



ARPA CLFR PSB Application Budget Narrative

Applicant Instructions: The Budget Narrative must contain sufficient detail to allow King County to understand the proposed costs. The Applicant must ensure the budgeted costs address King County reporting and other compliance requirements set forth in this grant solicitation. The Budget Narrative must be thorough, including assumptions and sources for costs to support King County's determination that the proposed costs are fair and reasonable. The Budget Narrative must adhere to the following budget categories and provide the listed information.

DIRECTIONS: COMPLETE AND FILL IN EACH GREEN BOX WITH A NARRATIVE DESCRIPTION OF THE FUNDS REQUESTED FOR EACH CATEGORY. TOTAL FUNDS REQUESTED MUST MATCH TOTAL FUNDS REQUESTED ON THE EXCEL BUDGET APPLICATION FILE SUBMITTED WITH RFA PROPOSAL.

1. Salaries and Benefits - Must be proposed consistent with 2 CFR 200.430 Compensation - Personal Services and 2 CFR 200.431 Compensation - Fringe Benefits.

- The Applicant's budget must include position title, salary rate, level of effort, and salary escalation factors for each position over the specified grant periods.
- Benefits, when proposed, must be broken down by specific type and by position.
- Applicants must explain all assumptions in the Budget Narrative.
- The Budget Narrative must demonstrate that the proposed compensation is reasonable for the services rendered and consistent with what is paid for similar work in other activities of the applicant.
- Applicants must provide their established written policies on personnel compensation. If the Applicant's written policies do not address a specific element of compensation that is being proposed, the Budget Narrative must describe the rationale used and supporting market research.

Click or tap here to enter text.

2. Procurement or Rental of Goods (Equipment & Supplies), Services, and Real Property – Must include information on estimated types of equipment, models, supplies and the cost per unit and quantity. The Budget Narrative must include the purpose of the equipment and supplies and the basis for the estimates. The Budget Narrative must support the necessity of any rental costs and reasonableness in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased.

Click or tap here to enter text.



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3. Subawards (if applicable) –

Specify the budget for the portion of the program to be passed through to any subrecipients. See 2 CFR 200.330 for assistance in determining whether the sub-tier entity is a subrecipient or contractor. The subrecipient budgets must align with the same requirements as the Applicant's budget.

[Click or tap here to enter text.](#)

4. **Other Direct Costs** – This may include other costs not elsewhere specified, such as report preparation costs, passports and visas fees, medical exams and inoculations, as well as any other miscellaneous costs which directly benefit the program proposed by the applicant. The applicant should indicate the subject, venue and duration of any proposed conferences and seminars, and their relationship to the objectives of the program, along with estimates of costs. Otherwise, the narrative should be minimal.

[Click or tap here to enter text.](#)

5. **Indirect Costs** - Applicants must indicate whether they are proposing indirect costs or will charge all costs directly. In order to better understand indirect costs please see Subpart E of 2 CFR 200.414. The application must identify which approach they are requesting and provide the applicable supporting information. Below are the most commonly used Indirect Cost Rate methods:

Method	Eligibility	Initial Application Requirements
Direct Charge Only	Any applicant	<ul style="list-style-type: none"> See above on direct costs
Negotiated Indirect Cost Rate Agreement (NICRA)	Any applicant with a NICRA issued by a USG agency	<ul style="list-style-type: none"> If the applicant has a current NICRA, submit your approved NICRA and the associated disclosed practices. Provide the contact information for the approving USG agency.
De minimis rate of 10% of modified total direct costs (MTDC)	Any applicant that has never received a NICRA	<ul style="list-style-type: none"> Costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. If chosen, this methodology must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate an indirect rate, which the non-Federal entity may apply to do at any time. The applicant must describe which cost elements it charges indirectly vs. directly. See 2 CFR 200.414(f) for further information.

BUDGET APPLICATION DIRECTIONS AND INSTRUCTIONS

Applicant Directions: Complete all GREEN CELLS on the SUMMARY BUDGET and the DETAILED BUDGET for each of Application Budget Excel file. Complete the GREEN BOXES in the Application Budget Narrative Word File. Save the two documents and submit both required documents with your application.



