

Florida League of Cities
Grants Assistance
Program



Toolkit Summary

The **Florida League of Cities** (FLC) has developed this comprehensive toolkit to serve as a valuable resource for member cities seeking to apply for and manage grants. This toolkit compiles a selection of materials published by Federal and State agencies, catering specifically to the needs of grant writers and grant managers. Whenever possible, direct links to these resources will be included; however, due to occasional changes in Federal administration, some links may become inactive and are therefore omitted. FLC is committed to updating this document regularly as new resources and links are made available. To ensure you are referencing the most current information, please review the date located at the bottom right corner of the document.

Toolkit Organization

The toolkit is divided into three main sections, each designed to support cities throughout the grant process:



Grant Readiness

This section focuses on gathering and organizing the essential data frequently required for grant applications. By maintaining these details in a centralized location or file, cities can streamline the application process. Additionally, cities are encouraged to compile strategic plans, assessments, and studies, keeping them readily accessible for quick reference and inclusion in future grant applications.



Identifying and Documenting the Grant Application Process for Your City

This portion outlines the steps involved in the grant application workflow, detailing responsibilities, timelines, procedures, and rationales. It features examples from other local governments, illustrating methods for tracking and documenting internal approvals, which are vital for auditing purposes.



Introduction to Grant Management

An overview designed to familiarize city staff with the basic principles and practices of managing grants effectively.



Financial Management and Closeout

This section focuses on helping cities reduce audit risk, avoid compliance gaps, and coordinate effectively between grants and finance staff.



SECTION 1: **Grant Readiness**

Achieving grant readiness involves several critical steps. Cities must ensure that all relevant information specific to their operations is easily accessible and can be retrieved promptly. In addition, establishing an internal process for management review and approval of grant applications is essential. A well-defined project scope and a clearly documented need further strengthen a city's ability to successfully apply for grants.

Gathering Key Information

The first thing to do is to set up a reference file that includes a spreadsheet to record the numbers you'll need to obtain, i.e., FEIN, DUNS, UEI, etc. This file will be your "go-to" resource when filling out application forms and accessing important documents at your fingertips.

Let's get started with the numbers you'll need.

1 The Federal Employer Identification Number (FEIN)

The Federal Employer Identification Number (**FEIN**) is a nine-digit number that has the following format xx-xxxxxxx and is assigned by the Internal Revenue Service. You should be able to get this number from your City Clerk.

2 The DUNS Number

The **DUNS** number is assigned by Dun & Bradstreet. You can search for your city's DUNS number and have it emailed to you through the following link: dun.com/duns-number/lookup.html. If your city doesn't have a DUNS number, your City Clerk can obtain one through the same link above.

3 Unique Entity Identified (UEI)

If your city has administered a federal grant in the past, it probably has a Unique Entity Identified (**UEI**) and is registered in the Federal government's System for Award Management (SAM). The person who may be most knowledgeable about this would be your City/Town Manager or City Clerk. The UEI is issued by the SAM. Their website is sam.gov. If you have an existing UEI, you need to check on SAM to see if the entity registration is "active." If it isn't, the Point of Contact would need to reactivate the registration. Once you've been able to pull up your UEI on the SAM website, take a screen print and save it in your resource file.

YOU MUST HAVE A UEI TO APPLY FOR FEDERAL GRANT FUNDING.

If your city does not have a UEI, start the process now. The validation and entity registration process can take several days to complete. The link below will take you to the U.S. General Services Administration (GSA) Guide for State and Local Governments Applying for Federal Financial Assistance. This document provides additional guidance on obtaining the UEI.

https://www.gsa.gov/system/files/State_and_Local_Help_Guide.pdf

Gathering Key Information, *continued*

The following is a list of additional numbers you may want to include in your spreadsheet for quick reference. These will need to be updated, so it is a good idea to reference the date each number has been obtained.

- *Congressional District(s) and Representatives*
- *Legislative District(s) and Representatives*
- *My Florida Market Place (MFMP) Vendor Sequence Number (SEQ)*
- *Population*
- *Poverty Level – Income Limits*

Grants.gov

Grants.gov is a government website and "go-to" place to find and apply for federal grants. It is also an excellent resource for learning about grants, what to include in grant applications, guides on grants management, and much more. You can access the resources in **grants.gov** without registering; however, if you will be submitting a grant application through **grants.gov**, you must go through the registration process. **Grants.gov Online Help** can guide you through the registration process.

Not all grant applications are submitted through **grants.gov**, so read the Notice of Funding Opportunity (NOFO) carefully to see if you will need to register on a different site to submit an application.

Defining Your Project

Grants primarily fund projects. Identifying the different components needed to complete your project provides you with a list of potential grant-eligible activities, such as recreational features within a park, ADA compliance, special accommodations, or public outreach/education. A Foundation or small grantor may be a good resource for funding smaller components of an overall project.

Here is just a small list of other project-related items that could be funded through smaller grants.

1 Planning Documents

Feasibility studies, needs assessments, strategic plans, quality assurance plans (QAP), process management plans (PMP), etc., are types of planning documents that may be eligible for grant funding to help the city become competitive in the bid for future funding. These planning documents can document the need for larger implementation grants.

