

Vermont Aquatic Nuisance Control Program
Vermont Department of Environmental Conservation

**Grant-in-Aid Final Report and Audit Preparation Guidelines:
Preparing a Project Completion Report**

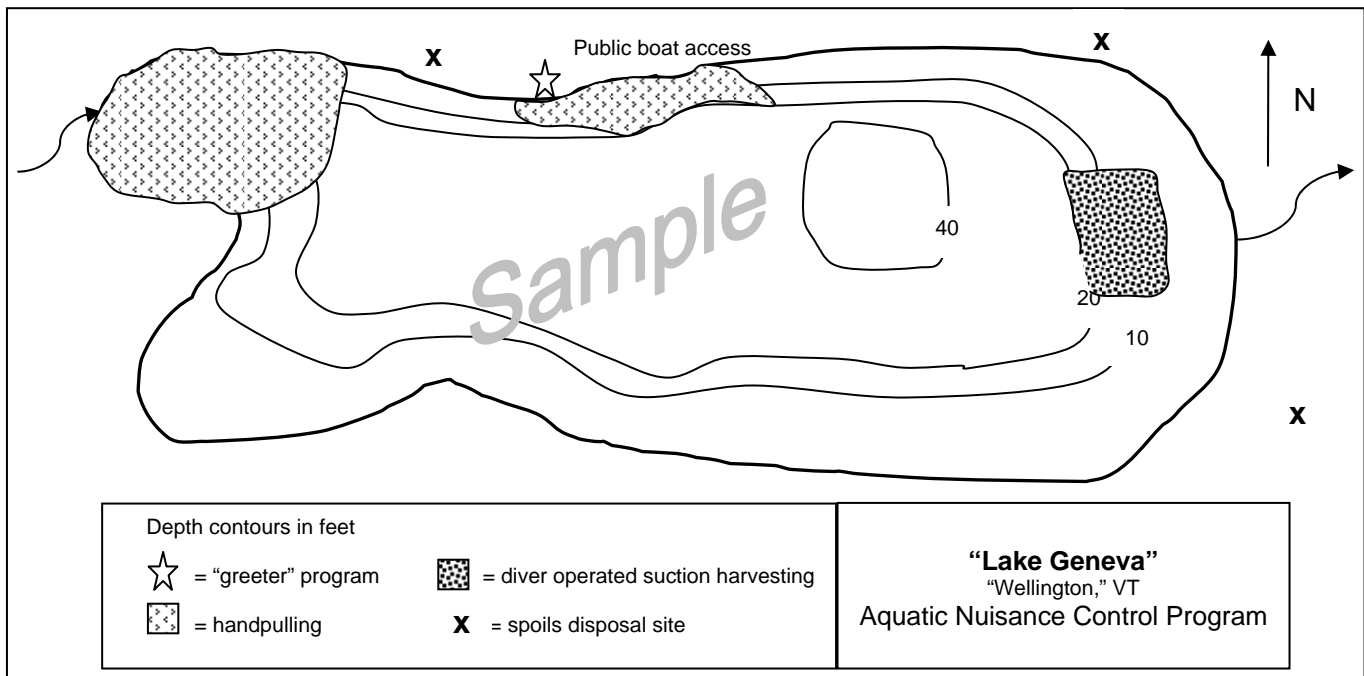
These guidelines for aquatic nuisance control grants have been developed to ensure that Project Managers have the information and tools to file a complete final project report and to prepare sufficient financial documents required for an audit.

The submittal of a **Project Completion Report** is required and is due on or before a date specified in the original award document. This date may be extended upon request prior to the due date. A Project Completion Report consists of two parts: a written report and a final expenditure report. Both are described below.

Written Report Requirements

A complete written report must include the following:

- a. A map of the waterbody(s) with the area(s) marked where the project element(s) occurred. Include a key to the items shown on the map and a directional arrow for north. See the example for the fictional Vermont waterbody, Lake Geneva, below.



- b. If applicable to the project, an estimate of the amount of plant material removed (e.g. acres, cubic yards, number of plants) from the area(s) designated on the map described above in a. Describe where the material was disposed.

- c. A description of the project with an overview of the program and specific details of each item listed on your Final Expenditure Report form. Include a description of any of the following items that apply to your project:
- personnel - paid, in-kind (volunteer) or both - involved in your project, the roles they played and the number of hours that each person was involved with the project
 - in-kind (donated, not purchased) services associated with the project and an explanation of each item's applicability to the project
 - equipment purchased for the project with an explanation of applicability
 - supplies purchased for the project with an explanation of applicability
 - contractual costs and an explanation of applicability
 - travel – number of miles traveled, purpose
 - insurance
 - miscellaneous costs with an explanation of applicability
- d. A description of any major problems encountered.
- e. Describe any major successes or the results in general.
- f. Provide an example of any products produced (e.g. plant survey report, educational brochure).
- g. Optional (but welcome) – photograph(s) of any project elements. Please include who should receive credit for the photograph(s).