Required Documents:

- ARPA CLFR PSB Application Budget (Excel File)
- ARPA CLFR PSB Application Budget Narrative (Word File)

Instructions:

- The Budget must be submitted with visible formulas and references and must be broken out by project period, including itemization of the requested ARPA CLFR PSB grant award and other funding sources for the program amounts. Files must not contain any hidden or otherwise inaccessible cells.
- The Budget Narrative must contain sufficient detail to allow King County to understand the proposed costs. The Applicant must ensure the budgeted costs address King County reporting and other compliance requirements set forth in this grant solicitation. The Budget Narrative must be thorough, including assumptions and sources for costs to support King County’s determination that the proposed costs are fair and reasonable.
- The Budget must include the following, at a minimum:

Summary Budget , inclusive of all program costs (federal and non-federal), broken out by pre-filled specified major budget category and by pre-filled specified grant periods for activities implemented by the Applicant and any potential sub-applicants for the entire period of the program.

Detailed Budget , including a breakdown by provided grant period, sufficient to allow King County to determine that the costs represent a realistic and efficient use of funding to implement the applicant’s program and are allowable in accordance with the cost principles found in 2 CFR 200 Subpart E.

- The Detailed Budget must adhere to the following budget categories and provide the listed information, at a minimum:

Salaries and Benefits - Must be proposed consistent with 2 CFR 200.430 Compensation - Personal Services and 2 CFR 200.431 Compensation - Fringe Benefits.

The Applicant’s budget must include position title, salary rate, level of effort, and salary escalation factors for each position over the specified grant periods.

Benefits, when proposed, must be broken down by specific type and by position.

Applicants must explain all assumptions in the Budget Narrative.

The Budget Narrative must demonstrate that the proposed compensation is reasonable for the services rendered and consistent with what is paid for similar work in other activities of the applicant.

Applicants must provide their established written policies on personnel compensation. If the Applicant’s written policies do not address a specific element of compensation that is being proposed, the Budget Narrative must describe the rationale used and supporting market research.

Procurement or Rental of Goods (Equipment & Supplies), Services, and Real Property – Must include information on estimated types of equipment, models, supplies and the cost per unit and quantity. The Budget Narrative must include the purpose of the equipment and supplies and the basis for the estimates. The Budget Narrative must support the necessity of any rental costs and reasonableness in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased.

Subawards (if applicable) – Specify the budget for the portion of the program to be passed through to any subrecipients. See 2 CFR 200.330 for assistance in determining whether the sub-tier entity is a subrecipient or contractor. The subrecipient budgets must align with the same requirements as the Applicant’s budget.

Other Direct Costs – This may include other costs not elsewhere specified, such as report preparation costs, passports and visas fees, medical exams and inoculations, as well as any other miscellaneous costs which directly benefit the program proposed by the applicant. The applicant should indicate the subject, venue and duration of any proposed conferences and seminars, and their relationship to the objectives of the program, along with estimates of costs. Otherwise, the narrative should be minimal.

Indirect Costs - Applicants must indicate whether they are proposing indirect costs or will charge all costs directly. In order to better understand indirect costs please see Subpart E of 2 CFR 200.414. The application must identify which approach they are requesting and provide the applicable supporting information. Below are the most commonly used Indirect Cost Rate methods:

Method	Eligibility	Initial Application Requirements
Direct Charge Only	Any applicant	- See above on direct costs
Negotiated Indirect Cost Rate Agreement (NICRA)	Any applicant with a NICRA issued by a USG agency	- If the applicant has a current NICRA, submit your approved NICRA and the associated disclosed practices. - Provide the contact information for the approving USG agency.
De minimis rate of 10% of modified total direct costs (MTDC)	Any applicant that has never received a NICRA	- Costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. - If chosen, this methodology must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate an indirect rate, which the non-Federal entity may apply to do at any time. - The applicant must describe which cost elements it charges indirectly vs. directly. - See 2 CFR 200.414(f) for further information.

INSTRUCTIONS FOR USE:

Applicant Directions: Please complete all GREEN CELLS and GREEN TABS completely on the SUMMARY TAB, INVOICE TAB and EXPENSE REPORT. FOR EACH EXPENDITURE LISTED, eligible documentation must be attached for reimbursement.

REIMBURSEMENT TERMS:

Method of Payment:

1. Reimbursement for eligible expenses will be made on an actual cost basis.
2. Receipts and other supporting documentation must be submitted along with the invoice. Supporting documentation shall consist of payroll registers, general ledger/expenditure detail report
3. For any invoices that include rental office space payments, the documents described below under “Additional Requirements” must be provided to the County, with proof of periodic lease payment included with the invoice.
4. For other administrative costs otherwise eligible for reimbursement under this program, at the County’s written request, the provider shall provide additional supporting documentation establishing the portion of the expense incurred solely for the performance of program services.

