

CESF-INSTRUCTIONS FOR FILING FISCAL CASH REPORT AND CASH REQUEST FORM

This form replaces all other Cash Reports Forms. All CESF Subgrantees are required to submit Cash Reports in accordance with their grant award contract/letter of agreement bearing an original signature or approved method of electronic signature.

NOTE: The Cash Report Workbook contains multiple formulas. Do not adjust or change the formulas. If a number appears to be off, recheck the information entered for any errors.

ITEMS 1, 2, 3, & 4: Obtain this information from the Grant Award and enter it in the appropriate boxes.

ITEM 5: Check the appropriate box for Regular OR Final request for funds.

ITEM 6: Check the appropriate box for Regular OR Final report of expenditures. Check the appropriate box for Match Waiver or Match Exemption, if applicable to your agency.

ITEM 7: **Total Expenditures:** The information submitted in the Total Expenditures, as well as the supporting accounting records, are subject to Federal and State audit for accuracy, completeness, and compliance with the terms of the Grant Award. **NOTE: Do not include any pending requests until they are approved in writing by the Federal Grants and Programs Director.**

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|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (I) Approved Project Budget: | Enter the present operating budget approved at time of award. This must reflect any approved budget modifications. |
| (II) Previous Cumulative Expenditures: | Sum of cumulative expenditures from previous periods. (Column D from previous period's report.) |
| (III) Expenditures for this Reporting Period: | Enter the current reporting period's expenditures in each category sheet (see tabs A-J) charged to this grant. The totals from tabs A-J will populate onto the Cash Report form. |
| (IV) Current Cumulative Expenditures: | Show all expenditures (including this reporting period) by cost category (Column B & C) and by source of funds since the beginning of the project. |

ITEM 8: CASH STATUS:

FEDERAL/STATE FUNDS:

- (A) Total Federal Funds Budgeted from Grant Award.
- (B) Total Awarded Funds Received to Date.
- (C) Funds Expended (Breakdown of Column IV(G) Total)
- (D) Balance on Hand at the End of Quarter (B-C)

ITEM 9: LOCAL MATCH:

- (A) Total Match Funds Budgeted From Grant Award.
- (B) No Information needed.
- (C) Funds Expended (Breakdown of Column IV(G) Total)

ITEM 10: TOTAL:

- (A) Total Funds Budgeted from Grant Award.
- (B) No information needed.
- (C) Total Funds Expended (8 (C) + 9 (C) = 10 (C))

ITEM 11: CASH REQUEST:

- (A) List Month/Year that funds are being requested for.
- (B) Awarded Funds Request: Monthly funds request.

ITEM 12: DEOBLIGATIONS or REFUNDS:

- (A) Check the box corresponding your request to De-obligate and/or Refund awarded monies.
- (B) Enter the Amount of the De-obligated and/or Refunded monies in the "Amount" column. **NOTE:** The "Total Awarded Funds" in Column 8B should also reflect this amount.
- (C) "Total Returned" will automatically calculate by adding the De-obligated and Refund Amounts.

ITEM 13: CERTIFICATION: This report is to be signed by the Authorized Official or Designee.

SEE NEXT PAGE: Completing Tabs A-J

Cash Report Workbook: Tabs A-J

There is an example of how to complete the tab (worksheet) for each corresponding budget category. There is not a tab for F as that is Construction and an unallowable expenditure type for this grant. For all budget categories, the information is to be completed by line item per the approved budget for the grant. Each tab (worksheet) in A-J has a comment box for information to be communicated to the review of the cash report that needs explanation.

NOTE: The TOTAL REQUEST cell (bright green) on each tab (worksheet) will pull into the corresponding box for Period Federal Expenditures on the Cash Report worksheet.

- A. Personnel (Salary/Wages):** Personnel has three different types of pay to be requested (regular, overtime, additional rates). Only complete the applicable section for what is funded in the grant project.
- Regular-input the regular rate of pay and hours worked for the period reported
 - Overtime (OT)-input the rate of pay (typically 1.5 of regular rate of pay) and the hours of OT worked in the period. If the OT rate of pay is different than 1.5, i.e. holiday is double; include this information on the Comment box at the bottom of the worksheet.
 - Additional rate would be hazard pay, or other additional pay as approved by the budget and organization policy. Include the rate of pay and the instances of the pay rate:
 - Monthly or One-time payment: 1
 - Biweekly: 2
 - Hourly: number of hours
 - Weekly: number of weeks
- B. Fringes:** Column E on the Fringes tab will pull the total for the corresponding line item from tab A. For example, Position 1 entered on tab A line 5 column O will pull over to tab B line 5 column E. The person completing the Cash Report will then put in the Actual fringe % requested. If Fringes are not part of the budget, leave column F at 0.00%.
- C. Travel:** Complete the form based on actual expenditures for the approved travel budget. Travel must follow the agency/organization travel policies. If the agency/organization does not have established travel policies, the State of Nebraska policy will be followed. The current Federal mileage rate is \$.575/mile, this is the maximum rate that can be reimbursed. If your agency has a lower mileage rate, input that rate in column E for the applicable line item. Agencies/organizations that have a Per Diem policy for meals must provide that policy the first time that meals are being requested. If the policy is not provided, meals will be reimbursed based on actual expenditure and requires complete detailed receipts for each meal requested.
- D. Equipment:** The light orange boxes (Column B and C) are to be completed based on the approved budget, Column D will automatically calculate. Columns E and F enter the actual expenditures of the line item for the reporting period.
- E. Supplies:** The light orange boxes (Column B and C) are to be completed based on the approved budget, Column D will automatically calculate. Columns E and F enter the actual expenditures of the line item for the reporting period.
- F. Construction:** NOT ALLOWABLE (no tab/worksheet)
- G. Subawards:** Enter the amount requested for each subaward for the reporting period. It is the responsibility of your agency/organization to ensure subawards are complying with Federal grant requirements and adhering to the approved budget.
- H. Procurement Contracts:** Enter the amount requested for each subaward for the reporting period, this would include Consultant/Contract Travel expenditures.
- I. Other:** The light orange boxes (Column B, C, and D) are to be completed based on the approved budget, Column E will automatically calculate. Columns F,G, and H enter the actual expenditures of the line item for the reporting period. The Total Length of time to be reimbursed:
 - Monthly or one-time: 1
 - Weekly: # of weeks in reporting period for the expenditure
 - Days: # of days in reporting period for the expenditure
- J. Indirect Costs:** If the budget had Indirect Costs either through a Federally Approved Indirect Cost Rate, or using the de minimus complete box C5 to indicate the actual TOTAL direct costs for the period based on the approved rate/calculation. In box D5 put the requested (or approved) rate %.