



EXHIBIT B1

Illinois Department of Natural Resources

Open Space Lands Acquisition & Development Grant Program (OSLAD)

Development Projects

Implementation & Billing Requirements



**IL Department of Natural Resources
Office of Grant Management and Assistance**
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In this packet, you will find necessary information and instructions to properly implement an approved development project involving OSLAD grant assistance from the Illinois Department of Natural Resources (IDNR). **PLEASE READ THOROUGHLY!** Failure to comply with these instructions can jeopardize grant reimbursement.

GENERAL

- 1) Advance payment must be deposited in an interest-bearing account. The interest on this account must be reported quarterly on the Status Report to the IDNR. All interest earned must be used on project expenditures and cannot be counted toward the agency match portion.
- 2) To maintain eligibility for grant reimbursement, the local project sponsor must satisfactorily complete ALL approved project components as specified in the approved project application and the signed Project Agreement. Any changes (additions or deletions) to the project scope must be approved by IDNR in order to maintain overall eligibility for grant reimbursement.
- 3) Project construction for which OSLAD funding assistance is requested may be accomplished by any of the following methods or combinations thereof: 1) competitively bid contract(s) per local/state procurement guidelines, 2) directly hired labor and material purchases IF qualifying as bid exempt and 3) using your own agency's in house staff which is also referred to as Force Account labor.
- 4) For all Development projects, the local sponsor must comply with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts and equipment/material purchases. IDNR may request documentation from the local agency to verify compliance with applicable state statutes.
- 5) All OSLAD-assisted facilities must be designed and constructed to accommodate full accessibility as per the Illinois Accessibility Code standards and the "Americans with Disabilities Act" Accessibility Guidelines (ADAAG). If there are any questions or doubts regarding design standards proposed for your project, it is strongly encouraged that "working drawings" be submitted to the IDNR grants staff for review prior to construction and/or solicitation of construction bids. **Projects involving playground construction MUST have final working drawings for the playground facility reviewed by IDNR grant staff.**
- 6) The approved OSLAD development project must be completed and all project costs for which reimbursement is expected **must be incurred no later than the expiration date specified on the signed Project Agreement.** Failure to have approved project components completed by the specified project expiration date could jeopardize approved grant reimbursement on the project. Grant staff will conduct a final inspection of the project site when complete.
- 7) 15.25% is the maximum allowable claim for hired "contracted" Architectural/Engineering (A/E) services used for proper project design and construction supervision/administration of an approved OSLAD development project based upon the actual OSLAD-assisted construction costs.

NOTE: Project A/E services may be accomplished "in-house" (force account) IF qualified staff exists and approved by the Illinois IDNR. (See Force Account guidelines for funding limits.)

- 8) In connection with and prior to the construction, and thereafter the subsequent operation and maintenance of the OSLAD-assisted facilities, the Local Agency agrees that it shall be responsible for and obtain all necessary permits, licenses or forms of consent, from, but not limited to, the following agencies. **(Failure to do so can jeopardize grant reimbursement.)**
- U.S. Department of the Army, Corps of Engineers.
 - IL Dept. of Transportation (Division of Highways).
 - IL Environmental Protection Agency
- For development sites that are one (1) acre or more, a “Storm Water Pollution Prevention Control Plan” and a permit are required from IEPA. Contact (217) 782-0610.
- IL Dept. of Natural Resources regarding "Interagency Wetlands Policy Act" (20 ILCS 830); "State Endangered Species Act" (520 ILCS 10/11); cultural resource impacts (20 ILCS 34/20, *coordinated with the IL Historic Preservation Agency*); and through the Office of Water Resources at IDNR, impacts to state waterways (615 ILCS 5/5).
 - IL Dept. of Public Health (Campground Licensing & Recreational Area Act, 210 ILCS 95/1).
 - Local Building or Zoning Agencies or Boards, where applicable.
- 9) Status of project progress should be reported to the IDNR Grant Administrator assigned to the project **each January 1, April 1, July 1, and October 1** throughout the duration of project implementation (i.e., until the project's FINAL billing is submitted to the Illinois IDNR). The enclosed “project status report” form is provided for your convenience. **Failure to submit a status report will result in no reimbursement (for projects over \$25K).**
- 10) Please contact the IDNR Grants staff for assistance at 217/782-7481 if you have any questions as you proceed with project implementation regarding program requirements.

SPECIAL CONDITIONS FOR POOL PROJECTS

The local project sponsor will provide a copy of the letter from the Illinois Department of Public Health authorizing the sponsor to renovate/construct the sponsor’s swimming pool prior to commencement of the project. Upon completion of the project the sponsor will also submit to IDNR a copy of the IDPH license to operate the facility prior to receiving grant reimbursement.

ACCESSIBILITY SPECIFICATIONS GUIDE

All facilities constructed with State OSLAD assistance must be developed and designed to accommodate full accessibility standards as per the Illinois Accessibility Code (As amended through September 2002) and the "Americans with Disabilities Act" Accessibility Guidelines (ADAAG).

Although the Illinois Accessibility Code standards do not address specific criteria for accessibility involving all outdoor recreational facilities, there is a reference to "Recreational Facilities" on Pg. 87 of the Code. A copy of the Illinois Accessibility Code may be obtained by calling 217/782-2864 (Springfield) or 312/814-6000 (Chicago).

To supplement this information, the U. S. Architectural and Transportation Barriers Compliance Board pursuant to ADA has developed final guidelines for recreation facilities and outdoor developed areas. Copies of the guidelines can be obtained by writing to: *Access Board, Recreation Report, 1331 "F" Street, N.W., Suite 1000, Washington, D.C. 2004-1111. Tele: 202/272-5434 or 800/514-0301 or contact their web site at www.access-board.gov.*

OPEN COMPETITIVE BIDDING

- 1) EXCEPT as noted below in items #2 - #6, all open competitive bidding for OSLAD projects shall be done in accordance with the local agency's statutory requirements governing public procurement. You must follow your own written procurement guidelines.
- 2) Language similar to the following should appear in all "bid advertisements" relative to the approved OSLAD grant project:

This project is being financed, in part, with funds from the Illinois Department of Natural Resources, "Open Space Lands Acquisition & Development" (OSLAD) grant program.

- 3) **The local sponsor shall encourage 1) "minority" business firms to submit bids on the approved project and 2) successful contract bidders to utilize minority businesses as sub-contractors for supplies, equipment, services, and construction. *This stipulation should be noted in all bid solicitation notices.***
- 4) Contract award(s) shall be made to the lowest responsible bidder whose bid properly addresses and complies with the invitation and is most advantageous to the local sponsor; price and other factors considered. (Factors such as discounts, transportation costs, and taxes may be considered in determining the lowest bid.) Justification for acceptance of a no-bid contract or awarding of contracts to other than the lowest bidder **is subject to Illinois IDNR approval.**
- 5) The bid proposal forms should be structured for flexibility. This can usually be done most effectively with add/deduct alternates and bidding the work by specific/distinct work elements.

