MANAGING YOUR FY2012 LSTA GRANT

or

How Did I Get Myself Into This?

MASSACHUSETTS BOARD OF
Library Commissioners

INSTITUTE of
Museum and Library
SERVICES

Library Advisory and Development Unit
Massachusetts Board of Library Commissioners
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CHAPTER 1: PURPOSE OF MANUAL

I'VE GOTTEN GRANTS BEFORE, WHY DO I NEED THIS MANUAL?

This manual should help streamline the process of managing your project. We recommend that the Library Director and Project Director (in some cases, the same person) become familiar with this manual and refer to it at any time that questions arise.

Grant requirements change and this Manual is key to communicating these changes to you. This Manual provides an easily accessible guide to what happens once you have been awarded a Library Services and Technology Act (LSTA) grant. It will provide you with one location in which all forms, deadlines, required financial and programmatic reporting, and contractual responsibilities can be referenced.

You should keep your Manual in a handy location and refer to it throughout the life of your grant. Once the project is completed, the *Manual* and your reports should represent a complete record of the project and can be filed in the library. Project files must be kept for three years after the project is completed and all financial reports submitted.

This Manual is primarily written for Project Directors and will guide you through the preparation of reports, especially the financial reporting which most people find the hardest, and remind you of the do's and don'ts along the way. **Do not use old forms or a manual from a previous project or year.** Forms have changed!

NOTE: Many do's and don'ts appear in the Agreement your library must sign with the MBLC. References to this Agreement will appear throughout this Manual as "**Agreement: #",** with the "#" referring to the appropriately numbered paragraph.

ADDITIONAL NOTE: A number of items in this Manual do not apply to mini-grants. These are noted where they occur in the text
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CHAPTER 2: GENERAL RESPONSIBILITIES

JUST HOW MANY PEOPLE DOES IT TAKE TO SPEND THIS MONEY?

More than a sane person would expect. In addition to the federal government, which actually appropriates and allocates the money to each state based on a formula, there are a myriad of players once the money travels electronically from Washington to Massachusetts.

The Federal Agency - The Institute of Museum and Library Services (IMLS)

The Institute of Museum and Library Services is the primary source of federal support for the nation's 122,000 libraries and 17,500 museums. The Institute's mission is to create strong libraries and museums that connect people to information and ideas. The Institute works at the national level and in coordination with state and local organizations to:

- promote improvement in library services in all types of libraries;
- facilitate access to resources in all types of libraries for the purpose of cultivating an educated and informed citizenry;
- encourage resource sharing among all types of libraries for the purpose of achieving economical and efficient delivery of library services to the public.

The Grantee- State Library Administrative Agency (MBLC)

The Massachusetts Board of Library Commissioners is the agency responsible for administering these federal LSTA funds. Once your award is recommended by the State Advisory Council on Libraries (SACL) and voted by the Board of Library Commissioners, then agency staff takes over the responsibilities of seeing that funds are spent according to statute and regulation. In the land of legal jargon, the agency is the grantee, i.e., the recipient of the entire state's allotment from the Institute of Museum and Library Services. This year it is about $3.2 Million. The Director of the agency sends out award letters pending receipt of funding from Washington and appoints a Project Consultant to monitor your project. This consultant is usually the person at the MBLC who has worked with you during the application part of the grant process. The agency issues a press release announcing the awards and encourages individual libraries to follow up with local media.

Project Consultant

It is the responsibility of the MBLC Project Consultant to assist you in doing a successful project. That often means continuing to work closely with you throughout the year and even beyond. Sometimes that means telling you things you may not want to hear, such as that you may not buy a new copier instead of the board books you'd mentioned in your proposal. It is also his/her responsibility to monitor all aspects of your project —programmatic and financial— and report the results to the agency and to the Institute of Museum and Library Services. The Project Consultant's responsibilities include:

- ensuring that any contingencies on the award as approved by the Commissioners are met
- negotiating with the Project Director any revisions to the proposal and/or budget as approved
- processing disbursement requests in a timely manner
- approving all project revisions in accordance with the contract (**Agreement: #2**)

- maintaining contact with the Project Director through telephone calls or site visits
- advising the Project Director on programmatic and financial issues that often arise during the project
- reviewing all progress reports and documentation on project expenditures and returning reports if necessary for revision
- reporting to the Institute of Museum and Library Services on project plans and results

The Subgrantee – You!

The library, network, cooperating group as the proud recipient of this award, is known in the land of bureaucracy as the **subgrantee**. As such, it contracts with the MBLC to expend the funds in accordance with the plan set out in the grant proposal and for accomplishing the objectives as approved.

Library Director

The director of the library, school superintendent (for school districts) or principal (for individual schools who have filed their own long range plans), president of the network or cooperating group, regional administrator or other "governing authority" is responsible for:

- appointing a Project Director who will be primarily responsible for the project
- notifying the MBLC Project Consultant immediately if the Project Director leaves or will be absent from the project for longer than three months (**Agreement: #2**)
- ensuring that contractual agreements between the grantee and subgrantee are met (See **CONTRACTS**) and any obligation of funds is made only after Agreements have been signed and approved (**Agreement: #7**)
- seeing that all reports are submitted on time
- arranging for an audit to be submitted to the MBLC covering the entire period of the project when required.

Project Director

This is the person appointed by the director of the library or group to manage the project and do all reporting from start to finish. In some projects, the library director is also the Project Director. The Project Director's responsibilities include:

- negotiating with the MBLC Project Consultant any revisions to proposal and/or budget as approved
- requesting the MBLC Project Consultant to disburse funds at appropriate intervals to ensure the project proceeds in a timely manner
- carrying out the action plan as stated in the original proposal with negotiated changes, if any (Keeping a journal of activities as they are completed often makes this a lot easier.)
- completing one Interim Report and one Annual Report (four reports for two year projects) on time and accurately. Marking due dates on your calendar at the start of the project helps a great deal (See **TIMELINE**, **PROGRESS REPORTS** and Agreement **#17**)
- **s**ubmitting a Follow Up Report by e-mail to the MBLC Project Consultant six months after the project has officially ended (NOTE: Not all kinds of projects require Follow Up reports—ask your consultant whether yours does.)

- giving recognition to LSTA, IMLS and MBLC in all publications. Don't keep the project a secret in the community! (**Agreement: #15**)
- sending in copies of survey results, newspaper clippings, flyers, program announcements, schedules, brochures, press releases or other publicity. Don't just refer to them in reports—please send actual tear sheets clipped to your reports (**Agreement: #16**)
- spending all of the money - ALL - not all minus $1.26! If you cannot spend to the exact penny, then overspend and take the deficit out of local funds. There should be no surprises at the end of the project. Getting all money spent on time may mean canceling orders or not allowing any back orders a couple of months before the project ends
- tracking personally all disbursement requests, expenditures and obligations even if your business office is ultimately responsible for the accounting. Balance with your business office or town accountant before it's too late to spend
- evaluating whether or not the project met its goals and objectives. (**Agreement: #17**)

Other State Agencies

In order for the MBLC to administer this program and disburse funds, it must rely on several other state agencies. You will be asked to sign a Commonwealth of Massachusetts Standard Contract. The contract must then be approved by the Office of the Comptroller prior to the start of any project activities that will require funds. This often takes 7-14 days, or longer, from the time the MBLC receives the contract from you. Disbursements, likewise, must be approved by the same agency — only after the Standard Contract has been approved and only after money has been received from Washington. This official start date will be noted on your copy of the documents returned to you for your files.

Other Local Agencies

Since all funds must be accounted for separately, your municipality's treasurer or accountant must be involved. It is the Commonwealth's requirement that all grant funds to a public library be paid in the same manner that state aid is paid. For most libraries, this means it is paid to the city or town. It is wise, therefore, to alert the appropriate town official when a disbursement is expected so they will identify these funds and notify you that they have been received. Since any interest earned on federal money must be returned to the federal government (**Agreement: #10**) and it is costly to do so, you should discuss with your financial officer the possibility of placing funds in a non-interest bearing account. Local purchasing regulations regarding contracts, payroll, bids, vendor selection, accounting, etc. must be followed for expending project funds (**Agreement: #8**). This will mean that local officials responsible for these activities on a regular basis will be involved in the project. They should also be aware from the beginning of the project that the funds may have to be audited (**Agreement: #13**) (See **AUDITS**). For some town officials, it is important to know the Catalog of Federal Domestic Assistance, or **CFDA,** number for your project. **The CFDA # for your project is 45.310.** If you are hiring temporary staff to carry out your project, or increasing the hours of part-time staff, you should check your municipality's personnel practices.

