letter on letterhead stating funds or contributed goods and services were contributed to the Grantee for the Project, along with a statement requesting that such donation be eligible for NFWF matching funds. Cash or contributed goods and services must be donated specifically for the Project to cover expenses outlined in the approved budget for the Project. (Please see sample donor letters at NFWF's website at <[http://www.nfwf.org/programs/grant\\_manage.htm](http://www.nfwf.org/programs/grant_manage.htm)>).

2.2.3. Grantee Letter. Grantee provides NFWF with an original, signed letter on letterhead stating funds or contributed goods and services were allocated to the Project by the Grantee's governing body or generated by a Project-specific fundraiser, along with supporting documentation of the nature of the donation and a statement requesting that it be eligible for NFWF matching funds. Cash or contributed goods and services must be donated specifically for the Project to cover expenses outlined in the approved budget for the Project. (Please see sample donor letters at NFWF's website at <[http://www.nfwf.org/programs/grant\\_manage.htm](http://www.nfwf.org/programs/grant_manage.htm)>).

2.3. Restrictions on Use of Funds. **No Funds, Challenge or Federal Matching, provided for this Grant may be used to support litigation expenses or lobbying activities.**

2.4. Additional Conditions.

### **Section 3. PAYMENT OF GRANT FUNDS.**

To receive Grant funds, the Grantee must provide NFWF with: 1) an original executed copy of this Agreement; 2) receipt/documentation of Challenge Funds; 3) signed, original invoice from the Grantee requesting payment; and 4) required financial and programmatic reports. Failure to provide information

required by this Agreement may delay the payment of invoices.

3.1 Invoice for Payment. Grantee may request disbursement of Grant Funds quarterly by submitting an original dated invoice on the Grantee's letterhead bearing an authorized signature. **Facsimile copies or electronic mail are not acceptable.** Grantee may request advance payment of Federal Matching Funds prior to expenditure provided: 1) Grantee demonstrates an immediate need for advance; and 2) Grantee documents expenditure of advanced funds on the next required financial report to NFWF. Approval of any advance payment of Federal Matching Funds is made at the sole discretion of NFWF, based on an assessment of the Grantee's needs and ability to meet cash management requirement, including the handling and reporting of interest (Section 5.3). In all other cases, Federal Matching Funds are disbursed on a reimbursable basis as expenditures are documented on the Financial Reporting Form (Attachment A) and according to the approved Grant ratio (Section 2).

3.2. Release on Completion. NFWF reserves the right to retain twenty percent (20%) of Federal Matching Funds until submission and acceptance of the Final Report.

#### **Section 4. REPORTING REQUIREMENTS.**

It is the responsibility of the Grantee to keep NFWF and other Project donors informed of Project progress. Required reports are outlined below. **Please submit Programmatic and Final Reports by both hard copy and e-mail.**

4.1. Financial Reporting Forms (DUE QUARTERLY). A Financial Reporting Form (Attachment A) reporting cumulative receipts and expenditures made under this Project is required quarterly, as required by federal regulations (see dates below). Failure to submit Financial Reporting Forms in a timely manner will delay payment of submitted invoices. Expense information will be presented in comparison with the approved budget and must clearly indicate what portion of specific budget items were funded by Federal Matching Funds and which were funded by Challenge Funds. If the Grantee has neither received nor expended funds for the Project at the time a Financial Reporting Form is due, the Grantee will submit in writing a brief report that indicates that no financial activity has occurred. In the event that Federal Matching Funds were advanced and interest was earned, such interest must be reported. A sample reporting form is provided as Attachment B.

4.2. Programmatic Reports (DUE 2nd and 4th QUARTER). Programmatic Reports are required semi-annually and consist of written statements of Project accomplishments since Project initiation, or the last reporting period. No separate Programmatic Report is required for the quarter in which the Final Report is submitted.

4.3. Final Reports (DUE WITHIN 30 DAYS AFTER END OF GRANT PERIOD). Within 30 days of completion of the Project, the Grantee will submit a Final Report that includes: 1) a Final Financial Reporting Form accounting for all receipts, Grant expenditures, and budget variances (if any) compared to the approved budget; and 2) a Final Programmatic Report summarizing and evaluating the accomplishments achieved during the term of the Grant. The Final Report should be mailed and submitted via email to NFWF Project Officer. A representative number of color 35mm slides depicting the Project and copies of all publications, press releases and other appropriate "products" resulting from the Project should also be provided to NFWF as part of the Final Report. For projects involving land

acquisition, a copy of the deed and other information is required (see "Land Acquisition Requirements" attachment). If you need more information on how to prepare a Final Programmatic Report, please contact NFWF Project Officer. Any requests for extensions of this Final Report submission date must be made in writing to NFWF Project Officer and approved by NFWF in advance.

