



*Denali Commission
Guide for Completing a
Financial Status Report (SF 269A)*

Purpose:

The purpose of this guide is to assist recipients of Denali Commission grants with the reporting and accounting of their financial expenditures. This document will provide essential information to help facilitate the completion and submission of the mandatory quarterly Financial Status Report (SF 269A).

The guide contains information on the following topics:

- I. What is the Financial Status Report (SF 269A)
- II. When and how many forms to submit
- III. Where to file the SF 269A
- IV. Where to get help
- V. Step-by-step procedures for completing the SF 269A
- VI. Glossary

General Information:

I. **WHAT IS A FINANCIAL STATUS REPORT (SF 269A)?** – Recipients of federal funds under the Denali Commission are required to submit quarterly Financial Status Reports. Recipients report expenses incurred under each Grant Number awarded on these reports. These expenses can be categorized as cash disbursed, or incurred but not yet paid (Accounts Payable). Expenses incurred are further segmented into federal share and local matching contributions.

II. **WHEN AND HOW MANY FORMS TO SUBMIT?** –

- Recipients are required to submit a Financial Status Report (SF 269A) each Federal Fiscal Year quarter following receipt and acceptance of a grant award. Past due or inaccurate SF 269As may negatively affect a recipient’s ability to draw down funds. The following schedule reflects the SF 269A due dates for the corresponding Federal Fiscal Year quarter:

Federal FY Quarter:

SF 269A Due to Denali Commission:

10/01/YEAR – 12/31/YEAR
01/01/YEAR – 03/31/YEAR
04/01/YEAR – 06/30/YEAR
07/01/YEAR – 09/30/YEAR

No later than 01/30/YEAR
No later than 04/30/YEAR
No later than 07/30/YEAR
No later than 10/30/YEAR

- A recipient is required to submit **one** SF 269A per quarter for **each grant number**. There may be multiple projects funded under the same grant award number.

- A recipient is required to submit an SF 269A for **every quarter** even if the recipient is delinquent from prior quarters.

Example:

The current reporting Federal FY quarter is 06/30/06 and the recipient's last SF 269A submission was for the 06/30/05 quarter. The recipient must submit an SF 269A for the 09/30/05, 12/31/05, 03/31/06 and 06/30/06 quarters. The recipient should report expenses in the appropriate quarter in which they were incurred and carry the cumulative totals from Lines a, b, c and c in Column III to the Previously Reported Lines a, b, and c in Column I of the subsequent SF 269A.

- A recipient is required to submit a Final SF 269A no later than 120 days after a recipient has reported and expended their total allowable federal share granted for **all** projects funded under the same **Grant Award Number**, or after the last project has expired. If multiple projects are funded under one grant award number, the recipient would not submit a Final SF 269A until the last project or amendment is fully expended up to the allowable cost or expired. A Final SF 269A is distinguishable by checking "Yes" in Block 6.

III. WHERE TO FILE THE SF 269A?

Mail completed SF 269As to:

Nancy Merriman
Denali Commission
510 L Street, Suite 410
Anchorage AK 99501

Or

Fax to:

907 / 271-1415

Or

E-Mail to:

nmerriman@denali.gov

If the report is faxed or e-mailed, there is no need to also mail a copy.

IV. WHERE TO GET HELP?

The SF 269A form and instructions are provided on the Denali Commission website:

www.denali.gov

or by calling the Finance Staff at
907 / 271-1414

V. STEP BY STEP PROCEDURES FOR COMPLETING THE SF 269A

Block 1: Federal Agency

- For Denali Commission awards always use:

Denali Commission

Block 2: Federal Grant Number **REQUIRED FIELD**

- Enter the Alpha-Numeric Grant Award Number cited on your Award Documents
- EXAMPLES: 1675-DC-2006-I36 or 475-06

Block 3: Recipient Organization **REQUIRED FIELD**

- Enter Recipient Organization's Legal Name and Address as identified on the award document
- EXAMPLE: City of XYZ
999 XYZ Street
Hometown, AK 99999

Block 4: Employer Identification Number **REQUIRED FIELD**

- Enter the 9-digit Employer Identification Number assigned by the IRS to your recipient organization.
- EXAMPLE: 92-01234567

Block 5: Recipient Account Number **OPTIONAL FIELD**

- For award recipient's internal accounting use only

Block 6: Final Report **REQUIRED FIELD**

- This block should always be checked **NO** until the recipient has reported and expended their total federal share awarded for **all** projects funded under the same **Grant Award Number**, or the grant award has expired.

- A Final SF 269A is due 120 days after a recipient has reported and expended their total allowable federal share granted for *all* projects funded under the same **Grant Award Number**, or after the last project or amendment has expired.

