

# Diverse Spend Reportable Expenses Template Instructions

*Required for any contract that has CHG/HEN or EHF funding.*

Back in 2017 Washington State Department of Commerce (COM) modified their contract language and invoicing process so they can compile data that will help them understand the impacts of spending and analyze how best to deploy our resources in communities across the state. Commerce is particularly interested in understanding how much of the funding goes to state-certified minority-, woman- and veteran-owned businesses. These instructions will help contractors understand and comply with the reporting requirements.

- Each month this report MUST be included with the Reimbursement Request submission.
- Requirement is to report any single expense paid during the billing period that is more than \$1,000 or the sum of multiple expense to a given entity that are more than \$1,000. *\*See “Reportable Expenses” section for the types of expenses that are excluded from reporting.*
  - If there were no expenses totaling over \$1k for a specific vendor/retailer then you can just check the box that states, “No Expenses to Report”.

## Definitions

**Contractor** – An organization receiving funds through a contract with Commerce. (Kitsap County)

**Subcontractor** – An organization receiving Commerce funds through Kitsap County. (Your organization)

**Sub subcontractor** – An organization/vendor/retailer receiving payment from subcontractor for construction/good/services.

**Contract #** – The specific number assigned to an agreement by Kitsap County.

**Eligible Cost** – An expenditure incurred by a Subcontractor that may be reimbursed by the County under a contract.

**Reimbursement Request (RR or Invoice)** – A request for payment or reimbursement submitted to Kitsap County by a Subcontractor for eligible costs.

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**Warrant Amount** – The dollar amount of payment or reimbursements requested on an invoice.

**Invoice Period** – The time during which a contractor provided the services for which payment or reimbursement is requested on an invoice.

**Reportable Expense** – An eligible cost that meets the following criteria:

- a) Any payment (or set of payments during the invoice period) of at least \$1,000.
- b) Paid by a contractor to a subcontractor – OR – by a subcontractor to a sub subcontractor.
- c) Payment for goods or services provided within an invoice period.
- d) Cost for which a contractor will be invoicing Commerce as part of the contractor's scope of work.
- e) Excluding the following types of expenses:
  - i. Rent or lease costs.
  - ii. Utilities.
  - iii. Taxes, fees, and other governmental service charges.
  - iv. Employee compensation, including wages and benefits.
  - v. Payments or reimbursements for individual client costs made directly to a client, including for a client's rent, energy assistance, etc. (Please do not report individual names).
  - vi. Real estate/land acquisition
  - vii. Any payments made by that is a retail or wholesale business. For example, a contractor purchased \$2,500 in lumber from Home Depot, which Home Depot had purchased from Weyerhaeuser for \$1,500. Home Depot would be considered a subcontractor, and Weyerhaeuser would be considered a sub subcontractor. The \$2,500 purchase from Home Depot should be reported. However, since the subcontractor, Home Depot, is a retail business, it is not necessary to report Home Depot's \$1,500 purchase from Weyerhaeuser.

**Unified Business Identifier (UBI)** – Most businesses, non-profits, and state and local governments in Washington have a UBI, assigned by the state Department of Revenue, Business Licensing Service, or Secretary of State. If you don't know an organization's UBI, you can look it up at Washington Secretary of State website <https://ccfs.sos.wa.gov/#/> OR Washington Department of Revenue website <https://dor.wa.gov/businesses> and go to the "Look up a business or reseller permit" link.

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## Completing the Reportable Expenses Template

The Reportable Expenses Template is a formatted Excel spreadsheet with several data validations that help data load correctly. Following are detailed explanations of the Template sections and further information about validations, errors and trouble-shooting the template.

### Header

The header includes several fields that identify the contract and warrant the expenses.

**EXPENSES over \$1,000**

Department of Commerce

COM FORM: INV-A

☐

1 Contract # KC-101-24

2 Name ABC Community Cares

3 ☐ No Expenses to Report  
(do not complete grid below)

4 Warrant Amount \$ 80,535.00

5 From Date 5/1/2024

6 To Date 5/31/2024

7 Subcontractor Total	21,534.65
8 Sub Subcontractor Total	21,534.65

### Header Example

1. Contract # → Enter the contract number here.
2. Name → Contractor representative completing the template.
3. No Expense to Report → Checked when all reportable subcontractor expenses are under \$1,000.
4. Warrant Amount → Total amount requested for reimbursement.
5. From Date → The start date of the expenses submitted for reimbursement.
6. To Date → This is the end date of the expenses submitted for reimbursement.
7. Subcontractor Total → Automatically populated and adds up the subcontractor expenses.