4.4. Reporting Dates. Please submit required reports by:

#### **Reporting Dates**

1. **03/31/2002** Financial
2. **06/30/2002** Financial and Programmatic
3. **09/30/2002** Financial
4. **12/31/2002** Financial and Programmatic
5. **03/31/2003** Financial
6. **06/30/2003** Financial and Programmatic
7. **09/30/2003** Financial
8. **12/01/2003** Final Financial and Final Programmatic

Grantee is encouraged to communicate early and in writing with NFWF about potential problems with providing reports on a timely basis. Inaccurate or incomplete reports will delay payment of invoiced funds. **Failure to provide complete and timely reports will be considered a breach of this Agreement.** Grantee should contact NFWF Project Officer with any questions.

#### **Section 5. FINANCIAL/ADMINISTRATIVE RESPONSIBILITIES.**

5.1. Cash Management of Federal Funds. This Grant consists of \$35000 in Federal Matching Funds provided to NFWF by the U.S. Fish and Wildlife Service. Accepting these funds renders the Grantee subject to all terms and conditions of relevant OMB Circulars, such as allowable costs and cost principles (Section 12). Grantee's financial management system must comply with internal control requirements including, but not limited to, cash receipts, cash disbursements, indirect costs, procurement, labor costs, and interest earned on federal funds. In addition, the Grantee must comply with all applicable federal laws and regulations imposed on individuals and organizations receiving federal funds, including equal opportunity employment, the Americans with Disabilities Act, and drug-free work place requirements.

5.2. Assignment and Sub-Grants. Grantee may not assign this Agreement, in whole or in part, to any other individual or organization without the written consent of NFWF. Grantee is responsible for informing all sub-grantees that funds provided consist of federal funds and that all sub-grantees must comply with all conditions of this Agreement, including applicable federal laws and regulations imposed on individuals and organizations receiving federal funds. Such notice is not required for purchase of supplies, equipment, or general support services.

5.3. Interest Earned on Federal Funds. Should the Grantee receive advance payment of Federal Matching Funds, the Grantee must place funds in an interest-bearing, federally-insured bank account. Grantee may request that all, or part, of the interest earned on Federal Matching Funds be applied to the Project provided that the Grantee submits for approval: 1) a written request to NFWF describing the amount of interest to be applied and the purposes for which the interest will be used; and 2) an amended

budget. Determination of whether such interest can be applied to the Project is at the sole discretion of NFWF. Any and all interest earned on Federal Matching Funds not approved by NFWF to be retained for the purposes of the Project must be returned to NFWF upon submission of the Final Report. Grantee will submit a check payable to the "*National Fish and Wildlife Foundation (2002-0046-000)*."

5.4. Variances from Budget. Grantee will report any line-item variance in either the Challenge Fund or Federal Matching Fund portion of the approved Project budget (Attachment A) which exceeds ten percent (10%) of the total Challenge Funds or Federal Matching Funds. Grantee must submit a written request to NFWF for approval of an amended budget, including explanation for the variance(s).

5.5. Procurement Procedures. All procurement shall be in conformance and compliance with OMB Circular A-87 ([www.whitehouse.gov/OMB/grants/#circulars](http://www.whitehouse.gov/OMB/grants/#circulars)). Grantee will establish procurement procedures to ensure against unnecessary or duplicative purchases.

5.6. Supporting Documentation/Record Keeping. In addition to the reporting requirements set forth in Section 4, the Grantee will keep records of all expenditures relating to this Grant. Vouchers, consisting of time sheets, bills, invoices, canceled checks, receipts, etc., will be retained by the Grantee for three (3) years after the submission and acceptance of a final report by NFWF and will be available for inspection and audit by representatives of NFWF or the U.S. Government at any time during this period.

5.7. Audit. NFWF may, at its own expense, review, audit, or cause to be audited, the records of the Grantee insofar as they relate to activities supported by this Agreement. Grantee will reimburse NFWF, at the Grantee's sole expense, the amount of any expenditures disallowed. NFWF will provide written notice of any such expenditures so disallowed, and the Grantee will reimburse NFWF for such amounts within thirty (30) days of receipt of such notice.