Block 7: Basis REQUIRED FIELD

- This block is used by the recipient to designate which basis of Accounting is used to record financial transactions.
- If the grant recipient uses the Cash Basis of Accounting, then the recipient should not complete **Lines d, e, and f** in **Block 10** of the SF 269A. The grant recipient would only be required to report “Cash Outlays” (monies spent) in **Lines a, b, and c** in **Block 10**.
- If the Grant Recipient uses the Accrual Basis of Accounting, then the recipient would report Accounts Payable in **Blocks d, e and f** in **Block 10** and Cash Outlays in **Lines a, b, and c**. Accounts Payable are expenses that have been accrued but not yet paid, such as payroll expense.

Block 8: Funding/Grant Period REQUIRED FIELD

- These dates represent the cumulative time period covered by all awards, projects and amendments issued under one Grant Award Number.
- EXAMPLE:

Original Award:	0480-DC-2001-I20	\$75,000	03/01/01-06/30/03
Amendment:	#1	\$75,000	Extended to 03/31/04
Amendment:	#2	\$100,000	Extended to 09/30/05

For the above example, the recipient would enter From: 03/01/01 To: 09/30/05 in **Block 8**. Note: use the beginning date of the original award and the ending date of the latest amendment.

Block 9: Period Covered by this Report REQUIRED FIELD

- Enter one of the following sets of dates (federal fiscal year quarter):
 - 10/01/YEAR – 12/31/YEAR
 - 01/01/YEAR – 03/31/YEAR
 - 04/01/YEAR – 06/30/YEAR
 - 07/01/YEAR – 09/30/YEAR
- **FIRST SF 269A SUBMISSION** – The only exception to using the above dates is when a recipient submits its first SF 269A. The recipient may use the award start date of the award for the “From” date for the first submission only.

Table I below provides a skeletal model of an SF 269A. the fields on the model have been labeled to illustrate the mathematical relationship of the Lines and Columns to be completed in Block 10. Please refer to Table I as you read through the “Steps for Properly Completing Block 10 of an SF 269A”.

		COLUMN I ↓	COLUMN II ↓	COLUMN III ↓
		I Previously Reported	II This Period	III Cumulative
a. Total Outlays (CASH PAID OUT)	LINE a →	Line a Col I = Line b Col I + Line c Col I (Step 1)	Line a Col II = Line b Col II + Line c Col II (Step 3)	Line a Col III= Line a Col I + Line a Col II = Line b Col III + Line c Col III (Step 6)
b. Recipient’s share of outlays	LINE b →	Line b Col I (Step 1)	Line b Col II (Step 2)	Line b Col III= Line b Col I + Line b Col II (Step 5)
c. Federal share of outlays	LINE c →	Line c Col I (Step 1)	Line c Col II (Step 2)	Line c Col III= Line c Col I + Line c Col II (Step 4)
d. Total unliquidated obligations (ACCRUED EXPENSES NOT YET PAID)	LINE d →	N/A	N/A	Line d Col III= Line e Col III + Line f Col III (Step 8)
e. Recipient share of unliquidated obligations	LINE e →	N/A	N/A	Line e Col III (Step 7)
f. Federal share of unliquidated obligations	LINE f →	N/A	N/A	Line f Col III (Step 7)
g. Total federal share (sum of lines c and f)	LINE g →	N/A	N/A	Line g Col III= Line c Col III + Line f Col III (Step 9)
h. Total federal funds authorized for this funding period (CUMULATIVE VALUE OF AWARD, INCLUDING AMENDMENTS)	LINE h →	N/A	N/A	Line h Col III (Step 10)
i. Unobligated balance of federal funds (Line h minus line g)	LINE i →	N/A	N/A	Line I Col III= Line h Col III – Line g Col III (Step 11)

Block 10 (cont'd): Transactions**REQUIRED FIELD***Step 1: Complete Column I Previously Reported:*

- **For your report reflecting 09/01/2005 – 12/31/2005, in Block 10.c.I please indicate your cumulative expenses to 09/30/2005.**
- Enter the ending figures from Column III Cumulative from the previous SF 269A submitted. If this is the first SF 269A that the Grant Recipient is submitting, enter \$0 on **Lines a, b, and c** in Column I, “Previously Reported”.
- **Line a** Column I should equal the sum of the figures entered on **Lines b and c** in Column I.
- If the Recipient needs to make corrections to prior SF 269A submissions, then the figures reported in **Lines a, b and c** in Column I for the most current SF 269A would be adjusted.

EXAMPLE:

The date is 07/03/06 and the SF 269A is due to the quarter ending 06/30/06. the recipient has determined that they should have reported \$2,000 less on **Line c**, Column II of their 12/31/05 SF 269A.

