Massachusetts Libraries

BOARD OF LIBRARY COMMISSIONERS

INSTITUTE of Museum and Library SERVICES

LSTA Grant Management Manual

Massachusetts Board of Library Commissioners
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mass.gov/libraries (consumer portal)
mass.gov/mblc (agency site)

@mblclibraries

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Who's Who in the Grant Process

The Federal Agency - The Institute of Museum and Library Services (IMLS) https://www.imls.gov/

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 – The Massachusetts Board of Library Commissioners (MBLC) https://mblc.state.ma.us

The Massachusetts Board of Library Commissioners is the state library administrative agency responsible for administering the federal funds from the Library Services and Technology Act (LSTA).

Project Consultant

It is the responsibility of the Project Consultant to assist you with your project. That often means continuing to work closely with you throughout the year and even beyond. It is their 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
- approving all project revisions in accordance with the contract
- maintaining contact with the Project Director through emails, 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 project plans and results to the Institute of Museum and Library Services

The Subgrantee - You

The subgrantee is the library, network, or cooperating group who is the recipient of this award. As such, it contracts with the MBLC to expend the funds in accordance with the plan set out in the grant proposal.

Library Director

The director of the library, school superintendent (for school districts), Executive Director 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
- ensuring that contractual agreements between the grantee and subgrantee are met and any obligation of funds is made only after agreements have been signed and approved
- 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 project description and timeline stated in the original proposal with negotiated changes, if any
- completing interim reports, annual reports, and accompanying financial reports on time and accurately
- giving recognition to IMLS, LSTA, and MBLC in all publications
- sending in electronic copies of survey results, newspaper clippings, flyers, program announcements, schedules, brochures, press releases, or other publicity
- spending ALL of the money, even if it means overspending and taking the deficit out of local funds
- personally tracking all disbursement requests, expenditures, and obligations, even if your business office is ultimately responsible for the accounting
- evaluating whether or not the project met its goals

Contract Packet

The MBLC will send the library's agency director a contract packet containing a number of required state and federal documents that must be completed in order to receive the grant. Some sections below will include instructions meant to supplement those found on the actual documents.

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. The Agreement includes an appendix that addresses certifications that are required by the federal government. Read these certifications and sign the last page.

Please take note of the following requirements in the Agreement:

- 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.

- If any interest is earned on federal money, it must be returned to the federal government. 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 **STRONGLY 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. 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: acknowledge that it does not necessarily reflect the position or policy of the granting agency; recognize both IMLS and the MBLC as funding sources; and be submitted to us electronically.

Indirect Costs

The Office of Management and Budget (OMB) acknowledges that any grantee assumes costs when it receives a federal grant. Costs could include staff salaries and benefits, office supplies, office equipment, etc. These are the indirect costs that OMB requires any grantor (the MBLC in this case) to allow a grantee to use award funds to cover.

Your options for calculating and including indirect costs in your budget include:

- Using a current indirect cost rate already negotiated with a federal agency by your agency or university.
- Using an indirect cost rate proposed to a federal agency but not year approved.
- Using a rate not to exceed 10% of the modified direct costs if you have never had a federally negotiated indirect cost rate and you are not subject to other requirements.
- Not include any indirect costs.

If you opt to take indirect costs, that amount will be deducted from your total grant award.

CIPA – The Children's Internet Protection Act

All public libraries and public elementary or secondary school libraries must complete the CIPA form. These types of libraries must meet CIPA requirements if any LSTA funds will be used to purchase devices that access the internet. You will need to indicate whether you are currently CIPA compliant (option A), taking steps to become CIPA compliant within the designated timeframe (option B), or do not need to be CIPA compliant because you will not be using any LSTA funds to purchase devices that access the internet (option C). Please note: CIPA compliancy only applies if LSTA funds are used to purchase these devices. Libraries do not need to be CIPA compliant if they are using cost share funds to pay for these items.

Commonwealth Standard Contract Form

The Commonwealth Standard Contract Form is the contract required by the state of Massachusetts.

Review the top left section for accuracy and if needed, add or edit the contract manager. Generally speaking, the contract specialist will have the name, legal address, vendor code, and address ID completed for you.

CONTRACTOR LEGAL NAME: (and d/b/a):	
Legal Address: (W-9, W-4,T&C):	
Contract Manager:	
E-Mail:	
Phone:	Fax:
Contractor Vendor Code:	
Vendor Code Address ID (e.g. "AD001"): (Note: The Address Id Must be set up for EFT payments.)	