Non-profits, such as networks and the Massachusetts Library System, are subject to the same requirement for handling funds, but in those cases, funds are paid directly to the non-profit.

CHAPTER 3: TIMELINE

WHEN EXACTLY IS THIS PART DUE AND HOW LATE CAN IT BE?

The simple answer is that it's always due yesterday and no, it can't be late. Actually, due dates for reports are quite specific and contained in the contract (**Agreement: #17**). Since they are known well ahead of time, it is expected that you will plan ahead and submit them on time. There are times, however, when a library is waiting to receive necessary information from its business office or vendor to complete a report. In these instances, the narrative part of the report should be sent in on time and the financial part as soon as the information is complete. In any event, you should contact your Project Consultant if any part of the report will be late. It is especially important that the report due October 15th is submitted on time since Washington is not as flexible as we are about deadlines.

<u>PLEASE MARK THESE DATES ON YOUR CALENDAR NOW</u>

2011	
JULY	Subgrantee receives award letter and recommendation form with any contingencies noted
AUGUST-SEPTEMBER	Contingencies are met, negotiations regarding any changes to project or budget are conducted and pre-project activities take place
	Contract packet, including Grants Management Manual, is distributed to subgrantee's agency director. Signed contracts, agreements and first disbursement requests are due back at agency and processed; first disbursements enter payment cycle immediately after October 1
2012	
APRIL 15	Interim Report is due
SEPTEMBER 1	Expenditure of funds is complete and any remaining invoices paid by September 30
OCTOBER 15	Annual Report is due with all funds reported as expended (for one year grants) and activities and accomplishments for entire project summarized in narrative section
2013	
APRIL 15	For (one year) projects requiring it, an informal Follow Up Report should be e-mailed to your consultant
SEPTEMBER	Audit for years ending June 30, 2012 and June 30, 2013 due thirty days after completion of audit (unless all disbursements and expenditures occurred in the same state fiscal year) or town is exempt (See **AUDITS**)

<u>Two year projects are required to submit reports as follows: April 15, 2012; October 15, 2012; April 15, 2013; and October 15, 2013. Follow-up Reports are due April 15, 2014.</u>

TIP: For your sanity, attach your **own** Timeline (you prepared one as part of your application!) to this manual for easy referral. Then use it to relieve that "what do I do next?" feeling!

CHAPTER 4: AWARD LETTER

I'M A LITTLE CONFUSED, ARE WE REALLY GETTING THIS GRANT?

In the best bureaucratic speak; the answer is “almost certainly.” LSTA is unfortunately one of those pieces of federal legislation that is not forward funded. Although the legislation has been in place for eleven years and just reauthorized, an annual appropriation still must be made by Congress for LSTA and that does not usually take place until September. When you received your award letter in July, we could not be certain Congress would appropriate the money some months later.

So. . . yes, you will get the money IF we get it. Got it?

The award letter (See **SAMPLE 1**) notifies the subgrantee that tentative approval has been given to its project and it is technically "provisional." Since we don't know if we will get the money, all grant awards are based on an assumption of level funding from the previous year. If Congress reduces the appropriation, it may be necessary to reduce your award as well as everyone else's. (However, since the federal allotment is for two years, and Massachusetts customarily distributes last year’s funds, this is very unlikely.) Likewise, if Congress increases our allotment, those funds can then be saved for next year’s projects.

The letter also tells you who your Project Consultant from the agency's staff will be, and when your project may start. The letter also stipulates any conditions that SACL placed on the grant. In some cases, the letter will ask you to work with your Project Consultant in revising your budget.

In some cases, the amount of the award is less than what you requested; in other cases it is more (rare, but it does happen). Your Project Consultant will discuss with you changes in your project that will be required by the final award amount and any specific conditions. You may not wish to proceed with the project given these changes.

For mini-grants no individual recommendations are made. Most grants are mini-grants. The difference between a mini-grant and a “targeted” grant has to do with whether you set your own objectives on the application grant, or MBLC staff set them for you, streamlining the application process slightly. (Mini-grants and targeted grants are on different forms.) Most mini-grants are for smaller amounts, also, although this is not always the case.

The MBLC, when it is assured that sufficient funds are available, will notify you (by sending your contract) that the project will proceed. You should wait until this happens before making a public announcement. Announcements made in August for a project that does not begin until October can cause disappointment and a break in momentum. You can, of course, inform staff and trustees and any advisory group informally. You should not encumber any funds until your contract has been signed by your library, has been sent back to us, and has been returned to you, signed by the MBLC Director, and never, ever before October 1st, in any case.

SAMPLE 1 – YOUR AWARD LETTER

COMMONWEALTH OF MASSACHUSETTS
BOARD OF LIBRARY COMMISSIONERS
98 North Washington Street, Suite 401, Boston, Massachusetts 02114

July 13, 2011

Dudley T. Director
Duittrite Public Library
24 Main Street
Anytown, MA 01234

Dear Dudley:

At its July 14th meeting, the Massachusetts Board of Library Commissioners approved a provisional **Acccess for Everyone** grant in the amount of **$10,000** for your Library Services and Technology Act (LSTA) Special Project. The Board's approval is contingent upon the availability of funds and any conditions outlined on the attached recommendation.

Your project is tentatively scheduled to begin on October 1, 2011. However, this date is also dependent upon the final authorization, appropriation and allocation of FY2012 LSTA funds by the federal government prior to this date. Any public announcement of the grant prior to when you receive a contract from us in late August should include language that stipulates the availability of federal funds (as noted above).

In August you will receive your contract and further information about the management of your grant. Some programs will include workshops to be scheduled for the fall. If so, your consultant will notify the project's director about these workshops. In the meantime, you may discuss your provisional award with your project consultant, Bea Halpfool**,** at the Board of Library Commissioners if you have any questions.

We congratulate you on your successful grant proposal and are pleased that we can make LSTA funding available to assist you in providing improved library services to your community.

Sincerely yours,

Robert C. Maier
Director

cc: Ida Rita Lot, Project Director

CHAPTER 5: PRE-PROJECT ACTIVITIES

EVERYONE'S ON VACATION, CAN'T WE JUST WAIT FOR OCTOBER?

Yes, it's tempting to go on vacation and worry about the project in October. But, it's not advisable. In August, it seems as if there will be a lot of time to complete all the activities we expect of you once the project really starts. Our experience repeatedly tells us that this will not be so. Because daily crises will inevitably arise in your library, twelve months will shrink to nothing before your very eyes. Getting vendors to deliver what they promise in a speedy way, finding equipment that meets your needs on the state contract, waiting for back orders on the exact titles you absolutely must have, getting speakers to call back, staff shortages, project staff breaking legs or taking leave and a myriad of other problems are more likely to be the norm rather than the exception.

Many things can be done ahead of time to help with the unanticipated delays you will experience. These pre-project activities may have already been listed in your proposal's action plan or you may want to reconsider your original action plan now that reality has taken over. Much of the preliminary work **that does not require funds** should be done in the late summer months or very early fall.

If you are buying materials, project staff should be reviewing professional selection tools, consulting advisory groups or other cooperating agencies, making decisions, and talking to vendors, so that by the time your first disbursement arrives in your account, your orders should be ready to go out to the vendor. If you are working with an advisory committee, the summer is the time to be organizing the group, meeting with them, determining what role they will play, and gradually getting them involved in project activities. Advisory committees can be a great help in making a project work, but they should be involved in the very earliest stages to be of greatest value. If you are planning programs, now is the time to get specific about who, what, where and when. (Find out who is available—just don’t sign anything until your contract has been returned to you.) It is also the time to be gathering pre-project baseline statistics to use for comparison purposes later when you will be asked to evaluate whether or not your project is meeting its objectives. Go back to objectives as written in the proposal and set up the mechanism early on for gathering the statistics needed. (If you are using circulation as a measurement factor, get baseline statistics now, since your system may not be able to provide them retroactively!) For mini-grants, go back to the application or other program description and the Fact Sheet to see what you need to track!

The early fall is also the time to be preparing other town officials so that they, and you, understand what work will be required on the project (handling funds, record keeping, paying bills, advertising for part-time positions, bidding, obtaining check/warrant numbers, etc.) and exactly who will do it. It is also the time when contracts will be signed and you and your Project Consultant will negotiate any changes to the project necessitated by the passage of time and other unforeseen things. For some programs, training sessions may be scheduled by MBLC staff to prepare you specifically for implementing your project. You will be contacted if this is the case.

CHAPTER 6: CONTRACTS

DO I REALLY HAVE TO READ THIS SMALL PRINT?