5.8. A-133 Audits. If the Grantee expends a total of \$300,000 or more in federal funds (all sources) in a given fiscal year, an OMB Circular A-133 single or program-specific audit report is required ([www.whitehouse.gov/OMB/grants/#circulars](http://www.whitehouse.gov/OMB/grants/#circulars)). The audit report must be completed and submitted to NFWF within nine months from the end of the Grantee's fiscal year in which Grant funds were expended. The appropriate Catalog of Federal Domestic Assistance (CFDA) number is referenced on Page 1.

5.9. Unexpended Funds. Any portion of the Federal Matching Funds not expended at the end of the Grant period will be returned to NFWF within thirty (30) days. Any unexpended Challenge Funds, held by NFWF, will be returned to the respective donor(s) beginning sixty (60) days from the end of the Grant period.

## **Section 6. PUBLICITY AND ACKNOWLEDGMENT OF SUPPORT.**

Grantee agrees to give appropriate credit to the National Fish and Wildlife Foundation, U.S. Fish and Wildlife Service, and all other Project donors for their financial support in any and all press releases, publications, annual reports, video credits, dedications, and other public communications regarding the services performed pursuant to this Agreement. Grantee gives NFWF the right and authority to publicize NFWF's financial support for this Agreement and the Project in press releases, publications and other public communications.

**Section 7. AMENDMENTS.**

Should there be any material change in the purpose, character, method of operation, budget, personnel, sub-contractors, governance, or Grant period for the Project as approved by NFWF, the Grantee will provide timely written notice of these changes to NFWF. This Agreement and referenced attachments set forth the entire understanding of the parties and may be modified only by a written instrument duly executed by both the Grantee and NFWF.

**Section 8. TERMINATION.**

Either party may terminate this Agreement upon thirty (30) days written notice to the other party. Failure to comply with the conditions of this Agreement is cause for NFWF to terminate. In the event of termination prior to Project completion, NFWF will cancel all unpaid installments of the Grant. NFWF agrees to pay all documented, non-cancelable commitments made by the Grantee prior to notice of termination. NFWF will demand repayment of all Federal Matching Funds which have been advanced but not expended within forty-five (45) days. Any Challenge Funds held by NFWF and remaining after payment of documented commitments will be returned to donors.

**Section 9. NOTICE.**

Correspondence between the parties should be addressed to the Project officers. Grantee will notify NFWF concerning changes to contact, address, etc.

For NFWF:

Jennifer Taylor  
National Fish and Wildlife Foundation  
806 S.W. Broadway, Suite 750  
Portland, OR 97205  
Phone: 503-417-8700  
Fax: 503-417-8787  
E-mail: taylor@nfwf.org

For Grantee:

James Allison  
City of Portland - Bureau of Environmental Services  
1120 SW Fifth Avenue  
Portland, OR 97204  
Phone: 503-823-2365  
Fax: 503-823-2374  
E-mail: jamesa@bes.ci.portland.or.us

**Section 10. PATENTS AND COPYRIGHTS.**

Grantee has the right to obtain patents and copyrights on any product created under this Agreement to the extent allowable by law. NFWF reserves a non-exclusive, royalty-free, irrevocable right to reproduce, publish and otherwise use, and to authorize others to use, any and all products created under this Agreement for non-commercial educational and research purposes. This provision shall survive termination of this Agreement.

**Section 11. ADDITIONAL SUPPORT.**

In making this Grant, NFWF assumes no obligation to provide further funding or support to the Grantee beyond the terms stated herein. Contributions made to the Grantee under this Agreement do not by direct reference or implication convey NFWF endorsement of the Grantee's products or activities, or that of the U.S. Government. All information submitted for publication or other public releases of information

regarding this Project shall carry the following disclaimer:

"The views and conclusions contained in this document are those of the authors and should not be interpreted as representing the opinions or policies of the U.S. Government or the National Fish and Wildlife Foundation. Mention of trade names or commercial products does not constitute their endorsement by the U.S. Government or the National Fish and Wildlife Foundation."

**Section 12. ATTACHMENTS.**

This Agreement requires the Grantee to have an understanding of, and compliance with the following referenced (marked) documents, incorporated herein as part of this Agreement.