The person that signs this document must be one of the people listed as an authorized signatory on the Contractor Authorized Signatory Listing form.

The signature and date **MUST** be handwritten in ink.

Contractor Authorized Signatory Listing Form

The Contractor Authorized Signatory Listing Form is a required state document that tells us who is allowed to sign contracts for your organization.

In the section titled "Authorized Signatory Name" and "Title," list the names and titles of those individuals authorized to execute contracts and other legally binding documents on behalf of the city/town/library. The person signing this form must also be listed as an "Authorized Signatory," so please include that person's name in this section.

TO BE USED AS A REFERENCE ONLY

Issued May 2004

COMMONWEALTH OF MASSACHUSETTS
CONTRACTOR AUTHORIZED SIGNATORY LISTING

CONTRACTOR LEGAL NAME : Town of Anywhere
CONTRACTOR VENDOR/CUSTOMER CODE: VC0012345678

INSTRUCTIONS: Any Contractor (other than a sole-proprietor or an individual contractor) must provide a listing of individuals who are authorized as legal representatives of the Contractor who can sign contracts and other legally binding documents related to the contract on the Contractor's behalf. In addition to this listing, any state department may require additional proof of authority to sign contracts on behalf of the Contractor, or proof of authenticity of signature (a notarized signature that the Department can use to verify that the signature and date that appear on the Contract or other legal document was actually made by the Contractor's authorized signatory, and not by a representative, designee or other individual.)

NOTICE: ***Acceptance of any payment under a Contract or Grant shall operate as a waiver of any defense by the Contractor challenging the existence of a valid Contract due to an alleged lack of actual authority to execute the document by the signatory.***

For privacy purposes **DO NOT ATTACH** any documentation containing personal information, such as bank account numbers, social security numbers, driver's licenses, home addresses, social security cards or any other personally identifiable information that you do not want released as part of a public record. The Commonwealth reserves the right to publish the names and titles of authorized signatories of contractors.

AUTHORIZED SIGNATORY NAME	TITLE
John Smith	Library Director
Jane Smith	Town Administrator
Joe Smith	Finance Director

I certify that I am the President, Chief Executive Officer, Chief Fiscal Officer, Corporate Clerk or Legal Counsel for the Contractor and as an authorized officer of the Contractor I certify that the names of the individuals identified on this listing are current as of the date of execution below and that these individuals are authorized to sign contracts and other legally binding documents related to contracts with the Commonwealth of Massachusetts on behalf of the Contractor. I understand and agree that the Contractor has a duty to ensure that this listing is immediately updated and communicated to any state department with which the Contractor does business whenever the authorized signatories above retire, are otherwise terminated from the Contractor's employ, have their responsibilities changed resulting in their no longer being authorized to sign contracts with the Commonwealth or whenever new signatories are designated.

Jane Smith
Signature Date: 1/1/2018

Title: Town Administrator Telephone: (555)123-4567

Fax: (555)123-9876 Email: Jane.Smith@town.gov

[Listing can not be accepted without all of this information completed.]
A copy of this listing must be attached to the "record copy" of a contract filed with the department.

SAMPLE ONLY

In the next paragraph, which begins "I certify that I am the President, Chief Executive Officer, Chief Fiscal Officer, Corporate Clerk or Legal Counsel for the Contractor…," it is understood that these titles may not fit every organization. However, they can be used as a guide in relation to the equivalent position type in your office or organization. For example, you may not have a CFO but you have a Finance Director. You may not have a President but you have a Town Administrator or Mayor.

The signature and date **MUST** be handwritten in ink. Title, telephone, fax, and email must be typed or handwritten legibly.

The second page of the form (titled "Proof of Authentication of Signature") states that completing the page is optional, but we are requiring that this page be notarized and submitted to us.

There are two places where the form says "in the presence of a notary," this should be interpreted to mean "in the presence of a notary or corporate clerk/secretary." Either a notary or corporate clerk/secretary can authenticate the form; only one is required.

Organizations whose corporate clerks/secretaries authenticate this form are not required to obtain a Corporate Seal to complete this document.

In order to expedite the process, email a copy of all your contract documents **immediately** to the Contract Specialist at Maryellen.Osborne@mass.gov while mailing all the originals to the Contract Specialist 98 North Washington Street, 4th floor, Boston, MA 02114.

PLEASE NOTE: Only send one (1) original of each document. If you would like an original of the Commonwealth Standard Contract Form and/or Agreement returned to you, please send an additional copy.

