

Illinois Dept. of Agriculture Financial Management Program (FMP) Report

The main purpose of this report is to inform IDoA of how your SWCD spent the money passed down from the State of Illinois.

In order to complete the Illinois Department of Ag Financial Management Program (FMP) report, you first need to complete the Illinois Comptroller's Annual Financial Report (AFR).

Some counties have a third party complete the AFR for them, while others complete the AFR themselves.

A presentation was previously given on completing the Comptroller's AFR yourself. If you would like to view that presentation and handouts, see the Administrative Resources tab of the ISWCDEA.org website.

Please note that the example figures in this FMP presentation are from a FY2020 FMP so the figures here match up with the figures in the mentioned Comptroller's AFR presentation.

This Financial Management Program Part II form will address **ONLY your expenses.**

Section 1 - Expenditures

- **Column 1 will match your AFR** and list **ALL your expenses** for the entire fiscal year.
 - **Column 2 and Column 3** break your total expenses (Column 1) out into two categories;
 - **Column 2** - expenses you had where you used **NON-IDoA money** to pay the expenses;
 - **Column 3** - expenses you had where you used **IDoA allocated money (Oper. & PFC)** to pay the expenses.
- (Note, you only show the amount of your IDoA allocated money that **got spent during the FY.**)

SECTION I - EXPENDITURES				
		COLUMN 1	COLUMN 2	COLUMN 3
		(Matches AFR)	Expended Funds From Other Revenue Sources	(IDOA \$ only) Expended Dist. Operations & CPP Money
Code	Type	All Funds		
		Amounts will equal Total of Columns 2 & 3		
251	General Government			
257	Culture and Recreation			
258	Housing			
275	Environment			
259	Debt			
272	Depreciation			
280	Capital Outlay			
260	Other Expenditures or Expenses			
270	Total Expenditures/Expenses		0	0

$$\begin{aligned} &\text{Column 2} \\ &+ \text{Column 3} \\ &= \text{Column 1} \end{aligned}$$

OR

$$\begin{aligned} &\text{Column 1} \\ &- \text{Column 2} \\ &= \text{Column 3} \end{aligned}$$

OR

$$\begin{aligned} &\text{Column 1} \\ &- \text{Column 3} \\ &= \text{Column 2} \end{aligned}$$

IDOA Financial Management Program

Section 1, Column 1

- Column 1 will match your AFR and list ALL your expenses for the entire fiscal year.

SECTION I - EXPENDITURES		
		COLUMN I (Matches AFR)
Code	Type	All Funds
		Amounts will equal Total of Columns 2 & 3
251	General Government	91,083
257	Culture and Recreation	500
258	Housing	
275	Environment	144,589
259	Debt	
272	Depreciation	
280	Capital Outlay	
260	Other Expenditures or Expenses	
270	Total Expenditures/Expenses	(Auto-calculates) 236,172

For most SWCDs, the bulk of their expenses will be under the General Government (251) category of the AFR.

Comptroller Annual Financial Report

Disbursements, Expenditures and Expenses

Field Description (Code)	General	Special Revenue	Fiduciary
Report in Whole Numbers			
General Government (251t)	91083	0	0
Public Safety (252t)	0	0	0
Corrections (253t)	0	0	0
Judiciary and Legal (254t)	0	0	0

Field Description (Code)	General	Special Revenue	Fiduciary
Report in Whole Numbers			
Transportation and Public Works (255t)	0	0	0
Social Services (256t)	0	0	0
Culture and Recreation (257t)	500	0	0
Housing (258t)	0	0	0

Field Description (Code)	General	Special Revenue	Fiduciary
Report in Whole Numbers			
Environment (275t)	112960	31629	0
Debt (259t)	0	0	0
Depreciation (272t)	0	0	0
Capital Outlay (280t)	0	0	0
Other Expenditures/Expenses (Explain) (260t)	0	0	0

+

IDOA Financial Management Program

Section 1, Column 3

- **Column 3** - expenses you had where you used IDOA allocated money (Operations & PFC) to pay the expenses.

