

INSTRUCTIONS FOR COMPLETING DETAILED ITEMIZATION FORMS

- All items must be completed in order to ensure prompt processing
- One copy of each Detailed Itemization Form must be submitted with an original signature
- All expenditures must be allowable as per Appendix B of your contract.
- Reported expenditures must fall within contract period
- Reported expenses must have been incurred and paid for.
- Reported expenses must not have been claimed on any other grant since duplicate billing is not appropriate.
- All expenses for this grant must have an appropriate and reasonable basis for allocation to this project. The basis for such allocation must be maintained by the grantee for audit purposes.

Section 1 - Grantee Data

Item 1, 2, 6 & 7 - Obtain the information from the grant award and enter it on the appropriate line.

Item 3 - Enter the reporting period month(s) and year for which the expenditures are submitted. This period must fall within the current contract period.

Item 4 - This number is the same as Fiscal Cost Report number.

Item 5 - Current contract period. These are the dates of the current Grant award period. If however, an extension has been granted, then the most recently approved ending date must be entered.

Section 2 - Expenditure Data

Personal Service Detailed itemization

This form is used to certify the expenditures claimed for Personal Service. Show computations using either Method A OR Method B. Method A is % of salary for the period. Method B is restricted by hourly rate. The method selected below must follow the method outlined in Appendix B for Personnel.

Item 8a Job Title - Enter the job titles as they appear in the personnel budget category of Appendix B of the contract. Please list one title per line.

Item 8b Employee Name - Enter the names of each employee in each job title listed in Item 8a of this form.

Item 8c Dates in Payroll Period - Enter the actual dates of the payroll period being claimed for each employee for this reporting period.

Method A

Item 8d Actual Salary This Period - Enter the actual salary of each employee as it appears on the payroll register.

Item 8e Actual Percent of Time Spent on Grant - Enter the percentage of the employee's time allotted to the grant as per Appendix B of the contract and as supported by documentation in your time recording system.

Item 8f Total Salary Charged to Grant - Multiply salary in Item 8d by the percentage in Item 8e, and enter the result.

Method B

Item 8g Hourly Rate - Enter the hourly rate of pay as per the personnel budget category of Appendix B of your contract.

Item 8h Hours Worked - Enter the actual hours charged to the grant as it appears on the payroll register. Total hours cannot exceed the approved total listed per contract budget - Appendix B, and must be supported by documentation in your time recording system.

Item 8i Total Salary Charged to Grant - Hourly rate as found in Item 8g multiplied by hours worked as found in Item 8h.

Item 8j Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8k Amount Charged to Match - Amount charged to Match for the line item.

Item 8l Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category A Column C of the Fiscal Cost Report.

Fringe Benefit Detailed itemization

Item 8a Show Calculations for Fringe - Based on the information as it appears in Appendix B of your contract, calculate the applicable fringe benefit costs. The following are examples of acceptable fringe benefit calculations. See examples below.

Example #1:

Outreach Worker, Thomas Smith, earned \$486.27 for the period July 9 - Sept. 30. Per contract the fringe is figured as a lump sum 23% of salaries being claimed.

Dates Worked	Name of Employee	Title of Employee	Salary Earned x % of Fringe	Total Amount of Cost Category Expense
07/09/01 - 09/30/01	Smith, Thomas	Outreach Worker	\$486.27 x 23%	\$111.84

Example #2:

If each category is broken down in the Appendix B, then show detail.

Detail of Total Amount of cost category per worker according to Appendix B (Fringe Category)

Title of Employee	Name of Employee	Type of Cost Category	% x Salary Earned	Total Fringe Expenditure for Employee
Outreach Worker	Smith, Thomas	Health	7% x 486.27	\$34.04
	Smith, Thomas	FICA	7.65% x 486.27	\$37.20
	Smith, Thomas	State Unemployment	2% x 486.27	\$9.73
			Total	\$80.97

Item 8b Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8c Amount Charged to Match - Amount charged to Match for the line item.

Item 8d Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category B Column C of the Fiscal Cost Report.

Consultant Detailed itemization

Item 8a Check Number - Enter the check number associated with this expenditure as found in the grantee's check registry.

Item 8b Rate Charged - Enter the rate associated with the payee as it appears in the Consultant category of Appendix B of the contract.

Item 8c Dates of Service - Enter the dates of service for which the expenditure was made.

Item 8d Type of Service - Describe the actual service provided by each consultant as outlined in the grantee contract.

Item 8e Payee - Enter the name of the consultant as it appears on the corresponding check.

Item 8f Date Agreement Submitted - A copy of the executed consultant agreement must be submitted to DHSES with the first voucher requesting reimbursement for consultant expenditures.

Item 8g Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8h Amount Charged to Match - Amount charged to Match for the line item.

Item 8i Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category C Column C of the Fiscal Cost Report.

Equipment Detailed itemization

Item 8a Items Purchased - Enter a short description of the purchased items as detailed in the Equipment category of Appendix B of your contract.

Item 8b Quantity - Enter the total number of identical items as they appear on the invoice.

Item 8c Date Ordered - Enter the date the merchandise was ordered.

Item 8d Date Received - Enter the date the merchandise was received.

Item 8e Serial Number - Enter the serial number as it appears on each item purchased.

Item 8f Check Number - Enter the check number for each purchase made. One check may be valid for more than one item or set of items.

Item 8g Payee - Enter the actual name of the payee as it appears on each check listed on the detailed itemization.

Item 8h Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8i Amount Charged to Match - Amount charged to Match for the line item.

Item 8j Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category D Column C of the Fiscal Cost Report.

Supplies Detailed itemization

Item 8a Check Number - Enter the check number for each purchase made. The same check number may be used for separate items where appropriate.

Item 8b Payee - Enter the actual name of the payee as it appears on each check listed in column one.

Item 8c Date Ordered - Enter the date merchandise was ordered.

Item 8d Date Received - Enter the date the merchandise was received.

Item 8e Item - Briefly describe the supply purchased, as outlined in Appendix B of the contract.

Item 8f Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8g Amount Charged to Match - Amount charged to Match for the line item.

Item 8h Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category E Column C of the Fiscal Cost Report.

Travel Detailed itemization

Item 8a Check Number - Enter the check number for each purchase made. The same check number may be used for separate items where appropriate.

Item 8b Payee - Enter the actual name of the payee as it appears on each check listed in column one.

Item 8c Date of Travel - Enter the actual dates when travel occurred.

Item 8d Description - Enter a short narrative regarding the nature of the expenditure including but not limited to number of miles, reason for travel, per diem rate, lodging costs, etc.

Item 8e Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8f Amount Charged to Match - Amount charged to Match for the line item.

Item 8g Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category F Column C of the Fiscal Cost Report.

Rent Detailed itemization

Item 8a Check Number - Enter the check number for each payment made. The same check number may be used for separate items where appropriate.

Item 8b Payee - Enter the actual name of the payee as it appears on each check listed in column one.

Item 8c Property Address - Enter the address as it appears on the grantee=s lease agreement

Item 8d Period of Time - Enter the period for which the expenditures are being claimed. These dates must fall within the contract period as noted on the accompanying detailed itemization form.

Item 8e Date Agreement Submitted – A copy of the executed consultant agreement must be submitted to DHSES with the first voucher requesting reimbursement for consultant expenses.

Item 8f Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8g Amount Charged to Match - Amount charged to Match for the line item.

Item 8h Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category G Column C of the Fiscal Cost Report.

Alterations Detailed itemization

Item 8a Check Number - Enter the check number for each alteration made. The same check number may be used for separate items where appropriate.

Item 8b Payee - Enter the actual name of the payee as it appears on each check listed in column one.

Item 8c Property Address - Enter the address where the alterations are being performed.

Item 8d Period of Time - Enter the period when the alterations actually occurred.

Item 8e Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8f Amount Charged to Match - Amount charged to Match for the line item.

Item 8g Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category B Column C of the Fiscal Cost Report.

All Other Detailed itemization

Item 8a Check Number - Enter the check number for each expenditure made. The same check number may be used for separate items where appropriate.

Item 8b Date - Enter the actual date the expenditure occurred.

Item 8c Payee - Enter the actual name of the payee as it appears on each check listed in column one.

Item 8d Description - Enter a short narrative regarding the nature of the expenditure including but not limited to telephone fees, maintenance fees, registration fees, etc.

Item 8e Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8f Amount Charged to Match - Amount charged to Match for the line item.

Item 8g Amount Total - Sum of individual Federal/State or Match columns as indicated above. These totals will be carried forward to Category I Column C of the Fiscal Cost Report.

Section 3 - Detailed itemization of Form

Item 9 Signed by Authorized Individual - The detailed itemization must be signed by an authorized individual for the grant who is responsible for its accuracy. Signatures must be original. Individual signing the detailed itemization should also please print their name legibly. Include area code with the telephone number.