

Understanding

Financial Status Reports (FSR)

Understanding FSRs

- ◆ Sections covered:
 - How current year expenses are calculated.
 - What are reversing entries & adjusted current entries.
 - What encompasses encumbrances and free balances.

FINANCIAL STATUS REPORT WORKSHEET

Project Number... 0004092
 Grant Number.....
 Investigator.....
 Account ant..... PAF/

Project Period... 01/01/2004 to 12/31/2008
 Report Period... 01/01/2007 to 12/31/2007
 Agency..... NIAID
 UTHSCH

Current Award Amt.

INDIRECT COST CALCULATION FOR EXPENDITURES

MTDC FOR GRANT YEAR *		161,641.69		
MTDC AT RATE 2 (Enter if there are two rates) IDC Rate			0.00	
RATE 1	0.485	161,641.69	0.00	
RATE 2 (current)	0.485	0.485	0.485	
MAXIMUM INDIRECT COST		78,396.22	0.00	78,396.22

Prior Yrs Balance

TOTAL INDIRECT COST (from page 1)				78,396.15
POTENTIAL INDIRECT COST ADJUSTMENT				0.07
INDIRECT COST FREE BALANCE FROM LEDGERS				15,602.95
ACTUAL INDIRECT COST ADJ. (JOURNAL VOUCHER)				0.07

IDC Free Balance

Current yr IDC adjustment

INDIRECT COST CALCULATION FOR ENCUMBRANCES

ADJUSTED INDIRECT COST FREE BALANCE				15,602.88
MTDC ENCUMBRANCE (from page 1)				10,309.44
LESS: PATIENT CARE ENCUM. EXCLUDED FROM IND. CST				0.00
CURRENT INDIRECT COST RATE				0.4850
MAXIMUM INDIRECT COST ENCUMBRANCE				5,000.08
MTDC ENCUMBRANCE USED FOR CALCULATION				10,309.44
CURRENT INDIRECT COST RATE				0.4850
ACTUAL INDIRECT COST ENCUMBRANCE				5,000.08

REV CHECK AWARD	DIRECT COST	INDIRECT CST	TOTAL COST
237,045.00	237,045.00	88,670.00	325,715.00
ENCUM.	3,336.05	1,617.98	4,954.03
CARRYOVER	4,455.64	3,711.12	8,166.76
TOTAL	244,836.69	93,999.10	338,835.79
FSR REV.	244,836.69	93,999.10	338,835.79
VARIANCE	0.00	0.00	0.00

EXPLANATION:

EXP CHECK	INDIRECT CST	TOTAL COST
BOOK EXP.	78,396.15	1,265,234.18
BOOK ADJ.	0.07	42,983.96
TOTAL	78,396.22	1,308,218.14
FSR EXP.	78,396.22	1,308,218.14
VARIANCE	0.00	0.00

* TOTAL DIRECT COSTS		208,341.71
LESS: PAT COST/RES		0.00
TUIT & FEES		3,716.13
SPACE LEASES		0.00
EQUIPMENT		0.00
RSCH SUBC EXM		42,983.89

Items excluded from IDC

MTDC FOR GRANT YEAR	46,700.02
	161,641.69

FINANCIAL STATUS REPORT WORKSHEET

Project Number... 0004092
 Grant Number..... R01
 Investigator.....
 Account ant..... PAF/

Project Period... 01/01/2004 to 12/31/2008
 Report Period... 01/01/2007 to 12/31/2007
 Agency..... NIAID
 UTHSCH

DATA FOR ELECTRONIC TRANSMISSION OF FSR:

ADD
 GRANT NO. : R01
 (005) RECIPIENT ID: 0004092
 (10B) TOTAL OUTLAYS THIS PERIOD 286,737.93
 (10C) PROGRAM INCOME 0.00
 (10F) NON-FEDERAL SHARE OF OUTLAYS 0
 (10H) UNLIQUIDATED OBLIGATIONS 15,309
 (10I) NON-FEDERAL UNLIQ. OBLIG. 0.00
 (10Z) PREV. BUDGET PERIOD CARRYOVER REQUEST 8,166.76
 (10X) GRANTEE CARRYOVER REQUEST 36,788.34
 (11B) INDIRECT COST RATE 1
 (SPACEBAR)
 (11C) BASE FOR RATE 1 161,641.69
 (11G) INDIRECT COST RATE 2 0.485
 (SPACEBAR)
 (11H) BASE FOR RATE 2
 (11E) FEDERAL SHARE INDIRECT COST 7
 (12) REMARKS:
 PRINCIPAL INVESTIGATOR: 0.00
 36,788.34 WILL BE CARRIED FORWARD TO THE NEXT
 BUDGET PERIOD IF UNDER THE EXPANDED AUTHORITIES AND
 F.D.P. ('R' GRANTS EXCEPT FOR R10,R18,R43 AND R44).
 ENCUMBRANCES: DIRECT COST 10,309.44
 INDIRECT CST 5,000.08
 TOTAL 15,309.52

DATA FOR NON-ELECTRONIC FILING OF FSR:

1. FEDERAL AGENCY: NIAID
 2. GRANT #: R01
 5. ACCOUNT #: 0004092
 8. PROJECT PERIOD 01/01/2004 to 12/31/2008
 9. REPORT PERIOD 01/01/2007 to 12/31/2007
 A. NET OUTLAYS PREVIOUSLY REPORTED 1,021,480.21
 B. TOTAL OUTLAYS THIS REPORT PERIOD 286,737.93
 C. LESS: PROGRAM INCOME CREDITS 0.00
 D. NET OUTLAYS THIS REPORT PERIOD 286,737.93
 E. NET OUTLAYS TO DATE 1,308,218.14
 F. LESS: NON-FEDERAL SHARE OF OUTLAYS 0.00
 G. TOTAL FEDERAL SHARE OF OUTLAYS 1,308,218.14
 H. TOTAL UNLIQUIDATED OBLIGATIONS 15,309.52
 I. LESS: NON-FED. UNLIQ. OBLIGATIONS 0.00
 J. FEDERAL SHARE OF UNLIQ. OBLIG. 15,309.52
 K. TOTAL FED. OUTLAYS & UNLIQ. OBLIG. 1,323,527.66
 L. TOTAL CUMULATIVE AMOUNT AUTHORIZED 1,360,316.00
 M. AMOUNT OF UNOBLIGATED BALANCE 36,788.34
 (Amt. Paid to date-Expended to date-Encumbrances)
 11. INDIRECT COST
 RATE 1: 0.485 BASE 161,641.69 78,396.22
 RATE 2: 0.485 BASE 0.00 0.00
 TOTAL : 78,396.22
 12. REMARKS:
 PRINCIPAL INVESTIGATOR: 0.00
 36,788.34 WILL BE CARRIED FORWARD TO THE NEXT BUDGET PERIOD
 IF UNDER THE EXPANDED AUTHORITIES AND F.D.P. ('R' GRANTS
 EXCEPT FOR R10,R18,R43 AND R44).

Previously reported

Yrs Adjusted Exp.

Encumbrances

Cumulative award

DC Less Excluded Items

IDC Total

UNOBLIGATED BALANCE LESS RESTRICTED AMOUNT: 36,788.34

Amt. available for carry forward

APPROVED BY: _____

Multiple Project Award

Microsoft Excel - 0005125-5131 Yr 2.xls

File Edit View Insert Format Tools Data Window Help

Type a question for help

Reply with Changes... End Review...

B6

FINANCIAL STATUS REPORT WORKSHEET

Account Number... 0005125-5131
 Grant Number..... P01
 Investigator.....
 Accountant..... PAF/

Cumulative Total

Project Period... 09/30/05 to
 Report Period... 07/01/06 to
 Agency..... NICHHD
 UTHSCH

Expense Cat.	Obj.	Budget	Expenses Incept. to 00/00/00	Expenses Incept. to 00/00/00	Reversing Adjusting Entries	Current Adjusting Entries	Current Year Expenses	Unliq. Obligations/ Indirect Cost	Adjusted Current Yr Expenses
FACULTY SALARY	61001	210,745.60	192,934.27	101,747.79	0.00	0.00	91,186.48	0.00	91,186.48
A&P SALARY	61002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLASSIFIED SALARY	61003	315,248.09	242,005.83	48,400.60	0.00	0.00	193,605.23	0.00	193,605.23
OTHER WAGES	61004	138,290.08	138,488.81	360.01	0.00	0.00	138,128.80	0.00	138,128.80
<i>Other Wages</i>	61004	138,290.08	138,488.81	360.01	0.00	0.00	138,128.80	0.00	138,128.80
<i>Faculty Stipend/Fellowship</i>	69155	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Student Stipend/Fellowship</i>	69156	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEFITS	61005	139,622.07	119,847.27	31,155.54	0.00	0.00	88,691.73	0.00	88,691.73
MAINTENANCE & OPER.	61006	220,248.16	92,164.51	4,514.35	0.00	(9,444.49)	87,650.16	4,426.41	78,205.67
<i>Maintenance & Oper</i>	61006	220,248.16	92,164.51	4,518.02	0.00	(9,444.49)	87,646.49	4,426.41	78,202.00
<i>Stipends/No Bene-students</i>	69161	0.00	0.00	(3.67)	0.00	0.00	3.67	0.00	3.67
<i>Tuition & Fees</i>	67679	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Patient care earning IDC</i>	67248	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Space Leases</i>	67470	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	61007	45,235.00	29,944.92	12,750.01	0.00	0.00	17,194.91	12,247.88	17,194.91
<i>Domestic Travel</i>	61007	45,235.00	29,944.92	12,995.47	0.00	0.00	16,949.45	12,247.88	16,949.45
<i>Foreign Travel</i>	67121	0.00	0.00	(245.46)	0.00	0.00	245.46	0.00	245.46
UTILITIES	61008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	61009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PATIENT COSTS	61012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Patient care no IDC</i>	69651	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RETURN BAL/RESTRICTED	61013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RES. SUBCONTRACTS	61014	2,041,041.00	666,934.68	15,607.00	(148,096.99)	476,544.17	651,327.68	0.00	979,774.86
<i>Costs Earning IDC</i>	69759	125,000.00	104,267.77	15,607.00	(73,523.57)	(1,322.29)	88,660.77	0.00	13,814.91
<i>Costs Not Earning IDC</i>	69778	1,916,041.00	562,666.91	0.00	(74,573.42)	477,866.46	562,666.91	0.00	965,959.95

Ready

NUM

start

Summary tab

UT Grant Proj... Microsoft Pow... Microsoft Exc...

10:23 AM