Basically, you are showing how much of your District Operations money and your PFC money you have spent this fiscal year. Note that it CAN include District Operations and PFC money from last fiscal year if you had unspent money from last fiscal year.

General (but not absolute) statements about **District Operations expense** amounts:

1. They will fall mostly on line 251-General Government. However, you might also have some on lines 257, 260 or 280 and maybe even 259—but, it's uncommon.
2. They will generally be equal to the amount of your Operations money received for the fiscal year you are reporting on, **except**
 - a. if you had unspent Operations money from the previous fiscal year that you spent in the fiscal year you are reporting on—in which case your total amount could be more than your reporting FY Operations money received (**information you can glean from Quarterly Operations Reports**).
 - b. if you did not spend all of your Operations money received for the fiscal year you are reporting on—in which case your total amount could be less than your reporting FY Operations money received (**information you can glean from Quarterly Operations Reports**).
 - c. if you have a combination of exception a. and exception b. above
 - d. if you transferred some of your Operations money to use on cost-share projects—in which case your total amount could be less than your reporting FY Operations money received and some of it (*what you transferred to cost-share*) will fall on line 275
3. If you did not spend all of your reporting FY Operations money, **you need to explain why in Section III**

General (but not absolute) statements about **PFC cost-share expense** amounts:

1. They should fall on line 275
2. It is pretty common to have unspent PFC money from the previous FY (and is also common to not spend all of the reporting FY PFC money), so it is common for the amount of reporting year PFC expenses to be an amount different than your reporting FY PFC money received.
3. The expense amount for line 275 is easily found in Profit & Loss Report for the reporting Fiscal Year (FY).

...and figure out how much PFC money you had AVAILABLE to spend.

PFC COST-SHARE MONEY

1. Did you have unspent IDOA PFC dollars from previous fiscal years?

Look at your PFC-4 Ledgers from previous fiscal years. If there was a balance (unspent money) as of 6/30/previous FYs, write that [those] number[s] down. (In this example, the balance (as of the end) of the previous FY is \$28,000. PFC money from other previous FYs (FY2018) had previously been spent.)

2. How much IDOA PFC money did you receive in the reporting fiscal year?

Look at your grant agreement or Quickbooks report (for the reporting FY) to see how much PFC money you received from IDOA this FY. Write that number down. (In this example, we received \$15,000.00. Write down \$15,000.)

3. Add the two figures from #1 and #2 together. This is the amount of IDOA PFC money you had available to spend in the reporting fiscal year.

$\$28,000 + \$15,000 = \$43,000$ PFC available to spend

Your PFC expense for Column 3 CAN'T be more than this figure!

Macoupin County				
CLAIMS				
Name	Debit	Credit	Balance	Date
FY19 Allocation	\$28,000.00		\$28,000.00	4/24/19
Clint Dambacher		\$ 600.45	\$27,399.55	11/6/19
James MacMurdo		\$ 5,374.52	\$22,025.03	3/4/20
Steve Thursby		\$ 5,043.48	\$16,981.55	5/1/20
Nate Monke		\$11,267.08	\$ 5,714.47	8/11/20
Nate Monke		\$ 2,192.68	\$ 3,521.79	8/11/20
Nate Monke		\$ 1,025.68	\$ 2,496.11	8/11/20
Gary Titsworth		\$ 3,187.13	\$ (691.02)	12/3/20
Trsf from Morgan	\$ 691.02		\$ (0.00)	
			\$ (0.00)	
			\$ (0.00)	

For PFC Money Step #1:

In this example, we are reporting our FY2020 FMP, so our **previous** FY is 2019. Our PFC Ledger for FY2019 shows the balance (as of June 30, 2019) left to spend is \$28,000.00.

Then you need to figure out how much of your AVAILABLE money you actually spent...

OPERATIONS MONEY

Note: The available money from 2 slides previous is your upper limit (you can't spend more than you had available).

