

DISTRICT OF COLUMBIA

Department of Health

HAHSTA

HAHSTA GRANTS

MANAGEMENT SUB-GRANTEE

MANUAL

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Introduction

This manual is intended to outline and clarify all activities related to Grant Agreements and Inter-Governmental Agreements awarded by the District of Columbia, Department of Health, HIV/AIDS Hepatitis, STD and TB Administration. We are endeavoring to provide standardized guidance and explanations for all of the activities, from application to closeout, that are associated with our grant making and grant monitoring processes. As new procedures or processes are devised or revised, HAHSTA will provide updates to this basic document as needed.

Grant Agreement

The grant agreement is used for the purpose of accomplishing a public purpose of support or stimulation as authorized by Federal or District of Columbia Statute. Award documents are developed based on the response of an organization to a Request for Application (RFA) which outlines the specific purpose of the proposed program. This instrument defines targets, scopes of work, linkages and specific administrative and fiscal processes that are a requirement of the agreement.

Inter-Governmental Agreement (IGA)

The IGA is used for the purpose of accomplishing a public purpose of support or stimulation as authorized by Federal or District of Columbia statute. This award document is developed based on Federally mandated criteria that identifies the District of Columbia as the Grantee with the responsibility of funding and oversight of the Eligible Metropolitan Area jurisdictional agents, who in turn award sub-grants or contracts to organizations in their jurisdiction to accomplish a public purpose of support or stimulation as authorized by Federal statute and program law.

Notice of Grant Award (NOGA)

The NOGA is the funding instrument used to indicate the awarding of the grant. It captures some of the most important aspect of the grant such as the amount, the grant period, the type of grant and a break down of funds by service areas.

Pre –Award

Notice of Funding Availability (NOFA)

The NOFA is a notice developed by HAHSTA and published in the District of Columbia Register. It is posted on the Office of Programs and Grant Development (OPGD) website. This notice is a formal announcement that funds will be available for a specific program and announces the date the RFA is being released and the date of the Pre-Application Meeting. This notice is usually posted at least two weeks prior to the release of the RFA.

Request for Applications (RFA)

The RFA specifies: who is eligible to apply; the required activities of the applicants; the required format for the application; and the evaluation criteria that are applied by an objective review panel consisting of subject matter experts.

Common reasons that could result in the application not being reviewed:

- Application does not include current licenses and assurances required in the RFA
- Application does not conform to the prescribed format instructions in the RFA
- Application is submitted after the stated closing date.

Pre-Application Meeting

The Pre-application meeting is a forum hosted by HAHSTA in which the RFA is reviewed by HAHSTA staff with the prospective applicants; and it provides an opportunity for the prospective applicants to ask questions related to the RFA. HAHSTA highly recommends attendance at the Pre Application meeting as it provides an informative forum for information and questions and answers to the specifics of the RFA.

Assurances

Assurances and licenses are documents that are required to do business with the District of Columbia, Department of Health and HAHSTA. The required assurances submission is broken down into two categories: Assurances & Licenses Needed to Apply; and Assurances and Licenses Needed to Sign Grant Agreements.

Assurances Required for Submission of Application

- **Signed Federal Assurances – Federal Assurances** is a self certifying form indicating that the applicant is in compliance with all Federal statutes, regulations, policies and requirements. This form is included in the RFA and must be read and signed by the applicant. This document must be reviewed and signed for each RFA the applicant is responding to.
- **Medicaid Certification (if applicable) –** a letter providing the Medicaid provider number from the Medical Assistance Administration to Medicaid eligible applicants.
- **501(c)(3) Determination Letter –** a letter from the IRS informing the applicant of their 501 (c) (3) status.
- **Current Tax Certificate of Good Standing from DC Office of Tax and Revenue –** a certificate from the Department of Tax and Revenue stating that the applicant is in good standing with their District of Columbia taxes. Certificates must be renewed annually.
- **Current Business License (Charitable Donations) –** a document from the Department of Consumer and Regulatory Affairs stating that the applicant is eligible to transact business in the District of Columbia. Business Licenses must be renewed every two years.
- **Current List of Board of Directors –** a current listing of the applicant’s board of directors.
- HAHSTA will provide a date prior to the application submission deadline that prospective applicants can submit their Assurances for a preliminary review and feedback on the completeness of the required documents. We recommend that all prospective applicants take advantage of the early Assurance submission date in order to ensure completeness.

Assurances Required to Sign Grant Agreement

- Signed Lobbying & Disbarment Statement – Document in the RFA certifying that the applicant is in compliance with requirements pertaining to Lobbying, Government-wide Debarment and Suspension and Government-wide requirements for a Drug-free workplace. This document is reviewed and signed for each RFA the applicant is responding to.
- Commercial Insurance – document provided by the applicant’s insurance carrier stating the applicant has coverage and listing the policy period.
- Professional Insurance- document provided by the applicant’s insurance carrier stating the applicant has coverage and listing the policy period.
- Automobile Insurance (if applicable) - document provided by the applicant’s insurance carrier stating the applicant has coverage and listing the policy period.
- Proof of Workman’s Compensation - document provided by the applicant’s insurance carrier stating the applicant has coverage and listing the policy period.
- Home Health or Hospice Certification (if applicable) – document providing information on applicant’s Home Health or Hospice Certification.
- Articles of Incorporation from DCRA – document filed with the District Department of Consumer and Regulatory Affairs or the relevant entity from another state indicating how the organization is structured and operated.

Application Submission

The application should be submitted in accordance with all the requirements of the RFA; Organizations are encouraged to review their applications to ensure that all of the RFA requirements are met; and the application must be submitted by the due date and time stipulated in the RFA.

Review Process

After the application is received by HAHSTA the review process is conducted utilizing subject area experts and an objective evaluation criterion. The review panel review and score the application based on the evaluation criteria and responsiveness of the application, and make recommendations for funding to HAHSTA. The funding recommendations are reviewed by HAHSTA and a “Decision Document” is developed, with recommendations to the Senior Deputy Director, HAHSTA for awards.

Post Award Requirements and Project Implementation

HAHSTA’s Responsibilities and Commitments

- Assignment of Grant Specialist & Program Officers to provide monitoring and support for each

grant awards.

