



Financial Status Report Form Instructions

(Authorized by 1994 P.A. 451)

Grantees of all Nonpoint Source project contracts will be submitting quarterly reports using the, attached. ESSD "Financial Status Report" forms.

Instructions for Grantees.

*This form is designed to perform all of the mathematical calculations required. Please do not override these calculations. In some cases, overrides may alter pertinent information. The financial status report is designed so that you may input the grant and local match funds expended for the quarter and the form will calculate the grant funds incurred to date and the grant funds balance to date, the local match incurred to date and the local match balance to date. It also calculates the indirect cost split based on the indirect rate you enter. **These formulas work only if you don't override them, and if you follow the directions below.** However, to make sure a formula was not incorrect or overridden, please remember to check totals for accuracy! Your original budget may include \$ amounts rounded to the nearest whole number. For reimbursement, do not round any amounts entered in columns 2 or 6.*

Completing the Top Portion of Form:

Grantee Organization Name: This is the grantee organization name. The form is designed to carry this information to remaining quarter reports.

Project Name: Fill in the name of the project as it is written on the contract. The form is designed to carry this information to remaining quarter reports.

Date Submitted. This is the date the financial status report is submitted to the DEQ Project Administrator. Any revisions should include the current date.

DEQ Tracking Code. This is to be provided by the DEQ Project Administrator. The form is designed to carry this information to remaining quarter reports.

Period Covered. Your grant may begin at any time during a reporting period. For the first quarter only, use the start date if it differs from the reporting period. Include the start and end dates of the reporting period. Use these reporting periods:

- October 1 – December 31 (year)
- January 1 - March 31 (year)
- April 1 – June 30 (year)
- July 1 – September 30 (year)

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Completing Columns 1, 4, and 8

Use the original budget in your contract or an approved budget revision to complete the steps below.

In the first tab of the budget sheet (quarter 1):

- Under the Budget Categories in column 1, type in the same items that are listed in the budget of the signed project contract, whether it is to be charged against the grant or counted as match. For example: under the staffing budget item, list each staff person name, their title (project manager, senior analyst, clerical, etc.), the number of hours each person worked on the project and their hourly rate. Each staff person listed under “Staffing Costs” should only be those staff included in the workplan
- Copy the values in columns 4 and 8 from the contract. These amounts will automatically copy onto the remaining quarter reports.
- The project percentage split: Enter in Columns 4 and 8 the total percentage split. Example: 75% grant and 25% match would be listed as .75 in column 4 and .25 in column 8.
- Indirect cost rate: Enter the rate in column 4. 20% would be entered as .20.
- Indirect costs amount: List the amounts from the budget or budget revision.
- List the above information in the first quarter tab. This information will be carried forward to other quarters.

FOR ALL STATUS REPORTS:

Use Actual Expenditures Only – DO NOT ROUND

In the columns and rows on the form:

1. Staffing Costs.

- In column 1, list each staff person name, their title (project manager, senior analyst, clerical, etc.), the number of hours each person worked on the project, and their hourly rate. Each staff person listed under “Staffing Costs” should only be those staff included in the work plan or most recent approved budget revision. To save time, consider copying and pasting this information from the previous quarterly report, but remember to change the hours and rate where needed.
- Place the costs for each staff person (number of hours times hourly rate) in columns 2 if funded by the grant. Enter any matching staffing costs in column 6.
- Staffing costs for staff in agencies other than the grant recipient should be budgeted and entered into this form under Contractual.
- Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.

2. Fringe Benefits. This can include insurance, FICA, federal, state and local taxes, vacation and sick time, and workers compensation.

- Use the fringe benefit rate agreed to in the contract budget.
- The DEQ reserves the right to request applicants to supply information indicating how their fringe benefits were calculated.
- In column 1, list each staff person and their fringe rate (or copy from a previous quarter). Put the dollar amount corresponding with each staff person funded by the grant in column 2.
- Put the dollar amount corresponding with each staff person funded as local match in columns 6.
- Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.