1. If you had unspent IDOA operations dollars from the previous fiscal year (see Step #1, two slides back), did you spend it all? *(Note: The answer should be, "Yes!")*

If you did spend it all, write that number down. If you didn't have any previous FY money available to spend, write down \$0.00

(In this example, we didn't have any unspent money, so we write down \$0.00)

2. Did you spend all of your IDOA operations money from the reporting fiscal year?

Look at your June 30th Quarterly Report from the reporting fiscal year. If there was a balance (unspent money), subtract the balance from your money received in the reporting year. This is how much of that money you spent. Write that number down.

(In this example, our balance (unspent money) is \$0.00. We subtract that from the \$40,721.65 we received this reporting FY to show that we spent \$40,721.65 of our Operations Money. But, we also received and spent \$640.26 in Cover Crop Initiative money.)

$$\$40,721.65 - \$0.00 = \$40,721.65 + \$640.26 = \$41,361.91 \text{ Operations spent.}$$

1st Quarter (7/1/19-9/30/19)	\$0.00	\$0.00	RSK
2nd Quarter (10/1/19-12/31/19)	\$0.00	\$0.00	RSK
3rd Quarter (1/1/20-3/31/20)	\$0.00	\$0.00	RSK
4th Quarter (4/1/20-6/30/20)	\$40,721.65	\$40,721.65	RSK
5th Quarter (7/1/20-9/30/20)			
6th Quarter (10/1/20-12/31/20)			
7th Quarter (1/1/21-3/31/21)			
8th Quarter (4/1/21-6/30/21)			
9th Quarter (7/1/21-9/30/21)			
10th Quarter (10/1/21-12/31/21)			
TOTALS:	\$40,721.65	\$40,721.65	\$0.00

For Operation Money Step #2:

In this entire example, we are reporting the FY2020 FMP, so the reporting FY is 2020. The June 30, 2020 Quarterly Report shows the balance left to spend of our FY2020 money is \$0.00. It also shows we received \$40,721.65 in Operations money in this reporting year—but don't forget to add any other SPENT operating money you may have received from IDOA, such as Cover Crop Initiative money.

...and how much PFC money you spent.

PFC COST-SHARE MONEY

Note: The available money from 2 slides previous is your upper limit (you can't spend more than you had available).

1. If you had unspent PFC dollars from the previous fiscal year (see Step #1, two slides back), did you spend it all?

If you did spend it all, write that number down. If you didn't have any previous FY PFC money available to spend, write down \$0.00. See notes to the right.

(In this example, we had \$28,000.00 of unspent PFC money, and it all got spent. We write down \$28,000.00)

2. Did you spend all of your PFC money from the reporting fiscal year?

*Look at your PFC-4 Ledger from the **reporting** fiscal year (in this example, FY2020) to see if there was a balance (unspent money) as of June 30, of the reporting FY. If there is, subtract that balance from the PFC money received in the reporting year. This is how much of the reporting year PFC money you spent. Write that number down. For alternative methods, see notes to the right.*

(In this example, our balance (unspent money) is \$11,371.15. We subtract that from the \$15,000.00 we received this reporting FY to show that we spent \$3,628.85 of our PFC Money.

\$15,000.00 - \$11,371.15 = \$3,628.85 PFC money spent.

For PFC Money Step #1:

1. You can look back at your previous fiscal years' PFC-4 Ledgers and add up all the PFC payments on those sheets that were made in the **reporting** fiscal year (this example, the **reporting** fiscal year is FY2020, so between July 1, 2019 and June 30, 2020) **OR**
2. You can see the combined step below.

For PFC Money Step #2:

1. You can follow the instructions on the left.
2. You can look at your PFC-4 Ledger for the **reporting** fiscal year and add up all the PFC payments on those sheets that were made in the reporting fiscal year (this example, the **reporting** fiscal year is FY2020, so between July 1, 2019 and June 30, 2020) **OR**
3. You can see the combined step below.

For PFC Money—An easier way to do Steps 1 & 2 combined:

Look at your Quickbooks Profit & Loss Report for June 30th of the reporting fiscal year.