- Review and support the development of Categorical Budgets (Attachment A) and Work Plan (Attachment B)
- Process monthly invoices within 30 days of complete and accurate submission
- Undertake the Agency Capacity Assessment Monitoring (ACAM) and perform site visits
- Provide Targeted Assistance as required and observed.

Assignment of Grants Specialist & Program Officers

Grant fiscal and program specialists are assigned to sub-grantees to provide support and facilitate HAHSTA's oversight requirements.

- They may be called upon to clarify any aspects of the grant award and to provide program, fiscal guidance and targeted assistance.
- They receive required reports, process the monthly invoices and monitor the payment process to facilitate prompt payments.
- They review reports, programmatic and fiscal performance and conduct site visits.

Review required documents

Grant Management Specialists and Program Officers review and support the development of various administrative and fiscal documents as needed: Categorical Budgets (Attachment A) Budget Modifications and Work Plan (Attachment B)

They are committed to review and process any requests, reports and forms that you submit as quickly as possible to support your organization's development and success.

Process monthly invoices

Sub-grantees are required to submit their monthly invoices along with supporting documentations by the 10th business day to be reimbursed for the preceding month's expenditures. HAHSTA is committed to working with sub-grantees to address any formatting and mechanical issues with their submission and to get a check processed within 30 days following the receipt of an accurate and completed invoice.

Undertake the Agency Capacity Assessment Monitoring (ACAM)

HAHSTA determines the minimum level of site visits that will be conducted for each sub-grantee by utilizing the ACAM matrix. ACAM is a multidisciplinary evaluative process that reviews measurable criteria and past performances to determine the number and frequency of site visits appropriate for providers.

Review reports, programmatic and fiscal performance and conduct site visits

In keeping with HAHSTA's mandate to provide guidance and oversight, the Grant Management Specialist and Program Officers review the submitted reports, relate any findings and discuss possible resolutions with Sub-Grantees. In addition, they organize and conduct site visits in accordance with the ACAM result and identified needs.

Sub-Grantee's Responsibilities

Comply with the requirements set forth in the grant agreement and ongoing requests by the grant specialist, program officer and other HAHSTA representatives.

Financial Management

- Submit categorical budget
- Submit work plan
- Be available and participate in ACAM and site visits
- Be available for requested and recommended technical assistance support
- Categorical Budget

The initial categorical budget is required as part of the RFA but a revised and final one is due 14 days following the signing of the grant award. The Categorical Budget is an itemized financial plan proposed and justified by the sub-grantee to carry out its work plan. Sub-grantees are required to generate a categorical budget using the HAHSTA provided template for each of the service areas that they service. Categorical Budgets are reviewed and approved by the HAHSTA assigned Program Officer and Grants Management Specialist. The sub-grantee may not, without prior approval from DOH, make any changes that might result in a deviation from the categorical budget as well as from the original scope of work in the grant agreement, including job descriptions. Questions in determining allowable costs can be addressed to the Grants Management Specialist who in consultation with the Program Officer provides a determination.

What documents should accompany the Categorical Budget?

- Contractual Agreements for all anticipated activities that are proposed to be performed using contractors. The agreements should list and describe the tasks to be performed and the unit of measure for compensation. Unit of measure could be hours of service, number of items produced/performed among others. It depends on the agreement.
- Copies of the resumes for each of the key personnel to be paid from the grant
- A copy of the current lease. The lease must include the time period covered; the terms and

payment amount, the location of the property and other pertinent elements. In the event that the office space is owned by the sub-grantee, a mortgage statement or other appropriate documents that indicate the total monthly mortgage payments should be sent.

- Submit an allocation of Rent/Mortgage payment charged to the grant based on the allotment of space used for the HAHSTA funded program. For example if the rent or mortgage is \$1,000 and 75% of the space is used for the program, then the allocated rent would be \$750, 75% of the \$1,000 rent/mortgage.
- Spending Plan – Is the monthly breakdown of the categorical budget in accordance to the work plan and planned activities. It provides an indication of projected spending for each of the months covered during the grant period. The cumulative total of the spending plan should be equal to the categorical budget and grant award.

Note

See the attachment section for a sample and additional guidance on completing the categorical budget and spending plan

- Work Plan – Is required upon the submission of the RFA. It specifies the activities required to carry out the scope of work in the grant agreement. The sub-grantee must begin work promptly after the grant agreement is signed and the work plan is approved.

Agency Capacity Assessment Monitoring (ACAM)

Part of HAHSTA's monitoring and oversight process entails conducting scheduled and need based site visits. ACAM, agency capacity assessment monitoring, is used to determine the fiscal, administrative and programmatic capacity of an agency based on standard objective criteria. Following the grant award, sub-grantees are contacted to schedule the initial ACAM assessment.

As part of the ACAM your organization will be provided a self assessment to be completed and returned to HAHSTA prior to the actual ACAM site visit. This self assessment provides your organization an opportunity to assess its capacity based on the standard objective criteria established by HAHSTA. The final outcome of the ACAM will determine a minimum number of site visits that your organization will receive over the course of the grant.

Site Visits

Site visits are conducted in accordance with the schedule established by the ACAM. However, there may be administrative, fiscal or programmatic issues that require additional site visits. Your Grants Management Specialist will coordinate with you and establish the agenda, date, time and place for the site visit. Please do not hesitate to inform the agenda as the site visit should provide an opportunity for you to address or explore issues pertaining to your program. Additionally, an official correspondence including the agenda will be forwarded to you at least two weeks prior to the date of the scheduled visit. The correspondence will advise you of the personnel who need to be present, the HAHSTA staff, and the documents that you should have available for review.

Targeted assistance and support

HAHSTA's commitment to the public welfare is tied to the success and effectiveness of sub-grantees. As the need for technical assistance is identified, the grant specialist and program officers will work with the sub-grantees to facilitate this support. HAHSTA staff in partnership with the sub-grantee will strive to identify the appropriate technical assistance and manner it will be administered. HAHSTA views technical assistance as a collaborative effort to enhance your program and ultimately increase the quality of services to the citizens of the District of Columbia and the EMA.

Payment/Reimbursement

HAHSTA's grant payments are made on a reimbursable basis which necessitates sub-grantees to incur the costs and request reimbursement. Reimbursement is requested on the HAHSTA Invoice form and is required to be submitted to HAHSTA by the tenth business day of the month along with the required support documentation as annotated in the grant agreement.