2 Architectural and Design

Preliminary engineering studies, design plans, and conceptual drawings are usually needed for construction-related projects.

3 Capacity Building

Professional development of internal staff could include costs for specialized training, technical assistance, or certifications.

Grant Administration Policy And Procedures

A Grant Administrative Policy and Procedures handbook standardizes your city's grant process, covering everything from finding to closing grants. This policy demonstrates compliance with Federal, State, and Local regulations to grantors and auditors.

The policy should describe the roles and responsibilities of those who evaluate potential funding sources and review and approve grant applications for submission.

Some local governments use grant assessment forms to check alignment with strategic plans, staffing needs, and matching fund requirements. Questions on these assessments usually include, but are not limited to, the following:

1 Statement on how the grant would further the vision of the city

Does the grant achieve objectives in an adopted City Plan, i.e., Comprehensive Plan, Strategic Plan, Stormwater Management Plan, Continuum of Care Plan, etc.?

2 Matching Funds

How much is required, and where will the funds come from to match the grant?

3 Staff

How will the grant be managed? Will additional staff be required?

4 Sustainability and Continuation

Will there be a loss of grant-funded positions or program components?

There are several good examples of Grant Administration Policies and Procedures/Handbooks to which you can refer to help your city design its own. Every city is different, and it will need to be tailored to fit the city's management structure. The Florida League of Cities is available to assist in developing these on a city-by-city basis.

Common Acronyms

The following table lists a few of the frequently used acronyms in the context of grant writing and management:

ALN	Assistance Listing Number
AOR	Authorized Organizational Representative
DUNS	Data Universal Numbering System
EIN	Employer Identification Number
FAIN	Federal Award Information Number
FEIN	Same as EIN
FFR	Federal Financial Report or SF425
FOA	Funding Opportunity Announcement
FON	Funding Opportunity Number
FSR	Financial Status Report
NOFA	Notice of Funding Availability
NOFO	Notice of Funding Opportunity
PII	Personally Identifiable Information
POC	Point of Contact
RAIN	Recipient/Applicant Information Notice
SAM	System for Award Management
SF-424	Standard Form Application for Financial Assistance
SF-424A	Budget Information Non-Construction Programs
SF-424B	Assurances for Non-Construction Programs
SF-424C	Budget Information Construction Programs
SF-424D	Assurances – Construction
SF-425	Federal Financial Report
SFLLL	Disclosure of Lobbying Activities
SO	Signing Official
UEI	Unique Entity Identifier



SECTION 2: **Grant Preparation**

The next step in the grant lifecycle is to proceed with grant preparation and submission. Before moving forward, it is beneficial to review the actions taken during the "grant readiness" phase. At this stage, you should have registered or collected your key numbers, such as the UEI and Grants.gov login, and established an internal approval process for grant applications. Projects have been identified that address community needs and align with the city's strategic plan.

Identifying Funding Sources

Your EUNA subscription enables you to create “search agents” to help locate potential funding sources tailored to your needs. These agents can be customized to focus on areas such as parks and recreation, police, or human services, or broadened to encompass all sectors. If you need assistance with the search agent feature, consult the user guide under the “support” tab on the EUNA homepage or reach out to your FLC Grants Coordinator.

Reviewing Grant Opportunities

After identifying grants that may fit your city’s needs, carefully examine the Notice of Funding Opportunity (NOFO). Grantor agencies include critical information in NOFOs that can impact your eligibility or the competitiveness of your project.

Items to Review

Eligibility

When reviewing a NOFO, read all eligibility requirements. Eligibility may depend on factors such as location, need, or previous funding. Location criteria could specify geographic regions, urban or rural areas, coastal or inland zones, low-income neighborhoods, or special designations like HUB Zones or Areas of Critical Concern. Each NOFO should include references to help determine if your area qualifies, sometimes as simply as referring to the Florida Statutes. For example, the *“Rural Community Definition”* can be accessed for further clarification.

Project Competitiveness

Once you satisfy eligibility requirements, evaluate whether your project aligns with the grantor agency’s priorities. Consider the stage of your project—whether it is “shovel ready,” in design, or conceptual. The NOFO may specify criteria used to rank applications. Assess if your project fits these criteria and whether it would be competitive. If uncertain, contact the grantor agency’s program manager. While they cannot guarantee funding, they can clarify whether your project aligns with their priorities.

Items to Review, *continued*

Timeline – Due Date and Project Period

Consider whether you have sufficient time to prepare the application.

- ❶ **Does the application require public input? Is there enough time to schedule, advertise, and conduct public meetings or hearings?**
- ❷ **Are support letters needed?**
- ❸ **Is State Clearinghouse Review required before submission?**
- ❹ **Does your internal process mandate Council approval for submission?**

Each of these components requires planning and time. For instance, State Clearinghouse has 30 days to review applications. Scheduling Council review may take up to 30 days in some cities. Public notice for meetings and hearings must be adequate, and some agencies specify the minimum length of time for public input. Also, consider whether your project can wait for the grant to be awarded, as the period between submission and award can span months. Ensure your project can be completed within the timeframe specified in the NOFO.

If you intend to hire an external consultant for grant development, timing is crucial. The competitive bid process can take weeks. Alternatively, you may piggyback on existing grant writing contracts, but obtaining quotes and executing contracts still requires time.

The key is to start early – even months – before applications are due.

Items to Review, continued

Matching

Matching demonstrates the applicant's commitment to the project by contributing funds or resources. Some applications require matching while others do not. In certain cases, providing match funds, even when not required, can improve your ranking during review.

Some grants allow a "waiver" of match requirements, typically for areas designated as financially distressed. The availability of a waiver is usually indicated in the NOFO. For disaster situations, section 252.37(5)(b) Florida Statutes provides that:

The Executive Office of the Governor may approve a waiver, subject to the requirement for legislative notice and review under s. 216.177, of all or a portion of the required match for public assistance projects for local governments if the Executive Office of the Governor determines that such a match requirement cannot be provided, or that doing so would impose a documented hardship on the local government, and if the local government applies for the waiver within the first 18 months after the disaster is declared.

Data Collection

Collecting pertinent and persuasive data is essential to support the need for your project. Visuals such as charts, tables, and graphs are useful when accompanied by explanatory narratives. Grantor agencies often provide links to data sources for use in applications. Ensure any referenced data sources are cited in your application.

Below are useful data resource links for reference:

- *University of Florida Bureau of Economic and Business Research*
- *IPaC USFWS Environmental Review*
- *Florida Natural Areas Inventory*
- *FEMA Flood Map Service Center*
- *Protected Areas of the United States | U.S. Geological Survey*
- *Web Soil Survey (WSS)*
- *National Wetlands Inventory | U.S. Fish & Wildlife Service*
- *Sole Source Aquifer Locations | US EPA*
- *Watershed Boundary Dataset | U.S. Geological Survey*
- *Resources for Source Water Assessments | US EPA*
- *Health Resources Services Administration Data Warehouse*
- *Distressed Community Index*
- *US Census Data*
- *HUD Income Limits*

Grant Writing

Most grant applications specify topics to address, such as project need, goals and objectives, method or solution, deliverables, management capacity, and performance measures. Applications typically include required forms, a narrative section, a budget and budget narrative, and supporting documents such as collected data and support letters.

There are numerous resources for learning grant writing. For example, OpenGrants provides an overview of grant writing certification programs at [*Top 12 Grant Writing Certification Programs for 2025 - OpenGrants*](#). Additionally, many grantor agencies offer free resources and webinars addressing their specific requirements.

- ▶ *The Grantsmanship Center*
- ▶ *American Grant Writers' Association, Inc.*
- ▶ *Grant Professionals Certification Institute*
- ▶ *Grant Writing USA*

The following section provides helpful tips for each main component of a grant application.

If your application requires Florida State Clearinghouse Review for compliance with Presidential Executive Order 12372 or comments from the State Historic Preservation Office (SHPO), one of your first tasks should be to write an executive summary to accompany a project location map, budget summary, and Application for Federal Assistance SF424 form. [*Click here*](#) for more information on Clearinghouse requirements. The State has up to 30 days to complete its review.

Helpful Tips

Executive Summary/Overview/Abstract

The executive summary, overview, or abstract is typically one to three paragraphs that include the applicant's name, project location, a brief statement of need, proposed solution, timeline, cost, and desired outcome.

Needs Statement

The needs statement should clearly articulate the issue you intend to address. Avoid circular reasoning—simply noting the absence of something like a “community center” does not define a need. Instead, identify the necessity, such as a space for cultural events, programs to engage citizens, or a shelter for extreme weather. Explain why action is needed now and support your claim with collected data, such as census figures or employment statistics. Reference relevant strategic plans, master plans, or community assessments to further substantiate the need.

Goals and Objectives

Goals and objectives should be closely aligned with the needs statement. It is common to revise the needs statement as you develop goals and measurable objectives. Objectives should be **SMART**:

Specific – Specifies who and what actions or activities are involved

Measurable – Indicates the expected change and measurement approach

Achievable – Can be realistically accomplished with available resources

Realistic – Involves reasonable programmatic steps toward goals

Time – Establishes a timeline for achieving objectives

Some grantor agencies require a logic model identifying inputs, activities, outputs, and outcomes. If requested, but no template is provided, consult guides such as:

- *Logic Models – Stephen B. Thacker CDC Library*
- *Understanding and Building Logic Models for Grants*
- *The Logic Model: A Complete Guide for Program Success*
- *Logic Models for Grant Proposals: Examples and Free Templates*

Helpful Tips, *continued*

Solution/Methodology

This section outlines how you selected the method to address the need described in the Needs Statement. Sometimes, "doing nothing" may be listed as an alternative solution. Detail how you evaluated different approaches and provide data supporting your chosen method.

Timelines, Tasks, and Deliverables

Grantor agencies often require a timeline with performance measures or milestones to demonstrate progress toward goals and objectives within the grant award period. When developing your timeline, include activities or tasks that may seem obvious to you but not to the grantor agency, such as Council acceptance, RFP development, bid review, permitting, contract award, and commencement. Also, include quarterly financial reports, progress reports, and final reporting or closeout. Cross-reference your objectives to ensure all related tasks and deliverables are included.

Budget

The budget should align with your narrative. If the project involves onsite monitoring and data analysis, include expenses for monitoring equipment, computers, and analysis software. It is helpful to keep your budget accessible while reviewing the narrative to ensure all costs are addressed.

Budget Narrative

The budget narrative provides details about each line item in the budget, illustrating how requested funds will achieve the grant's objectives. For example, specify who will administer the grant, the time commitment, and associated costs. Include any necessary travel (workshops, conferences, meetings) and indicate if an audit is required.

Sustainability

Some grantor agencies request information on how services funded by the grant will be maintained after initial funding. For example, the Community Oriented Policing Services (COPS) grant requires funded positions to be retained for at least 12 months after funding ends. Describe plans for sustaining the program, such as involving community groups or volunteers.

Helpful Tips, *continued*

Capacity

Agencies may ask you to demonstrate your capacity to manage the grant. Indicate whether you have sufficient staff or plan to hire additional personnel. Outline policies and procedures for compliance with governmental requirements and management's involvement in report approvals. Cite the policies developed in Section 1 and your city's purchasing policies and procedures. Some agencies may request copies of these documents for review.

Mitigation of Risk

To minimize risk, identify factors that could affect timely project completion and budget, such as material shortages, staff turnover, or weather events. Describe processes to monitor risks (e.g., inspection reports), manage changes (e.g., regular team communication), and evaluate situations to develop alternative solutions.

External Support

Some grantor agencies request evidence of public or stakeholder support, usually in the form of letters. Attach these to your application. When submitting applications to State and Federal agencies, notify your local Representatives and Senators. The Executive Summary or Abstract created earlier is an ideal one-page document to share with legislators.

Grant Submission

After completing your grant application, most submissions occur online. It is advisable to submit early in the day, or a day before the deadline, to avoid issues such as power outages or website downtime. You should receive electronic confirmation of acceptance. Take a screenshot or save the confirmation email, as these indicate the date and time of submission.

Summary

This toolkit provides an overview of grant-writing essentials, along with resources for further information. The resources referenced are not affiliated with FLC and are provided for informational purposes.



SECTION 3:

Grant Management

While all stages of the grant's lifecycle are important, proper grant management is critical. Many grantor agencies will provide their own guidance on grant management and may even require pre-award workshops to ensure proper management. This toolkit is meant to offer tips on grant management for the project/grants manager and provide links to available resources to help manage your grant. Financial management is a large part of grant management and will be discussed in length in Section Four.

Grants: Hurry, Submit, and Wait...

You worked hard to put together the best possible application, answered all of the grantor agency's questions, and now the waiting begins. How long does it take from the grant application to the notice of award? It depends. It can take weeks to months.

As tempted as you are to start your project, do not do so unless you have prior approval from the grantor agency in writing.

This is a common mistake made by individuals new to grants. Typically, you cannot start your project until the grant agreement between your city and the grantor agency has been FULLY EXECUTED (by **both** parties). There may be some exceptions by grantor agencies that allow work to begin upon *notification of award* (NOA); however, these situations are uncommon. Make sure to save any documentation from the grantor agency stating that you can begin upon NOA.

Setting up a Grant File System

If you haven't already set up a grant file when you started your application, do so now. The following excerpts are from *The National Telecommunications and Information Administration (NTIA) Grant File Management: Guide & Best Practices*. This provides a good basic outline for documenting your management.

Pre-Award

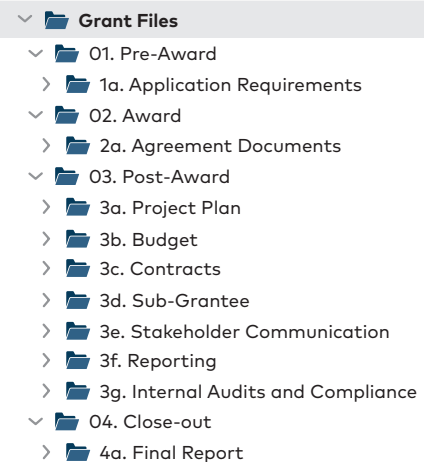
Application Requirements

Original NOFA, Letter of Intent, SF-424, SF-424C, CD-511, SF-LLL, Budget Narrative, Detailed Budget Justification, Project Narrative, Negotiated Indirect Cost Rate Agreement

Award

Agreement Documents

Notice of Award, partnership/cooperative/intermunicipal agreements, written determinations, or pre-approvals, subawards, amendments



Post Award

Project Plan

Project plan, other planning documents

Budget

Initial budget, budget amendments, funding award letters, records supporting all cost charges to the award, procurement records, payment requests, and supporting documentation

Contracts

Procurement files, contracts, modifications, invoices

Sub-Grantee

Sub-grantee-related award agreements, procurement files, project plans, reports, invoices, contracts, modifications, and sub-grantee monitoring plan