Expenses	
Quickbooks	5310 · C-2000 PROJECTS
Profit & Loss Report	5311 · C-2000 CPP Payments 31,628.85
June 30, 2020	5315 · C-2000 Streambank Payments 0.00
	Total 5310 · C-2000 PROJECTS 31,628.85

IDOA Financial Management Program

Section 1, Column 3

- **Column 3** - expenses you had where you used IDOA allocated money (Operations & PFC) to pay the expenses.

EXAMPLE

SE		
		COLUMN 3
Code	Type	(IDOA \$ only) Expended Dist. Operations & CPP Money
251	General Government	41,362
257	Culture and Recreation	
258	Housing	
275	Environment	31,629
259	Debt	
272	Depreciation	
280	Capital Outlay	
260	Other Expenditures or Expenses	
270	Total Expenditures/Expenses	(Auto-calculates) 72,991

As we have shown in the four previous slides, for this example, our Operations expense is as follows:

1. In reporting year 2020, we had \$41,362 of Operations money available to spend in the fiscal year. This is our limiting factor and we know our Operations expense CAN'T be more than that.
2. We spent **all of the available Operations** money, so our Operations expense for the reporting fiscal year is \$41,362. It **most likely** all belongs on line 251.

As we have shown in the four previous slides, for this example, our PFC cost-share expense is as follows:

1. In reporting year 2020, we had \$43,000 of PFC money available to spend in the fiscal year. This is our limiting factor and we know our PFC expense CAN'T be more than that.
2. We spent \$31,629 of the available PFC money, so our PFC expense for the reporting fiscal year is \$31,629. It all belongs on line 275.

IDOA Financial Management Program

Section 1, Column 2

- **Column 2** - expenses you had where you used NON-IDoA money to pay the expenses
(and it simply becomes calculating Column #1 minus Column #3 for each line)

SECTION I - EXPENDITURES				
		COLUMN 1	COLUMN 2	COLUMN 3
		(Matches AFR)	Expended Funds From Other Revenue Sources	(IDOA \$ only) Expended Dist. Operations & CPP Money
Code	Type	All Funds		
		Amounts will equal Total of Columns 2 & 3		
251	General Government	91,083	(91083 - 41362 =) 49,721	41,362
257	Culture and Recreation	500	(500 - 0 =) 500	
258	Housing			
275	Environment	144,589	(144589 - 31629 =) 112,960	31,629
259	Debt			
272	Depreciation			
280	Capital Outlay			
260	Other Expenditures or Expenses			
270	Total Expenditures/Expenses	(Auto-calculates) 236,172	(Auto-calculates) 163,181	(Auto-calculates) 72,991

IDOA Financial Management Program

Section II, Column 3

- **Section II** is a breakout of your **Column 3 expenses ONLY**.
- Line 270 total under Column 3 and Total of Section II should match.

Side Note: When filling out Section II and breaking out your expenses for the IDoA money received (telling IDoA how you spent the money they gave you), **if you are able**, don't show all the money going toward Salaries. Reason: if legislators look at these, it is best if they can see that the money went toward items other than salary. It just looks better.

SECTION I - EXPENDITURES		
		COLUMN 3
		(IDOA \$ only) Expended Dist. Operations & CPP Money
Code	Type	
251	General Government	41,362
257	Culture and Recreation	
258	Housing	
275	Environment	31,629
259	Debt	
272	Depreciation	
280	Capital Outlay	
260	Other Expenditures or Expenses	
270	Total Expenditures/Expenses	72,991

SECTION II - BREAKOUT OF EXPENDITURES LISTED IN COLUMN 3 ABOVE			
251	General Government		
	Salaries		36,583
	Taxes		3,934
	Rent		
	Phone		
	Utilities		
	Office Expenses		845
275	Environment		
	CPP Projects		31,629
	Special Projects		
	SSRP Projects		
	Bond CPP Projects		
	Bond SSRP Projects		
	Sustainable Ag Projects		
	Returned CPP Funds		
	Transferred to _____ District		
	Transferred to _____ District		
	Transferred to _____ District		
260	Other		
	Other Expenditures		
	TOTAL OF SECTION II		72,991

DO NOT USE THIS SHADED AREA