Invoice

Providers are required to submit their invoice for the previous month's expenditures by the 10th day of the month. The invoice is the actual breakdown of expenditures over the preceding month. The same categories used for the categorical budget and work plan are reported on. The invoice has to be accompanied by a copy of the general ledger reflecting all of the expenditures in addition to supporting documents. In addition, a statistical report and narrative programmatic report which are defined in the grant agreement, must also accompany each monthly invoice.

Note

See the attachment section for a sample invoice and instructions.

- Supporting documentation must include the following:
- Payroll/Fringe: A copy of the payroll register to include: employee name, title, hours worked that are charged to this grant; copies of time sheets signed by the employee and supervisor; and a copy of the general ledger highlighting the expenditures requested on the invoice. Additional support documents may be requested by formal correspondence as necessary.
- The statistical report will at a minimum include the following information:
 - The total number of persons for who services were provided during the reporting month and year-to-date.
 - The demographics of persons receiving services for the reporting month and year-to-date.
 - Types of services and activities and the number of persons involved in each.
 - Total number of admissions and terminations from service during month.
- The narrative and statistical reports will be submitted in accordance with the specific program reporting requirements in the grant agreement. They generally will include:

- The total number of persons for who services were provided during the reporting month and year-to-date.
- A count by demographic of persons receiving services for the reporting month and year-to-date.
- Types of services and activities and the number of persons involved in each.
- Total number of admissions and terminations from service during month

Record Keeping and retention

Records that substantiate the spending of HAHSTA funds have to be secured and maintained for possible reviews by HAHSTA and other pertinent District or Federal personnel. These and all other grants related documents have to be maintained for three years following the end of the grant period.

Allowable and Non-allowable Costs

Once approved, the categorical budget defines the way and the categories that funds may be used. All requests for reimbursement should be aligned with the approved categorical budget. In the course of developing the categorical budget there may be costs that are not clearly allowable or non-allowable, in those cases the sub-grantee should confer with their Grants Specialist and Program Officer to determine whether the costs is allowable under the funded award. In the event of a need to use funds in an amount or category different from the approved categorical budget, the guidance provided in the Budget Modification section should be followed.

Allowable costs

Below are samples of allowable costs:

- Personnel
 - Staff
 - Fringe Benefits (in accordance with Vendors Policies & Procedure)
 - Severance Pay (in accordance with Vendors Policies & Procedure)
- Travel
 - Mileage
 - Tokens and Fare cards
 - Conferences & Training (as approved in categorical budget & work plan)
- **Consultants** (as approved in categorical budget & work plan)
- **Communication**
 - Telephones

- Communication Devices (necessary for provision of the funded program).
- Flyers, brochures, advertising, (as approved in work plan & categorical budget)
- Postage
- Copying Machines (programs fare share of costs for leasing or maintenance)
- Website and Internet cost
- Client Cost
 - Incentives as approved in work plan & budget
 - Food as approved in work plan & budget
 - Tokens, Fare cards-used for client transportation
 - EFA> Utilities, Food Vouchers, Assisted transportation
 - Telephones, Gas, Electric, and Water bills
 - HOPWA (Facility Based)
 - Bedding, Toiletries, Food, and Medication
 - I.D. Fees as approved in the work plan and budget
- Occupancy-
 - Rent, Mortgage (programs fare share of cost in accordance with space allocation)
 - Trash removal (programs fare share)
 - Snow removal (programs fare share)
 - Maintenance (programs fare share)
 - Utilities (programs fare share)
- Other Direct
 - Medical Liability Insurance
 - Professional Membership Fees as approved in budget
 - Vehicle Insurance
 - Liability Insurance

- Training as approved in work plan and Budget
- Conference registration as approved in work plan and budget
- Bank Fees (Not to include penalties and fines)
- **Indirect Cost**
 - Executive Directors
 - CFO
 - Audits
 - Cost not allocable to Direct Cost that is shared across programs

Non-Allowable Cost

Below are samples of non-allowable costs:

- Alcohol beverages
- Entertainment
- Fines and Penalties
- Personal advertisement
- Parking tickets
- Line of credit
- Grant writing fees(except where authorized for Capacity Building specific grants)
- Donations
- First class flights
- Employee incentives(without prior approval)

Budget Modifications

Budget modifications are required each time a change is made on the approved budget. Some are discretionary and are submitted to HAHSTA for informational purposes. Others are non-discretionary require prior review and approval from HAHSTA. Below is a description of each type and the process to use.

Discretionary Budget Modification/Budget Modifications within a Service Area

Discretionary line item modifications within a service area that represent less than a 25% variance from the original approved budget, and that meet the below criteria, do not require prior approval from HAHSTA. Sub-grantees are encouraged to consider re-programming funds within an approved budget for a service area as appropriate to improve or expand services for the clients being served, or adjust line items to reflect actual expenditure rates. Line item modifications for a service area are at the discretion of the sub-grantee under the following conditions:

- There is no change to the total (bottom line) in the budget for the service area.
- The amount of funds re-programmed is no greater than 25% of the budget for the service area.
- The amount of funds re-programmed does not result in a reduction in the deliverables as delineated in the Table A.
- There are no line items added to the budget.
- There are no new activities or unit costs added to the budget justification.
- There is no increase to the approved administrative or indirect costs.

NOTE: Sub-grantees must **notify** the assigned HAHSTA Grants Management Specialist in writing or via e-mail of the discretionary changes to the budget at **least ten working days** prior to the submission of the first invoice that will be impacted by the line item changes, including the amount and percentage of the change within the service area line item. The Budget Modification Form is available from HAHSTA Grants Management Specialists.

See the attachment section for a sample form

Non-discretionary Budget Modification

In the event that the improvement or expansion in client services or the actual expenditure rate of a line item exceed 25% of the original approved categorical budget, approval is required. To request reprogramming of funds within a service area, the sub-grantee will provide the following:

- A narrative description (justification) of the maintenance of or improvement to client services that will result from the proposed re-programming. This should include a justification for the proposed re-programming.
- A three column budget, listing for each line item of the current approved budget, the proposed increase or decrease and the resulting proposed budget. In addition, provide the amount expended to date for each line item in the budget.
- A separate proposed re-programming for each service area. These forms are available from the HAHSTA Grant Management Specialist.

Examples of a proposal for a re-programming are available from the HAHSTA Grants Management Specialist assigned to the grant.