The Commonwealth of Massachusetts wants you to read the fine print known as the **Standard Contract**. Your Project Consultant and the Institute of Museum and Library Services want you to read the not-so-fine-print known as the **Agreement**. Your town officials, however, probably want you to read both — twice. In both cases, *you should have the contracts signed and returned to our agency as soon as possible after you receive them*. Delays in getting these back from you will mean delays in our being able to disburse money to you on or near the start date of your project. Contract materials are sent to the project director, who should then forward them to the governing authority usually the library director. For schools this may be the principal or superintendent; for academic and special libraries, the governing authority will be whoever signed your grant application. Please check back with your governing authority to make sure the contract materials have been returned to us.

IMPORTANT: Project activities for which grant funds will be obligated may only take place after approval of a contract (**Agreement: #7**). This approval date will be noted on your Standard Contract when your copy is returned to you. Therefore, until you receive this approval date, do not obligate any grant funds.

STANDARD CONTRACT: This is the state's service contract. It includes some "boilerplate" that is primarily used whenever the state contracts with anyone to provide a service and needs to transfer money to do it. It's a "one-size-fits-all" form and it doesn't fit a federal subgrantee very well. Its purpose is to ensure that the recipient of state money will not violate state laws and regulations and that the work specified will be performed. Your original proposal—or, for mini-grants your application or program description—serves as the guide for the work to be performed. No funds may be disbursed to you until this contract is returned to the MBLC and approved by the Office of the Comptroller.

Who should sign the contract? This is a change from prior years, and may require some research on your part. It may depend on your municipality or organization. For public libraries, the person who signs the contract should be the person who is authorized by the town to receive funds. Except for private libraries, the payment will be made to the municipality's vendorcode. So the person who signs should be the person who normally signs for that vendorcode. This might be the library director, or it might be the town treasurer or accountant. *This may be a change from prior years for you.* For networks or Massachusetts Library System, it should be the president. For schools, it will depend on whether the school district or regional school system has its own vendorcode. The contract must be signed in the lower left hand corner. Be sure to include an original signature date (handwritten, not typed). <u>The contract does not ordinarily need to be signed by the chair of the trustees</u>. If your grant is over $25,000, additional signature pages are required, and instructions are enclosed in your contract packet.

AGREEMENT: The agreement covers the requirements that must be met according to federal statute and regulation. It is very specific to the requirements of IMLS and covers all aspects of your project from handling of funds, to compliance with numerous federal laws, to procurement and reporting. It is the official documentation for most of the activities detailed in this Manual and the regulations it represents are the reasons why we have to ask you to do all these things. You will want to refer to this Agreement frequently throughout the project and as you use this Manual.

Who should sign? The agreement must be signed by both the subgrantee's director and the chair of the governing board. For school libraries it should be signed by the superintendent if the library's Long-Range Plan is a district-wide plan, or by the principal if the library's Long-Range Plan is an individual school plan, and by the library teacher/school library media specialist.

You must return to us three original, signed **Standard Contracts** and two of the **Agreement**. After approval, one of each, the contract and the agreement, will be returned to you for your records, and noted on your copy of the **Standard Contract** will be the official date after which you may begin to make obligations of funds. You should retain both of these documents with this manual.

Several paragraphs of the **Agreement** should be particularly noted:

- Any federal funds received must be used specifically for instituting new services or supplementing present services. They may not be used to replace local funding (**Agreement: #5**).

- If any interest is earned on federal money, it must be returned to the federal government (**Agreement: #10**). The town may not keep it, nor can the MBLC. Since it costs the town, the state, and the federal government more to process any returned money than the amount received, we encourage you to see that federal money is placed in non-interest bearing accounts.

- Federal money also has to be separately accounted for, and copies of paid invoices and documentation such as cancelled checks kept accessible for three years (**Agreement: #11**). Be sure your financial office understands this before the project even begins.

- Finally, any publication (book, manual, article, website, etc.) resulting from the project must: 1) acknowledge that it does not necessarily reflect the position or policy of the granting agency (**Agreement: #14**), 2) recognize both IMLS and the MBLC as funding sources (**Agreement: #15**), and 3) be submitted to us, in duplicate, preferably clipped, not stapled to a Progress Report (**Agreement: #16**).

CIPA CERTIFICATION: If you are a public library, an elementary or secondary school library in a public school system or if you are a library consortium that includes one or more such libraries, your contract will include a Children's Internet Protection (CIPA) certification form. By checking off the appropriate boxes and signing this form, you assure us and the IMLS that you are in compliance with CIPA. This means that you will not purchase computers used to access the Internet using LSTA grant funds unless you have met all CIPA requirements. These include a technology protection measure (*e.g.*., Internet filtering software) and an Internet Safety Policy. Under the Massachusetts Long Rang Plan, ongoing Internet access, another service covered by CIPA, cannot be funded by LSTA under any circumstances.

Keep a copy of this certification for your own records.

More information about CIPA and LSTA can be found at:
http://mblc.state.ma.us/grants/erate/index.php

To recap: Your project is slated to being October 1. To begin your project, you should send (or make sure someone has sent) to your Project Consultant as soon as possible the following, all with **original signatures**:

3 copies	Commonwealth of Massachusetts Standard Contract (signed by library director or other designated signatory)
2 copies	Agreement (signed by library director and Governing Board Authority, i.e., trustee chair, school superintendent/principal, dean)
2 copies	Disbursement Forms (SEE **CHAPTER 8**) (signed by library director)
1 copy	"Contractor Authorized Signatory Listing" (signed by whoever signs the contract)
1 copy	CIPA Certification Form (selected subgrantees only, signed by library director)
1 copy	FFATA- Federal Funding Accountability and Transparency Act (when applicable – for grants $25,000 and over)

CHAPTER 7: PROGRAM AND BUDGET REVISIONS

I CAN'T SEEM TO FIND ANYONE TO DO AN UNDERWATER STORYHOUR AFTER ALL, SO WHAT DO I DO NOW?

Even the best of plans change, and grant action plans and budgets are no exception. Your Project Consultant has had a lot of experience with problems that have arisen that not even the most experienced Project Director could have foreseen. No doubt there are even more lurking out there this year.

Everyone who has been involved in this project wants it to succeed, especially your Project Consultant, and that may require some changes in the original plan. <u>The key here is to discuss problems with your Project Consultant BEFORE you make any decisions or obligations.</u> It is not a reflection on you or your library when the storyteller you had lined up for the major part of your program for a very small amount of money suddenly relocates to another state and you cannot find a replacement for less than twice the cost. It happens more often than you would think.

Written approval is needed from your Project Consultant for programmatic or budget changes (**Agreement: #2**). This means that **major** changes in your project from those stated in the original proposal or those agreed to at the start of your project, must be submitted in writing and approved. Programmatic changes could include such things as being able to sponsor only four workshops instead of six due to illness of staff or physical plant problems. Or it could mean purchasing a different type of equipment than planned because something new is now available that will do the job better for less money (maybe for more money).

Budget revisions also happen for a number of reasons. Although the total amount of the grant cannot change, changes within budget categories can and often do occur. Written approval (email is fine) is required, however, if the amount of money you request to move to another category is **greater than 10%** of the allotment for that category, or **$200**, whichever is larger, or if you are requesting money be moved into a category which was not originally funded. This means that within the Library Materials category, for example, you do not have to request approval to buy more streaming media than planned if you are buying fewer DVDs. However, if you have budgeted $4,000 for materials and decide to spend only $3,400 on materials and to buy an LCD projector instead, you are making a change in the materials budget greater than 10%, ($400), and must submit a request in writing to do so. A budget revision means submitting not only a completely re-done budget page (<u>all</u> columns completed, not just LSTA) but also an accompanying note or e-mail detailing the rationale for the change(s). Then wait for approval from the Project Consultant before committing any funds. The operative words here are **PRIOR APPROVAL!**

A blank budget page is on the next page and it is also available on the MBLC website: http://mblc.state.ma.us/grants/lsta/manage/index.php .