Final Expenditure Report Requirements

A sample Final Expenditure Report for Lake Geneva is provided. The sample is intended as a guide to show you how you can satisfactorily complete the report quickly and accurately. The report includes the Final Expenditure Invoice, lists and tables of details (see Samples A & B), and for audited projects, copies of invoices and cancelled checks or bank statements.

Getting Started: We suggest making the following lists: (1) a listing of the real project costs by check number (see Sample A); and (2) a listing of costs by category, including the value of in-kind (donated, not purchased) services (see Sample B). Include these lists with your Final Expenditure Report, moving the category totals in Sample B to the Final Expenditure Report form. Please do not include copies of timesheets or paychecks for individual employees. Instead, include a simple listing of the hours and rate of pay.

Most Project Managers will submit only these lists as support for the Final Expenditure Report form; however, some projects will be audited and additional information must also be submitted. Please refer to your original grant award under **Payment Provisions (Attachment B)**. If the box under provision #2 is checked, your project will be audited, and you are required to submit copies of invoices and cancelled checks or bank statements (with submitted costs highlighted) with your Final Expenditure Report. If you submit copies of cancelled checks, the copies should be of the front side of the check only.

Please contact Department auditor, Bill Lizotte, by e-mail (preferred) at bill.lizotte@state.vt.us with questions or telephone at (802) 241-3744 between 7AM and 3:30PM weekdays.

Sample A “Lake Geneva” List of Real Project Costs by Check Number:

| <i>Lake Geneva, Town of Wellington</i> | | <i>Project #AQ06-14</i> |
|----------------------------------------|---------------------|----------------------------------------------------------|
| <u>Check Number</u> | <u>Check Amount</u> | <u>Payee</u> |
| 1434 | \$375.00 | National Insurance Company |
| 1435 | 15.00 | Lake Geneva Garage (gas) |
| 1436 | 560.00 | Jon Jones, diver (16 hours) |
| 1437 | 8,235.00 | ABC Marine (suction harvester) |
| 1438 | 137.50 | Lake Geneva Garage (tools) |
| 1439 (void) | | |
| 1440 | 560.00 | Joe Smith, diver (16 hours) |
| 1441 | 1,150.00 | George Rand Divers, Inc. |
| 1442 | 135.00 | Aqua-culture, Inc. (life jackets) |
| 1443 | 840.00 | Jon Jones, diver (24 hours) |
| 1444 | 360.00 | David Tobin, education and outreach |
| 1445 | 37.00 | Lake Geneva Postmaster (stamps) |
| 1446 | 31.75 | Lake Geneva Garage (repair) |
| 1447 | 840.00 | Joe Smith, diver (24 hours) |
| 1448 | 54.50 | Seabreeze Company (boat oars) |
| 1449 | 15.00 | Lake Geneva Garage (gas/ oil) |
| 1450 | 350.00 | Jennifer Anderson, diver (10 hours) |
| 1451 | 73.17 | Pointe Claire Motors (tools) |
| 1452 | 6.15 | Staples (photocopying) |
| 1453 | 45.00 | Madison Supply Company (paid air tank refills) |
| 1454 | 15.00 | Lake Geneva Garage (gas) |
| 1455 | 260.00 | Josh Smith, paid consultant |
| 1456 | 20.00 | Lake Geneva Garage (gas and oil) |
| 1457 | 23.00 | Verizon (phone bill for \$75, only \$23 project related) |
| 1458 | 250.00 | John Raymond, Administration |
| 1459 | 420.00 | David Tobin, education and outreach |
| 1460 | 36.73 | Staples (paper, pens, notepads, notebooks, etc.) |
| 1461 | 73.18 | Lake Geneva Garage (small motor) |
| Total | \$14,917.98 | |
| + fringe benefits | <u>\$319.77</u> | |
| | \$15,237.75 | = “Real Costs” |

Sample B “Lake Geneva” List of All Costs by Category:

| | | |
|-------------------------------------------------------------------------------|--------------------------------------------|---------------------------|
| A. Personnel Salaries (for paid employees) | | |
| Component | | |
| Divers: | 3 employees @ \$35.00 per hour x 90 hours | \$3,150.00 |
| Admin: | 1 employee @ \$20.00 per hour x 12.5 hours | \$ 250.00 |
| Education | 1 employee @ \$12 per hour x 65 hours | <u>\$ 780.00</u> |
| *Note: hours should be the total for all paid staff working on that component | | |
| | Total | \$4,180.00 |
| B. Fringe Benefits (for paid employees) | | |
| | Total | \$319.77 |
| C. In-Kind Personnel | | |
| Evan Sullivan | 73 hours as watcher @\$12.00/hr = \$876 | |
| Adam Roberts | 92 hours as watcher @\$12.00/hr = \$1,104 | |
| Jean Bauer | 35.5 hours Admin. @\$20.00/hr = \$710 | |
| Jennifer Rolland | 35 hours Education @\$15.00/hr = \$525 | |
| Trevor Greene | 26 hours Education @\$15.00/hr = \$390 | |
| | Total | \$3,605.00 |
| D. In-Kind Services | | |
| Storage of Boat in winter | | \$ 250.00 |
| Donation of Air Tank Refills | | \$ 125.00 |
| Donation/ Office Space & Computer | | \$ 125.00 |
| Loan of Boat Trailer | | <u>\$ 275.00</u> |
| | Total | \$ 775.00 |
| E. Equipment Purchases | | |
| ABC Marine (Suction Harvester) | | \$8,235.00 |
| Aqua-culture, Inc., life jackets | | \$ 135.00 |
| Lake Geneva Garage, small motor | | \$ 73.18 |
| Seabreeze Company, boat oars | | <u>\$ 54.50</u> |
| | Total | \$8,497.68 |
| F. Supplies | | |
| Paper, miscellaneous supplies | | \$ 36.73 |
| Gasoline/ Oil | | \$ 65.00 |
| Small Equipment | | |
| Tools, Lake Geneva Garage | | \$137.50 |
| Tools, Pointe Claire Motors | | <u>\$73.17</u> |
| | Total | \$ 312.40 |
| G. Contractual | | |
| Equipment Repair - Lake Geneva Garage | | \$ 31.75 |
| Consultant – Josh Smith | | \$260.00 |
| Other – Paid Air Tank Refills | | \$ 45.00 |
| George Rand Divers, Inc. | | <u>\$1,150.00</u> |
| | Total | \$1,486.75 |
| H. Travel (to refill air tanks) 278 miles @ 40.5 cents per mile | | |
| | Total | \$ 112.59 |
| I. Insurance (liability, worker’s compensation) | | |
| | Total | \$ 375.00 |
| J. Miscellaneous | | |
| Phone | | \$ 23.00 |
| Stamps (postage) | | \$ 37.00 |
| Photocopying | | <u>\$ 6.15</u> |
| | Total | \$ 66.15 |
| Total Project Expenditures | | <u>\$19,730.34</u> |

Sample "Lake Geneva" Final Expenditure Invoice:

ATTACHMENT D

FINAL EXPENDITURE INVOICE

Instructions for completion – Please refer to the **Grant-in-Aid Final Report and Audit Preparation Guidelines: Preparing a Project Completion Report**, which contains a sample report for fictional Lake Geneva

PROJECT AQ06-14 LAKE Geneva TOWN OF Wellington

| | | |
|-------------------------------------------------------------------------------------------------|--------------|--------------------|
| A. PERSONNEL SALARIES | Total | \$4,180.00 |
| B. FRINGE BENEFITS (Percentage of paid salaries, social security, health, etc.) | Total | \$319.77 |
| C. IN-KIND PERSONNEL (Hours accrued only during calendar year of grant award) | Total | \$3,605.00 |
| D. IN-KIND SERVICES (Donated or unpaid, equipment, supplies, etc.) | Total | \$775.00 |
| E. EQUIPMENT | Total | \$8,497.68 |
| F. SUPPLIES | Total | \$312.40 |
| G. CONTRACTUAL | Total | \$1,486.75 |
| H. TRAVEL 278 miles at 0.445 effective 1/2/06 | Total | \$112.59 |
| I. INSURANCE (General liability & property damage, workers compensation, auto liability) | Total | \$375.00 |
| J. MISCELLANEOUS | Total | \$66.15 |
| K. TOTAL EXPENDITURES | | \$19,730.34 |

The Grantee certifies that the amounts declared on this invoice have been spent on allowable activities and purposes in accordance with the Scope of the Work. The Grantee agrees to produce, on request, the source documents upon which this report is based.

Grantee's Authorized Representative: _____ Date: _____

The VTDEC Grant Manager has reviewed the Project Completion Report submitted by the Grantee and finds the report is in accordance with the Scope of the Work.

VTDEC Authorized Manager: _____ Date: _____

How Your Final Grant Award Is Calculated

To receive the total grant award specified in your grant agreement, you will need to have spent the full amount of the award as “real costs” and also have spent a local contribution (match) equal to at least one-third of the grant award amount. The match can be cash, in-kind (e.g. donated services, volunteer time) or both. Exceptions to this above match requirement are those projects funded by federal monies, which are required to provide a match equal to the award (dollar for dollar). However, if state funds are also available to contribute to the grant award, the match for these projects may be reduced to a minimum of one-third of the award.

There are two additional funding limitations for all projects that may result in a reduced final grant award. Awards cannot exceed: (1) 75% of your final eligible project costs including in-kind costs and (2) the amount of the real costs verified by invoices and cancelled checks. Federally funded projects may have additional limitations.

Contact Information

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For general information on the Grants-in-Aid Program or Vermont’s Aquatic Nuisance Control Program, visit the Water Quality Division website: <http://www.vtwaterquality.org>



The VT Department of Environmental Conservation is an equal opportunity agency and offers all persons the benefits of participating in each of its programs and competing in all areas of employment regardless of race, color, religion, sex, national origin, age, disability, sexual preference, or other non-merit factors. This document is available upon request in large print, Braille or audiocassette.

VT Relay Service for the Hearing Impaired 1-800-253-0191 TDD>Voice - 1-800-253-0195 Voice>TDD