Disbursement Forms

You must use the disbursement form to request your grant funds. The contract packet will include a disbursement form that has your vendor code, project number, program title, and total grant award. If you need additional copies of the disbursement form, you can get them on the MBLC website: http://mblc.state.ma.us/grants/lsta/manage/index.php. If you use these forms, you will need to fill in your project-specific information, such as your vendor code, so be sure to save that information from the original disbursement form.

Most grants will request the entire award at once. Libraries with two year grants will have their total award funds split according to what was submitted in the budget proposal. You must request the grant money according to this budget. You must request funds in whole dollar amounts; do not request cents. Be sure to keep a copy of your request.

Do not send in a disbursement form if you are not requesting money. It is NOT part of the Financial Report.

Typically, payments are sent to the town/city so you should first check with your town accountant or treasurer to see if the money has arrived. For public libraries, the money is usually 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. Notify your town treasurer or the appropriate town or institutional financial officer that this money will be arriving within a month after you've submitted your disbursement request. In some towns, if you inform the treasurer/accountant ahead of time, they will tell you when it arrives.

To check to see if your payment has been made, go to VendorWeb and follow the instructions below.

How to use VendorWeb:

1. Go to: https://massfinance.state.ma.us/VendorWeb/vendor.asp
2. Click on "Login"
3. Type in your vendor code and the last four digits of your Taxpayer Identification Number (TIN). You will find your vendor code and TIN on your Project Overview form on your contract.
4. 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"
5. Scroll to the drop down box in the middle of the page
6. Select "BLC—Board of Library Commissioners"
7. Select a date range. For most inquiries, "60 days" is probably best
8. Accept the defaults for the remaining choices
9. 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.

Common FAQ's:

Who should sign the contract? The person who signs the contract should be the person who is authorized by the town to receive funds and this person **<u>MUST</u>** be listed on the contractor authorized signatory listing form.

Who should sign the agreement? 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.

Who do we send the disbursement forms to? Send the completed form either by mail to Amy Clayton 98 North Washington Street, 4th floor, Boston, MA 02114 or by email Amy.Clayton@mass.gov. Emailing the form will expedite the process.

How can we check to see if a payment has been made? Visit VendorWeb (instructions above)

What if the person that usually signs contracts retires or quits? You will need to update the contract authorized signatory listing form to reflect the changes.

Who can we contact for more information?

- For all contract related questions: Maryellen Osborne, 617-725-1860 ext. 241, Maryellen.Osborne@mass.gov
- For all payment related questions: Susan Gibson, 617-725-1860 ext. 219,

Susan.Gibson@mass.gov
- For all programmatic related questions, contact your Consultant directly

Before the grant starts

While you will be notified of your project's approval mid-summer, the official start date is October 1. You should not encumber any funds until your contracts have been finalized AND never before October 1. We suggest waiting until closer to the official start date of the project to make a public announcement. Announcements made in August for a project that does not begin until October can cause a break in momentum. Of course, you should inform staff and trustees as well as any advisory group informally that the project will be happening.

While there are parts of your project that must wait, there often are many aspects that can be done ahead of time. We recommend any preliminary work that does not require funds be done in the late summer months or very early fall. These pre-project activities may have already been listed in your proposal's project timetable or you may want to reconsider your original action plan to start on activities that you can do prior to the official start date.

Pre-project activities may include:

- Creating a list of selected materials to buy so that when funds are encumbered, your orders are ready to go
- Starting or continuing to work with advisory committees
- Researching programs to see who is available. **DO NOT SIGN** any contracts until October 1 or before your paperwork with us has finalized.
- Creating and/or administering any measurement tools, such as surveys
- Gathering any baseline statistics you will need
- Notifying other departments or officials who will be responsible for the financial and contractual obligations associated with the grant

Publicity

As your start date nears, you want to make sure your community is aware of your project. If no one knows about your project, you will have wasted your time and much federal money.

Publicity should happen before, during, and after all your project activities. How you advertise is up to you. The communication plan from your grant application is a natural starting point. However, you are welcome to incorporate new ideas throughout the project. Drop or revise what is not working. Use this project as an opportunity to try new approaches in reaching out to your community, particularly those who are non-users. Libraries are often looking for ways to bring new patrons into the library and your grant can be a way of making that happen.

In addition to using various media to get your message out, don't overlook the impact of people – stakeholders, partners, and community members. These individuals can bring the attention of a wide range of audiences to your grant. Along with the immediate impact this can have on your project, it can also demonstrate the value and importance of libraries to those who might not frequent the library. Your grant offers a wonderful opportunity to educate others about your significance to the community.