- Project Budget/Financial Reporting Form (Attachment A)
- Sample Financial Reporting Form (Attachment B)
- Government Certifications
- OMB Circular A-87 ([www.whitehouse.gov/OMB/grants/#circulars](http://www.whitehouse.gov/OMB/grants/#circulars))
- OMB Circular A-102 ([www.whitehouse.gov/OMB/grants/#circulars](http://www.whitehouse.gov/OMB/grants/#circulars))
- OMB Circular A-133 ([www.whitehouse.gov/OMB/grants/#circulars](http://www.whitehouse.gov/OMB/grants/#circulars))

**Section 13. ARBITRATION**

All claims, disputes, and other matters in question arising out of, or relating to, this Agreement, its interpretation or breach shall be decided through arbitration by a person or persons mutually acceptable to both NFWF and the Grantee. Notice of the demand for arbitration shall be made within a reasonable time after the claim, dispute, or other matter in question has arisen. The award rendered by the arbitrator or arbitrators shall be final.

**Section 14. LIABILITY AND INDEMNITY**

Nothing in this Agreement shall be construed as an indemnification by one party of the other for liabilities of a party or third persons for property loss or damage or death or personal injury arising out of and during the performance of this Agreement. Any liabilities or claims for property loss or damage or for death or personal injury by a party or its agents, employees, contractors or assigns or by third persons, arising out of and during performance of this Agreement shall be determined according to applicable law.

**Section 15. NO WAIVER.**

Failure of NFWF to enforce, or the delay by NFWF in enforcing, any of the terms and conditions of this Agreement shall not be deemed a continuing waiver or a modification to this Agreement unless the waiver is expressly written and signed by NFWF and the Grantee.

**Section 16. SEVERABILITY**

If any provision of this Agreement is held invalid, illegal, or unenforceable by any court of final jurisdiction, it is the intent of the parties that all other provisions of this Agreement be interpreted to remain valid, enforceable, and binding on the parties.



**Section 17. COMPLETE AGREEMENT.**

This Agreement, including all referenced attachments, and documents delivered or to be delivered pursuant to this Agreement contain or will contain the entire Agreement between the parties hereto with respect to the transactions contemplated herein and shall supersede all previous oral and written and all contemporaneous oral negotiations, commitments, and understandings. The Attachments hereto are incorporated by reference.



Executed and made effective by an authorized representative of the National Fish and Wildlife Foundation.

By: Krystyna U. Wolniakowski Date: 1/22/02  
Krystyna U. Wolniakowski, Director  
Pacific Northwest Region

The City of Portland - Bureau of Environmental Services acknowledges receipt of this Agreement and the referenced attachments for the *Johnson Creek (OR) Watershed Reforestation-II* project #2002-0046-000. We have reviewed the terms of this Agreement, including the Government Certifications and referenced OMB Circulars, and we agree to comply with them. We understand that failure to comply with all conditions listed herein and with all applicable federal laws and regulations is cause for NFWF to terminate this Grant.

By: [Signature] Date: 3-5-02  
Title: Chief Engineer

# Attachment A - NFWF Approved Budget and Financial Reporting Form

Grantee: City of Portland  
 Project Name: Johnson Creek (OR) Watershed Reforestation - II  
 Project #: 2002-0046-000  
 Grant Period: May 1, 2002 - November 1, 2003  
 Period Covered (award date - reporting end date): May 1, 2002 -

**INCOME RECEIVED BY GRANTEE FROM NFWF TO DATE:**

Cash Challenge Fund rec'd to date (from NFWF): \$ \_\_\_\_\_  
 NFWF Federal Matching Funds rec'd to date (from NFWF): \$ \_\_\_\_\_  
 Interest Earned on Federal Funds by Grantee: \$ \_\_\_\_\_  
 TOTAL: \$ \_\_\_\_\_

**EXPENSES INCURRED TO DATE:**

Category and Total NFWF Grant Budget \$ Columns must list all budget items as approved in the grant agreement. The remaining columns (A, B, A+B) show only the expenses incurred to date against appropriate budget item. Please note, financial reports must reflect the cumulative financial activity from the beginning of the grant to date.

Category as approved in budget* (e.g. salaries)	Total NFWF Grant Budget \$ (per category)	Approved Budget - Challenge	Actual Expenses - Challenge (A)	Approved Budget - NFWF Federal	Actual Expenses - NFWF Federal (B)	Total Actual Expenses (A+B)
Contractual Services	35,000	0		35,000		
Materials	70,000	70,000		0		
<b>TOTAL</b>	<b>\$105,000</b>	<b>\$70,000</b>		<b>\$35,000</b>		

Column A = NFWF Challenge Funds expensed to date  
 Column B = NFWF Federal Matching Funds expensed to date

**PLEASE MAKE SEVERAL COPIES  
 OF THIS FORM FOR FINANCIAL  
 REPORTING TO THE FOUNDATION**

Grantee will be informed if they are receiving any Federal funds.