All requests for re-programming will be reviewed and the provider will be notified of the status of the request **within ten days** of the submission. Proposals for re-programming may be approved, denied or in some cases modified in consultation with the sub-grantee.

Re-Programming Across Service Areas within a Grant

Sub-grantees may propose re-programming funds within a grant across the service areas supported by the grant. All proposals to re-program funds across service areas are subject to review and approval by HAHSTA, and must be approved in advance. Consideration will include:

- The extent to which the proposed re-programming increases the availability of the core service areas for the funding source:
- For grants funded by the Ryan White CARE Act, core medical services are HIV primary and specialty medical care, oral health care, early intervention services, home health care, home and community-based health services, mental health, medical nutrition therapy, medical case management and outpatient substance abuse services.
- For grants funded by HOPWA, core services are short-term rental or mortgage assistance and long-term rental subsidies, including tenant-based subsidies and project-based subsidies.
- The extent to which the proposed re-programming improves the recruitment, retention, or recapture of clients receiving services
- Consistency with established local or federal priorities among service areas. For the purposes of grants funded by Part A of the Ryan White CARE Act, priorities are established by the Metropolitan Washington DC Regional HIV Health Services Planning Council

Procedure: To propose a re-programming of funds across service areas, please provide for each service area the following:

- A narrative description of the improvement in the system or sub-system of client services that will result from the proposed re-programming across service areas.
- The proposed units of service to be supported by each service area under the proposed re-programmed budget.
- A completed budget modification form, listing for each line item of the current approved budget, the proposed increase or decrease and the resulting proposed adjustment to each line item and the total adjusted funds of the service area.
- A proposed narrative budget justification for each item. Examples of a proposal for re-programming are available from the Grants Management Specialist assigned to your organization.

NOTE:

All proposals for re-programming across service areas will be reviewed and the provider will be notified of the status of the request **within ten days** of the submission. Proposals for re-programming may be approved, denied or in some cases modified in consultation with the sub-grantee

Accounting

- Sub-Grantees are required to maintain an accounting system which conforms to Generally Accepted Accounting Principles (GAAP) permitting an audit of all income and expenditures received or disbursed by the Sub-Grantee in the provision of services under a grant funded by HAHSTA. Accounting records shall be supported by source documentation such as canceled checks, paid bills and payrolls.
- The Sub-Grantee shall make provisions, upon request, for inspection of financial records, including audited financial statements and tax returns, by DOH and/or its representative(s).
- At any time or times before final payment and three (3) years thereafter, the D.C. Department of Health may have the Sub-Grantee's expenditure statements audited. Disallowance and repayments shall be subject to the provisions of the DOH Grant Regulations included as Attachment C, Notice of Emergency and Proposed Rule-making.

A-133 Single Audit Policy & Procedure

Purpose: The purpose of this policy is to clearly outline the A-133 Single Audit responsibility of all HAHSTA funded organizations as well as HAHSTA Grants Management staff.

What is an A-133 Audit and Who Must Complete One?

The A-133 Audit is a financial audit that is mandated by the Federal Government for all entities that expend \$500,000 or more in federal funds. A financial audit is an evaluation of an entity's finances that is conducted by an independent certified public accounting firm, and involves the review of the financial operation and a sample set of data to determine whether the entity's financial statements fairly represent their finances free of fraud or material misstatements. In addition to reviewing financial reporting, it looks at the tracking and spending of federal funds, compliance with applicable laws and regulations, and the organizations' Policies & Procedures. Furthermore, it assesses internal control and determines whether sufficient safeguards are in place to protect federal funds.

How Will HAHSTA Establish What Organizations Meet the Single Audit Threshold?

Annually at the end of the District of Columbia's Fiscal Year (September 30th), all funded organizations will be forwarded an A-133 Audit Certification form. In addition to returning the form 990 to HAHSTA, each organization is required to submit a signed copy of the most recent Federal Tax Form 990 submitted to the Internal Revenue Service. If Part IV line 1-e, of the 990 reflects total grant revenue of \$500,000 and absent a certified statement that the organization has not met the expenditure threshold, said organization will be determined to meet the criteria for an A-133 single audit.

Sub-Grantees below the A-133 Audit threshold

Organizations that do not meet the threshold to conduct an A-133 Audit are required to certify that they have spent less than \$500,000 in federal funds in their last fiscal year on HAHSTA's A-133 Audit Certification form.

When Should the A-133 Be Completed?

The A-133 or Single Audit as it sometimes referred to is an annual requirement that has to be completed within 9 months of the end of an organizations' fiscal year.

Submission of the A-133 Audit

- Providers are required to submit a completed copy of their A-133 Audit report by the federally mandated timeline of 9 months after their fiscal year ends.
- Failure to submit the A-133 report may trigger the following set of actions:
 - Letter of reprimand and noncompliance from HAHSTA;
 - Withholding a percentage of HAHSTA funded awards until audit is completed; or
 - Termination of an organizations' current award.

Audit Reviews

Financial and A-133 Audit reports have to be reviewed by the Grant Monitors and Financial Analyst for the following:

- Determine the type of opinion received: Unqualified, Qualified or Adverse
- Review the list and type of findings as well as any disallowances.

Findings

Both prior and current findings require the monitor's scrutiny and action. Particular attention has to be paid to "Material Weakness" findings. They may be one or a combination of significant deficiencies that could compromise an entity's ability to comply with federal requirements. The Grant Monitor in collaboration with the Financial Analyst shall:

- Review findings to ascertain their significance and relevance to HAHSTA's grants.
- Within sixty days of receiving the A-133 Audit, generate a "Management Decision Letter" to the sub grantees, if there were material weaknesses or findings related to the HAHSTA funded programs.

Disallowances

A-133 Auditors may identify costs that they judge to be unallowable based on their interpretation of the grant award guidelines. The Grant Monitor in collaboration with the Financial Analyst shall review the circumstances and determine whether the expenditures will be disallowed. In the event that the expenditures are decided to be disallowed, the Grant Monitor shall:

- Generate a letter to the Sub-Grantee indicating the amount of the disallowance and indicate where it is cited on the A-133 Audit report.
- State the basis of the disallowances such as specific District law or Federal guideline as specified in the audit report.
- Establish a due date for the settlement of the amount to be repaid and request payment

Management Decision Letter

Management Decision Letter has to be generated within sixty days of receiving the A-133 Audit report if there are material weakness findings and other serious findings related to HAHSTA funded programs. It should include the following:

- Description of the findings including where they are cited on the A-133 Audit report.
- Indicate whether HAHSTA agrees with the findings or not.
- Provide the reason for the decision.
- Provide the Sub-grantee with a ten day period in which to respond to the decision;
- Request Sub-Grantee to or generate a corrective action plan and timeline which shall include a commitment to abide by the terms and timeline of the corrective action plan.