Additional Requirements:

1. Payment of, or reimbursement for, any necessary expenditures due to the COVID-19 emergency and in performing program services must have been incurred during the grant period of this award.
2. Invoices and accompanying documents will be submitted no later than the 15th calendar day of the prospective month.
3. Funds may not be used to supplant or duplicate payment for costs eligible for reimbursement through the federal Payroll Protection Program, or any other public or private sources.
4. For the payment of all or a portion of rent for office space as an administrative expense of this program, the Provider shall provide the following documentation: (i) the lease for such premises, (ii) proof of periodic payment of rent with each invoice, and (iii) certification that the space is used solely for performing the services described for this program. In addition, if the Provider is seeking reimbursement for a portion of leased space, it shall provide: (iv) a map of the continuous leased space with the portion dedicated to performance of these services identified, including the square footage for (a) such dedicated portion and (b) the total space for such location.
5. Non-compliance with the terms of the contract and/or reporting requirements listed in award agreement may result in withholding of payment for all associated contracted services.
6. Providers must retain on file backup documentation for all costs paid for through this program (including receipts, invoices, timesheets, and copies of checks) for the duration of these services and for the terms listed in the award agreement. This documentation must be made available upon request. The County may conduct a site visit to the provider’s office to review and verify the foregoing records. Advance notice will be given in the case of fiscal audits to be conducted by the County.
7. Any paid but unspent award funds on hand at the end of the award period shall be returned to the County within ten (10) calendar days. If any funds provided were used in a manner that is not consistent or allowable as outlined in the award agreement, the provider shall return funds to the County in the amount determined to be ineligible.



KING COUNTY PROGRAM INFORMATION

King County Program ID:
Funding Source:

King County Grant Manager:
Division:
CFDA #:

CLFR Expenditure Category:
CLFR Expenditure Sub-category:

CPA #:

KING COUNTY EBS BUDGET INFORMATION

P:
O:
E:
T:
A:

APPROVED BUDGET

Eligible Expense Category	Budget Amount
Salaries	
Fringe Benefits	
Equipment (> \$5,000 per unit)	
Supplies	
Subawards - Contracted Services	
Subawards - Subrecipients	
Other Direct Costs	
Indirect Costs	

\$0.00

**SUBRECIPIENT/CONTRACTOR INFORMATION**

Organization Name:
Contact Person Name:
Contact Person Email:
Organization Address:
Address Line 2:
DUNS No.:
King County Supplier #:

PSB Contract #:
Grant/Contract Period:

Program Name:

INVOICE/ PAYMENT HISTORY

INVOICE No.	SUBMITTAL DATE	DATES COVERED	REQUESTED AMOUNT	PAID AMOUNT
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

\$0.00

\$0.00

REFERENCE MATERIAL

2021-2022 INVOICE FORM

King County Department Name	
0	
Performance, Strategy and Budget	
Chinook Office Building	
401 Fifth Ave, Suite 810	
Seattle, WA 98104	
Contractor/Subrecipient (Payable to):	
Organization:	0
Attn:	0
Email or Contact:	0
Address, Line 1:	0
Address, Line 2:	0
DUNS #:	0

King County Accounts Payable ONLY	
Purchase Order # / CPA#:	0
Supplier Name:	0
Supplier #:	0
Supplier Pay Site:	ACH
Remit Address:	0
	0
Invoice Date:	
Invoice #:	
Amount to be Paid:	
Note to AP:	
Remit Description:	
Internal contact & phone:	

Program ID:	CPA #	PSB Contract #:	Grant/Contract Period	CCR/CAGE #	Federal CFDA #
0	0	0	0		21.027
Invoice Type/Frequency (select one):		Quarterly	Invoice Service Period:		

Eligible Expense Category	Budget Amount	A: This Invoice/ Reimbursement Request	B: Prior Payments	A+B: Cumulative Through This Invoice	Remaining Budget
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Equipment (> \$5,000 per unit)	-	-	-	-	-
Supplies	-	-	-	-	-
Subawards - Contracted Services	-	-	-	-	-
Subawards - Subrecipients	-	-	-	-	-
Other Direct Costs	-	-	-	-	-
Indirect Costs	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

REFERENCE MATERIAL

Invoice Total: \$ -

I, the undersigned, do hereby certify under penalty of perjury, that this is a true and correct claim for reimbursement of services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request. Record retention is required under Department of Treasury Guidance until 12/31/2032.