PROJECT BUDGET - (FOR THE FIRST PROJECT YEAR)

LINE ITEMS		LSTA	LOCALLY APPROPRIATED FUNDS	OTHER SOURCES*	TOTALS
PERSONNEL	SALARIES				
	FRINGE BENEFITS				
	SUBTOTAL				
LIBRARY MATERIALS	BOOKS				
	PERIODICALS				
	COMPUTER SOFTWARE				
	DATABASES (ONLINE OR CD-ROM)				
	VIDEO CASSETTES/DVDs				
	AUDIO-RECORDINGS/CDs				
	MULTI-MEDIA				
	OTHER (Identify)				
	SUBTOTAL				
SUPPLIES					
	SUBTOTAL				
EQUIPMENT (Attach List)	HARDWARE				
	APPLICATIONS SOFTWARE				
	OTHER (Identify on detail page)				
	SUBTOTAL				
TRAVEL					
	SUBTOTAL				
CONTRACTUAL SERVICES (Attach List)					
	SUBTOTAL				
OTHER	POSTAGE				
	FREIGHT				
	TELEPHONE				
	ADVERTISING/PRINTING				
	EQUIPMENT MAINTENANCE				
	AUDIT (Required)				
	HONORARIUMS				
	CONFERENCES/WORKSHOPS				
	OTHER (IDENTIFY)				
	SUBTOTAL				
GRAND TOTAL	(ADD SUBTOTALS)				

*Specify Other Sources, e.g. Friends of the Library

Allowable Costs *You Mean I Can't Take the Staff Out to Lunch?*

Unfortunately, no. There are guidelines for what can be purchased with federal money (you can still buy the Twinkies if your Friends group foots the bill!), and the long version can be found in *OMB Circular #A102 - Grants and Cooperative Agreements with State and Local Governments.* Should any of you be insomniac enough to read this, it may be found at http://www.whitehouse.gov/omb/circulars/a102/a102.html .

For everyone else, here is a quick rundown of what you cannot do with LSTA funds:

- Buy food and beverages, or food service supplies like paper plates.
- Lobby (not even for your local budget)
- Do public relations or advertising for libraries services in general, although you may, and indeed are encouraged, to do public relations and advertising for specific services you have provided with LSTA funds:
    - Not allowed: "Come to the library, it's a great place to learn."
    - Allowed: "Come to the library's information literacy program, and learn how to search the databases provided with LSTA funds." (A double winner—both the classes and the databases are paid for with LSTA funds!)
- Hire "entertainment" for a program that is not educational in nature or tied in with your program.
- Give away promotional items – key chains, refrigerator magnets, T-shirts, mugs.
- Give away books.
- Buy computer hardware unless you comply with CIPA. The Child Internet Protection Act—see glossary or go to http://mblc.state.ma.us/mblc/publications/newsletter/2003/22_4/cipa_qa.php .

If you have doubts, call your consultant.

CHAPTER 8: DISBURSEMENT FORMS

SO WHY HAVEN'T YOU SENT ME THE MONEY YET?

You have to ask for your funds by sending us a **signed Disbursement Form in DUPLICATE, with original signatures. (Not faxed, please, either!)** The *only* time you should send it is when you are requesting funds. For targeted grants, that is usually two or three times during your project — at the beginning when you return the signed contracts to us, about midway through the project and for two year projects at the beginning of the second year. In any case, send in a Disbursement Form only when you are requesting money. You can access the Disbursement Form on the MBLC website http://mblc.state.ma.us/grants/lsta/manage/index.php. You could also make multiple copies of the blank form for use later in the project year, and remember to keep a copy of the completed form for your records.

PLEASE NOTE: For Mini-Grants, usually only one disbursement will be made and all funds should be requested at the start of the project. Most of the following information regarding multiple requests will therefore not apply.

The following information is for **"targeted" one-year projects**:

Your first request should be for sufficient funds to complete the first half of the project through April 15, 2012. The percentage of funds needed for each project will vary so only you can decide what you need. If you are buying equipment, request money to cover this cost right away and send out equipment orders first. Remember send the disbursement form <u>in duplicate with original signatures!</u> Your subsequent disbursement request(s) should not be sent in if you have a large amount of Cash on Hand without an explanation. (Unless, as occasionally happens we call you up and tell you to request it!) Always keep a copy of your request (See **SAMPLE 2**).

The following information is for targeted **two-year** projects:

When you applied for your grant you submitted a proposed budget, telling us how much money you needed in the first year**,** and how much you needed in the second. **You need to request and spend all of the first year money in the first year**, between October 1, 2011 and September 30, 2012. If your grant is large, you should probably request half the first year's money at the beginning of the project year and half in early spring. You need to request and spend all the second year's money in the second year, between October 1, 2012 and September 30, 2013. You may do this in one or two disbursements.

After you've made a disbursement request, then what? We will not notify you when we have processed your request. A number of steps have to take place in order to get the money from Washington, shepherd it through the state coffers, and then to you — we won't bore you with the sordid details, but many (and we are constantly amazed at how many) things can go wrong. Two to three weeks after you send it to us, you should first check with your town accountant or treasurer to see if the money has arrived. For public libraries, the money is typically sent by electronic transfer to your town's bank. For private or regional schools or academic institutions, the funds may go instead to the institution's bank. In some towns, if you notify the treasurer/accountant ahead of time, they will notify you when it arrives. If it doesn't arrive by the fourth week, check with the state's VendorWeb website. If you can't find a payment or scheduled payment on VendorWeb, contact your Project Consultant.

NOTE: The disbursement request is the ONLY form required to be submitted in duplicate. Please send only one copy of your reports.

How to use VendorWeb to see whether your money has been sent:

1. Look at your contract or the letter accompanying this manual. Write down the number in top left hand box marked "**Vendor Code**."
2. Go to: **www.massfinance.state.ma.us**.
3. Click on "VendorWeb login."
4. Type in your vendor code and the last four digits of your Taxpayer Identification Number (TIN). (You can find your vendor code in the top left hand box on the front of your contract. On your disbursement form that was mailed with this packet is your vendor code + your municipality/institution TIN.) Your town or organization should come up.
5. If you think the payment has already been made, pick "Payment History" on the left. If you think the payment may not yet have been made, pick "Scheduled Payment."
6. Scroll to the drop down box in the middle of the page.
7. Select "**BLC—Board of Library Commissioners**."
8. Select a date range. For most inquiries, "**60 days**" is probably best.
9. Accept the defaults for the remaining choices.
10. Click on "search."

Check to see if a payment in the amount you expected has been scheduled (if you selected "scheduled") or made.

If a payment is listed as "scheduled" you should receive it within 30 days of the scheduled date.

Payments listed under payment history should be received within a few working days of the date given.

Print out the results for your financial office. They will be proud of you for using VendorWeb, and the transaction information should help them locate your money.

SAMPLE 2

Organization: Anytown Public Library

LSTA SPECIAL PROJECT DISBURSEMENT FORM

Anytown's VendorCode: VC0100100100
LSTA Project Number: 10.2.3
Program Name: Mother Goose on the Loose
Total Award: FY12 $7,500

TOTAL GRANT AWARD **$ 7,500**

PART 1: CASH ON HAND

1. Cash Received to Date for this Project $_______________

2. Grand Total Expended to Date $_______________

3. Federal Cash on Hand $_______________

PART 2: CASH REQUESTED

1. **CASH REQUESTED** $_______________

(Round off to the nearest whole dollar. No cents)

AGENCY DIRECTOR: ____
Signature

DATE:_______________________

PHONE: _____________________

EMAIL:____

MBLC Use Only: Line Item: 7000-9702

APPROVED BY: _______ DATE: __________ AMOUNT: ________ FYEAR: _________

SEND TWO COPIES OF THIS FORM WITH ORIGINAL SIGNATURES TO:
Massachusetts Board of Library Commissioners
98 North Washington Street, Suite 401, Boston, MA 02114
Attn.: Your Program Consultant
Expenditure Completion Date: September 30, 2012
Please make additional copies of this form as needed.

DISBURSEMENT DO'S:

- for targeted grants , when you return your contracts, tell your Project Consultant your best estimate of how much money will be needed prior to July 1st, rounded to the nearest whole dollar.

- notify your town treasurer or the appropriate town or institutional (for nonpublic libraries or networks, etc.) financial officer that this money will be arriving within a month after you've submitted your disbursement request.

- if you downloaded the disbursement form be sure and fill in your Vendor Code, Project number, Program title and Total Grant Award. You can find all this information on the FIRST disbursement form sent to you.

- submit forms <u>in duplicate and signed</u>; unsigned forms will be returned to you and result in delayed payments.

- be sure your math is accurate; use a calculator please!

- use VendorWeb to find out if your payment is scheduled or has been made. All funds to municipalities are handled through electronic transfer, and may be bundled with transfers for other departments. Experience tells us that if funds go astray at the town level, you are most likely to find them in the school department's account!

DISBURSEMENT DON'TS (There are fewer of these, honest!):

- send in a Disbursement Form if you are not requesting money. It is NOT part of the Financial Report;

- for targeted grants, send in your second disbursement request without an explanation if you have a large amount of Cash on Hand;

- **REQUEST CENTS**; round off amount requested to nearest whole dollar (.49 and under round down, .50 and above, round up).

CHAPTER 9: PROGRESS REPORTS

DID WE REALLY SAY WE WOULD DO ALL THAT?

