



Financial Status Report Form Instructions

(Authorized by the Clean Water Act; instructions required to be followed to obtain payment)

Grantees of all Nonpoint Source project contracts will be submitting quarterly reports using the Financial Status Report (FSR) forms.

Instructions for Grantees

This FSR 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 FSR 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, 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. **Please remember to check totals for accuracy!** Your original budget may include dollar (\$) amounts rounded to the nearest whole number. For reimbursement, do not round any amounts entered in Columns 2 or 6. Amounts entered should match the supporting documentation.

The electronic FSR form was designed to simplify FSR development for grantees. To assist with accurate reporting, cells with formulas are intentionally locked. If you need assistance in working with your e-FSR, please contact your Department of Environmental Quality (DEQ) Financial Analyst. Please understand, however, that if you intentionally change the e-FSR by overriding or changing formulas, or copying or saving the spreadsheet into a new Excel file to override the formulas, the DEQ Financial Analysts will not assist in helping correct any resulting errors. So, please do not change the e-FSR; work with it and we will work with you to make it work for you.

Completing the Top Portion of the FSR Form

Grantee Organization Name: The FSR form is designed to automatically carry this information to each quarterly report.

Project Name: The FSR form is designed to automatically carry this information to each quarterly report.

Date Submitted: This is the date the FSR form is submitted to the DEQ Project Administrator. Any revisions should include the current date and be prefaced with "Revised."

DEQ Tracking Code: The FSR form is designed to automatically carry this information to each quarterly report.

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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).

Completing Columns 1, 3, 4, 5, 7, 8, and 9:

These columns should automatically fill or calculate for each quarterly report.

FOR ALL FINANCIAL STATUS REPORTS:

Use Actual Expenditures Only – DO NOT ROUND

In the columns and rows on the form:

- 1. Staffing Costs.** For each listed staff person, enter the number of hours worked that quarter as grant-funded (Column 10) and/or match earned (Column 11). The FSR form will calculate and attribute the costs appropriately as grant (Column 2) or match (Column 7).
- 2. Fringe Benefits.** This can include insurance, FICA, federal, state and local taxes, vacation and sick time, and workers compensation. This section will automatically calculate for each staff person that has hours entered in Column 10 and/or Column 11 in the Staffing Section.
- 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.)
 - Enter grant funds expended for these services in Column 2.
 - Enter amounts in Column 6, if any match was earned under contractual services.
 - All other columns and the sub-total row will automatically fill and 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.
 - Enter any authorized grant-funded equipment costs in Column 2.
 - Enter amounts in Column 6, if any match was earned under equipment.

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b. Project Supplies and Materials:

- Enter costs of grant-funded supplies and materials in Column 2.
- Enter corresponding match amounts in Column 6.
- All other columns and the sub-total row will automatically fill and calculate.

5. Travel Costs.

- Enter the number of miles for the quarter in Column 2. Column 5 will calculate the total miles.
- Mileage costs should be entered in Columns 2 and 6 as number of miles times the mileage rate.
- Enter any eligible lodging, meals, or "Other" charges in Columns 2 or 6.
- Conference and training fees--if allowed--should be included in the "Other" category.
- Note that Clean Michigan Initiative (CMI) funds cannot be used to pay for conferences or other training fees.
- All other columns and the sub-total row will automatically fill and calculate.

6. Cost-Share Subtotal (if applicable). Cost share includes all costs related to implementing Best Management Practices.

- Column 2 should include the total cost-share grant funds that were used to implement Best Management Practices (BMPs) during the reporting period. This amount should come from the BMPs Cost-Share Form. If more than one form was filled out, total the costs from all forms.
- Column 6 should include the matching funds.
- All other columns and the sub-total row will automatically fill and calculate.

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 FSR form based on the rate from the grant budget and the Staffing/Fringe Section. (Use verbiage from Page 2).

8. Totals. This form is designed to add the total for you. However, please check for accuracy.

At the bottom of the FSR forms:

Sources of Match and Dollars Committed: At the bottom of the last page of the FSR form, indicate the corresponding dollar value claimed for each entry for the period. All entries in Column 6 should be described here.

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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 and 6 are actual expenditures (**not rounded**) for the current reporting period.
- Columns 3 and 7 are cumulative throughout the project.
- Columns 4 and 8 are directly from the contract budget.
- Columns 5 and 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. The specific amount of match required varies depending on the grant type and funding source.
 - 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 Request for Proposals (RFPs).
 - **Follow the match information in the appropriate RFP/Grant Application Packet and contract.**

Do not attempt to make changes to the FSR form. All changes must be authorized and made by the DEQ.

- Columns 3 and 7 are formulas that add information from current and previous quarterly reports. Please check your work and do not enter any information in these columns.