Approval By:		Date:	
(Contractor Authorized signature as set forth in Contract)			

Funding Sources:										KC ASD ONLY - GENERAL	
Source	P	O	E	T	A	Budget	This Invoice: Approved for Payment	Prior Payments	Available Balance		
ARPA / CLFR	0	0	0	0	0	-	-				-
Total:							-	-	-		
Comments:											
ASD Program/Project Manager Approval for Payment											
Date											

CURRENT INVOICE EXPENSE DETAILS

ORGANIZATION NAME:

INVOICE PERIOD:

INVOICE TYPE: Quarterly

REQUESTED AMOUNT (\$): \$0.00



PROGRAM ID: 0

FUNDING SOURCE: ARPA / CLFR

INSTRUCTIONS: Itemize every expense/purchase for which reimbursement is being sought. Invoices and receipts are required for each expense at time of invoice request. Expenses without documentation will not be reimbursed until documentation is received. Timesheets are required for salary and benefit reimbursement requests. If you have questions, contact your King County Grant Manager.

Eligible Expense Category <small>(Select from Dropdown List)</small>	Expense Description	Date of Service	Date of Transaction	Copies of Invoices & Receipts Attached (Y/N)	Unit Name	# Units	Cost / Unit	Total Amount
EXAMPLE OF EXPENSE ENTRY:								
Salaries	Employee Name (Salary Period)	5/1-5/30/2020	5/31/2020	YES	Hours	40	\$ 65.00	\$ 2,600.00
Salaries	Employee Name (Salary Period)	6/1-6/30/2020	6/31/2020	YES	Hours	80	\$ 50.00	\$ 4,000.00
Supplies	Signage	6/1/2020	6/2/2020	YES	Units	5	\$ 100.00	\$ 500.00
Subawards - Contracted	Vendor Name - Contracted Service	7/15/2020	7/31/2020	YES	Month	1	\$ 5,000.00	\$ 5,000.00
Other Direct Costs	Paid Ads Facebook	7/30/2020	7/30/2020	YES	Ads	12	\$ 1,500.00	\$ 18,000.00
Other Direct Costs	Masks	8/5/2020	8/5/2020	YES	50 Pcs-Pack	12	\$ 14.95	\$ 179.40
Other Direct Costs	Copying/printing	8/5/2020	8/5/2020	YES	Pages	100	\$ 0.30	\$ 30.00
Subawards - Subrecipients	Subrecipient Name (month for which the sub was paid)	8/10/2020	8/31/2020	YES	Month	1	\$ 2,500.00	\$ 2,500.00
ENTER YOUR EXPENSES BELOW:								
TOTAL								\$0.00



PROGRAM PROGRESS REPORT

Program ID: Click or tap here to enter text.

Organization Name: Click or tap here to enter text.

CPA#: Click or tap here to enter text.

Reporting Period: Click or tap here to enter text.

1. PROGRAM PRIORITIES FOR THIS REPORTING PERIOD:

Provide a short summary or list of activities prioritized for this period.

Click or tap here to enter text.

2. PROGRAM ACCOMPLISHMENTS THIS REPORTING PERIOD:

For each program objective listed in the Scope of Work, discuss activities carried out by your organization during this reporting period. Include reporting metrics as available (Quantitative and Qualitative). Attach relevant data as needed with this submittal.

Click or tap here to enter text.

3. PROGRAM CHALLENGES:

What, if any, challenges did you face during this reporting period and what actions did you take to address these challenges. If there are any changes to your project goal(s), objective(s) or activities due to challenges faced, please note them in your response.

Click or tap here to enter text.

4. PROGRAM EQUITY:

Describe how the organization is ensuring this program is inclusive and serving diverse community needs.

Click or tap here to enter text.

Submitted by: Click or tap here to enter text.

Date Submitted: Click or tap to enter a date.



FINAL PROGRAM REPORT

Program ID: Click or tap here to enter text.

Organization Name: Click or tap here to enter text.

CPA#: Click or tap here to enter text.

Performance Period Covered by This Report: Click or tap here to enter text.

1. PROGRAM OUTCOMES

What measurable and qualitative outcomes did you achieve with this grant funding (report against the performance indicators set in the contract/grant agreement)? What impact do you think this project has had to date? Highlight or attach success stories.

Click or tap here to enter text.

2. PROGRAM CHALLENGES

What, if any, challenges did you face implementing this grant program and what actions did you take to address these challenges?

Click or tap here to enter text.

3. LESSONS LEARNED

What are the lessons you learned from undertaking this project?