You may not have realized it at the time, but, yes, you did and now it is our responsibility to monitor the progress of your project. Last year we made some major changes to the reporting system, and, although we have not found a report that fills itself in, we hope we have been clearer about the information that should be included, and given you better instructions.

Each project has two reports, an Interim and an Annual, for each year of the project. Some projects will also need a Follow Up report six months after the project ends. The Interim Report covering six months of activities related to your LSTA grant is due on *April 15*. The Annual Report is due on *October 15*. (**Agreement: #17)**. You may download it, and the Annual and Follow Up reports, at our website: http://mblc.state.ma.us/grants/lsta/manage/.

Be sure your agency director signs both the narrative and financial sections of the hard copy of the form. (For schools, the agency director is the principal or superintendent.)

You will need a **project number** to fill out your reports. It can be found in the cover letter accompanying this manual, and on your disbursement form.

NOTE: Some projects are for two years and have different reporting requirements. Specific deadlines for your project can be found in **Agreement: #17.**

Please note that each report must include Part I, the **Information and Narrative** section. Part II, the **Financial Expenditure Statement** should be included only if money has been expended during the period covered by the report—although this is usually the case, please save trees by not sending in blank pages for categories where no money has been spent. **Inventory Records** are submitted only for items of furniture and equipment which cost more than **$5,000** (and it's unlikely that your project will include these). **Disbursement Forms** should be included only when requesting funds and must be submitted in duplicate — a Disbursement Form is the ONLY form that must be submitted in duplicate (See Chapter 8).

Each hard copy of a Progress Report must be signed and dated by the agency director. ALWAYS KEEP A COPY FOR YOUR FILES. Reports sometimes do get lost in the mail.

We know it is bad form to start out negatively, but if you read nothing else in this chapter please note:

THE MOST COMMON MISTAKES SEEN IN PROGRESS REPORTS AND THOSE THAT GIVE YOUR PROJECT CONSULTANT GRAY HAIRS:

- Sending in a copy rather than an original signature (or no signature at all!!!). Keep the copy in this folder and send us the original.
- Sending in multiple copies of the entire report (PLEASE, PLEASE, ONLY ONE)
- Repeating the activities of a previous time period. If no activities took place during the time period of the report, say so. Likewise, don't tell us what you are going to do instead of reporting what you've done!

- Errors in math (USE A CALCULATOR NO MATTER HOW MANY “A”s YOU GOT IN GRADE SCHOOL MATH.)

- Attaching vendor invoices. We do not need them, we have no room for them, BUT you should retain them in this binder with the warrant or check number noted on them (**Agreement: #11**).

- Attaching a disbursement request when not asking for money or, worse, when all money has already been disbursed

- Leaving out the check/warrant number or including encumbrances instead of only actual expenditures

- Including blank Line Item expenditure pages when no expenditures have been made in that Line Item during that period - we do not need blank pages, we have plenty of them already!

- Expenditures in wrong categories (See more about this later).

AND THE ULTIMATE SIN OF ALL:

- REPORTING AN EXPENDITURE MORE THAN ONCE—NEVER, NEVER, NEVER!

Sorry to put this in caps, but it just makes our work and yours so much harder, since your Project Consultant will have to return the report to you for correction. What is the right way to make out a report? It's actually quite simple. Read on!

Narrative Reporting: *So What Have We Done on This Project Lately?*

It is from your Annual Report that we pass on information to IMLS. While there are instructions for filling out the narrative sections of both your Interim and Annual reports, here is a general discussion of the information we need from you, as it applies to your project:

- Provide the necessary information to evaluate your project according to your performance objectives as written in the original proposal, application or program description. Don't forget to include the statistical information that measures the accomplishment of those objectives. What indicators did you use? (For example: “After participating in the Mother Goose on the Loose program for six weeks, 50 out of 66 parents, or 75%, reported *when surveyed* that they were reading to their children daily. At sign up for the program, only 40% of these same parents reported reading daily.”)

- How many, and what kind of, programs were offered during the entire project year? What was the attendance on the average? Total attendance? For whom were the programs intended? Who were the speakers/presenters? What were the topics? What were the evaluation results?

- What is the number of materials purchased, i.e., how many books, periodical subscriptions, audiocassettes, etc.?

- What were the circulation figures (summaries only, please), if appropriate? What amount or percentage increase did you observe? How about new registrations?

- List all the equipment you purchased.

- How many different publicity pieces did you create or purchase? List them by type. How many of them did you distribute? In what ways did you distribute them? How many kits, information packets, bibliographies, bookmarks, brochures, or reading lists did you create? Attach two copies of each creation (but only one copy of the entire report) so that we may use one for "show and tell" at training sessions while keeping the other in your file.

- Who were your cooperating agencies, institutions, and individuals consulted? Have you formed stronger partnerships as part of the project? Have you reason to think they will continue?

- By how much did your fill rate on requests or reference inquiries increase?

- What have been the preliminary results of this project overall? Include human interest stories that may illustrate results. This is where you should provide anecdotes about the project and individual quotes regarding the project impact.

- What project elements were completed? Who did them? What were the results?

- **Most important: OUTCOMES!** Most of what we've talked about so far are examples of your project's "outputs"—the services themselves that you provide. But outcomes, when measurable, are the real reason for your project— in what way were people's skills, knowledge, attitudes or behavior changed? Examples: Did people report reading to their preschoolers more often because of your early childhood project? (As in the example above.) Could seniors find online information with confidence after they took your information literacy classes? What's most important is what changed in people's lives as the result of your project. And while anecdotes are great (above), numbers attached to solid indicators are far, far better.

  Do not say that more people than expected attended the workshop and enjoyed it. Say that 80 adults attended two or more sessions of computer literacy training, and 75 percent of those surveyed said they were now comfortable using the library's computers to find information. Obviously, to do this, the mechanisms had to have been set up long before your report is to be written. Include any pre-project baseline data as well as post-project. If you need to find out more about outcomes measurement, see our website: http://mass.gov/mblc/grants/lsta/manage/obe/.

Keeping a journal and following the activities and evaluation plan in your original proposal will help a great deal. Always keep in mind as you complete your report — what difference did this project make to the population it was trying to reach? Do you think you made a difference?

PLEASE NOTE: Information included in your Annual Report may be reprinted or edited for use in agency publications or for dissemination to other libraries and/or agencies at the local, state or federal level.

Financial Reporting: *What Does Spending All the Money Really Mean?*

Part II, the Financial Report Form, should be included for any report period in which you have spent funds. The Financial Report Form is an Excel workbook which can be downloaded from our website. It includes a separate worksheet for each line item in the budget. Only use the worksheets for which you have budgeted funds and have expenditures. The Financial Report Form should only include the *grant* funds you spent—you do not have to account here for local funds or donations from other sources! (Those records should be kept in your project files for three years, but do not need to be sent to us.)

Refer to both your approved budget and your local accounting records to track your project expenses. Fill in the forms for each budget category, listing only actually **expended amounts** for which you have a check or warrant number and a paid invoice. For example, if you are paying a person weekly, or monthly, as part of this project, list the person's name, date of invoice, invoice number, number of hours, check or warrant number and amount of payment on the PERSONNEL form. **DO NOT INCLUDE ENCUMBERED FUNDS, and NEVER INCLUDE LOCAL FUNDS**. If there were no expenditures during that time period in a particular line item, do not include a sheet for it. Include only forms for line items which are applicable to your project. Always give the exact amount of the expenditure. **Do <u>not</u> round off expenditures to the nearest dollar in your reports,** even though we have had you round them in your application and disbursement requests.

Even if your project is one that requires matching local funds, do not report them to us. By signing the Agreement **(Agreement: #11)** you are assuring us that you have met this requirement and have documentation to this effect in the project file kept in the library.

<u>FINANCIAL EXPENDITURE SUMMARY</u>:

Once you have completed line item sheets for all expenditures, transfer the subtotal of each line item form to the **LSTA Financial Expenditure Summary** sheet. List the subtotal for each category and the totals as requested.

PLEASE NOTE: Although we've put formulas in the spreadsheet, please be on the alert for errors if a subtotal or total doesn't seem logical. A formula may be damaged if cells are rearranged. Should this happen and you can't fix the formula, delete it and use a calculator! An error in calculation on your end creates *hours* of work on our end and may slow up receipt of remaining project funds, not to mention your consultant's gray hairs again!

Be sure to place expenditures in the correct line items.

LIBRARY MATERIALS include books, periodicals, pamphlets, prerecorded DVDs, educational toys, games, realia, compact discs, puppets, art prints, subscriptions to electronic databases, and computer software. Group subcategories together and subtotal each within the materials category.