The instructions to bidders in the bid specifications should clearly indicate what constitutes a valid bid and how the contract/bid will be awarded (lowest responsible/qualified bidder for all work items versus individual work items; base bid and selected bid alternates versus base bid separate from bid alternates, etc.). It should also specify whether substitutes will be accepted and if scope of individual work elements can be modified.

In general, the *Instructions and General Conditions* section of the Bid Specifications should, at a minimum, address the following items:

- . Bid Opening Date
- . Number of days Bid must be held
- . Bid, Performance and Payment Bond/Security Requirements (*)
- . Contractor Insurance Requirements
- . Completion date and if liquidated damages occur for late completion
- . Terms of Payment to Contractor
- . Schedule of quantities/material list and Unit Costs
- . If Bid is for material or product supply, do not specify specific name brand WITHOUT also accepting "or approved equal". Also, specifications for a particular product or material being bid cannot be written in such detail so as to prevent an open and competitive bidding situation.

(*) Bonding requirements for all public works projects in Illinois are stipulated in the "Public Construction Bond Act" (30 ILCS 550/1 et.seq.) which states that every contractor on a public works project must provide to the satisfaction of the public agency *good and sufficient bond with adequate sureties to guarantee construction performance and payment of materials and labor used in such work.*

REMEMBER, the approved OSLAD grant project must be completed by the date specified in the Project Agreement. **There are no time extensions allowed.** The local agency should ensure that all bidders are aware of the expected completion date by specifying the expected project construction start date and completion date in the bid specifications package.

- 6) In certain instances, conditions may arise after work has begun that are beyond the control of the local agency and contractor which necessitate a change in specification and/or price. To maintain grant eligibility, such changes must be done by formal change orders. If the change order involves 1) the total deletion of an identified project component, 2) the addition of a new component for which reimbursement will be sought or 3) exceeds \$10,000 (plus or minus) in value, the local agency must receive Illinois DNR approval in order to ensure grant eligibility is maintained **before** the change order is executed. Failure to obtain prior approval will result in the amount of the change order being disallowed. *For change orders in excess of \$10,000 (+/-) pursuant to Section 33E-9 of the Criminal Code of 1961, as amended) written assurance MUST BE provided to the Illinois IDNR by the local agency that such a change order was not reasonably foreseen at the time of initial construction contract execution.* Failure to comply is a Class 4 felony.

NO-BID PROCUREMENT & FORCE ACCOUNT (F.A.) LABOR GUIDELINES

- 1) Project construction can be completed by various means of procurement of material and equipment. For all Development projects, the local sponsor must comply with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts and equipment/material purchases. In addition, grant reimbursement can be provided for project construction completed using local agency in-house staff (“Force Account” labor).
- 2) Equipment rental necessary to complete in-house “Force Account” labor construction is eligible for grant reimbursement. **HOWEVER**, the value of donated material, labor and equipment to a project **IS NOT** grant eligible nor is the purchase of non-consumable items (tools, etc.) necessary to complete project work.
- 3) For in-house “Force Account” labor, the local sponsor shall maintain accurate time records and complete the appropriate time sheet summary form (attached) for reporting in-house “Force Account” labor necessary and reasonable for completing approved project components. This includes only those employees directly involved in project construction and any associated design work, construction supervision, and overall project record keeping and administration. The value of such labor shall reflect actual wages paid to each employee and may include fringe benefits. (Wages paid shall not be higher than those for persons on similar jobs within the local agency.) *Claims for clerical and administrative Force Account labor necessary for overall project record keeping and administration shall not exceed 2.5% of the total “direct” costs claimed for approved Force Account construction labor and “non-bid” material purchases (see item #5 below).*
- 4) For all small procurement (not required to be bid by state statute or local ordinance) material purchases, appropriate purchase orders and/or invoices and corresponding canceled checks must be recorded on the "Materials Itemization Sheet" (attached) according to each major project construction component for which the materials were purchased. (Warning! Keep in mind that the local sponsor must comply with applicable state statutes and applicable local ordinances concerning bidding requirements for equipment/material purchases.)

Please contact the IDNR grant administrator assigned to your project if there are any questions regarding the completion of the forms mentioned in items #3 and #4 above.

- 5) Guidelines for billing claims involving Force Account (FA) labor for project architectural/engineering (A/E) and administrative services are as follows:
- At least 90% of project costs must be for "direct" construction costs,
 - Design and Construction Supervision Costs - $\leq 7.5\%$ of associated "direct" construction costs
 - Administrative/Clerical Support Costs - $\leq 2.5\%$ of "direct" FA & small procurement material costs

BILLING REQUIREMENTS

- 1) Billing requests for grant reimbursement may be processed each quarter until completion. Only costs incurred during the specified "project period" indicated on the Project Agreement and necessary to complete approved project components are eligible for grant reimbursement. Preliminary A/E costs for the project incurred prior to the start date are eligible. The Agreed Upon Procedures report conducted by a CPA firm is required for each reimbursement request.
- 2) The following documentation is required for **partial** reimbursements:
 - A) Development Billing Form or Combination Billing Form (forms enclosed).
 - B) Performance Report (form enclosed).
 - C) Agreed Upon Procedures Report from CPA firm **(including applicable schedules as shown on Attachments B & C)**. Costs claimed on the Development Project Billing Form must be reviewed and attested to by an independent CPA in accordance with the *Statement on Standards for Attestation Engagements* as established by the American Institute of Certified Public Accountants. The independent Attestation will be based on the Agreed Upon Procedures developed by IDNR and identified on Attachment A. If charging this expense to the grant, you must also submit an invoice and cancelled check.
- 3) The following documentation is required for the **final** reimbursement:
 - A) One copy of record (as-built) drawings (**drawings must be no larger than 11 X 17**).
 - B) Development Project Billing Form or Combination Project Billing Form containing original signatures. (forms enclosed)
 - C) Completed Project Performance Report. (form enclosed)
 - D) Agreed Upon Procedures Report from CPA firm **(including applicable schedules)**. Costs claimed on the Development Project Billing Form must be reviewed and attested to by an independent CPA in accordance with the *Statement on Standards for Attestation Engagements* as established by the American Institute of Certified Public Accountants. The independent Attestation will be based on the Agreed Upon Procedures developed by IDNR and identified on Attachment A. If charging this expense to the grant, you must also submit an invoice and cancelled check.
 - E) One photo of the sign acknowledging OSLAD grant assistance posted at the project site.

NOTES:

- The cost of having the independent attestation of the Project Billing may be claimed for grant reimbursement. Submit invoice from accounting firm and proof of payment.
- It is recommended that the CPA firm that conducts the Grantee's regular agency-wide audit be used for this purpose.