Click or tap here to enter text.

4. PROGRAM EQUITY

Describe how the organization ensured this program was inclusive and served diverse community needs.

Click or tap here to enter text.

5. LONG-TERM SUSTAINABILITY OUTLOOKS

How have these grant funds been able to support the long-term viability and sustainability of your operations or program?

Click or tap here to enter text.

Submitted by: Click or tap here to enter text.

Date Submitted: Click or tap to enter a date.



Subrecipient Documentation to be Reviewed and Collected

All of these documents will be collected as part of Closeout. Of note: this is a minimum standard. For each program or project and/or King County Agency or subrecipient, there may be additional documentation required for collection. Please refer to the governing Ordinance and Council/local reporting requirements for the program or project.

Also, during monitoring and/or throughout the life of the program or project, the Grant Managers may review any of the following documentation that is on-hand and may make recommendations as to the sufficiency of the documentation available. Grant Managers will work with the King County Program Lead prior to closeout to ensure that these documents are readily available when needed.

Required Documents From Subrecipients:	Required Specific Examples Include:
Grant Agreement	Agreement, Federal Terms and Conditions, Certification, Scope of Work, FAIN Table, CLFR Data Collection, KC-W9 and all Grant Amendments, Completion and Certification of Required King County Subrecipient Federal Grants Training Courses within 30 days of Award Notification.
Subrecipient Selection Documentation	Notice of Funding Opportunity Proposal/Response Risk Assessment Visible Grant Selection Process
Subrecipient v. Contractor Determination	Checklist
Debarment Check Confirmation	(Sam.gov) – Subrecipient, Contractor, Business Name and Business Owner
Complete Listing of All Beneficiaries Served	Documented Selection Method for All Beneficiaries Listed
Organizational Charts/Staff Lists and Policies, Procedures or written standard operating procedures and policies following the most up to date generally accepted accounting principles	An up-to-date organization chart showing decision making responsibilities, delineations and separation of duties, charter or board of directors documentation, governing documents or bylaws.
Budget/Financial Documentation from Organization's Overall Fiscal Office	General Ledger used to account for ARP Payments and disbursement from such payments to meet eligible expenses and Budget Records
Detailed and Specific Invoices/Receipts for ALL expenditures demonstrating Proof of Charge AND Proof of Payment methods.	(including: Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses if paid)
Program Data or Milestones Completed	(matching SOW to be performed) and Beneficiary data Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Beneficiary (pass-through) data (Documentation to support performance outcomes of contracts, subcontracts, grant awards)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Risk Assessment (Performed on Subrecipients, Contractors, subawards, etc.)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Documented Monitoring Review (Performance Calls (Bi-monthly, Monthly), Desk or Site/Virtual Reviews) (including of the beneficiaries)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Quality Improvement Plans (Corrective Actions Implemented)	If Applicable Between King County and Grant Recipient

Technical Assistance Logged	Between King County and Grant Recipient
Documented Performance Calls	Between King County and Grant Recipient
Post-Monitoring Risk Evaluation	If Applicable Between King County and Grant Recipient
Prior Single Audits on File (If applicable)	*** If a Single Audit report is not on file for a subrecipient and they have expended more than \$750,000 during the subrecipient's fiscal year, obtain communication between KC and the subrecipient where KC informed the subrecipient of the need to have a Single Audit prepared or the need to provide a Single Audit report to KC. Follow up with KC to obtain the Single Audit report at a later date
Closeout Letter	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Documentation of any known conflicts of interest disclosed by the Subrecipient	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees

Subrecipient's Beneficiary Documentation to be Reviewed and Collected

Required Documents for Beneficiaries:	Required Specific Examples Include:
Grant Agreement or Application and all Amended Grant Agreements	Agreement, Federal Terms and Conditions, Certification, Scope of Work, FAIN Table, CLFR Data Collection, KC-W9 and all Grant Amendments
Approved Scope of Work	
Debarment check confirmation	(Sam.gov) – Subrecipient, Contractor, Business Name and Business Owner
Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses	
Receipts for Purchases – Examples include invoices, purchase orders, timesheets, and lease agreements.	
Copies of Checks/Invoices Paid – Examples include bank statements, payroll reports, receipts, and canceled checks.	
All documentation listed above for the subrecipient must be collected for the beneficiary by the subrecipient and kept on file per the terms of the award agreement with King County and the subrecipient. The subrecipient must monitor and manage the sub-contract in compliance with the terms of the award agreement with King County.	