SUPPLIES include blank DVD, audio cassettes, consumable items that will eventually need to be replaced such as canvas bags, album or DVD cases, pockets, cards, envelopes, craft materials, paper, toner, storage boxes, labels, power cords, cables.

EQUIPMENT includes furniture, computer hardware (software only if purchased as a package deal and its cost is included in the cost of the computer, not separately), surge suppressors, DVD players, microfilm/fiche readers/printers, headphones, projectors, game devices, display racks, shelving.

TRAVEL includes transportation for speakers or other project staff at the mileage rate your agency allows. It may also include lodging and meals for speakers.

OTHER, you should also group expenditures by subcategory. Don't confuse printing with advertising. If you print a brochure for distribution, it is reported as printing. If you pay for an ad in a newspaper or on the radio, it is advertising. If you are paying a fee to a speaker for a program, it is an honorarium (See **SAMPLE 3**).

Remember, only two line items have sub-categories: **LIBRARY MATERIALS** and **OTHER**. Expenditures in these categories should be grouped together, identified, and subtotaled. If competitive bids are required by your business office for items purchased, keep a copy in this folder (**Agreement: #8**). The Project Director is responsible for knowing about the financial part of the project and ensuring that all project funds are spent even if he or she is not actually responsible for completing this part of the report. Do not list credits on your expenditure statements, only expenditures. **CAUTION:** It is not an advisable practice to reimburse project staff for expenditures made with personal funds. We understand this sometimes happens but it should be kept to a minimum and never for large amounts.

Please Note: Grant funds may not be used to buy refreshments or to pay library employees who are already full-time staff. There may be occasional exceptions to the latter; talk to your project consultant about this first. There are no exceptions to the former-keep the calories (and the paper plates) in your own budget, or use us as an excuse not to serve purple Kool-Aid on your new carpet!

Equipment: *When Is a Piece of Equipment not a Piece of Equipment?*

An Inventory Control form is needed for <u>each</u> piece of equipment with an acquisition cost of **$5,000** or more and for which you will be asked to maintain records (**Agreement: 9**). In most cases, this will not apply to your grant, and no forms are provided.

Even though there is no tracking requirement for equipment under $5,000 in value, all equipment is still to be used for the purposes of the project (**Agreement: #9**). See above definitions for what is meant by equipment. For laptops and/or workstations, consider the computer and all peripherals, e.g., keyboard, monitor, printer, as one piece, but list its components on the equipment line item page.

All equipment must be movable. No built-in furniture (shelving, for example) may be purchased with LSTA funds.

Electronic Report Forms: *GREAT! But do they fill themselves in?*

LSTA Report Forms in Microsoft Word format can be downloaded from the MBLC Web site at http://mass.gov/mblc/grants/lsta/manage/ . We'd like you to send your report to us electronically as well as in print. Since the advent of the IMLS online reporting system, your consultant will probably be cutting and pasting from it for *our* report. You may send the report as an e-mail attachment, or in the body of an email message addressed to your consultant. *Please put your library name and your project name in the subject line of the message and in the attachment filename* (i.e., AnytownPL CustomerService). You will still need to send a paper copy with original signatures by "snail" mail.

A Final Word on Reports:
Why report? It is important to find out whether or not the project met its objectives and to have information about your project to disseminate to others who may be considering similar projects or who will be evaluating similar projects. In our cost conscious world, funders (taxpayers, and you are one!), other agencies, foundations, Friends) want to know about return on value.

This doesn't mean you should gild your project's lily—sometimes it is just as important to know what doesn't work as to know what does. But the World's Best Project, as we're sure yours will be, deserves to come to the attention of, well, the world. Each year Massachusetts designates exemplary projects to IMLS. If your World's Best Project does not have thorough and effective reports, it won't make the big time!

SAMPLE 3

FINANCIAL REPORT

Organization: Anytown Public Library
Project Number: 10.10.8
Project Name: Access for Everyone

LSTA FINANCIAL EXPENDITURES: LIBRARY MATERIALS

PAYEE	DATE OF INVOICE	INVOICE NUMBER	NUMBER OF ITEMS	CHECK OR WARRANT #	AMOUNT
Books					
Baker & Taylor	11/2/11	67876	20	#0897	$ 387.01
Ingram	12/7/11	89462	25	#0901	$ 625.34
				SUBTOTAL	$1,012.35
Periodicals					
Audio-Recordings					
Videos					
Ingram	12/8/11	986J11	10	#0901	$ 403.50
Software					
Computer City	1/15/12	889574	1	#0905	$ 99.00
Other (Identify)					

SUBTOTAL: $ 1,514.85
(TRANSFER TO SUMMARY SHEET)

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CHAPTER 10: FOLLOW UP REPORT AND EVALUATION

BUT I THOUGHT WE WERE DONE WITH ALL THAT?

Almost, but not quite. Some of you are, and some of you aren't. For most projects, we ask for a Follow-up Report. (School Library Incentive, Academic Library Incentive, EqualAccess Libraries and the Preservation Survey, because of the nature of the projects, are not required to send Follow-up reports.)

From the history of time, the MBLC has asked for a "final final," or Follow-up report in April, six months after your project ended.

However, these days, in response to subgrantees' input and a modified IMLS reporting system, we no longer ask for a formal report for your "final final." (Now's the time to yell "hooray!") An e-mail to your project consultant will suffice.

You may be finished with the grant year but the project should be ongoing and its impact is still important.

It's not always fair to evaluate a project immediately upon its completion, since many of the materials and even some of the programs have not had a chance to have impact in the relatively short time they've been available.   Experience has shown that many components of a project are not fully in place and usable until relatively late in the project year. We realize that the outcomes you reported in October may have been immediate, rather than long term, and that you may know more about the impact of your project later.

There is a Follow-up Report form with suggested questions, but it may be informal. We are asking that you send us an e-mail message by **April 15, 2013 (April 15, 2014 for two year projects).** Comment on the current state of the project, how it has been integrated into the library's overall plan of service, and the difference it has made in your community. Tell us if there have been any additional outcomes, expected or unexpected. Anecdotes are welcome, too. And now is your chance to let us know how you feel about the project in hindsight. What went right? What went wrong? What would you do if you could do it over again? Did you underestimate or overestimate the amount of time it took to do the project? The amount of money needed? This is your chance to have the last word!

CHAPTER 11: AUDITS

AND YOU THOUGHT THE IRS WAS PICKY?

They are, but unfortunately, we have to be too. If your town or network receives more than $500,000 in federal funds from ALL sources, not just LSTA and not just at the library, then an audit of your grant funds that meets the requirements of OMB Circular A-133 **is required**. If your town or network did not meet this threshold (and you may be one of the lucky ones), then you can stop reading because you are exempt and you need only send a letter saying so. If your city, town or network did meet this threshold, then you're stuck.

According to the SINGLE AUDIT ACT AMENDMENTS of 1996 (P.L. 104-156), external or internal audits must be made in accordance with generally accepted government auditing standards (GAGA) issued by the Comptroller General of the United States, which are applicable to federal audits. No, we are not making this up!

Your town's regular annual or bi-annual audit should meet the requirements (**Agreement: #13**). These requirements, we hope, will be comprehensible to those in your town who do this sort of thing. Since librarians don't, it is your responsibility only to see that it gets done, that audits for the ENTIRE period of disbursements and expenditures are covered (that usually means local audits for two fiscal years ending in June) and that they (or the relevant portions, see below) are sent to us. Now, that's not so bad, is it?

A reminder letter about your audit being due will be sent to you after June 2013; however, it is not due to us until **thirty days after the audit is completed** by your city/town. The one for the previous year should be sent at the same time. Please send two copies of each.

For private non-profit organizations, you will probably have to hire someone to complete an audit. Audits of non-profit organizations must also be in compliance with OMB Circular A-133, issued June 30, 1997.

In order to comply with the audit requirement, you may choose one of the following two options:

1) send one (1) copy of the entire audit report

2) send one (1) copy of the audit cover letter, the entire audit findings, and the section of the audit pertaining to your LSTA grant (i.e. the Federal Financial Assistance portions)

If you select option #1 above, be sure that it is the **<u>entire</u>** report. Often the Federal Financial Assistance portion of the audit is bound separately but it is essential we receive that part.

Your auditor may ask for the program's Catalog of Federal Domestic Assistance or **CFDA Number.** The **CFDA # for LSTA is 45.310.**

CHAPTER 12: ORDERS AND INVOICES

We suggest you three-hole punch copies of your orders and invoices and keep them in a notebook. It will make life much easier when you need to do your financial reporting. You *do* need to keep invoices for three years after your project. You *don't* need to send us invoices!