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

Complete all shaded areas, sign, and mail original to the Foundation with invoices and biannual programmatic reports.

# Attachment B - SAMPLE Budget and Financial Reporting Form

Grantee: Sample Grantee  
 Project Name: Sample NFWF Project  
 Project #: 98-000  
 Grant Period: Jan 1, 1999 - Jan 1, 2000  
 Period Covered (award date - reporting end date) Jan 1, 1999 - June 30 1999

## INCOME RECEIVED BY GRANTEE FROM NFWF TO DATE:

Cash Challenge Fund rec'd to date (from NFWF):  
 NFWF-Federal Matching Funds rec'd to date (from NFWF):

\$ 12,000  
 \$ 11,000  
 \$ \_\_\_\_\_  
 \$ 23,000

Interest Earned on NFWF-Federal Funds by Grantee:  
 TOTAL:

## EXPENSES INCURRED TO DATE:

Category and Total NFWF Grant Budget \$ Columns must list all budget items as approved in the grant agreement. The remaining columns (A, B, A+B) show only the expenses incurred to date against appropriate budget item.

Category as approved in budget* (e.g. salaries)	Total NFWF Grant Budget \$ (per category)	Approved Budget-Challenge	Actual Expenses-Challenge (A)	Approved Budget-NFWF-Federal	Actual Expenses-NFWF-Federal (B)	Total Actual Expenses (A+B)
Salaries	25,000	0	0	25,000	11,000	11,000
Materials	50,000	25,000	12,000	25,000	9,000	21,000
Contributed Goods & Services	25,000	25,000	10,000	0	0	10,000
	0					
	0					
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$22,000</b>	<b>\$50,000</b>	<b>\$20,000</b>	<b>\$42,000</b>

Column A = NFWF Challenge Funds expensed to date  
 Column B = NFWF-Federal Matching Funds expensed to date

Grantee will be informed if they are receiving any Federal funds

Signed \_\_\_\_\_ Date \_\_\_\_\_

\*Note: these must be listed as specific, identifiable categories. "Miscellaneous" and acronyms not clearly explained are not acceptable.

**PLEASE MAKE SEVERAL COPIES OF THIS FORM FOR QUARTERLY FINANCIAL REPORTING TO NFWF**

## DIRECTIONS ON HOW TO CORRECTLY FILL OUT THIS FINANCIAL REPORT

We have created an example of a typical financial report for your help. In this sample, we explain to you how you record both cash and contributed good and service as challenge (column A). We also explain how to record federal expenditures prior to invoicing, since all federal funds are available on a REIMBURSABLE basis (column B).

For the purpose of explaining how a financial report is completed, we have created a sample situation. In this example, the sample grantee has already:

- \* Previously raised and sent \$12,000 in challenge cash to the Foundation.
- \* Invoiced and received this \$12,000 in challenge cash from the Foundation.
- \* Invoiced and received \$11,000 in federal funds for salaries.
- \* A donor to this project has sent the Foundation a letter that documents \$10,000 for the use of his time-- this is a contributed good/service
- \* The grantee also has sent in an invoice to request \$9,000 in federal funds for materials.

Each of these above situations is logged on your financial report. The numbers below correspond with the above entries on the report:

1) The \$12,000 that was raised, sent to the Foundation, and disbursed to the grantee appears in both column A, as an actual challenge expenses, and under INCOME RECEIVED BY GRANTEE FROM NFWF TO DATE

2) The \$10,000 in contributed goods and services documented by a donor letter should be recorded in the budget. In this budget, it fits under the line item "contributed goods and services. Unlike the \$12,000 in cash, this \$10,000 in contributed goods and services DOES NOT appear INCOME RECEIVED BY GRANTEE section, since this is not cash-- only a good or service d

3) As mentioned above, the grantee has invoiced the Foundation for \$9,000 in federal funds. Since federal funds are disbursed on a REIMBURSABLE basis, the grantee is requesting to be paid for money that they have already expended. They have correctly listed this \$9,000 as an actual expense under column B of the financial report.

4) As mentioned above, the grantee previously invoiced the Foundation for \$11,000 in federal funds to reimburse them for salary expenditures. This \$11,000 now appears in two places on this report: 1- In the budget, \$11,000 (column B) in federal funds has actually been expended in the salary item, and 2- in the INCOME RECEIVED BY GRANTEE section, the grantee has correctly recorded this \$11,000.

\*\* IF AT ANY TIME YOU HAVE QUESTIONS, PLEASE CONTACT YOUR PROJECT COORDINATOR AT THE FOUNDATION \*\*