Information the Project Sponsor (grantee) will need to provide the CPA (auditor) in order to have the independent Billing Attestation (see Attachment A) efficiently completed according to the established "Agreed Upon Procedures":

- Copy of the signed Project Agreement including Exhibit B1 (which is this Implementation and Billing packet) and any amendments executed thereto;
- A "Schedule of Professional Services (A/E) and Publicly Bid Contracts". This is to include all A/E contracts, bid construction contracts, and bid material/equipment purchase contracts along with associated contract change orders (if applicable) issued pursuant to the approved OSLAD project for which grant reimbursement is claimed (**see Attachment B**);
 - The schedule should list the following: contractor or A/E firm name, project element completed by contract, contract amount and, if applicable, an itemized listing of any contract changes orders.
 - Proof of bid advertisement for all publicly bid construction and material/equipment purchase contracts. Copy of "Bid Tabulation" for each publicly bid construction and material/equipment purchase contract.
 - (If applicable) Justification for and proof of Board action, approving the awarding of any project construction and material/purchase contract to someone other than a low bidder.
- A "Schedule of Project Expenditures" incurred pursuant to the approved OSLAD grant project for which grant reimbursement is claimed. **The schedule shall list, at a minimum, information shown in the example on Attachment C.**
 - The "schedule/spread sheet" must contain a "certification statement" signed by the Grantee's chief fiscal officer and chief administrator / elected officer attesting to the accuracy of the information.
- Copy of applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts and equipment/material purchases.

It is important to note that the information on Attachment B is different from the information requested with Attachment C. Attachment B only provides information on the professional services/publicly bid contracts. Attachment C provides all the payment information for this project, including for the contracts listed in Attachment B.

ATTACHMENT A

“Agreed Upon Procedures” for OSLAD Project Billing Attestation

Costs claimed for OSLAD grant reimbursement on the Development Cost Summary Statement (Development Project Billing Form) must be attested to by an independent CPA licensed in the State of Illinois. The attestation shall be completed in general accordance with the Statement on Standards for Attestation Engagements as established by the American Institute of Certified Public Accountants and based on the following “Agreed Upon Procedures” developed by the Illinois Department of Natural Resources.

Recommended “Agreed Upon Procedures” for attesting to the eligibility of the costs claimed on the *Development Project Billing Form* signed and attested to by the local project sponsor (grantee):

- Based on both 1) the “Schedule of Professional Services (A/E) and publicly bid Project Contracts” and 2) the “Schedule of Project Expenditures” provided by the local project sponsor (grantee) as supporting documentation for the *Development Project Billing Form*, perform the following procedures and provide a report detailing the results. **The report should include copies of the aforementioned schedules and the signed *Development or Combination Project Billing Form* provided by the local project sponsor (grantee).**
 - A. Verify that all contracts listed on the schedule were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and, with the exception of project professional services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.
 - B. With the exception of Professional Services (A/E) contracts, verify that the local project sponsor (grantee) has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.
 - C. Verify that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from local project sponsor (grantee) for their awarding any contract to someone other than the low bidder.
 - D. Verify that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change orders of \$10,000 or more were approved by IDNR. Identify and report any noted exceptions and attach a copy of any change order noted as an exception.
 - E. Sample a minimum of 25% of the project expenditures listed on the “Schedule of Expenditures” (sample shall represent at least 50% of total project expenditure value) and trace to the local project sponsor’s accounting record system and verify the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.
 - F. If Force Account labor (use of project sponsor’s own staff to complete project construction) is listed/claimed on the “Schedule of Expenditures”, sample a minimum of 20% of the listed Force Account labor charges (minimum 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

OSLAD Billing Checklist

- Project Billing Form**
- Project Billing Report**
- One copy of record (as-built) drawings no larger than 11x17**
- Agreed Upon Procedures Report from CPA firm (including applicable schedules on Attachments B & C)**
- Photo of OSLAD sign at site**
- Periodic Performance Report**
- Periodic Financial Report**

ATTACHMENT B

Schedule of Professional Services (A/E) and Publicly Bid Project Contracts *[Example Format]*

Grant Project #: _____

Firm Name	Project Element	Base Contract Amt	C. O. # and Amt	Total
John Doe & Associates	A/E services	\$10,500.00		\$10,500.00
		Professional Services (A/E) Subtotal:		\$10,500.00
Acme Paving Co.	Parking lot / Tennis & BB Court, & pathway paving	\$98,500.00	#1 - \$11,500.00	
			#2 - \$3,100.00	\$113,100.00
Fun Time Park Supply Co.	Playground Equipment, park benches, bleachers, etc	\$39,000.00		\$39,000.00
Park Structures, Inc.	(2) Pre-fab Park Shelters	\$28,000.00		\$28,000.00
MCDL Construction Co.	Install Playground & Shelter	\$32,500.00	#1 - \$ 900.00	
			#2 - \$1,800.00	
			#3 - \$2,300.00	\$37,500.00
Springdale Landscaping	Park Landscaping	\$24,200.00	#1 - \$1,200.00	\$25,400.00
SGS Concrete	Shelter Pad & walkways, etc.	\$9,500.00		\$9,500.00
		Publicly Bid Contracts Subtotal:		\$252,500.00
		GRAND TOTAL :		\$263,000.00

Note: This form should only show the professional services contracts and the publicly bid contracts; any change orders to those contracts; and the total contract amount.

- Subtotal the Professional Services
- Subtotal the Publicly Bid Contract
- Provide a Grand Total of all contracts shown

ATTACHMENT C

Schedule of Project Expenditures

[Example Format]

Grant Project #: _____

Vendor/Contractor Name	Project Element	Invoice Date and Number	Invoice Amount	Payment Check #	Amount	Amount Claimed for Grant Reimbursement	Total Reimbursement Amount
John Doe & Associates	A/E services	11111	\$5,000.00	12121	\$5,000.00	\$5,000.00	
Professional Services (A/E) Subtotal:							\$5,000.00
Acme Paving Co.	Tennis/BB court	22222	\$72,000.00	12122	\$64,800.00	\$64,800.00	
Fun Time Park Supply Co.	Bleachers	33333	\$8,841.00	12123	\$8,841.00	\$8,841.00	
Publicly Bid Contracts Subtotal:							\$73,641.00
Coyote Plumbing	Drinking fountains	44444	\$1,256.78	12124	\$1,256.78	\$1,256.78	
Non-Bid Contracts Subtotal:							\$1,256.78
Lowes	Lumber	900876	\$8,000.00	0001	\$8,000.00	\$8,000.00	
In-House "Force Account" Material/Supplies Subtotal:							\$8,000.00
ABC Accounting	Agreed Upon Procedures	55555	\$800.00	12425	\$800.00	\$800.00	
CPA Subtotal:							\$800.00
"Other" Category Subtotal:							\$0.00
<i>(Force Account Labor)</i> Employee Name or Code #	Job Description	Hours Claimed <i>(1)</i>	Hourly Wage		Total Wages	Amount Claimed for Grant Reimbursement	
Jane Doe (Employee #18)	Laborer	10	10		\$100.00	\$100.00	
In-House "Force Account" Labor Subtotal:							\$100.00
TOTAL PROJECT EXPENDITURE FOR THIS BILLING:							\$88,797.78

⁽¹⁾ Taken from Project Sponsor's time allocation records (time sheets)

I hereby certify that the costs shown on this "Schedule of Project Expenditures" are true and correct and based on actual expenditures by the Project Sponsor for the referenced OSLAD project; and that the costs are in accordance with provisions of the Illinois OSLAD grant program (17 IL Adm Code 3025).