Property Management

- Regulations

The Sub-Grantee's facilities used during the performance of this agreement shall meet all applicable federal, state, and local regulations for their intended use throughout the duration of this agreement. The Sub-Grantee shall maintain, current all required permits and licenses for the facilities. The Sub-Grantee's failure to do so shall constitute a failure to perform the agreement and shall be a basis for termination of the agreement for default.

- Emergency Back Up Site

The Sub-Grantee shall assure that an emergency site facility has been identified should the primary facility become unavailable for use as a result of a catastrophic event.

- Handicapped Access

All facilities offered for the provision of services under this agreement shall be accessible to persons with mobility limitations, consistent with the Rehabilitation of the Handicapped Act, P.L. 95-602 (Section 504), and the Americans with Disabilities Act, P.L. 101-336, as appropriate, which are incorporated by reference.

- Maintenance

All supplies and services routinely needed for maintenance and operation of the facility, such as security, janitorial services, or trash pick-up, shall be provided by the Sub-Grantee.

Procurement

Sub-Grantees shall maintain written standards to guide their procurement practices in accordance to 2 CFR Part 215, and applicable laws. The standard shall include but not limited to:

- Proper code of conduct of employees performing procurement functions to prevent conflict of interests.
- Open and free competition to the extent possible.
- Avoidance of unnecessary purchases.
- Conduct rent versus lease analysis to ensure cost effective decisions.
- Solicitation for goods and services shall include:
 - a clear description of the goods or service required
 - to the extent possible establish a preference for environmentally friendly products and practices,
 - efforts shall be made to utilize small, minority owned businesses a preference for
- Consider the appropriate procurement instrument for the purchase (fixed price contracts, cost reimbursable, purchase order, incentive contracts, etc)
- Contract should only be made with responsible contractors and vendors with the ability to deliver the service or goods.
- Cost and price analysis have to be made and documented in a file for every purchase.
- Procurement records have to be maintained to indicate the basis for the selection, the justification for lack of competition where applicable and the basis for the award cost or price.
- There shall also be a provision to provide remedies for breach of contract, address termination and a requirement that contractor follow all federal and local regulation and laws.

Equipments

Equipments are items that cost \$5,000 or more per unit and have a useful life of one year or more. The Sub-Grantee shall, within 60 days of execution of the award, submit an inventory of all equipments that were purchased with grant funds.

For all property subsequently purchased or acquired, the Sub-Grantee shall maintain an inventory showing:

- a) purchase price;
- (b) grant number;
- (c) name of item;
- (d) manufacturer's name;
- (e) serial number (if possible);
- (f) acquisition document reference;
- (g) guarantee or warranty lapse date;
- (h) location;
- (i) unit price;
- (j) additional costs (if any) for transportation, installation, and taxes (each as a separate item).

The inventory shall be updated annually or at the expiration of the grant, whichever occurs first. The District shall have the right to inspect and reclaim all or part of such equipment upon expiration of the grant.

All equipment and products purchased (above \$5,000) with grant funds should be American-made when possible.

Liquidation/ Continuation of Services

- A. Continuity of Services: It is essential that continuity of services be maintained under this grant for the residents of the District of Columbia and the EMA. Therefore, in the event that the awarded grant expires or is terminated, the sub-grantee shall cooperate with both the Grant Administrator, and any successor sub-grantee to enable an efficient transition from one sub-grantee to another. In the event that the sub-grantee is de-funded for a successive grant period or should cessation of services occur for any reason, the sub-grantee is required to develop a transition plan to ensure the appropriate referral of clients to other sub-grantees. A transitional plan must be developed and available for review by HAHSTA within forty-five (45) business days after the signing of this grant agreement by the sub-grantee. Failure to provide this contingency plan will be deemed as non-compliance and could result in the termination of this sub-grant. An acceptable transition plan will include but not be limited to the following.
- B. Identify sub-grantees and or resources to ensure continued health care for those clients who receive services funded by this grant. These resources will be programs that are DOH and or Medicaid approved;
- C. Develop a contingency plan with those identified entities specifically stating what services will be provided;
- D. Develop procedure for transfer to include:
 - 1. Notification to the client;
 - 2. Name, address, and phone number of the receiving provider organization that the client is being transferred to;
 - 3. Date the transfer will be effective;
 - 4. Case summary reports to receiving provider organization;
 - 5. Method to ensure that clients' who take medications have a sufficient supply to sustain them through the transfer period; and
 - 6. Transfer of client files in accordance with Federal and District of Columbia laws related to privacy and confidentiality of client records, and regulations of the Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- E. DOH reserves the right to assume responsibility for services supported by this grant.

Fee for service limitations

- A. If the Sub-Grantee intends to charge for services, the fee structure has to be implemented in accordance to the restrictions identified in the grant agreement.
- B. Sub-Grantee shall not use funds provided under this agreement for the provision of services that are reimbursable through Medicaid, Medicare, or any other third party payer.
- C. The following applies only to some CARE and HOPWA grants: Sub-Grantees shall not charge for HIV Prevention services funded under this sub-grant.

Public notification of funding

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all Sub-Grantees shall clearly state the following:

- A. the percentage of the total costs of the program or project which will be financed with Federal money;
- B. the dollar amount of Federal funds for the project or program; and
- C. percentage and dollar amount of the total costs of the project or program that will be financed by non-government sources.

Closeout Requirements

- A. The Sub-Grantee shall submit to the Grant Administrator, a final programmatic report no later than the 30th day of the month after expiration of the Grant Agreement.
- B. The Sub-Grantee shall submit to the Grant Administrator, a final financial report within 30 days of the termination of the grant or contract, providing a year-end accounting of expenditures. This report must include:
 - 1. A summary of the cumulative obligation and disbursement of funds to sub-contractors; and,
 - 2. A financial statement from each sub-contractor identifying funds received and expended for each category of service.
- C. The Sub-Grantee shall submit to the Grant Administrator, a final programmatic report no later than the 30th day of the month after expiration of the Grant Agreement.
- D. The Sub-Grantee shall submit to the Grant Administrator, a final financial report within 30 days of the termination of the grant or contract, providing a year-end accounting of expenditures. This report must include:
 - 1. A summary of the cumulative obligation and disbursement of funds to sub-contractors.

