

CITY OF EUREKA

Category: FINANCE

POLICIES & PROCEDURES

Subject: FEDERAL REPORTING

Date Adopted: December 3, 2013

File Number 2.61

POLICY OBJECTIVE

To establish procedures for the proper reporting of federal funds received by the City of Eureka.

ASSIGNED RESPONSIBILITY

City Manager and all Department Heads

APPLICABILITY

Applicable to all federal funds received by City regardless of agency received from.

PROCEDURES

The State and Federal Grant Reports are extracted from the Accounting System on a periodic basis, and reviewed by the Deputy Finance Director, and approved by the Finance Director. All grants received by the Finance Department, are set up as their own Budget Account with separate expenditures categories applied.

All State and Federal grants received by the City of Eureka are assigned a unique number, which allows tracking of individual grant expenses in the Accounting System.

The Accountant reconciles the general ledger, to the periodic expense report for each grant, which are downloaded into an excel spreadsheets to track Federal grant expenditures. The spreadsheets are reviewed by the Deputy Finance Director, and approved by the Finance Director.

Federal Financial Report (FFR) and Section 1512 of the Recovery Act

The Accountant prepares the Federal reporting from the Accounting System, and submits to the Deputy Finance Director for review and the Finance Director for approval. The Accountant reviews the supporting documentation, and Federal reports from the past 90 days, extracted from the Accounting System, and prepares the Federal Financial Report (SF-425) and ARRA Reporting, within 30 days of the end of each calendar quarter. The Deputy Finance Director reviews and Finance Director approves the FFR and ARRA reports by the 15th of the reporting deadline, and the Grants Administrator and Managers submits the report by the 29 of the reporting deadline.

Quarterly	ARRA Due Dates	SF425 Due Dates
January 1 thru March 31	April 10	April 30
April 1 thru June 30	July 10	July 30
July 1 thru September 30	October 10	October 30
October 1 thru December 31	January 10	January 30

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Monthly Reporting Timeline	
October 1 – 10	Recipients Report
October 11 – 13	Recipient Review
October 14– 29	Federal Agency Review
October 30	Recipient reports published on http://Recovery.gov

Records

The Finance Department maintains grant accounting records for 3 years after the date they submit the Federal Financial Report (FFR) and ARRA Reporting. If any litigation, claim, negotiation, audit or other action involving the award has been started before the expiration of the 3-year period, the records will be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.