12/31/05 Submission

	<i>Previously Reported</i>	<i>This Period</i>	<i>Cumulative</i>
	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
Line a.	\$50,000	\$27,000	\$77,000
Line b.	\$12,500	\$6,250	\$18,750
Line c.	\$37,500	\$20,750	\$58,250

03/31/06 Submission

	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
Line a.	\$77,000	\$25,000	\$102,000
Line b.	\$18,750	\$6,250	\$25,000
Line c.	\$58,250	\$18,750	\$77,000

06/30/06 Submission

	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
Line a.	<u>\$100,000</u>	\$25,000	\$1125,000
Line b.	<u>\$25,000</u>	\$6,250	\$31,250
Line c.	<u>\$75,000⁽¹⁾</u>	\$18,750	\$93,750

Adjustment from
12/31/05

In **Block 12**, the recipient would footnote the \$2,000 adjustment on the 06/30/06 submission and attach any supporting documentation that explains why the adjustment was made and which quarterly submission(s) was corrected.

EXAMPLE:

(1) *Adjustment of (\$2,000) is reflected on this quarter’s submission to correct erroneously reported numbers for Federal share of outlays on the 12/31/05 submission.*

Step 2: Complete Lines b and c, Column II This Period:

- Enter the cash outlays (which are the funds that the recipient has spent) during the current reporting quarter.
- Enter recipient's share of cash outlays (local matching contributions) on **Line b**.
- Enter Federal share of cash outlays on **Line c**.
- For assistance in determining allowable and unallowable costs, Federal share, local matching requirements or other information – contact your Program Manager or Grants Manager.

Step 3: Complete Line a, Column II This Period:

- Sum the figures entered on **Lines b** and **c** in Column II.

Step 4: Complete Line c, Column III Cumulative:

- Sum the figures entered on **Line c** in Columns I and II.

Step 5: Complete Line b, Column III Cumulative:

- Sum the figures entered on **Line b** in Columns I and II.

Step 6: Complete Line a, Column III Cumulative:

- Sum the figures entered on **Line a** in Columns I and II
- Crosscheck by summing the figures entered on **Lines b** and **c** in Column III.

Step 7: Complete Lines e and f, Column III Cumulative:

- If the Grant Recipient is on the Cash Basis of Accounting (**Block 7** on Form), then skip to Step #9, **Line g**, Column III Cumulative.
- If the Grant Recipient is on the Accrual Basis of Accounting (**Block 7** on Form), then complete **Lines d, e, and f** in Column III Cumulative
 - Enter Recipient's share of Accounts Payable (expenses incurred but not yet paid) on **Line e**, Column III.
 - Enter Federal share of Accounts Payable (expenses incurred but not yet paid) on **Line f**, Column III.

Step 8: Complete Line d, Column III Cumulative:

- Sum the figures entered on **Lines e** and **f** in Column III.

Block 10 (cont'd): Transactions **REQUIRED FIELD**

Step 9: Complete Line g, Column III Cumulative:

- Sum the figures entered on **Lines c** and **f** in Column III.

Step 10: Complete Line h, Column III Cumulative:

- Enter the sum of the total federal funds authorized under the Grant Award Number. This will include all accepted original awards and amendments.

Step 11: Complete Line i, Column III Cumulative:

- **Line h**, Column III minus **Line g**, Column III.

Block 11: Indirect Expenses **OPTIONAL FIELD**

- On Line 11a, check the box indicating what type of indirect cost rate has been negotiated between the recipient and the Denali Commission.
- In Line 11b, indicate the actual indirect rate, stated as a percentage.
- In Line 11c, state the base to which the indirect rate applies. For example, the agreement may provide for the indirect rate to be applied only to the salaries and wages of the award, not to travel, equipment, or other direct costs.
- In Line 11d, state the total amount of indirect costs associated with this award.
- In Line 11e, state the amount of indirect costs to be paid by the Denali Commission.

Block 12: Remarks **OPTIONAL FIELD**

- Use this Block to footnote any adjustments made for prior reporting periods on the most current SF 269A that is due for submission.
- Use this Block to explain any other item(s) that should be brought to the attention of the Denali Commission.

Block 13: Certification **REQUIRED FIELD**

- Type or print Certifying Official's Name, Title and Telephone Number
- Type or print Date Report Submitted
- Grant Recipient's Authorized Certifying Official must sign document
- The Certifying Official is the individual who has the knowledge and authority to certify that the figures represented on the SF 269A are accurate and complete.

VI. GLOSSARY

Accrual Basis of Accounting: Expenses are recorded in the period in which they are incurred regardless of whether cash is disbursed in that period.

Cash Basis of Accounting: Expenses are recorded in the period in which the cash is actually disbursed.

Federal Share Contributions: The amount of allowable funds expended by a grant Recipient under a grant program that can be reimbursed by Denali Commission.

Matching Funds: As a condition of some Denali Commission grant awards, the grant recipient is required to match in cash a portion of the allowable costs of the program, project or activity as funded by the Denali Commission.