2. A financial statement from each sub-contractor identifying funds received and expended for each category of service.
- E. Any Sub-Grantee who is identified as being out of compliance with the terms and conditions of this award may be de-funded on the advice and consent of the administrator.

Attachments:

Budget Work Sheet Guidance

Organization's Name	Provide Organization's name as shown on application
Funding Source	Provide Source of Funds for which you are applying
Service Area	Provide name of service area for which you are applying. If applying for multiple service area's complete this sheet for each of the service areas you are applying for
Personnel Schedule	This section provides projected salary and fringe costs for your proposed program. This schedule provides two options for calculation, salary or hourly wage;
Total	The total line will provide the total proposed salary line minus the applicable fringe rate.
Fringe Benefits	Provide your agencies fringe benefit rate, as approved in your personnel policy; the justification should include what benefits are covered under fringe; and the fringe rate should be applied to the total salary line.
Total Personnel	This line will provide the combined total of proposed salary and fringe costs.
Consultant/ Contractual	Provide a list of positions or activities that will be carried out by consultants or through contracts. Provide the unit of payment, this could be by the hour or the completed task; and provide the cost of each unit and the number of units being contracted for.
Occupancy	Rent: This line item should be calculated using the following formula: Percentage of space occupied by the proposed program, times the cost per square foot, times 12 months. Example: This supposes that your program will occupy 100 square feet at a cost of \$30 per square foot per month. 100 sq ft. x\$30.00 per sq ft. =\$3,000x12months for a total of 36,000. Utilities: This line should be calculated by naming utilities Gas/Electric/Water, as applicable. Provide an overall projected cost of those utilities multiplied by number of months (in most cases)
Travel/Transportation	This line item should be calculated with two items in mind. If your organization has a policy that allows for Reimbursement for staff use of their personal vehicles you should complete by filling in the unit as will be traveling and total budget. Example: The example supposes that the total projected travel for the duration of the program will be 500 miles. 48.5 cents per mile x 500 miles= a total budget of \$243.00
Supplies	This line should indicate the total projected costs of General Office Supplies needed to administer your program that have a value of \$5,000 dollars or less.

Capital Equipment	Capital Equipment are purchases that exceed \$5000. These purchases must be pre-approved by HAHSTA.
Client Cost	This line should include specific client costs related to your program. I.e. Tokens, fare cards, incentives (are allowed), and other program appropriate client costs.
Communications	This line should include costs associated with maintaining communications necessary to administer your program. I.e. telephone, internet, fax lines, copying. You should complete a projected costs for each item, indicate the unit and number on the budget sheet.
Other Direct Costs	This line should be comprised of direct program costs that cannot be attributed to other budget lines.
Indirect Costs	If your Organization has a Federally Negotiated Indirect Cost Agreement, HAA will accept that document in lieu of providing detail of costs associated with this line. You may charge indirect at a rate not to exceed the percentage annotated in the Request for Application If your Organization does not have a Federally Negotiated Indirect Cost Agreement, you will be required to provide detail of what costs are captured in your indirect cost line.

Categorical Budget Sheet

Personnel Schedule

Position Title	Site	Option No. 1		Option No. 2			No. of Mo.	Budget Amount	Benefits Ratio %	Benefits Amount	TOTAL Budgeted
		Annual Salary	FTE	Hourly Wage	Hours per Month	Monthly Salary or Wage					
TOTAL											

Consultant/Contractual

Item	Unit	Unit Cost	Number	Budget
				-
				-
				-
TOTAL				-

Occupancy Schedule

Facility	Site	Unit	Unit Cost	Number	Budget
Rent					-
Utilities (Gas/Electric/Water)					-
TOTAL					-

Travel / Transportation Schedule

Item	Unit	Unit Cost	Number	Budget
				-
				-
TOTAL				-

Supplies

Item	Site	Unit	Unit Cost	Number	Budget
					-
					-
TOTAL					-

Capital Equipment Schedule

Item	Site	Unit	Unit Cost	Number	Budget
TOTAL					

Client Cost Schedule

Item	Site	Unit	Unit Cost	Number	Budget
					-
					-
					-
TOTAL					-

Communications Schedule

Item	Site	Unit	Unit Cost	Number	Budget
					-
					-
					-
TOTAL					-

Other Direct Costs Schedule

Item	Unit	Unit Cost	Number	Budget
TOTAL				

Indirect Costs

Item	Unit	Unit Cost	Number	Budget
TOTAL				

Sample spending plan

Spending Plan 2004-2005

Provider: _____
 Funding Source: _____
 Total Budget: _____
 Grant Number: _____
 Date of Submission: _____

Budget Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Salaries and Wages	1,848.00	1,514.00	1,615.00	1,887.00	2,081.00	3,229.00	2,155.00	2,117.00	2,183.00	2,954.00	2,954.00	2,954.00
Fringe Benefits	558.00	457.00	488.00	570.00	628.00	975.00	651.00	639.00	659.00	892.00	892.00	892.00
Consultants/Experts	0.00	0.00	130.00	730.00	590.00	80.00	560.00	640.00	200.00	850.00	850.00	850.00
Occupancy	770.00	301.00	301.00	301.00	301.00	301.00	301.00	301.00	301.00	301.00	301.00	301.00
Travel and Transportation	0.00	0.00	43.00	0.00	0.00	0.00	0.00	507.00	0.00	0.00	0.00	0.00
Supplies and Minor Equipment	0.00	0.00	0.00	0.00	0.00	159.00	1,522.00	1,857.00	0.00	724.00	0.00	0.00
Capital Equipment and Out	0.00	900.00	1,015.00	272.00	1,050.00	30.00	1,033.00	0.00	33.00	367.00	366.00	366.00
Client Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communication	0.00	35.00	23.00	34.00	34.00	34.00	0.00	34.00	34.00	34.00	34.00	34.00
Other Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Cost/Overhead	708.00	715.00	809.00	846.00	1,045.00	1,072.00	1,388.00	1,359.00	761.00	1,243.00	1,243.00	1,243.00
Total	5,884.00	3,922.00	4,424.00	4,640.00	5,729.00	5,880.00	7,610.00	7,454.00	4,171.00	7,365.00	6,640.00	6,640.00