CERTIFIED BY:

Name, Title & Date

Signature of Chief Administrator/Elected Official

ATTESTED BY:

(Signature of local agency's chief fiscal officer)

Note: This form should show **all project expenditures** including ones for the professional services contracts and the publicly bid contracts shown on Attachment B. The billing total on this page should match the "Total" amount on the Project Billing Form.

Optional OSLAD Billing Documentation Procedure

This billing method can only be used with prior written approval by the IDNR.

An optional project billing documentation procedure must be authorized by IDNR, on a case-by-case basis, for some rural communities and small-scale projects. **However, this alternate method of documenting a project billing may result in a delay in grant payment.** If the optional billing documentation procedure is approved by IDNR for a project, the following project cost support documents must be submitted, as applicable, in addition to items listed under the Billings Requirements on page 6, specifically #3 (A) (B) (C) & (E).

1) (Billing Claim for PUBLICLY BID and NON-BID construction contracts)

- Proof of bid advertisement from local newspapers (Bid contracts only); and
- Bid Tabulation for each project bid request.
- Signed contract (*) and change orders, if any, for each contractor;
- Copies of each contractor pay requests along with canceled check(s) or final lien waivers verifying proof of payment;

(*) only require cover page, signature page(s), and contract amount/description page(s).

2) (Billing Claim for non-bid small procurement material costs and in-house “Force Account” labor)

- Form FA: DOC-1 (In-House “Force Account” Material Cost Summary). **[Form attached]**

This form should be used if you purchased materials to be used on this project that were not purchased under a “non-bid” contract. Itemize all material purchases/costs by major project components, such as tennis court(s), picnic shelter(s), playground, ball fields, restroom buildings, parking, etc. For **each** major component list:

- a) the company/business for each material purchase;
- b) description of materials purchased, quantity, & the purchase order number; and
- c) payment check number and check amount. (Do not submit canceled check purchase orders, etc. to IDNR. These items should be kept with the grantees project file.)

- Form FA: DOC-2 (In-House “Force Account” Labor Summary). **[Form attached]**

For in-house “Force Account” labor claims, the sponsor must determine by corresponding time sheet records the amount of local agency labor attributed to each project component and tabulate on this form.

3) Contracted Project Design Work (architectural/engineering services)

- Copy of signed contract/agreement
- Copy of each pay request and canceled check verifying proof of payment

RECORD RETENTION / AUDIT REQUIREMENTS

A. Record Retention

As stipulated in the General Provisions of the grant Project Agreement, the local project sponsor (grantee) must maintain, for a minimum **three (3) year** period following project completion, satisfactory financial accounts, documents, and records associated with the project and the disbursement of grant funds pursuant to this Agreement, and shall make them available to the Illinois IDNR and/or the State of Illinois, Auditor General, and the Attorney General for auditing at reasonable times. Failure by the grantee to maintain such accounts, documents, and records as required herein shall establish a presumption in favor of the State of Illinois for recovery of any funds paid by the State per this Agreement for which adequate records are not available to support their purported disbursement.

B. Audit Requirements

Local agencies receiving a cumulative total of \$500,000 or more in state OSLAD assistance in a given year are required to have an agency-wide annual financial and compliance audit conducted as is generally required by 1) state law (65 ILCS 5/8-8-1 et seq. Or 55 ILCS 5/6-31001 et seq.) 2) by the grantee's own governing body, as applicable. A copy of the audit must be provided to IDNR, upon request, OR if any findings (irregularities) involving the OSLAD grant are reported in the audit.

The audit must be conducted by an independent public accountant, certified and licensed by authority of the State of Illinois and conducted in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants (AICPA, 1985) Procurement of the necessary audit(s) is the responsibility of the local agency and can follow established local procurement procedures, provided those procedure promotes an open and competitive environment.

C. Audit Resolution

The grantee shall be responsible for timely action in resolving any audit findings or questioned project costs. In the event that questioned costs are ultimately deemed disallowed as determined by the Illinois IDNR or its representative, the grantee shall be responsible for repayment of such costs.

How to complete a project billing:

- 1) Provide Attachments A, B, & C to your CPA to perform the Agreed Upon Procedures
- 2) Once Agreed Upon Procedures are complete do the following:
 - a. Complete the Project Billing Form (top):
 - i. Project Number = your grant number
 - ii. Project Billing # = is based on the number of times you have billed 1, 2, 3 etc. You must indicate if it is the final billing.
 - iii. Grantee Name = your organization name
 - iv. Project Title = the project name as indicated on the original application
 - v. Billing Period = when did the items you are seeking reimbursement on in this billing start and finish?
 - vi. Awarded Grant Amount = the total amount you were awarded at the beginning of the grant period
 - vii. Amount of Advance Payment = how much did you receive at the beginning of the project? (should be equal to $\frac{1}{2}$ of the awarded grant amount)
 - b. Project Billing Form – Costs Summary Statement:
 - i. A/E Fees = Should equal total from Attachment B
 - ii. Publicly Bid Construction Costs = Should equal total from Attachment B
 - iii. Non-Bid Construction Cost Categories:
 1. Hired (Non-Bid) = Should equal total from Attachment C
 2. Force Account Materials/Supplies = Should equal total from Attachment C
 3. Force Account Labor = Should equal total from Attachment C
 - iv. CPA Costs = Should equal total from Attachment C
 - v. Other = Should equal total from Attachment C
 - c. TOTAL = total of all items above
 - d. Minus Advance Payment = Subtract out the amount of the advance payment as shown in vii above.
 - e. Minus Initial Grantee Match = Grantee must expend amount equal to the advance payment shown in vii above if funded at a 50% level or a smaller amount if funded at the 90% level. At 90% on your initial 10% match is required.
 - f. Sub-total = Subtract d. & e. from c.
 - g. Current Costs Allowable for Reimbursement = the remaining amount can then be divided depending on the funding level (50% or 90%) and that is the amount that should be shown here.
 - h. Local Cost Share = is any amount remaining after subtracting g. from f.
- 3) Project Performance Report
 - a. Completely fill in the top 4 lines using the information from the Project Billing Form
 - b. Concise / Quantified Description of Completed Project or Portions Completed to Date = using the original project narrative provided in the application, explain what on the project has been worked on and how much of it is finished. Completely describe the work done under this billing.

- c. General Cost Breakdown of Completed Major Project Components = using the OS/DOC-4 from your original application:
 - i. Approved Project Component = #4 from the OS/DOC-4
 - ii. Quantity = how many did you use
 - iii. Estimated Costs = #6 from the OS/DOC-4
 - iv. Actual Costs = what did this actually cost
 - v. Totals = Estimated Costs should total what was on the OS/DOC-4 while Actual Costs may vary from that figure, add the column.