Hint: If you write warrant or check numbers on invoices as you submit them, you won't have to track these down later.

CHAPTER 13: PUBLICITY

Although we've left publicity for last so we could include some handouts that we don't have in electronic form, publicity should happen before, during and after all of your project activities! You may have the best project in the universe, but if no one knows about it, you have wasted your precious time and much federal money!

As a grant recipient, you are required to acknowledge the Institute of Museum and Library Services and the MBLC in your announcements, printed materials and at project public events. Some sample materials and recommended wording are provided, or see the IMLS press kit, which includes **downloadable logos**, at http://www.imls.gov/recipients/communication.shtm. It's great! Some of it is reprinted here, but we urge you to visit the site for the complete kit, including sample news and radio releases. Some of the advice is for us, the state agency receiving the allotment. This doesn't mean that you have to notify Washington. . **Just make sure to make an acknowledgement!** Be in touch with your project consultant if you are in doubt.

Keep your publicity and include two copies of each flyer, tear sheet, etc., with your reports.

Don't forget that digital photos are a great way to document the happenings of your project. Please e-mail some to us at the MBLC so we can keep them on hand—we may use them in MBLC Notes, and occasionally we need to supply photos to IMLS on short notice. Please include identification of the subjects and the IMLS release form included here.

Why are attribution and acknowledgement important?

As we said at the beginning of our manual, LSTA is federal legislation that must be reauthorized every five years, and appropriated every year. The more people who know about the wonderful things these funds can do for libraries and communities, the better. It's not good to be invisible, or transparent, at funding time, and IMLS and the MBLC need your help in getting the word out.

For Immediate Release
Today's Date

Contact: *(insert your institution's contact name, telephone number, and email address)*

LIBRARY AWARDED PRESTIGIOUS FEDERAL GRANT

(Your city/state, date) — The (*name of your library*) has won an important grant from the federal Institute of Museum and Library Services through the Library Services and Technology Act administered by the Massachusetts Board of Library Commissioners.

The (*name of your library*) has received a $ (dollar *amount of your grant*) federal IMLS/LSTA grant to be used for (*example: the library's proposed "One World, One Community, One Library: Something for Everyone" project that serves non English speaking immigrants. The grant will finance foreign language and English as a Second Language materials and activities for adults and children. Funds will also be used for programs to enhance interaction between library staff and immigrant patrons*).

Upon learning that the (*name of your library*) received the federal grant, (*name of your library director*), director of the library, said: (***example:*** *This grant will help the library meet the needs of a very important and vital segment of our society. Nearly 40 percent of the students in our local public high schools speak a language other than English at home. The grant will do wonders for our unique community*).

The federal funds will be used to (***example:*** *add to the library's growing collection of foreign language materials, newspapers, books, and DVDs. A workstation to provide access to databases in languages other than English, and stipends for oral and written translators for library programs and brochures are also planned. In addition, computer training sessions, book discussion groups for adults, and story hours for children will be offered in patrons' native languages*).

Under federal legislation, the Institute of Museum and Library Services, through the Library Services and Technology Act of 1996, provides funds to each state using a population based formula. The State agency receiving the funds may use the appropriation to support statewide initiatives and services; they may also distribute the funds through grant competitions or cooperative agreements to public, academic, research, school, and special libraries. Federal funds support primarily activities using technology for information sharing between libraries and other community services. They also fund programs making library resources more accessible to urban, rural, or low income residents, or others who have difficulty using library services. For more information about the federal IMLS/LSTA grants, please visit the IMLS Web site at www.imls.gov or visit the Massachusetts Board of Library Commissioners web site at www.mass.gov/mblc

THE FOLLOWING MATERIAL IS SUPPLIED BY IMLS:

Photograph, Movie Film, Videotape, and/or Sound Recording

AUTHORIZATION AND RELEASE

I, ____
(your name)

of ____
(name of institution)

hereby consent that the Institute of Museum and Library Services (IMLS), its legal representatives, agents, successors or assigns, shall have the right to copyright, publish or use any photographs, movie films, videotapes and/or sound records, or any part thereof, I have provided to them, for publicity, or any other lawful purpose in conjunction with my institution's own or fictitious name, or in reproductions thereof in color or otherwise.

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I hereby warrant that I have every right to contract on behalf of my institution in the above regard, and that my institution is the legal and sole owner of the copyright of said works.* I state further that I have read the above authorization and release, prior to its execution, and that I am fully familiar with the contents thereof.

______________________	______________________
Date	Institution name
______________________	______________________
Signature	Institution address
______________________	______________________
Parent/Guardian Signature	Institution telephone number

*If the institution is not the legal and sole owner of the copyright, then please attach documentation that reflects the institution's ability, under copyright law, to authorize use of the photographs, movie films, videotapes and/or sound recordings, as described above.

Guidelines for IMLS Acknowledgement

The Institute of Museum and Library Services requires public acknowledgement of the activities it supports. The Institute has a logo and tag line that should be used in acknowledging our support. The guidelines for crediting the Institute are described below. You should use newspaper articles, op-ed pieces, radio interviews, and other media activities to extend the impact of your effort; our support should be mentioned in media activities related to your award. If you have any questions regarding the forms of acknowledgment, contact the Office of Public and Legislative Affairs at 202-653-4757.

Publicity Campaigns:
The Institute's Office of Public and Legislative Affairs must be notified of media and outreach efforts involving activities supported by our awards. Contact the Office to discuss proper acknowledgment of funding and please provide samples of publications, advertisements, press kits and press releases created as part of this outreach.

Use of the IMLS Logo:
Logos are available within this press kit in the "IMLS Logos" folder. The logo may be used in a variety of ways: on Web sites, multimedia materials, annual reports, newsletters, posters, news releases and press kits, educational materials, signage, banners, invitations to events, and even on your stationery. Please review the Logo Standards Guide (LogoStandards.pdf) before using the logo.

Sample Tag Lines:

- The following acknowledgment may be used with or without the logo:
  The Institute of Museum and Library Services is the primary source of federal support for the nation's 122,000 libraries and 17,500 museums. The Institute's mission is to create strong libraries and museums that connect people to information and ideas.

- For a storytime flyer:
  "Anytown Storytime is brought to you with federal funds provided by the Institute of Museum and Library Services and administered by the Massachusetts Board of Library Commissioners."

- For an author appearance:
  "John Milton's appearance is brought to you with federal funds provided by the Institute of Museum and Library Services and administered by the Massachusetts Board of Library Commissioners."

- For a manual on how to run a Teen Advisory Board:
  "'How To Win Friends and Influence Teens' was developed with federal funds provided by the Institute of Museum and Library Services and administered by the Massachusetts Board of Library Commissioners. The material in this manual is based upon work supported by the Institute of Museum and Library Services. Any opinions, findings, and conclusions or recommendations expressed in this publication are those of the authors and do not necessarily reflect the views of the Institute of Museum and Library Services."

Guidelines for Activities Supported by IMLS

- PUBLIC EVENTS: At programs or public gatherings related to your award, acknowledge IMLS verbally. Display the logo on signage at events.
- PRESS EVENTS: At press conferences acknowledge IMLS orally. Acknowledge IMLS on press kits and in press releases.
- PRINTED MATERIALS: Acknowledge IMLS as follows: For posters, use a size for which the words "Institute of Museum and Library Services" are legible from a distance.
- For press kits and press releases, annual reports, newsletters, etc., the logo should be legible and no smaller than 1.75" wide.
- WEB SITES: Acknowledge IMLS on your Web site.

ALSO FROM IMLS: Media Tips

Your grant from the Institute of Museum and Library Services is recognition of excellence that should be shared with your community. As a recipient, you are required to acknowledge the Institute's support and take steps to extend the award's impact on the community at large. These guidelines outline steps for telling your story to the local print and broadcast media and provide tips for dealing with the various types of media. Working with the media is one of the most economical ways to develop a strong positive presence with your community.

The Basics

1. *Prepare a news release.* The basic way of communicating with all media is with a news release. It provides the who, what, when and where of your news. Often it is picked up by a newspaper and run in its entirety. In other cases it introduces a reporter to your news and provides a contact for getting more information. Refer to the Sample News Release included later in this document.

   The Sample Release shows a simple announcement of a grant award. One way to garner additional attention is to tie the announcement of your award to an event or to a current news issue. Is your institution planning a community day, a major announcement or an anniversary commemoration? Is there an upcoming community-wide arts or humanities week? If you can link your announcement with other activities or events, you increase the chance of capturing media attention. Similarly, you can package your story in the context of other local or national issues by including a quote that ties your grant award to the larger issue.

2. *Develop a distribution list.* To reach the broadest audience, your list should include local newspapers, radio stations, television stations, and news and wire services. Are there reporters who regularly cover your activities? Address the release to the city editor or features editor at the newspapers and to the assignment editor at television and radio stations. If you do not know who these editors are, make a few phone calls to the news desks to identify the right people (it might be more than one) to receive your release. This is also an opportunity to determine how each outlet would like to receive its news, whether by fax, mail, or e-mail.

   You can also use your news release to reach more targeted audiences. Consider including any local community magazines, community calendar/notice listings, free community "advertisers," the tourism board, the convention center, and the chamber of commerce.

3. *Issue your release.* Fax or e-mail the release to daily papers, television and radio stations, weekly papers and magazines.

4. *"Pitch" the story.* Follow up, by calling the media contact to confirm his or her receipt and to "pitch" your story. Present the facts quickly and emphasize why this would interest his or her readers or viewers. If there is interest you might offer to set up an interview with the director or a behind-the-scenes tour of your facility.

5. *Remember timing.* There are a variety of factors that determine whether your story will receive coverage. If you issue a release on the same day as a tragic fire or accident, your story could get lost in the shuffle. If there is a larger news event, hold your release for a quieter news day. The time of day and day of week are other factors to consider when you issue a release or call a

reporter. The best time to reach a television news desk is in the morning, not in the late afternoon when they are preparing for their newscasts. Likewise, few news bureaus can do much with a release if it is issued at 4:00 p.m. on a Friday.

Get Creative!

Use the occasion of receiving an IMLS award to:

- Conduct editorial board meetings. Educate your local newspaper editors about your institution and the important role it plays in your community. Arrange to go to their editorial board meetings. Take representatives of the public you serve such as: school teachers, leaders of local community groups like Girl/Boy Scouts, members of your museum or friends of your library, etc.
- Contact local news and talk shows. Does your area have a morning news program that features taped segments? Invite reporters to broadcast or tape a story from your institution. Identify a spokesperson from your institution to appear on radio or television talk shows.
- Call us to see if the Director of the Institute of Museum and Library Services will be traveling to your area. The Director is happy to come and congratulate your staff personally.
- A picture is worth a thousand words. Send out a visual with a caption to help tell your story.

CHAPTER 14: A FINAL WORD

Well, it's over and you're still standing. You've survived and, no doubt, have completed a project of which your library can be proud.

The intent of this Manual is to attempt to answer most of your questions and to help you manage your project. We hope that when all seems to be going wrong, or not as planned, it will be able to put a small smile on your face or at least make you feel that you are not the only Project Director who has experienced such problems.

As you complete your project, you should feel a sense of accomplishment that all the work has been worthwhile and the results have served to improve services to the population it was meant to reach. Many successful programs currently in our libraries started in much the same way and continue to provide meaningful services. Congratulations on joining that group of individuals and may yours continue to be a valuable service to your community for many years to come.

The Ten Commandments of Project Directing

1. **Spend ALL your money**… in time to have it invoiced **and paid out** by the end of the project year... in time to carry out the project activities that relate to your purchases… every last penny. Start on time and this will be easier.
2. If you have a two year project spend all the first year's money in the first year.
3. Don't buy food.
4. Keep to within 10% of your budget in each category. If you have to vary a category more than this, or if you are spending money in a category not originally planned, notify your project consultant **in advance**, before you submit the invoice to your town financial office.
5. Don't pay staff, who are already working full-time hours, or for hours they are regularly scheduled to work. (Double dipping"!)
6. **Do** round off numbers in your budget page. **Don't** round off numbers on your financial report.
7. Call your consultant as soon as you've identified a problem. He or she has lots of experience with problems!
8. Do record baseline data for comparison at the beginning of your project before it "gets away"!
9. Submit reports by April 15 and October 15.
10. Read your whole manual!

GLOSSARY

Agreement– Contract with the Massachusetts Board of Library Commissioners in accordance with federal statutes and regulations; addresses all aspects of project from handling funds to compliance; accompanies a standard state service contract.

Audit– Any town or network that receives more than $500,000 total in federal funds from all sources is required to have an audit that meets the requirements of federal OMB Circular A-133. For more information, see: http://www.whitehouse.gov/sites/default/files/omb/circulars/a133/a133.pdf

Catalog of Federal Domestic Assistance Number CFDA#– 45.310. See: https://www.cfda.gov/index?s=program&mode=form&tab=core&id=47500feeeb4eb8baa73f7830673dc6e0

CIPA – The Children's' Internet Protection Act went into effect on April 20, 2001. This law places restrictions on certain uses of funding under the Library Services and Technology Act, Title III of the Elementary and Secondary Education Act, and on the Universal Service discount program known as the E-rate (Public Law 106-554). CIPA requires both an Internet Safety Policy and technology which blocks or filters certain material from being accessed through the Internet. The U.S Supreme Court re-instated the Internet filtering requirement for public libraries in June, 2003. IMLS has determined that beginning in the FY2004 LSTA grants to public libraries must now either meet these requirements, or be "undertaking actions" to be in compliance for a subsequent program year if libraries intend to purchase computers to access the Internet with their LSTA grant funds. For more information on CIPA, see http://mblc.state.ma.us/grants/erate/cipa/cipa/requirements.php

Disbursement Forms – Form for requesting funds, submitted in duplicate; for targeted programs usually submitted at the following stages: when signed contracts are returned for funds needed for the first half of the first project year, and in the spring for funds needed for the remainder of the project year. The second year's disbursement requests should be at similar intervals. For mini-grant projects, one disbursement form in each year of the project is all that is usually needed.

Encumbrance – An encumbrance has been made when you have ordered materials or promised to pay for a program or service, even if delivery has not yet occurred.

Expenditure – An expenditure has been made if a) you have ordered materials or promised to pay for a program or service, b) delivery has been made or the event has occurred, c) you have been invoiced, and d) you have paid for the materials, program or service. The date the check was cut or the warrant was issued will be the date of the expenditure. An invoice number and a check number or a warrant number can be provided for verification of the expenditure. All expenditures must be completed by September 30th of the project year.

Fiscal Year (FY) – In LSTA terms, October 1 through September 30.

Forward funding– Request for funding prior to expenditure outlay; i.e., we give you the money and then you spend it. IMLS "forward funds" money to the MBLC.

Grantee – Direct recipient of grant money from IMLS —in this manual, the MBLC.

Honorarium– Fee paid to a speaker or performer for a program.

IMLS– The Institute of Museum and Library Services is the primary source of federal support for the nation's 123,000 libraries and 17,500 museums. The Institute's mission is to create strong libraries and museums that connect people to information and ideas. The Institute works at the national level and in coordination with state and local organizations to sustain heritage, culture, and knowledge; enhance learning and innovation; and support professional development. http://www.imls.gov

LSTA – The Library Services and Technology Act (LSTA) is the only federal program exclusively for libraries. It is administered by the Institute of Museum and Library Services (IMLS). State libraries use the funds to support statewide initiatives and also distribute the funds through subgrants or cooperative agreements to public, school, academic, research, and special libraries. There is a requirement for a state match, which helps stimulate approximately three to four dollars for every federal dollar invested.

Mini-grant – as opposed to a "targeted" grant, the goals and objectives of a mini-grant have been pre-determined by MBLC staff. The application form is somewhat briefer. See the program's Fact Sheet to see whether a program is a mini-grant or a targeted grant. Mini-grants tend to be for smaller amounts, although this is not always the case.

Outputs – products and services your project provides.

Outcome – the benefit your project has on people: changes in their skills, attitude, knowledge, behavior or life condition. See http://mass.gov/mblc/grants/lsta/manage/obe/.

Reports – information on project status due April 15 and October 15 of each year of the project. Each report includes narrative description, financial expenditure statements, inventory records, and disbursement forms as appropriate.

Standard Contract – Commonwealth of Massachusetts basic service contract template.

Subgrantee– Recipient of LSTA grant award from the MBLC (your library).

Targeted Project – as opposed to a "mini-grant," applicants will be responsible for setting their own goals, objectives and evaluation measures. The application form asks for additional information.

Timeline– Due dates for narrative and financial reports. For easy reference, you should make a timeline of your project activities. Don't forget to include the report due dates!

VendorWeb– Commonwealth of Massachusetts VendorWeb is a secure website from which subgrantees can access details about their payments from the Commonwealth, such as payment number, payment date, contract number and payment line amount: https://www.massfinance.state.ma.us/VendorWeb/vendor.asp. Note: the "s" in https: is not a typo! You need to know your vendor code (the number in the upper left hand box of your Standard Contract Form) in order to access your town's records. More detailed directions can be found in the section on the "standard service contract."

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