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8. Sub subcontractor Total → Automatically populated and sums the sub subcontractor expenses. It turns red when they exceed the subcontractor expenses.

Subcontractor Total	40,000.00
Sub Subcontractor Total	110,000.00

*Example when there is an error denoted in red, indicates the Subcontractor Total does not match the Sub Subcontractor total.*

## Instructional Headers

These fields provide brief explanations of the information required for each column.

Enter the UBI of the organization that paid the expense	Enter the name of the Organization that paid the expense.	Contractor Types: Subcontractor Sub Subcontractor	Enter the UBI of the organization that was paid.  Look up a UBI here: <a href="http://apps.dor.wa.gov/BRD/">http://apps.dor.wa.gov/BRD/</a>	Enter the name of the Organization that was paid.	Org Types: For Profit Non-Profit Government Tribe	Expense Types:  Construction Goods Services	Enter the amount paid for this invoice period.
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## Expenses

The expenses section is where the subcontractors fill in reportable expenses.

Each row on the template captures a single expense incurred during the billing period that is more than \$1,000, or the sum of multiple expenses to a given entity that are more than \$1,000. See *Definitions/Reportable Expenses* at the beginning of this document for the types of expenses that are excluded from reporting.

- The tab must be named “**Template**” and must not be renamed.



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- The Expenses header must be on **Row 13** of the template and must not be changed.
- Column headers must **match** the column headers in the example below.

Paid By UBI	Paid By Organization Name	Paid to Contractor Type	Paid to UBI	Paid to Organization Name	Paid to Org Type	Expense Type	Amount
601-098-123	ABC Community Cares	Sub Subcontractor	603-159-003	AMAZON	For Profit	Goods	12,583.65
182-002-345	Kitsap County	Subcontractor	601-098-123	ABC Community Cares	Non-Profit	Goods	12,583.65
601-098-123	ABC Community Cares	Sub Subcontractor	600-511-933	Kitsap Transit	For Profit	Services	8,951.00
182-002-345	Kitsap County	Subcontractor	601-098-123	ABC Community Cares	Non-Profit	Services	8,951.00

*Data Collection Example*

## Data Collection Fields

1. **Paid by Unified Business Identifier (UBI) number** → Enter the UBI number of the organization that made the payment (it may be the subcontractor or sub subcontractor). This must match the UBI on file if the contractor paid the expense. The UBI is a nine-digit number assigned to a Washington business, non-profit or government entity. A UBI is required for each “Paid-by” and “Paid-to” organization.  
*If you don’t know an organization’s UBI, it can be looked up online.*
2. **Paid By Organization Name** → Enter the legal name of the organization that paid the expense. This is the subcontractor that paid the organization for a particular reportable expense or the contractor reimbursing the subcontractor for the reportable expense.
3. **Contractor Type** → Indicates the relationship of the entity receiving payment to the entity making the payment.
  - a. For payments made by the contractor, the Paid to Contractor Type would be “Subcontractor”, whether funds are paid to a contracted subcontractor or a non-contracted vendor of goods or services.
  - b. For payments made by a subcontractor, the Paid to Contractor Type would be “Sub subcontractor”, whether funds are paid to a contracted sub subcontractor or a non-contracted vendor of goods and services.
4. **Paid to UBI** → Enter the UBI number of the entity receiving funds for which payment is being reported.
5. **Paid to Organization Name** → Enter the legal name of the organization to whom funds are paid.

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6. **Paid to Organization Type** → Select the dropdown option that describes the type of organization to whom payment is made.
  - a. For-profit business
  - b. Non-profit organization
  - c. Governmental entity, such as a city, town, or state agency
  - d. Tribal government entity
7. **Expense Type** → Select the dropdown option that best describes the goods or services for which funds were paid.
  - a. Goods
  - b. Services
  - c. Construction
8. **Amount** → The actual dollar amount of the reportable expense paid for a given row.

## Color Coding

When using the Reportable Expense Template, subcontractor expenses are **blue** and sub subcontractor expenses are **green**. This is based on which is selected for the Contractor Type column.