- 4) In-House “Force Account” Project Material Cost Summary
 - a. Separate forms should be created for each major project component
 - b. This form should show all supplies and materials purchased by you the Project Sponsor to be used on this project either by Bid Contracted Labor, Non-Bid Contracted Labor, or your own In-House “Force Account” labor.
 - c. The forms should total the amount shown on the Project Billing Form under In-House “Force Account” Material/Supplies

- 5) In-House “Force Account” Project Labor Summary
 - a. This form should show all employee labor provided by you the Project Sponsor that was used on this project to complete it.
 - b. The form should include the following information:
 - i. Employee Name
 - ii. Employee Number
 - iii. Job Description/Title
 - iv. Number of Hours Worked on this project
 - v. Hourly Wage
 - vi. Total Wages Claimed

- 6) What to send to IDNR:
 - a. Project Billing Form (2 pages)
 - b. Project Performance Report
 - c. CPA Agreed Upon Procedures
 - d. Attachment A
 - e. Attachment B
 - f. Attachment C
 - g. In-House “Force Account” Project Material Cost Summary (if needed)
 - h. In-House “Force Account” Project Labor Summary (if needed)
 - i. CPA Invoice and copy of cancelled check (front & back) if reimbursement requested
 - j. Photo of OSLAD sign at the site (if a final billing)

PROJECT BILLING FORM – PAGE 2

GRANTEE: _____

I do hereby certify that this Billing is correct and just and based upon actual payment(s) of record by the participant local unit of government and that the completed work and services or purchases are in accordance with provisions of the Illinois Open Space Lands Acquisition and Development Grants Program (17IL Adm Code 3025 pursuant to 525 ILCS 35/1 et. Seq.) and the signed Project Agreement, including amendments thereto, with the Illinois Department of Natural Resources.

BY: _____
(Signature)

NAME: _____

TITLE: _____

AGENCY: _____

DATE: _____

ATTESTED BY: _____
(Signature)

(Title)

<p style="text-align: center;">APPROVED</p> <p style="text-align: center;">Department of Natural Resources Division of Grant Administration</p> <p>By: _____</p> <p>Service Dates: _____</p>

OSLAD GRANT PROGRAM

BILLING CERTIFICATION STATEMENT

Project #: _____
Project Sponsor: _____
Project Title: _____

On behalf of the Project Sponsor, I hereby certify that in accordance with the Illinois Grant Funds Recovery Act (30 ILCS 705/5) that all grant funds advanced to the Project Sponsor were expended or legally obligated by the end of the grant agreement which was the two (2) year period allowed by law. This includes the advance payment, interest earned on the advance payment, and the sponsor required matching funds as indicated in the amounts shown below:

Advanced Grant Funds:		
Interest Earned on Advanced Grant Funds:		
Matching Grant Funds Expended:		
Amount of Advanced Grant Funds Returned:		
Total:		

It is further understood that any unused grant funds that were received as an advance payment will be returned to the Illinois Department of Natural Resources within 45 days of the ending date of the project agreement as required by the Illinois Grant Funds Recovery Act.

If returning unused grant funds is not necessary (indicating all advanced funds were expended as required) the Project Sponsor agrees that a final billing will be submitted within 1 year of the project expiration date. It is agreed that failure of the Project Sponsor to do so will result in the forfeiture of all project reimbursements, and relieves the IDNR from further payment obligations agreed upon in this grant.

THIS DOCUMENT AND ANY UNUSED GRANT FUNDS MUST BE RETURNED TO THE IDNR WITHIN 45 DAYS OF THE ENDING DATE OF THIS GRANT.

Signature: _____

Name: _____

Title: _____
(must be Chief Executive Officer)

Date: _____

ATTESTED
BY:

(Signature)

(must be Chief Financial Officer)

IL Department of Natural Resources
 "Open Space Lands Acquisition & Development Grant Program"

PROJECT BILLING REPORT

Project #: _____
 Project Sponsor: _____
 Project Title: _____
 Time Period: _____

CONCISE / QUANTIFIED DESCRIPTION OF COMPLETED PROJECT or PORTIONS COMPLETED TO DATE

This description should describe all of the project components completed to date according to the approved project description.

GENERAL COST BREAKDOWN OF COMPLETED MAJOR PROJECT COMPONENTS

Approved Project Component	Quantity	Estimated Cost	Actual Costs
TOTALS:			

Actual Costs Total should match the Total on the Project Billing Summary

Prepared by: (signature) _____
 Title: _____ Date: _____



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Periodic Performance Report (PPR) Instructions

The Periodic Performance Report (PPR) is a standard, uniform statewide performance progress reporting format used by all state agencies to collect performance information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Grant Agreement (UGA), all grant awards are subject to periodic performance reporting.

General instructions for completing the PPR are contained below. **PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE PPR.** Please contact the state agency's points of contact specified in the "State Agency Contacts" section of your UGA if additional support is needed completing the PPR.

If the UGA specifies an alternative file or external database for grant performance reporting, the grantee should mark the shaded box in the PPR accordingly. In the *File Name or Database Source* field, enter the name of the alternative file or database utilized. The grantee is not required to complete Sections 14 - 22 if the information is provided in an alternative format specified in the UGA.

Report Submission

1. The grantee must submit the PPR cover page and any forms required by the awarding state agency as specified in the UGA.
2. The PPR must be submitted to the attention of the state agency's points of contact specified in the "State Agency Contacts" section of your UGA in accordance with the requirements established in the award document.
3. If additional space is needed to support the PPR, supplemental pages should be attached. As indicated on the PPR, responses to Sections 14 - 22 may be provided in a separate format. If additional pages are provided, the pages should be numbered and must reference:
 - a. Grant number
 - b. Grantee organization
 - c. DUNS number
 - d. FEIN
 - e. Period covered by the PPR

Reporting Requirements

1. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the UGA, all grant awards are required to submit a PPR in accordance with the terms established in the UGA.
2. The frequency of the PPR is specified in the Notice of Funding Opportunity (NOFO) and the UGA. The PPR must be submitted within the specified time frames. A submittal will be considered "late" if it is more than 15 calendar days past the due date or the date specified by the State agency's JCAR Rules (including approved extensions.)
3. Under the terms of the Grant Funds Recovery Act (30 ILCS 705/4.1), "Grantor agencies may withhold or suspend the distribution of grant funds for failure to file requirement reports." If the report of more than 30 calendar days delinquent, without any approved written explanation by the grantee, the entity will be placed on the Illinois Stop Payment List. (Refer to the Grantee Compliance Enforcement System for detail about the Illinois Stop Payment List: <https://www.illinois.gov/sites/GATA/Pages/ResourceLibrary.aspx>.)
4. A final PPR shall be required at the completion of the grant award. For final PPRs, the reporting period end date shall be the end date of the project / grant period.