Stakeholder Communication

Communications, meeting agendas, meeting notes, flyers, other outreach material, evidence

Reporting

Initial Report, Semi-Annual Report; evidence of program accomplishments

Internal Audits & Compliance

Audit reports, findings reports, Corrective Action Plans, follow-up records

Closeout

Final Report & Additional Materials

Final performance report and closeout letter, record of reconciliation, and property disposition forms

The Grant Agreement

The grantor agency will notify your city of the award through email or a hard copy mailed to the listed Manager, Mayor, or Clerk. As the grant writer, you may or may not be notified that the award is forthcoming. Ensuring management is aware of a pending award is imperative, as there are deadlines for review and execution of the contract. It is not unheard of to find a grant award sitting in an inbox/mailbox because the recipient is unaware of what to do with it upon receipt. What department gets it? Who is responsible for managing it?

The performance period for your grant-funded project begins upon full execution of the contract unless otherwise noted. This also means that the reporting requirements begin then as well. For example, if your grant agreement was fully executed in November and the agreement requires you to submit quarterly progress reports by the 10th day of the month following the end of the last quarter, you have a quarterly progress report due on January 10th, even if you haven't had any activity on your project. Most likely, you will report that the grant award was reviewed, accepted, and a separate account has been set up for tracking expenditures.

Contract/Agreement/Award

We will use the **term agreement** going forward to reference the grant award. The agreement is usually a lengthy, single-spaced document that can blur the eyes of the hardest readers. It may take several times to get through it, but you must read it all – several times. Here are a few suggestions for reading the contract.

Keep a notepad and write down key information as you go through it.

- *Contract/Agreement/Award Number*
- *Period of Performance*
- *Award Amount and Matching Amount*
- *Grantor Agency Contact information*
- *Record Keeping Requirement*
- *Reporting Deadlines**
 - *Monthly progress*
 - *Quarterly progress*
 - *Financial*
 - *Extension requests*
 - *Audit Compliance Certification*

Read the contract as soon as possible. For instance, a Community Development Block Grant Mitigation Program (CDBG-MIT) Subrecipient Agreement has a lengthy list of items due within 30 days of agreement execution, including a staffing plan, procurement policies and procedures, quality assurance and quality control system policies, etc.

The agreement will also refer to the Florida Statutes for the rules and guidelines governing the grant. Don't pass by a reference to **112.061, F.S.**, if travel is an approved expenditure in the grant or **section 286.011, F.S.** (Florida's Government in the Sunshine Law).

A Note About Using AI

If you are versed in using AI, it can be a tool for summarizing key tasks and deadlines included in your contract. Included at the end of this section is an AI-generated summary of the CDBG Mitigation Program Subrecipient Agreement mentioned above. Note that the summary includes the statement, "Always refer to the agreement and attachments for full details."

2 CFR Part 200

The most important reference throughout your grant agreement will be 2 CFR Part 200. It is the reference tool that guides you in determining allowable costs, procuring services, and managing your grant to meet audit requirements. The latest version of Title 2 CFR Part 200 can be found at [ecfr.gov](https://www.ecfr.gov). NOTE: It is always a good idea to use [ecfr.gov](https://www.ecfr.gov) to look up sections of 2 CFR Part 200 to get the most recent updates.

Documenting your process of compliance with 2 CFR Part 200 is critical. Here is an excerpt from 2 CFR Part 200.324 Contract Cost and Price.

The recipient or subrecipient must perform a cost or price analysis for every procurement transaction, including contract modifications, in excess of the simplified acquisition threshold. The method and degree of analysis conducted depend on the facts surrounding the particular procurement transaction.

The guidance, however, does not provide a form or process for conducting a cost or price analysis. If your procurement department does not already have a form, **here is an example**. You will also find examples of the required Independent Cost Estimate (ICE) documentation on the Internet. There are also resources for training on 2 CFR 200.

You will see future references to 2 CFR 200 in Section Four, where we discuss the financial requirements of grant management, along with closeout and audit. Compliance with grantor requirements and federal regulations, such as 2 CFR 200, is what makes a “clean” audit.

Common Audit Findings – *And some possible remedies*

Reporting Deficiencies

Progress Reports

The grant agreement sets out the reporting requirements for the grant, and it is up to the city to ensure they are met on time. Often, staff turnover can lead to a loss of institutional knowledge of approaching deadlines. Establishing a master calendar of all reporting deadlines and developing internal controls to oversee compliance can prevent late reporting.

Financial Reports (SF-425s)

As with progress reports, financial reporting is governed by the grant agreement. Late or inaccurate reports can cause audit findings. Reconcile every financial report to your accounting records and document allowable costs.

Subrecipient Monitoring Deficiencies

If your grant allows subrecipients, it is important that you develop a written monitoring plan, risk assessment, and schedule of monitoring activities to be conducted during the subrecipient’s period of performance. If compliance issues are found, corrective action plans must be developed, documented, and resolved. 2 CFR 200.332 details the requirements for subrecipient monitoring.

Procurement Non-Compliance

2 CFR 200.318-327 details compliance requirements for procurement. As mentioned above, however, examples of the required documentation are not always provided, and it is up to the City to develop ways to document methods of procurement, determining cost reasonableness, independent cost estimates, etc. Documentation is key to everything. A common finding is the lack of contractor responsibility checks ([SAM.gov](https://sam.gov)) for small purchases.

Allowable Costs

Unallowable costs include costs outside the approved grant budget, costs outside the period of performance, or costs that aren't reasonable and necessary. 2 CFR 200 provides guidance on allowable costs. Training all project staff on cost allowability is advisable. Review expenditures against the approved budget.

Cash Management

If your grant allows federal drawdowns, auditors will look at the time between the drawdown and the actual disbursement of funds, as well as any interest that is earned on federal advances. If using advance payments, limit advances to the amount needed for immediate cash outflows.

Resources on Grant Management

There are numerous resources available on the Internet for grant management. It makes sense that the largest grantors of federal funding would have resources available to help current and prospective grantees in understanding and managing grants. FEMA, EPA, HUD, HHS, etc., all have resources available. The ***Government Finance Officers Association*** and the ***National Grants Management Association*** offer resources that cover the gamut of grants management.

In Summary

Grants management is about developing policies and procedures to manage your grant and document everything you do. Keep copies of emails from grantor agencies, vendors, and internal staff to document the process and approvals. Take pictures of the construction project to document progress, note causes for delays, i.e., weather, staff illness or turnover, and keep an eye on the calendar for due dates. Share the location of this information with management to ensure continuity throughout the grant period. Proudly enjoy the results of your hard work and good grants management.

AI-Generated Summary of All Key Deadlines in the CDBG-MIT Subrecipient Agreement

This summary lists all major deadlines and timeframes required for compliance under the CDBG-MIT Subrecipient Agreement between the Florida Department of Economic Opportunity (DEO) and the City of XX. These deadlines are critical for grant management, reporting, and compliance.

1 Agreement and Project Deadlines

▸ *Agreement Term*

Effective upon DEO execution and ends 48 months after execution, unless otherwise terminated.

▸ *Extension Requests*

Must be submitted at least 30 business days prior to the deadline if unable to meet a project deadline (Attachment A, Section N).

2 Initial Submissions (Within 30 Days of Agreement Execution)

▸ *Staffing Plan*

Submit to DEO within 30 days of execution for review and approval.

▸ *Policies and Procedures*

Submit procurement, financial management, QA/QC, fraud prevention, and monitoring policies within 30 days.

▸ *Project Detail Budget*

Submit updated budget (Attachment B) within 30 days.

▸ *HUD 2880 Disclosure*

Update and submit within 30 days of knowledge of changes (Attachment D, Section 14).

3 Procurement and Contracting

▸ *Procurement Documents*

Provide to DEO 10 days prior to posting for review and approval.

▸ *Contract Submission*

Updated contracts must be submitted within 30 days if changes are required by DEO.

▸ *Professional Services Notification*

Notify DEO within 90 days of the agreement's effective date if not procuring professional services or using non-CDBG-MIT funds (Attachment D, Section 3).

4 Reporting Deadlines

- ▶ **Monthly Progress Reports**
Due 10 calendar days after the end of each month (Attachment G).
- ▶ **Monthly Financial/Progress Documentation**
Submit revised cost reports, updated Attachment C, and timeline 10 days after month-end (Attachment A, Sections K & L).
- ▶ **Quarterly Progress Reports**
Due by the 10th of April, July, October, and January (Attachment G).
- ▶ **Quarterly Section 3 Reports**
Due by the 10th of each quarter (January 10, April 10, July 10, October 10).
- ▶ **Contract/Subcontract Activity Form (HUD-2516)**
Due April 15 and October 15 each year.
- ▶ **Quarterly Organization Chart**
Submit with quarterly report.
- ▶ **Quarterly Fair Housing Activity**
At least one fair housing activity per quarter (Attachment F).

5 Audit and Financial Deadlines

- ▶ **Audit Compliance Certification**
Email to DEO within 60 days of the end of each fiscal year in which the subgrant was open (Attachment J).
- ▶ **Annual Audit Report**
Submit to DEO by June 30 following the end of each fiscal year in which there was an open subgrant (Section 7(c)).
- ▶ **Single/Program-Specific Audit**
If required, submit audit within nine months of fiscal year end (Attachment G).

6 Closeout Deadlines

- ▶ **Administrative Closeout Report**
Due no later than 60 calendar days after the agreement ends or is terminated (Attachment A, Section O).
- ▶ **Return of Funds**
Any unobligated, excess, or non-compliant funds must be refunded to DEO within 30 calendar days of notification (Section 22).

7 Other Key Deadlines

- ▶ ***Justification for Project Delays***

If requested by DEO, submit justification and plan for timely accomplishment within 21 calendar days (Attachment D, Section 1).

- ▶ ***Public Records Requests***

Notify DEO of receipt and content of public records requests within 1 business day (Section 27).

- ▶ ***Data Breach Notification***

Verbally notify DEO within 24 hours and in writing within 72 hours if data is subpoenaed or improperly used (Section 27).

Example Table of Recurring Deadlines

The following table lists a few of the frequently used acronyms in the context of grant writing and management:

Deadline Type	Due Date/Timeframe
Staffing Plan, Policies, Budget	Within 30 days of agreement execution
Procurement Documents	10 days before posting
Monthly Progress/Financial Reports	10 days after month-end
Quarterly Progress/Section 3 Reports	10th of Jan, Apr, Jul, Oct
HUD-2516 Form	April 15, October 15
Audit Compliance Certification	60 days after fiscal year end
Annual Audit Report	By June 30 after fiscal year end
Single/Program Audit	9 months after fiscal year end
Closeout Report	60 days after agreement end/termination
Refund of Funds	30 days after DEO notification
Justification for Delay	21 days after DEO request
Extension Request	30 business days before project deadline
Public Records Request Notification	1 business day after receipt
Data Breach Notification	24 hours (verbal), 72 hours (written)

Note: Additional project-specific deadlines may be set in the Activity Work Plan (Attachment C) and by DEO notices. Always refer to the agreement and attachments for full details.



SECTION 4: **Financial Management and Closeout**

Section Four covers financial management and closeout, with a focus on helping cities reduce audit risk, avoid compliance gaps, and coordinate effectively between grants and finance staff. Up to this point, we have looked at finding and managing grants through the eyes of the project manager, grant coordinator, and grant writer. Once a grant has been awarded, the finance department, budget office, and/or clerk's office becomes a critical part of the grants management team. Communication between the two disciplines is critical to successful grants management and clean audits.

Open Communication Lines

How do you get communication started? Is there someone in your city who is a "grants-lator" – someone who is fluent in both finance and grants – who can help cross-communicate? Is there someone willing to learn?

Try scheduling short, one-on-one meetings between financial and program staff. Make sure your finance team member is included in progress meetings so they can ask questions about upcoming expenses and related grant requirements.

Below are a few financial terms to start the discussion.

Action takeaway: Use these terms as a shared checklist during grant kickoff, budget review, reimbursement, and closeout meetings so that finance and program staff work from the same assumptions.

Financial Terms and Definitions

Commingling

Commingling of grant funds is the improper mixing of distinct grant awards, general operating funds, or private money into a single unsegregated account pool. Each individual grant award must be accounted for by a unique project code, tracking number, or subledger. Auditors will look to see if funds have been mismanaged through commingling.

Encumbered Funds

Encumbered funds refer to money that has been set aside for specific obligations or future expenditures. It is not a prepaid expense, as the cash hasn't left the account, nor is it an accrued expense, as it also hasn't been incurred. It is simply a recognition of funds that are expected to be spent at a later date. Common examples include purchase orders, contracts, or salary obligations.

Supplementing vs Supplanting

Grants are meant to supplement or enhance existing funded activities. Supplanting means that grant funds are used for activities that were previously covered by local funds. An example would be a city adopting a budget to purchase four new vehicles for its public works department and later receiving a federal grant to pay for them. The city then decided to shift the funds allocated for those vehicles to another purpose.

In terms of formal guidance on what is or isn't supplanting, there is no real universal standard. 2 CFR 200 is silent on this, but certain agencies do provide direct guidance (e.g., 34 USC 10153 for DOJ, 42 USC 5304(b)(3) for HUD, 44 CFR 206 and the PAPPG for FEMA). Your best bet is to use a three-part assessment:

- ❶ **Was the admin activity performed before the grant existed (e.g., do you have a staff engineer who reviews plans; do you have legal on retainer for similar work)?**
- ❷ **Was the activity previously funded with non-federal dollars?**
- ❸ **Has the non-federal funding for that activity been reduced or eliminated since the grant was awarded?**

If the answer to all three is yes, that is a strong indicator of supplanting. This is not foolproof, but it provides a practical starting point for discussion with finance, legal, and program staff.

Accrual Accounting

The main difference between cash and accrual accounting is timing. With the accrual accounting method, income and expenses are recorded when they're billed and earned, regardless of when the money is actually received. Accounting standards outlined by Generally Accepted Accounting Principles (GAAP) stipulate the use of accrual accounting for financial reporting.

SEFA or Schedule of Federal Awards

The SEFA remains the foundation of any defensible single audit: it drives the threshold determination, the major program selection, and the auditor's risk assessment. Reconciling your SEFA to the general ledger and to subrecipient activity is critical.

Matching or Cost Share

Matching or cost sharing means funds that are part of the total project cost, in addition to the grant award. Matching funds must be accounted for in the same manner as grant funds and may be used only for the same allowable expenses as the grant. Determining the match amount is done in the following two steps:

- ❶ **Step 1:**
 - *Award amount ÷ Percentage (%) of Federal share of total project cost = Total Adjusted Project Cost*
- ❷ **Step 2:**
 - *Total Adjusted Project Cost x Percentage (%) of recipient share of total project cost = Required Match*

Example: The federal government offers a \$100,000 grant, and the match requirement is an 80/20 ratio (federal/recipient). Start with the \$100,000 grant and divide that by 80% to get \$125,000. Take \$125,000 x 20% to get the \$25,000 required match.

Office of Management and Budget (OMB) Guidance (aka 2CFR200)

If you have a federal grant, either direct or passed through the state, you will find references to 2 CFR 200 throughout your grant agreement. It is incumbent upon the city to make note of these references since they provide guidance on how procurements are made, what costs are allowable, recordkeeping requirements, and audit requirements. When looking up sections of 2 CFR 200, make sure you use [ecfr.gov](https://www.ecfr.gov) to get the most updated version.

The OMB Uniform Guidance revisions provide an excellent opportunity for project managers and finance directors to meet, review active awards, and determine how updated requirements may affect grants management, procurement, reporting, and audit results.

Financial Guidance

Several grantor agencies provide guidance on financial management and recordkeeping. Here are a few that can assist grant staff in understanding the financial part of grants management.

The U.S. Department of Justice publishes a Grants Financial Guide as well as requires both the Grant Award Administrator (usually the project manager) and the Financial Manager (finance director/clerk) to complete Grants Financial Management Training within 120 calendar days after the date of the recipient's acceptance of an award. Here is the link for those trainings: [**2026 Financial Management Training | Financial Management Seminars | Office of Justice Programs**](#)

The U.S. Department of Housing and Urban Development (HUD) has an extensive financial training program through HUD EXCHANGE: [**Financial Management Curriculum - HUD Exchange**](#)

The U.S. Department of Transportation issues Financial Assistance Guidance at [**transportation.gov/mission/administrations/office-grants-and-financial-assistance/dot-financial-assistance-guidance**](https://www.transportation.gov/mission/administrations/office-grants-and-financial-assistance/dot-financial-assistance-guidance).

The U.S. Treasury Department has published guidance on managing the State and Local Fiscal Recovery Funds (SLFRF) at [*Reporting and Compliance | U.S. Department of the Treasury*](#). NOTE: Most local governments have received and been reporting on SLFRF funds. All SLFRF funds MUST be spent by December 31, 2026 (or September 30 for Surface Transportation/Title I). The FINAL project and expenditure report (P&E) is due April 30, 2027.

In summary, the things to think about include:

- ❶ **Establishing communications between the finance department and grant project staff**
- ❷ **Become familiar with terms that apply to both grants and accounting**
- ❸ **Utilize the resources that are available to increase your understanding and become bilingual in “grant finance-ese”**

Closeout

Hopefully, by the time you’ve reached the closeout stage of your grant, you already have a paper or digital file containing your grant documentation. If you don’t have one set up yet, you’ll need to do so in order to have an “audit-ready” closeout file.

You may want to develop a Grant Closeout Checklist:

- ❶ **Confirm all expenditures and revenues are correctly posted to the General Ledger Account**
 - ▶ *Obtain transaction records*
Get a copy of the General Ledger with all the grant-related transactions coded to the award for the file
 - ▶ *File banking documentation*
File bank reconciliations and wire transfer documentation
 - ▶ *File expenditure records*
File invoices, receipts, and payment records for every expenditure
 - ▶ *Cost analysis*
Did your grant require you to do a cost analysis or document the method of procurement? If so, these documents must be in the file.
- ❷ **Cancel outstanding encumbrances and purchase orders**
- ❸ **Verify that all revenues have been received from the funding agency**

4 End any payroll distributions

- *Timesheets and effort reporting*
File timesheets or time and effort reporting forms
- *Proof of eligibility*
File documentation showing eligibility of payroll distributions for reimbursement

5 Reconcile the final financial report to the General Ledger**6 Submit all final technical, progress, and financial reports****7 Determine disposition of program income if applicable****8 Determine the disposition of any excess match revenue****9 Determine disposition of any inventory, fixed assets, or property****What does an auditor look for when reviewing your closeout file?**

Here are a few items based on Federal Audit Clearinghouse data.

- *Were reports filed on time?*
- *Were the expenditures charged to the grant allowable?*
- *Were costs coded to the correct financial account?*
- *If there were subrecipients, was there a written monitoring plan – was it adhered to, and was a risk assessment done prior to the subaward?*
- *Auditors look for evidence of competitive procurement procedures, conflict of interest policies, contractor responsibility checks on SAM.gov, and compliance with internal procurement policies.*
- *Did you purchase equipment with the grant funds? Is each item tracked with description, serial number, source of funding, acquisition date, cost, and location? For items disposed of, is there documentation of the disposition method and federal agency approval (if required)?*

Conduct your own internal audit and test to determine whether you can retrieve all required closeout information within 48 hours or less.

Action takeaway: Treat the closeout checklist as an audit-readiness test rather than an administrative wrap-up, and assign ownership before the final reporting deadline.

Summary

This toolkit was developed to provide cities with resources to assist them with researching, writing, managing, and closing out grants. It will be updated to reflect changes through amendments and attachments. FLC will also provide resources on specific parts of grants management, such as subrecipient risk assessment and monitoring, as well as updates on the proposed OMB Uniform Guidance (2 CFR 200).