Be sure to keep your publicity and include electronic copies of it with your reports.
As a grant recipient, you are required to acknowledge IMLS and MBLC in your announcements, printed materials, and at project public events. Why are attribution and acknowledgement important? LSTA is federal legislation that must be reauthorized every five years and appropriated every year. The more people who know about the vital work these funds do for libraries and communities, the better. It's not good to be invisible at funding time, and IMLS and MBLC need your help in getting the word out.

IMLS has a communications kit available at https://www.imls.gov/grants/grant-recipients/grantee-communications-kit. The Institute has a logo and tag line that should be used in acknowledging IMLS support. Logos are available within the press kit in the "IMLS Logos" folder. Review the Logo Standards Guide before using the logo.

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.
- **WEBSITES:** Acknowledge IMLS on your website.

Guidelines for MBLC

- The MBLC should be included in the credit line.
- The MBLC has branding guidelines available at http://guides.mblc.state.ma.us/mblc-brand-guide/cobranding
- Notify MBLC's Communications Director when the project receives media attention.
- When posting on social media, use #LSTAinMA
- Sample brochures and publications should be emailed to the MBLC Communications Director for inclusion on the MBLC Awarehouse

Sample Credit Lines:

- "Anytown Story time 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."

If you have any questions regarding the forms of acknowledgment, contact your project consultant.

Program and Budget Revisions

Everyone involved in this project wants it to succeed, especially your Project Consultant, and that may require some changes in the original plan. The key here is to speak with your Project Consultant before you make any decisions or commit to certain obligations.

Written approval is needed from your Project Consultant for programmatic or budget changes. This means that any major changes in your project, either 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 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 (or maybe for more money). Your Project Consultant has had a lot of experience with problems that have arisen so don't hesitate to get in touch with them when issues occur.

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. Speak with your consultant to determine what budgetary changes you will need approval for with your project. In some cases, the consultant may want you to complete a budget revision using the blank budget page available on our website: https://mblc.state.ma.us/programs-and-support/lsta-grants/forms.php

Allowable Costs

There are guidelines for what can be purchased with federal money. The long version can be found in the Code of Federal Regulations in section 2 CFR 200.

Below is a quick summary highlighting some common examples of what you cannot do with LSTA funds.

- Provide food service or related supplies like paper plates
- Lobby (not even for your local budget)
- Do public relations or advertising for libraries services in general. You may 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 – such as key chains, refrigerator magnets, T-shirts, mugs
- Give away books
- Buy computer hardware or other equipment that accesses the Internet unless you comply

with CIPA —The Child Internet Protection Act
http://mblc.state.ma.us/grants/erate/cipa/index.php

If you have doubts, call your consultant. Even if what you would like to do is not permissible with LSTA funds, we may have another suggestion that will help you achieve your goal.

Reporting

During the grant, you will send your Project Consultant reports on your project. Each project year will include an interim report with two financial reports and a final report with two financial reports.

Report forms are available on our website: http://mblc.state.ma.us/grants/lsta/manage/. Send reports on or before the due date via email to Amy.Clayton@mass.gov. Put your library name and your project name in the subject line of the message and in the attachment filename (i.e., AnytownPL Mind in the Making).

You must keep project files, including invoices, for three years after the project is completed and all financial reports have been submitted.

Interim and Final Reports

As mentioned above, each project has a minimum of two reports, an interim and a final. These reports provide the opportunity to give an account of your project. The interim report, which covers the first six months of activities related to your LSTA grant, is due on April 15. In it, you will include your plans for the remainder of the grant. The final report, which covers the full project year, is due on October 15. This report will discuss the whole year of the project and any outcomes from it.

Some time after receiving your interim report, your consultant will meet with you to discuss the project to date. You will also go over your plans for the coming months and look at how any remaining funds will be spent. Projects don't always go the way they're planned and this mid-year point is a good time to figure out what direction you should take for your project to have maximum impact.

The most important part of your report will be what changed in people's lives as the result of your project. This information will mostly come from the outcomes you developed as part of your grant application. Outcomes are the real reason for your project— in what way were people's skills, knowledge, attitudes, or behaviors changed? Examples: Did people report reading to their preschoolers more often because of your early childhood project? Could library staff answer technology questions from patrons with more confidence after receiving training through the grant?

And while anecdotes are great, numbers attached to solid indicators are better. Your outcomes should include a way to capture these types of numbers for your grant. In addition to reporting these to us, outcomes are a great way to demonstrate the impact of your project to a variety of audiences, particularly those who fund the library. It shows the value of investing in the library and gives a strong reason to continue to do so.