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Section	Data Element	Section Instruction for PPR
1	<i>Grantee Name (per UGA)</i>	Enter the name of the grantee exactly as stated in the UGA.
2	<i>Grant Number</i>	Enter the number assigned by the awarding state agency; Grant Number specified in the UGA.
3	<i>Grantee DUNS</i>	Enter the grantee's Dun and Bradstreet number.
4	<i>CSFA Number</i>	Enter the number assigned to the program through the Catalog of State Financial Assistance.
5	<i>Grantee FEIN</i>	Enter the grantee's Federal Employer Identification Number provided by the Internal Revenue Service.
6	<i>Program Name (per UGA)</i>	Enter the program name exactly as stated in the UGA.
7	<i>CFDA Number(s)</i>	Enter the Catalog of Federal Domestic Assistance (CFDA) number(s) as stated in the UGA. If the program is funded by more than one CFDA, list each CFDA number.
8	<i>State Agency (Grantor)</i>	Enter the name of the state agency awarding the grant as identified in the UGA.
9	<i>Agreement Period</i>	Enter the agreement period established in the Grant Agreement. This may span multiple years, based on the terms of the UGA.
10	<i>Report Period End Date</i>	Enter the ending date of the reporting period. The reporting periods are specified in the UGA.
11	<i>Final Report?</i>	Mark appropriate box. Check "yes" only if this is the final or last PPR for the Agreement Period specified in Section 9.
12	<i>Report Frequency</i>	Select the appropriate term corresponding to the requirements specified in the UGA. "Other" may be used when a different reporting schedule is required due to Specific Conditions. State the frequency as state in the UGA Specific Conditions.
13	<i>Prepared Date:</i>	Enter date the PPR was prepared by the grantee.
Responses to Sections 14 - 22 may be provided in a separate format. All grantees must complete Section 23.		
14	<i>Deliverable (if applicable)</i>	<p>List all high-level deliverables required under the current, approved UGA. Enter one Deliverable per row.</p> <p style="margin-left: 40px;">- Examples of Deliverables could include:</p> <ul style="list-style-type: none"> o Provide IT training o Purchase equipment o Hire contractors o Conduct workshop o Submit document <p>As delineated in the UGA, "Deliverables" are not "Performance Measures." Performance Measures are addressed in Section 18 - 22.</p> <p>Grantees are not required to report on deliverables that were due and <u>completed</u> in prior reporting periods.</p>
15	<i>Due Date</i>	Per the current, approved UGA , enter the Due Date for the corresponding Deliverable. This date may fall outside the time frame of the current PPR.
16	<i>Date Completed</i>	Enter the date the Deliverable task was completed. If the task has not yet been completed, leave this cell blank.



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Section	Data Element	Section Instruction for PPR
17	<i>Deliverable Explanation</i>	<p>Briefly explain progress towards meeting the Deliverable to inform the awarding agency of challenges and successes. If additional space is needed, attach a supporting narrative.</p> <p>A description of the challenges and plans for overcome must be provided if:</p> <ul style="list-style-type: none"> - Deliverable was completed after the Due Date, - Deliverable is not completed and the Due Date has passed, or - Grantee anticipates the Deliverable will not be completed by a future Due Date. <p>If the grantee is on pace to complete a Deliverable that comes due after the reporting period, the grantee should, at a minimum, enter "On schedule" in Section 17.</p>
18	<i>Performance Measures</i>	Enter all Performance Measures required in Exhibit E of under the <u>current, approved</u> UGA. Enter one Performance Measure per row.
19	<i>Performance Standard/Frequency</i>	<p>Based on the <u>current, approved</u> UGA, enter the Performance Standard (or target) for the corresponding Performance Measure and the reporting frequency (annual/quarterly/monthly/etc.) based on Exhibit F of the Grant Agreement.</p> <ul style="list-style-type: none"> - Examples of Performance Standards/Frequency could include: <ul style="list-style-type: none"> o 1,000 Persons Trained/quarter o \$250,000 capital leveraged/year o 500 Patients Rehabilitated/month <p>If the Performance Standard fluctuates over time per the UGA, the Standard listed should apply to the specific report period.</p>
20	<i>Results/Accomplishments in Reporting Period</i>	Based on the <u>current, approved</u> UGA, enter the actual results for the corresponding Performance Measure for the specific report period.
21	<i>Required (R) or Inform Only (IO)</i>	<p>Based on the <u>current, approved</u> UGA, indicate whether the performance standard in Section 19 is a grant "requirement."</p> <ul style="list-style-type: none"> - Enter "R" if meeting or exceeding the Performance Standard is necessary to satisfy grant terms. Failure to meet the Standard may indicate that the grantee in not in compliance. - Enter "IO" if the data is collected for programmatic or assessment purposes. Failure to meet an "IO" Performance Standard may not imply that the grantee is out of compliance.
22	<i>Performance Explanation - Award to Date</i>	<p>Mark the appropriate check box based on whether or not ALL performance accomplishments are on schedule with performance standards.</p> <p>Section 22 is not limited to the reporting period. Responses are <u>award to date</u>.</p> <p>If any performance measure results / accomplishments (Section 20) are below the required standards (Section 19), an explanation must be provided to inform the awarding agency about the deviation. Consider internal and external factors that impact performance. Attach a supporting narrative if additional space is needed.</p> <p>Grantees are <i>encouraged</i> to highlight factors that enable grant performance to exceed performance standards.</p>



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Section	Data Element	Section Instructions for PPR
All grantees must complete Section 23.		
23	<i>Performance Accomplishment Correlated to Reported Expenses</i>	<p>Federal Uniform Guidance requires periodic reporting to correlate performance and expenses within a report period. Correlation reporting focuses on the degree to which expended resources are effectively achieving anticipated outcomes.</p> <p>Determine if grant performance (service / outcomes) is on schedule with the anticipated timing of incurred grant expenditures / earnings per the terms of the UGA. Mark the appropriate box. Per the UGA, the award may have services / outcomes that occur at a different time than the expense. The award may be on schedule because it is expected that expenses and services / outcomes occur at different intervals.</p> <p>Grantees must provide an explanation if grant performance to-date does not correlate to the timing of incurred expenses / earnings per UGA terms. Attach a supporting narrative if additional space is needed.</p> <p>Grantees are <i>encouraged</i> to inform the awarding agency if internal or external factors are causing a better than anticipated correlation.</p>
Grantee Certification / State Agency Acceptance		
<i>Grantee Certification</i>		
Federal Uniform Guidance (2 CFR 200.415) requires an authorized grantee representative certify the accuracy of the information provided in the PPR.		
24	<i>Name and Title of Authorized Individual from Grantee Organization</i>	Enter the name and title of the grantee representative certifying the PPR. This individual must be authorized to represent the grantee in this capacity.
25	<i>Phone Number</i>	Enter the phone number of the grantee representative certifying the PPR.
26	<i>Email Address</i>	Enter the email address of the grantee representative certifying the PPR.
27	<i>Name and Title of State Agency PPR Approver</i>	Enter the name and title of the state agency representative authorized to approve the PPR.
28	<i>Date Received</i>	Enter the date the state agency representative received the PPR.
29	<i>Date Approved</i>	Enter the date the state agency representative approves the PPR.



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Report Transmittal

1. Grantee Name (per UGA):		2. Grant Number:	
		3. Grantee DUNS:	
		4. CSFA Number:	
		5. Grantee FEIN:	
6. Program Name (per UGA):	7. CFDA Number(s):		

8. State Agency (Grantor):			
9. Agreement Period:		10. Report Period End Date:	
Start Date (Month/Day/Year):	End Date (Month/Day/Year):	(Month/Day/Year):	
11. Final Report?	12. Report Frequency:		13. Prepared Date:
<input type="checkbox"/> Yes	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly	
<input type="checkbox"/> No	<input type="checkbox"/> Semi-annually	<input type="checkbox"/> Other (specify):	

**Responses to Sections 14 - 22 may be provided in a separate format.
All grantees must complete Section 23.**

Alternative file or database used.