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3. **Contractual Services.** Contractual costs are services provided by staff or agencies other than the grant recipient. Any services not provided by the grant recipient should be listed here, including engineering services. (Note: The State reserves the right to approve all subcontractors for this project and reserves the right to require the Grant recipient to replace subcontractors found to be unacceptable.)
 - In column 1 list all contractual services used during the quarter. Enter grand funds expended for these services in columns 2.
 - Enter amounts in columns 6 if any match was earned under contractual services.
 - Sub totals for columns 2, 3, 5, 6, 7 and 9 will automatically calculate.

4. **Project Equipment, Supplies and Materials**
 - a. Project Equipment. Equipment is defined as an article of non-expendable, tangible personal property having a useful life of more than one year. Only equipment included in the contract budget may be included in the report.
 - In column 1, itemize equipment purchased this period and enter grant funded amounts in column 2. Explain in your narrative any cost that may appear out of the ordinary or when it would not be obvious to the DEQ what was paid for...
 - Enter amounts in column 6 if any match was earned under equipment.
 - Sub totals for columns 2, 3, 5, 6, 7 and 9 will automatically calculate.

 - b. Project Supplies and Materials.
 - Specify the type of supplies and materials charged against the grant in column 1. Itemize printing, postage, and other supplies and materials. Explain any cost that may appear out of the ordinary.
 - Enter corresponding costs of grant funded supplies and materials in column 2.
 - Enter corresponding match amounts in column 6.
 - Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.

5. **Travel Costs.**
 - Show mileage separate from lodging and meals in column 1.
 - Mileage costs should be entered in columns 2 and 6 as number of miles times mileage rate:
 - \$0.31 per mile is the highest allowable rate for grants.
 - Conference and training fees—if allowed—should be included in the “Other” category.
 - Note that CMI funds cannot be used to pay for conferences or other training fees.
 - Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.

6. **Cost-Share Subtotal (if applicable).** Cost share includes all costs related to implementing Best Management Practices. This applies only to nonpoint source (NPS) grants.
 - Column 2 should include the total cost-share grant funds that were used to implement best management practices during the reporting period. This amount should come from the Best Management Practices Cost-Share Form. If more than one form was filled out, total costs from all forms.
 - Column 6 should include the matching funds.
 - Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.

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- 7. Indirect Costs.** Indirect costs have been referred to as the cost of doing business. Typical indirect costs are associated with but not limited to office space, telephones, office equipment rental and usage, and general office supplies. Most agencies have a set indirect rate. This rate was used in developing the project contract.
- Indirect costs are calculated as a percent of salary and fringe only.
 - Indirect costs in columns 2 and 6 will be automatically calculated on the form based on the rate you entered in column 4.
 - Subtotals for Columns 2, 3, 5, 6, 7, 9 will automatically calculate.
- 8. Totals.** This form is designed to add the total for you. However, please check for accuracy.

At the bottom of the form:

Sources of Match and Dollar Committed. At the bottom of the second page of the budget sheet, indicate the source(s) of local match and the corresponding dollar value claimed for that period. All entries in column 6 should be described here.

Other Sources of Funds: Include any other sources of funding going into the project. Include all "Other Funds" included in the BMP cost.

Additional information:

- Columns 2 & 6 are actual expenditures (**not rounded**) for the current reporting period.
- Columns 3 & 7 are cumulative throughout the project.
- Columns 4 & 8 are directly from the contract budget.
- Columns 5 & 9 are calculated balances.
- Note **Local Match**. Local match is a financial commitment made by the grant recipient and other local agencies to help implement the project. Local match is required of all SWQD grants. The specific amount of match required varies depending on the grant.
 - Federal and state funds cannot be used as matching funds for federal Clean Water Act Section 319 or 604(b) grants. Projects funded prior to that point could report match per previous RFPs.
 - **Follow the match information in the appropriate RFP/GAP and contract.**

We do not encourage the form to be altered, however if there are not enough lines for a particular budget category, you can add the needed lines. Beware – you will need to copy the formulas into the lines that have been added. You will need to recheck the totals.

- Be extra cautious not to overwrite formulas.
- Columns 3 and 7 are formulas that add information from current and previous quarterly reports. Please check your work and be extra cautious not to enter any information in these columns.