Budget reprogramming

Proposed Re-Programming Budget Modification

Name of Sub-Grantee Organization: _____

Grant Number: _____

Grant Period _____

Category of Service: _____

BUDGET CATEGORY	CURRENT BUDGET	DISCRETIONARY MODIFICATION	REVISED BUDGET
1. SALARIES AND WAGES			-
2. FRINGE BENEFITS			-
3. CONSULTANT/EXPERTS	-	-	-
4. OCCUPANCY	-	-	-
5. TRAVEL AND TRANSPORTATION	-	-	-
6. SUPPLIES AND EQUIPMENT	-	-	-
7. CAPITAL EQUIPMENT AND OUTLAYS	-	-	-
8. CLIENT COST	-	-	-
9. COMMUNICATION	-	-	-
10. OTHER DIRECT COST	-	-	-
11. INDIRECT OVERHEAD			-
12. TOTAL	-	-	-

Grantees and sub-grantees may request re-programming within a service category. To propose re-programming among service categories within a grant, complete the "Proposed Re-Programming Budget Modification" for each service category.

Please refer to the HIV/AIDS Administration "Budget Modification Policy" for additional information. This modification must be submitted to HAA Grants Management Specialist at least ten business days prior to submission of an invoice that will be impacted by the line item changes.

Submitted by

Organization: _____

Name and Title: _____

Signature: _____

Date: _____

Sample invoice

INVOICE
HIV/AIDS ADMINISTRATION
 Department of Health
 Government of the District of Columbia



Date Received (Agency Use Only)

Vendor Name _____
 Vendor Payment Address _____

Grant/Contract Number _____
 Invoice Number _____
 Billing Period _____ to _____
 Grant Period _____ to _____

Fed ID No. _____

Service/Program _____

	(1) Total DOH Budget	(2) Expenditures Advance	(2) Expenditures Month 1	(3) Year-to-Date Expenditures	(4) Current Balance	% Spent
1. Salaries and Wages	\$ -			\$ -	\$ -	#DIV/0!
2. Fringe Benefits	\$ -			\$ -	\$ -	#DIV/0!
3. Consultants/Experts	\$ -			\$ -	\$ -	#DIV/0!
4. Occupancy	\$ -			\$ -	\$ -	#DIV/0!
5. Travel and Transportation	\$ -			\$ -	\$ -	#DIV/0!
6. Supplies & Minor Equipment	\$ -			\$ -	\$ -	#DIV/0!
7. Capital Equipment & Outlays	\$ -			\$ -	\$ -	#DIV/0!
8. Client Costs	\$ -			\$ -	\$ -	#DIV/0!
9. Communications	\$ -			\$ -	\$ -	#DIV/0!
10. Other Direct Cost	\$ -			\$ -	\$ -	#DIV/0!
11. Indirect Cost/Overhead	\$ -			\$ -	\$ -	#DIV/0!
Subtotal Before Fee	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
12. Fee (_____% of Subtotal)	\$ -			\$ -	\$ -	
13. Advance	\$ -	\$ -		\$ -	\$ -	#DIV/0!
14. Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Vendor's Certification: I certify that the amounts claimed are true and are fully supported by the detailed accounting records of my organization, which are available for examination and/or audit.

Signature _____ Date _____
 Print Name _____ Phone _____

Agency Entry Only: I certify that this invoice is in accordance with terms and is approved for payment. (Submit with HAA Form: Certification of Services Received) PO# _____

Grant/Contract Monitor _____ Date _____
 Grant/Contract Administrator _____ Date _____

SUBMIT ORIGINAL ONLY

HAA Finance SF0001
 WL_01/02

SUMMARY OF FUNDING SOURCES

NAME OF SUB-GRANTEE:
 GRANT NUMBER:
 ATTACHMENT E

SUMMARY OF FUNDING SOURCES

OBJECT CLASS CATEGORIES	TITLE I THIS AWARD**	TITLE I OTHER SOURCES	TITLE II	TITLE III	TITLE IV	HOPWA	CITY AND/OR STATE	GENERAL OPERATING PRIVATE	TOTAL BUDGET
PERSONNEL									
FRINGE BENEFITS									
TRAVEL									
COMMUNICATIONS									
EQUIPMENT									
SUPPLIES									
CONTRACTS									
OCCUPANCY									
OTHER - CLIENT COST									
TOTAL DIRECT CHARGES									
INDIRECT CHARGES***									
TOTAL COSTS									

1. PREPARE ONLY ONE SUMMARY FOR EACH PROVIDER.
2. *NAME OF SUB-GRANTEE = DO NOT USE ACRONYMS.
3. **AMOUNT OF THIS TITLE I AWARD ONLY.
4. *** INDIRECT CHARGES - ALLOWABLE ONLY WITH A FEDERALLY APPROVED INDIRECT COST RATE.
5. HEADINGS OF COLUMNS MAY BE CHANGED TO ACCOMMODATE OTHER FUNDING SOURCES.

INVOICE INSTRUCTIONS

Invoice Instructions

1. Enter all Vendor information at the top of the invoice. Do not delete headings in any of the rows.

Vendor Name
Vendor Payment Address
Federal ID No.

2. Enter Current grant or contract number.

5NXXXX

3. Enter Invoice number: the first invoice you submit will be # 1 and so forth.

4. Enter Billing period for the month you are invoicing.

1/1/05-1/31/05

5. Enter grant period which is the award period of the grant.

April 1, 2005-March 31, 2006

6. Enter Service Program-Funding Stream.

Ryan White Title I, Ryan White Title II, CDC, DC Appropriated, or HOPWA

If your program is Ryan White or Prevention but funded by DC Appropriated dollars; List the funding stream only.

7. Enter your current approved budget.

8. Sign and print the name of the person with signature authority who is verifying expenditures.

9. Enter the current telephone number and date.

For Monthly Invoicing

1. Enter expenditures in the current month you are invoicing for.

The first invoice should be entered in month 1 and so on.

2. Hide the additional months by highlighting all the additional months and right clicking on your mouse. Then click on hide. With each new invoice month hide the previous month and unhide the current month, then enter the current month's expenditure.

3. The last Year-to-date, Current balance and percentage columns will automatically formulate. Do not enter any characters in these columns or the formulas will be erased.

For Advance Invoices and Repayment

1. Enter the total amount of the advance in the advance column in row 13 only. Do not categorize the advance.

2. When you begin reconciliation, enter the amount in each month you are reconciling in row 13 as shown below.
-1,000.00

As you reconcile each month the amount in the current balance will decrease and the Year to date will increase.

3. The last Year-to-date, Current balance and percentage columns will automatically formulate. Do not enter any characters in these columns or the formulas will be erased.

Please remember to submit the original invoice.

PROVIDER NOTIFICATION OF PERSONNEL SCHEDULE AMENDMENT

Provider Request Personnel Schedule Amendment					
Sub-grant Funding Source & Grant Number					
Sub-grantee Name					
Service Area					
Grant Period	Begin	End			
Employee to be Removed from Grant			Effective Date		
Name			Title		
Budgeted Salary			Budgeted Benefits		
Expended Salary			Expended Benefits		
Employee to be Added to Grant			Effective Date		
Name			Title		
Annual Salary		FTE on Grant		No. of Months	
Budgeted Salary			Budgeted Benefits		
<input type="checkbox"/> Resume is attached. Request will not be processed without a current resume for the employee to be added to the budget.					
Submitted by Chief Executive Officer/ Executive Director or designee					
Name			Signature		
Date			Title		

DELEGATION OF SIGNATURE AUTHORITY

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF HEALTH**

HIV/AIDS Administration



Delegated Signature Authority

Appointed Delegated Official

I, _____ hereby grant the above-named delegate, authority to approve or disapprove and sign for the agency or unit, except Letters of Appointment or Letters of Hire.

This delegation shall be effective upon the signing of this document and shall remain in effect until **September 30, 2010** or unless otherwise notified. New delegation of authority forms must be submitted each grant year or upon resignation, reassignment or termination of delegate.

Signature

Organization

Date

64 New York Avenue, NE, Suite 5001, Washington, DC 20002, (202) 671-4900, (202) 671-4860 Fax

GRANT-END PROGRAMMIC NARRATIVE GUIDANCE

Please provide a brief narrative summarizing the issues

1. Services provided. For each service area supported by this grant, please describe an overview of the services provided. Provide an overview of the demographic characteristics of individuals served by each service area, including a breakdown by gender, racial and ethnic group and age group.
2. Describe the role of these services in the overall continuum of care for the clients served.
3. Compare the services provided with the services supported by the grant, and explain discrepancies.
4. Discuss and significant problems, delays or adverse conditions that impeded provisions of services under this grant.
5. Describe the strengths and limitations of the services supported by this grant, with a particular emphasis on the impact of the clients served.
6. For each service area, provide a listing of other funding sources that support similar or related services.

TAX FORM 990

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) **2008**
 Department of the Treasury Internal Revenue Service **Open to Public Inspection**
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 City or town, state or country, and ZIP + 4

D Employer identification number
 :

E Telephone number
 ()

F Name and address of principal officer:

G Gross receipts \$

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶

K Type of organization: Corporation Trust Association Other ▶

L Year of formation:

M State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of employees (Part V, line 2a)	5	
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
7b Net unrelated business taxable income from Form 990-T, line 34.	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25).			
19 Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20.		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer _____ Date _____
 Type or print name and title _____

Paid Preparer's Use Only
 Preparer's signature _____ Date _____ Check if self-employed Preparer's identifying number (see instructions) _____
 Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____ Phone no. _____ ()

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
.....
.....
.....

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
.....
.....
.....
.....
.....
.....
.....
.....
.....

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
.....
.....
.....
.....
.....
.....
.....
.....
.....

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
.....
.....
.....
.....
.....
.....
.....
.....

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ \$ (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	11	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	16	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	23	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.</i>	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>	28a	
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28b	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28c	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
4b	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>			
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		
5	Did the organization become aware during the year of a material diversion of the organization's assets?		
6	Does the organization have members or stockholders?		
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?		
8b	b Each committee with authority to act on behalf of the governing body?		
9a	Does the organization have local chapters, branches, or affiliates?		
9b	b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990		
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
13	Does the organization have a written whistleblower policy?		
14	Does the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
15a	a The organization's CEO, Executive Director, or top management official?		
15b	b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ►
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a					
	1b	Membership dues	1b					
	1c	Fundraising events	1c					
	1d	Related organizations	1d					
	1e	Government grants (contributions).	1e					
	1f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f: \$						
	h	Total. Add lines 1a-1f ▶						
Program Service Revenue			Business Code					
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue						
g	Total. Add lines 2a-2f ▶							
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶						
	4	Income from investment of tax-exempt bond proceeds ▶						
	5	Royalties ▶						
	6a	Gross Rents	(i) Real	(ii) Personal				
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) ▶						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less: cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) ▶						
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a							
b	Less: direct expenses b							
c	Net income or (loss) from fundraising events . . ▶							
9a	Gross income from gaming activities. See Part IV, line 19 a							
b	Less: direct expenses, b							
c	Net income or (loss) from gaming activities . . ▶							
10a	Gross sales of inventory, less returns and allowances a							
b	Less: cost of goods sold b							
c	Net income or (loss) from sales of inventory . . ▶							
		Miscellaneous Revenue	Business Code					
11a							
b							
c							
d	All other revenue							
e	Total. Add lines 11a-11d ▶							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶							

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a				
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f				
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments		2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost basis 10a		
	b Less: accumulated depreciation. Complete Part VI of Schedule D 10b		10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
16 Total assets. Add lines 1 through 15 (must equal line 34)		16	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow account liability. Complete Part IV of Schedule D		21
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable		24
	25 Other liabilities. Complete Part X of Schedule D		25
	26 Total liabilities. Add lines 17 through 25		26
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets		27
	28 Temporarily restricted net assets		28
	29 Permanently restricted net assets		29
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds		30
	31 Paid-in or capital surplus, or land, building, or equipment fund		31
	32 Retained earnings, endowment, accumulated income, or other funds		32
	33 Total net assets or fund balances		33
34 Total liabilities and net assets/fund balances		34	

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	
b Were the organization's financial statements audited by an independent accountant?	2b	
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	
b If "Yes," did the organization undergo the required audit or audits?	3b	