File Name or Database Source:

Alternative formats are not allowed. Please complete all fields for 14-17 below, entering N/A for items that are not applicable.

14. Deliverable (if applicable): (Separate line for each based on UGA)	15. Due Date (based on UGA)	16. Date Completed	17. Deliverable Explanation:	Add - Delete
Archaeological survey submitted (Include only if required by CERP form. If not required, enter N/A in 17. Deliverable Explanation)				ADD DEL
Wetland development plans submitted (Include only if required by CERP form)				ADD DEL
Anticipated Bid Advertisement Date set (Include date in 17. Deliverable Explanation)				ADD DEL



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

14. Deliverable (if applicable): (Separate line for each based on UGA)	15. Due Date (based on UGA)	16. Date Completed	17. Deliverable Explanation:	Add - Delete
Construction permitting in progress (Describe what permits are still needed and their status in 17. Deliverable Explanation)				ADD DEL
All necessary construction permits secured				ADD DEL
Playground plans submitted to DNR for review and approval (if applicable)				ADD DEL
Form FA DOC-1 submitted to DNR (Required if Force Account Labor is being used)				ADD DEL
Draft Bid Documents completed and include compliance requirement that contractors pay State Prevailing Wage (Prevailing Wage Act 820 ILCS 130/0.01-12)				ADD DEL
Project put out to bid				ADD DEL
Project bids received, contractor selection in progress (Include anticipated construction start and end dates in 17. Deliverable Explanation)				ADD DEL
Project under construction (Include percent complete in 17. Deliverable Explanation. Please use only the following percentages: <25%, 25%, 50%, 75%, 90%, 100%)				ADD DEL
Project construction complete (Include anticipated final billing submittal date in 17. Deliverable Explanation)				ADD DEL
18. Performance Measures: (Separate line for each based on UGA Exhibit E)	19. Performance Standard-Frequency (Based on UGA Exhibit F)		20. Results - Accomplishments in Reporting Period	21. Required (R) or Inform Only (IO)
Recreational Amenities completed	Final Report only			ADD DEL



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

22. Performance Explanation - Award to Date:	Add - Delete
<input type="checkbox"/> All performance accomplishments are on schedule with performance standards.	
<input type="checkbox"/> Not all performance accomplishments are on schedule with performance standards. Explanation(s) required below: (Separate lines as appropriate.)	
	ADD DEL
23. Performance Accomplishments Correlated to Reported Expenses:	Add - Delete
<input type="checkbox"/> Performance is consistent with grant-to-date expected services and expenditures/earnings.	
<input type="checkbox"/> Performance is not consistent with grant-to-date expected services and expenditures/earnings. Explanation(s) required below: (Separate lines as appropriate.)	
	ADD DEL

GRANTEE CERTIFICATION (2 CFR 200.415)

By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements, cash receipts and reported performance are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

24. Name and Title of Authorized Individual from <u>Grantee Organization</u> :	25. Phone Number
	26. Email Address:

STATE AGENCY USE ONLY

27. Name and Title of <u>State Agency</u> PPR Approver:	28. Date Received:
	28. Date Approved:



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

Periodic Financial Report (PFR) Instructions

The Periodic Financial Report (PFR) is a standard, uniform statewide financial reporting format used by all state agencies to collect financial information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Uniform Grant Agreement (UGA), all grant awards are subject to periodic financial reporting.

General instructions for completing the PFR are contained below. **PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE PFR.** Please contact the state agency's point of contact specified in the "State Agency Contacts" section of your UGA if additional support is needed completing the PFR.

Report Submission

1. The grantee must submit the PFR and any forms required by the awarding state agency as specified in the UGA. State awarding agencies have discretion to add to or supplement the PFR as necessary.
2. The PFR must be submitted to the attention of the state agency's points of contact specified in the "State Agency Contacts" section of your UGA in accordance with the requirements established in the award document.

Reporting Requirements

1. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the UGA, all grant awards are required to submit a PFR in accordance with the terms established in the UGA.
2. The Category / Program Expenses or line items of the PFR template should correspond to the current, approved grant budget. All program-specific line items included in the approved budget should be included in the PFR.
3. Use "N/A" for Not Applicable if a data field in Sections (a) through (w) is not relevant to the grant agreement (e.g., Program Income). Terms of the UGA dictate if a field is relevant.
4. The frequency of the PFR is specified in the Notice of Funding Opportunity (NOFO) and the UGA. The PFR must be submitted within the specified time frames.. A submittal will be considered "late" if it is more than 15 calendar days past the due date or the date specified by the State agency's JCAR Rules (including approved extensions.)
5. Under the terms of the Grant Funds Recovery Act (30 ILCS 705/4.1), "Grantor agencies may withhold or suspend the distribution of grant funds for failure to file requirement reports." If the report is more than 30 calendar days delinquent, without any approved written explanation by the grantee, the entity will be placed on the Illinois Stop Payment List. (Refer to the Grantee Compliance Enforcement System for detail about the Illinois Stop Payment List: <https://www.illinois.gov/sites/GATA/Pages/ResourceLibrary.aspx>.)
6. A final PFR shall be required at the completion of the grant term. For final PFRs, the reporting period end date shall be the end date of the project / grant award.
7. A separate consolidated year-end financial report traced to the organization's financial statement is also required. The Consolidated Year-end Financial Report is inclusive of all State of Illinois funding received by the grantee organization. A separate reporting template and instructions are provided for consolidated year-end reporting.



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

Section	Data Element	Section Instruction for PFR
	<i>State Agency/Grantor</i>	State Awarding Agency Name.
(a)	<i>Grantee Name</i>	Enter the name of the grantee as exactly stated in the UGA.
(b)	<i>Grant Number</i>	Number assigned by the state awarding agency to the grant award and specified in the UGA.
(c)	<i>CSFA</i>	Number assigned through the Catalog of State Financial Assistance.
(d)	<i>CFDA(s)</i>	Enter the Catalog of Federal Domestic Assistance (CFDA) number(s) as stated in the UGA. If the program is funded by more than one CFDA, list each CFDA number.
(e)	<i>Appropriation Number(s) (State Agency Use Only)</i>	(For State Agency Use Only) Enter the 16 digit State Appropriation code(s) that fund the grant.
(f)	<i>FEIN Number</i>	Enter the grantee's Federal Employer Identification Number provided by the Internal Revenue Service.
(g)	<i>DUNS</i>	Enter the grantee's Dun and Bradstreet number.
(h)	<i>Program Name and/or Code</i>	Enter the program name and / or code exactly stated in the UGA.
(i)	<i>Date Prepared</i>	Enter date PFR was developed and submitted by the grantee to the awarding state agency.
(j)	<i>Agreement Period</i>	Indicate the start and end date established in the UGA. This may span multiple years, based on the terms of the UGA.
(k)	<i>Report Period</i>	Enter the start and ending date of the reporting period. The reporting frequency is specified in the UGA.
(l)	<i>Final Report for Award Period</i>	Mark the box to identify this PFR is the final report required for the Agreement Period specified in Section (j).
(m)	<i>No changes from prior reporting period and/or No new expenses</i>	Mark the box if there are no changes from the prior reporting period and/or no new expenses.
(n)	<i>Indirect Cost Rate</i>	Enter the Indirect Cost Rate percentage (%) as accepted by your State Cognizant Agency for indirect cost reimbursement on this particular award. (Example: 10%) - If no indirect cost reimbursement is requested please enter 0%
(o)	<i>Approved Indirect Cost Rate Base</i>	Enter the Indirect Cost Base description as accepted by your State Cognizant Agency for indirect cost reimbursement on this particular award. (Example: Modified Total Direct Costs - MTDC) - If no indirect cost reimbursement is requested please enter N/A.
(p)	<i>Program Restrictions</i>	Based on the UGA, select "Yes" or "No" to indicate if there are funding-related program restrictions that will be monitored.
(q)	<i>List of Restrictions</i>	Specify the program restriction(s) if Section (p) was marked "Yes".
(r)	<i>Mandatory Match %</i>	If the UGA includes a mandatory match, select "Yes" and identify percentage in the field provided. If the UGA does not include a mandatory match, select "No".
(s)	<i>Specify Match</i>	Specify the match percentage if Section (r) was marked "Yes".