We use the information from your reports to communicate projects to IMLS. IMLS maintains a database of projects and the summary and details of your project will be available for everyone to see. The MBLC alerts IMLS to exemplary projects. Each year, IMLS highlights two projects on the Massachusetts Grants to States website.

Financial Report

There are two financial reports: the Expenditure Report and the LSTA Detail of Project Expenditures Report. They should be included for any report period in which you have spent funds. The Expenditure Report will include listing how you spent LSTA funds as well as reflecting your Cost Share. Cost Share reflects any funds that support the grant but are not LSTA dollars. The LSTA Detail of Project Expenditures Report only asks for LSTA expenditures. The LSTA funds are the grant award. You **MUST** include a check or warrant number for any LSTA funds spent. Always give the exact amount of the expenditure. Do not round off expenditures to the nearest dollar in your reports, as we need an exact accounting of how the federal money has been spent.

Expenditure Report

The Expenditure Report contains both LSTA and Cost Share expenses. Add lines to any category as you need.

Indirect Costs: Take indirect costs out of the first disbursement and show the amount on the Expenditure Form. Tell us the indirect cost percentage rate that you are using.

Salaries, Wages, and Benefits: Report the salary and benefit amounts for anyone for time spent working on this project by source of funding (LSTA or Cost Share). You only need to list the total amount. You do not need people listed on this report.

Consultant/ Program Fees: Report the total amounts spent on consultants, presenters, speakers, or performers in this section. Include consultant travel fees in this category.

Travel: Report travel expenses in this category. Any travel costs for consultants, presenters, speakers, or performers should be included in the consultant/ program fees category.

Supplies/Materials: Report purchases of supplies, materials, equipment, and furnishings as well as promotional materials (posters, fliers, and brochures), and postage here. Supplies include office supplies, craft supplies, and material processing supplies. Materials include print resources (books, periodicals), DVDs, CDs, videogames, digital media, hardware, and software. Please note: all equipment and furnishings purchased with LSTA funds must be movable.

Services: Report licensing of electronic content, such as databases, and other service expenses here.

Other: If there is a grant expenditure that we did not cover include it here and tell us what it is.

LSTA Detail of Project Expenditures Report

The LSTA Detail of Project Expenditures Report provides the details of how you spent your LSTA funds. The detail report is for LSTA funds only. Add lines to any category as you need.

Indirect Costs: Take indirect costs out of the first disbursement and show the amount on the

Expenditure Form. Tell us the indirect cost percentage rate that you are using.

Salaries,Wages, & Benefits: List the name of any and all individuals that were paid with LSTA funds. It might be a staff person that received extra hours or someone hired specifically for the project. If the person was paid over a course of time, we do need the details of each expense. For example: a person receives 10 weeks of LSTA wages —we need the detail of each of those 10 weeks. Do the same for each person paid with LSTA funds.

Consultant/ Program Fees: Report all funds spent on consultants, presenters, speakers and performers. If the same speaker did a series of programs, list the speaker and the total amount paid with individual warrant or check numbers.

Travel: Report any travel payments from LSTA funds here. Any travel costs for consultants, presenters, speakers, or performers should be included in the consultant/program fee category.

Supplies/Library Materials: Report any LSTA funds spent on supplies, materials, equipment, and furnishings as well as promotional materials (posters, fliers, and brochures), and postage here. Supplies include office supplies, craft supplies, and material processing supplies. Materials include print resources (books, periodicals), DVDs, CDs, videogames, digital media, hardware, and software. List all invoices paid with LSTA funds. Even if you have five invoices from the same vendor, list them separately. Provide a description of the expense. Please note: all equipment and furnishings purchased with LSTA funds must be movable.

Services: Report licensing of electronic content, such as databases, and other service expenses here. For example, if you purchased Lynda.com with grant funds, you would list that here.

Other: If there is a grant expenditure that we did not cover include it here and tell us what it is.

Audits

If your town, institution, or network receives more than $750,000 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.

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.

Your town's regular annual or bi-annual audit should meet the requirements. Talk with your town treasurer to be sure. It is necessary to have audits done for the entire period of disbursements and expenditures. You might spend one-half of the funds in one fiscal year and the remainder in a second fiscal year. You need to be sure that both audit years are sent to the MBLC. It is not due to us until thirty days after the audit is completed by your city/town.

For private non-profit organizations, you may need to hire someone to complete an audit. Audits of non-profit organizations must also be in compliance with 2 CFR 200.

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 entire 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.