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

Section	Data Element	Section Instruction for PFR
(t)	<i>Program Income (Award to Date)</i>	Enter the cumulative amount of grant program income earned to date including current reporting period. Apply agency policy if required to include program income under budget to actual reporting.
(u)	<i>Program Income (In current reporting period)</i>	Enter the amount of grant program income earned during the current reporting period.
(v)	<i>Interest Earned (Award to Date)</i>	Enter the cumulative amount of grant interest earned to date including current reporting period.
(w)	<i>Interest Earned (In current reporting period)</i>	Enter the amount of grant interest earned during the current reporting period.
(x)	<i>Category / Program Expenses</i>	Enter all current and approved line items as exactly stated within the current, approved grant budget. All program expenses must align with specified line items.
(y)	<i>Current Approved Budget (Enter this item first for every Category/Program Expense)</i>	
	<i>Approved Budget</i>	Enter the most current, approved budget amount for each program expense line item.
	<i>Remaining Balance Available</i>	AUTO CALCULATED: Approved Budget for the line item minus Post Adjustment Grant Expenses (Award to Date)
	<i>Expend %</i>	AUTO CALCULATED: Post Adjustment Grant Expenses (Award to Date) divided by Approved Budget for the line item.
(z)	<i>Grant Expenditures</i>	
	<i>Current Period Grant Expense</i>	Enter the amount of expenditures for each line item being reported as expenditures for this award during the period identified in Section (k).
	<i>Prior Approved Grant Expenses</i>	Enter the amount of expenses by line item reported and approved for this line item prior to this reporting period.
	<i>Grant Expense Adjustment</i>	Enter any adjustments / corrections needed to restate expenditures reported in a prior period.
	<i>Post Adjustment Grant Expenses (Award to Date)</i>	AUTO CALCULATED: Sum of Current Period Grant Expenses, Prior Approved Grant Expenses and Adjustments.
(aa)	<i>Current Period Match</i>	Enter amount of cash and in-kind contributions to the grant program for the current reporting period's match requirements. See 2 CFR 200.306.
	<i>Cash</i>	Enter amount of cash contributed to the grant program for the current reporting period.
	<i>In-Kind</i>	Enter value of non-cash contributions to the grant program for the current reporting period.
	<i>Total</i>	AUTO CALCULATED: Total of Cash and In-kind contributions to the grant program in the current reporting period.
(bb)	<i>Total Match (Award to Date)</i>	Enter prior reporting period Total match based on the Previous PFR (Prior Award to Date) plus Total of Current Period Match for the grant program.
(cc)	<i>Total Direct Expenses</i>	AUTO CALCULATED: Sum of the line entries in each column for section (y), (z), (aa) and (bb).
(dd)	<i>Indirect Costs</i>	Enter computed indirect costs based on Sections (n) and (o).
(ee)	<i>Total Expenditures</i>	AUTO CALCULATED: Total Direct Expenses plus Indirect Costs.



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

Section	Data Element	Section Instruction for PFR (continued)
	Grantee Certification (2 CFR 200.415)	Federal Uniform Guidance (2 CFR 200.415) requires an authorized grantee representative to certify the accuracy of the information provided in the PFR
(ff)	Name and Title of Authorized Grantee Representative	Enter the name and title of the grantee representative certifying the PFR. This individual must be authorized to represent the grantee in this capacity.
(gg)	Date Submitted	Enter the date the Authorized Grantee Representative submitted the PFR.
(hh)	Email	Enter the email address of the Authorized Grantee Representative certifying the PFR.
(ii)	Telephone Number	Enter the phone number of the Authorized Grantee Representative certifying the PFR.
(jj)	Name and Title of State Agency Authorized Individual	State agency representative authorized to review and approve PFR.
(kk)	Date Received	Date the state agency representative received the submitted PFR.
(ll)	Date Approved	Date the state agency representative authorized approves the PFR.



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

(a) Grantee Name	(b) Grant Number	(c) CSFA	(d) CFDA(s)	(e) Appropriation Number(s) (State Agency Use Only)
(f) FEIN Number	(g) DUNS			(i) Date Prepared
(j) Agreement Period thru	(k) Report Period July 1 or Start Date thru June 30	<input type="checkbox"/> (l) Final Report for Award Period	<input type="checkbox"/> (m) No changes from prior reporting period and/or No new expenses	
(n) Indirect Cost Rate: %	(o) Approved Indirect Cost Base:			
(p) Program Restrictions: Yes <input type="checkbox"/> No <input type="checkbox"/>	(q) List of Restrictions:			
(r) Mandatory Match %: Yes <input type="checkbox"/> No <input type="checkbox"/>	(s) Specify Match:			
(t) Program Income (Award to Date) \$0.00	(u) Program Income (In current reporting period) \$0.00	(v) Interest earned (Award to Date)	(w) Interest earned (In current reporting period)	

Category/Program Expenses	(y) Current Approved Budget		(z) Grant Expenditures				(aa) Current Period Match			(bb) Total Match (Award to Date)	Add/ Delete Row	
	Approved Budget	Remaining Balance Available	Expend %	Current Period Grant Expense	Prior Approved Grant Expenses	Grant Expense Adjustment	Post-Adjustment Grant Expenses (award to date)	Cash	In-kind			Total
For July 1 status reports only, dollar amount of incurred cost from July 1 of previous year to present. Incurred costs represent actual payment made by the grantee that have not yet been billed to the State. If you received advance payment, don't include the amount of the advance payment and/or grantee's match of the advance payment.			0.00									ADD
(cc) TOTAL DIRECT EXPENSES			0.00									DEL
(dd) Indirect Costs			0.00									
(cc) TOTAL EXPENDITURES			0.00									



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

GRANTEE CERTIFICATION (2CFR 200.415)

By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

(ff) Name and Title of Authorized Grantee Representative:		(gg) Date Submitted:
(hh) E-mail:		
(ii) Telephone Number:		
STATE AGENCY USE ONLY		
(jj) Name and Title of State Agency Individual Authorized to Approve Report:	(kk) Date Received:	(ll) Date Approved: