



IDC Grant Financial Status Reporting and Reimbursement Process

Revised Jan 3, 2023

Financial Status Reporting

- To complete the quarterly financial status report (FSR) and receive reimbursement, the following must be submitted in CCJJ's Grant Management System (GMS) by the dates specified in Attachment D of the FY22 Grant Award Agreement:
 - a. IDC Reimbursement Worksheet and Detailed Ledger (Spreadsheet Provided by IDC)
 - b. Optional: An expense detail report may be provided in lieu of the detailed ledger. The report must be from the city or county's finance system and must reflect ALL indigent defense expenses incurred and paid for the quarter.
- Supporting documentation, validating the detailed ledger, must be retained in your grant files and made available in the event of a monitoring review or audit. If the ledger is completed properly **supporting documentation does not need to be uploaded to GMS**. The required retention period for grant records is defined in the grant award agreement.
 - a. Supporting documentation includes:
 - i. Proof of Expenses (Vendor invoices, mileage forms, contracts, purchase orders, receipts, Etc.)
 - ii. Proof of Payments (Check stubs, EFT records, receipts, etc.)

Expense Reporting and Verification

- **Reimbursement Worksheet:** The spreadsheet contains detailed instructions and must be completed by the grantee (city, county, interlocal) level, not a contractor. If you have not received a reimbursement worksheet with your grant budget populated, please contact the IDC grant program manager. Once you have entered your expenses on the ledger tab the reimbursement spreadsheet will calculate the grant reimbursable portion of each line item based on the grant award agreement.
- **Ledger Tab:** A ledger is included as a tab within the reimbursement worksheet. Each indigent defense expense incurred during the period that has been paid should be listed on the ledger individually. This includes both local spending and IDC requested reimbursement expenses. The sum of the entries on the ledger must reflect the total spending for local indigent defense services for the period, and should match the totals calculated on the Reimbursement Worksheet. It is critical that the correct sub-category is selected for each expense as this is how the spreadsheet will sum the expenses for each line item.
- **Expense Detail Report:** A detailed report from the System's finance database may be submitted in lieu of a detailed ledger. The report must show each individual expense for the quarter and align with the expenses reported on the Reimbursement Worksheet. The grantee should notate the report as needed so that IDC staff are able reconcile it with the Reimbursement Worksheet. The grantee will need to enter a total expense amount for each sub-category on the ledger tab (rather than individual expenses).

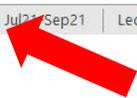
This budget in green should match your grant award.

IDC Reimbursement Worksheet

Step by step instructions are provided here.



Quarterly Grant Reimbursement Worksheet																					
Grantee: Grant #: 22D-																					
Budget and Year-to-Date:	FY21 Budget by Category:					Expenses Year-to-Date:		Balances Year-to-Date:		Grant Payment Structure:											
	GMS Category:	Sub-Category:	IDC Grant Award:	System Spending:	IDC Grant Award:	System Spending:	IDC Grant Award:	System Spending:	Reimbursement requests must follow the Quarterly Payment Structure and rules outlined in Attachment F of the IDC Grant Award Agreement. Please refer to your system's grant award before completing this worksheet. Failure to follow the structure in the grant award will result in the request being returned for re-work.												
	Personnel:	Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reimbursement Process Instructions:												
	Fringe:	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1. Complete the Ledger Worksheet tab for the current period by entering all indigent defense expenditures incurred during the period that have been paid. Be sure to include both grant funded and system side expenses listed on your Grant Payment Structure. All expenditures on this sheet should be related to indigent defense expenses that have been paid. The ledger should include all expenses for indigent defense services that the system incurred during the period that have been paid. Refer to the Reimbursement Worksheet tab to ensure that you select the correct Sub-Category names for each line item.												
	Contracted:	Contract 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	* An expense detail report from your finance database may be used in lieu of the ledger tab if it reflects all individual indigent defense expenses paid for the period. Please obtain approval and instructions from the IDC Grant Manager for this method.											
		Contract 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2. The Reimbursement Worksheet will add all expenses based on the Sub-Category selected on the ledger tab for each expense entered. Check to make sure the amounts and Sub-Category are correct for each expense line and that the total on the Reimbursement Worksheet for the quarter matches the total on the ledger tab.											
		Contract 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3. Using a Firefox browser, complete the following steps on the CCJJ GMS system at https://tr.utah.gov :											
		Contract 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	a. After clicking on the grant number listed in the header, select New Financial Status Report. Ensure the correct year and quarter are selected.											
		Contract 5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	b. Upload this file as a ledger document. If using an expense detail report in lieu of the ledger tab, upload that as a ledger document as well.											
	Contract 6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	c. Enter the Outlays This Period as they are shown in the GMS Entry section of this Reimbursement Worksheet.											
Fixed E.S.O.:	Fixed E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	d. Save and then Sign the FSR.												
Other E.S.O.:	Other E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4. Send an email to ido@utah.gov stating that you have submitted a report.												
E.S.O.:	Defense Resources & Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5. Save this file and update it each quarter of the grant year, so that as-billed and year-to-date amounts calculate accurately.												
	Training & Related Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	* Yellow Highlighting Below: Indicates that the system spent more than the quarterly budgeted system spending amount on a quarterly budgeted item in the quarter.												
	Indigent Defense Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	* Green Highlighting Below: Indicates the IDC Grant Manager manually reduced the budgeted system spending required due to extra system spending in the previous quarter.												
	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
	Subtotals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
	Totals:		\$0.00		\$0.00		\$0.00		\$0.00												
Quarterly Expenses:	Jul 2021 - Sep 2021 Expenses:					Oct 2021 - Dec 2021 Expenses:					Jan 2022 - Mar 2022 Expenses:					Apr 2022 - Jun 2022 Expenses:					
	Expense this Period:	Quarterly Budgeted Grant:	Quarterly Budgeted System Spending:	Grant this Period:	System Spending this Period:	Expense this Period:	Quarterly Budgeted Grant:	Quarterly Budgeted System Spending:	Grant this Period:	System Spending this Period:	Expense this Period:	Quarterly Budgeted Grant:	Quarterly Budgeted System Spending:	Grant this Period:	System Spending this Period:	Expense this Period:	Quarterly Budgeted Grant:	Quarterly Budgeted System Spending:	Grant this Period:	System Spending this Period:	
	Personnel	\$0.00	\$0.00	\$0.00	\$0.00	Personnel	\$0.00	\$0.00	\$0.00	\$0.00	Personnel	\$0.00	\$0.00	\$0.00	\$0.00	Personnel	\$0.00	\$0.00	\$0.00	\$0.00	
	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 1	\$0.00	\$0.00	\$0.00	\$0.00	Contract 1	\$0.00	\$0.00	\$0.00	\$0.00	Contract 1	\$0.00	\$0.00	\$0.00	\$0.00	Contract 1	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 2	\$0.00	\$0.00	\$0.00	\$0.00	Contract 2	\$0.00	\$0.00	\$0.00	\$0.00	Contract 2	\$0.00	\$0.00	\$0.00	\$0.00	Contract 2	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 3	\$0.00	\$0.00	\$0.00	\$0.00	Contract 3	\$0.00	\$0.00	\$0.00	\$0.00	Contract 3	\$0.00	\$0.00	\$0.00	\$0.00	Contract 3	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 4	\$0.00	\$0.00	\$0.00	\$0.00	Contract 4	\$0.00	\$0.00	\$0.00	\$0.00	Contract 4	\$0.00	\$0.00	\$0.00	\$0.00	Contract 4	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 5	\$0.00	\$0.00	\$0.00	\$0.00	Contract 5	\$0.00	\$0.00	\$0.00	\$0.00	Contract 5	\$0.00	\$0.00	\$0.00	\$0.00	Contract 5	\$0.00	\$0.00	\$0.00	\$0.00	
	Contract 6	\$0.00	\$0.00	\$0.00	\$0.00	Contract 6	\$0.00	\$0.00	\$0.00	\$0.00	Contract 6	\$0.00	\$0.00	\$0.00	\$0.00	Contract 6	\$0.00	\$0.00	\$0.00	\$0.00	
	Fixed E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Fixed E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Fixed E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Fixed E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	
	Other E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Other E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Other E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	Other E.S.O.	\$0.00	\$0.00	\$0.00	\$0.00	
	Defense Resources & Resources	\$0.00	\$0.00	\$0.00	\$0.00	Defense Resources & Resources	\$0.00	\$0.00	\$0.00	\$0.00	Defense Resources & Resources	\$0.00	\$0.00	\$0.00	\$0.00	Defense Resources & Resources	\$0.00	\$0.00	\$0.00	\$0.00	
	Training & Related Travel	\$0.00	\$0.00	\$0.00	\$0.00	Training & Related Travel	\$0.00	\$0.00	\$0.00	\$0.00	Training & Related Travel	\$0.00	\$0.00	\$0.00	\$0.00	Training & Related Travel	\$0.00	\$0.00	\$0.00	\$0.00	
	Indigent Defense Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	Indigent Defense Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	Indigent Defense Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	Indigent Defense Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	
	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	
	Totals:	\$0.00	\$0.00	\$0.00	\$0.00	Totals:	\$0.00	\$0.00	\$0.00	\$0.00	Totals:	\$0.00	\$0.00	\$0.00	\$0.00	Totals:	\$0.00	\$0.00	\$0.00	\$0.00	
	For GMS Entry: (Outlays this Period)	Source Of Funds:					Source Of Funds:					Source Of Funds:					Source Of Funds:				
		Grant Funds:		Cost Match:			Grant Funds:		Cost Match:			Grant Funds:		Cost Match:			Grant Funds:		Cost Match:		
		\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00
		Expenditures:					Expenditures:					Expenditures:					Expenditures:				
Personnel:	Fringe:	Contracted:	E.S.O.:	Travel:	Personnel:	Fringe:	Contracted:	E.S.O.:	Travel:	Personnel:	Fringe:	Contracted:	E.S.O.:	Travel:	Personnel:	Fringe:	Contracted:	E.S.O.:	Travel:		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		



Complete the ledger tab first. Make sure to select the correct reporting period.

Certification:
By completing and submitting a request in the GMS system you certify that all costs for which grant reimbursement has been requested have been expended in accordance with the assurances, conditions, certifications and requirements outlined in the Utah Indigent Defense Commission Grant Award Agreement referenced. Please review this submission thoroughly before submitting.

Questions:

Reimbursement Worksheet | Ledger Jul 21-Sep 21 | Ledger Oct 21-Dec 21 | Ledger Jan 22-Mar 22 | Ledger Apr 22-Jun 22 | Example Ledger ...

Ledger Tab

Enter each indigent defense expense incurred individually and as completely as possible.

Only report expenses incurred during the reporting period.

If a contract payment for the next quarter is paid early it should be reported on the next report.

If an expense has been paid for the previous quarter that was not previously reported, a supplemental report may be needed. Contact the IDC Grant Manager for assistance.

Make sure to complete the correct reporting period. There is also a tab with examples.

STATE OF UTAH
Indigent Defense Commission
370 East South Temple, Suite 500
Salt Lake City, Utah 84111
idc@utah.gov

Ledger Worksheet

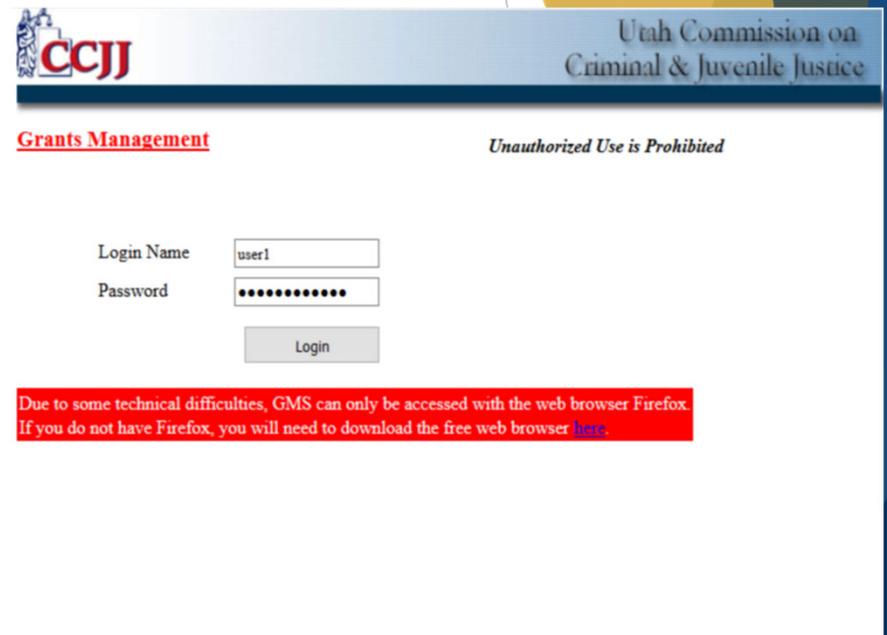
Vendor/Payee	Date Paid	Vendor Invoice Number	Payment Check Number	Contact Attorney	Case Number	GMS Category	Sub Category (Refer to Reimbursement Request)	Description	Line Item Amount Paid
Clarence Gideon	03/01/20	407	1025	Gideon, C		Contracted	Adult District	Mar20 Contract Payment	\$7,500.00
Clarence Gideon	02/01/20	402	1015	Gideon, C		Contracted	Adult District	Feb20 Contract Payment	\$7,500.00
Clarence Gideon	01/01/20	331	1001	Gideon, C		Contracted	Adult District	Jan20 Contract Payment	\$7,500.00
Elena Kagan	03/05/20	103	1027	Kagan, E		Contracted	Conflict Contract	Mar20 Contract Payment	\$1,500.00
Elena Kagan	02/05/20	102	1017	Kagan, E		Contracted	Conflict Contract	Feb20 Contract Payment	\$1,500.00
Elena Kagan	01/05/20	101	1006	Kagan, E		Contracted	Conflict Contract	Jan20 Contract Payment	\$1,500.00
County Project Director	03/15/20	PP7	3607			Personnel	Grant reporting hours	10 Hours - See coded timesheet	\$200.00
Alito Law	01/27/20	001	1003	Alito, Sam	19-1230	E.S.O.	Hourly Conflicts	Non-Contract Conflict Case	\$2,736.00
PD Investigations, LLC	02/15/20	001	1014		19-1210	E.S.O.	Investigations	Investigator	\$79.80
PD Investigations, LLC	02/15/20	002	1014		19-1210	E.S.O.	Investigations	Investigator	\$82.35
Alito Law	01/27/20	001	1003	Alito, Sam	19-1230	Travel	Mileage	Mileage to Loa from Richfield	\$53.36
Utah State Bar	01/15/20	001	1008			E.S.O.	Other	Adult Criminal CLE	\$150.00
Ruth Bader	03/01/20	003	1024	Bader, R		Contracted	Parental Defense	Mar20 Contract Payment	\$8,000.00
Ruth Bader	02/01/20	002	1016	Bader, R		Contracted	Parental Defense	Feb20 Contract Payment	\$8,000.00
Ruth Bader	01/01/20	001	1004	Bader, R		Contracted	Parental Defense	Jan20 Contract Payment	\$8,000.00
							Personnel		
							Fringe		
							Adult District		
							Primary Juvenile		
							Second Juvenile		
							Parental Defense		
							Lead Public Defender		
							Investigations		

Ledger Jul19-Sep19 | Ledger Oct19-Dec19 | Ledger Jan20-Mar20 | Ledger Apr20-Jun20 | Example Ledger (Jan20-Mar20)

It is critical to select the correct sub-category for each expense you enter using the drop down list. The Reimbursement Worksheet will auto-sum the expenses reported on the ledger according to the sub-category entered. Failure to select the correct sub-category could result in rework or a payment error. If an expense does not match one of the drop-down options please contact the IDC grant manager for guidance.

Grants Management System (GMS) Entry

- Once you have compiled all the reporting documents listed on the preceding slides, go to the Grants Management System at <https://fsr.utah.gov>
- **ALWAYS USE A FIREFOX WEB BROWSER**
- Once on GMS, enter your username and password. These were sent by email and can be located there if you cannot remember. Please contact the IDC grant manager if you cannot find them.
- The following slides will walk you through the process to upload your documents for reimbursement requests.



CCJJ Utah Commission on Criminal & Juvenile Justice

Grants Management *Unauthorized Use is Prohibited*

Login Name:

Password:

Due to some technical difficulties, GMS can only be accessed with the web browser Firefox. If you do not have Firefox, you will need to download the free web browser [here](#).

1. Login and select your current grant. For FY22 the grant number should begin with 22D.



	Number	Name	
-	2022-IDG-Grant	IDG - Indigent Defense Grant Proc	
	Number	Agency	Status
	22D-01	Juab County	Open
	22D-02	Salt Lake County	Open
	22D-03	Nephi City	Open
	22D-04	Uintah County	Open
	22D-05	Utah County	Open
	22D-09	Carbon County	Open
	22D-10	Sanpete County	Open
	22D-12	Millard County	Open
	22D-13	Sevier County	Open
	22D-15	Wayne County	Open
	22D-16	Box Elder County	Open
	22D-17	Cache County	Open
	22D-18	Iron County	Open
	22D-20	Tooele County	Open
	22D-21	Washington County	Open
	22D-23	Weber County	Open
	22D-24	Price City	Open
	22D-26	Grand County	Open
	22D-28	Davis County	Open
	22D-29	Kane County	Open
		Totals	





Grant Summary

Unauthorized Use is Prohibited

Welcome Greg Bates

Grants Management

2022-IDG-Grant

Grantee

Select

Name	Role	Phone	Email

Edit

Dir.

CFDA#

Deobligated

Finet #

Grant

Open

Beginning

Ending

Title

Taskforce

Object

PrevGrant#

Category

Purpose

NA

Continuation

On Going

Reports

Quarterly

Duns#

View Changes

Monitor Label

Edit Monitor

Approved By

Date

	Personnel	Fringe	Contracted	Equipment	Travel	Supplies	Other	Indirect	Total
Authorized Pmts									
Outlays							\$ 0.00		\$ 0.00
Obligations							\$ 0.00		\$ 0.00
Balance									

2. Click on New Financial Status Report to begin a new quarterly report.



Year	Period	Status	Edit

New Financial Status Report

	Federal	Inkind	Cash	Total
Authorized Pmts				
Outlays				
Obligations				
Balance				

Income Reports

Save as Edit



Grants Management

Financial Status Report

Unauthorized Use is Prohibited

County Grant: 22D-

3. Select the correct reporting period and year.

Year 2021

Quarter 3. Jul-Sep

Supplemental

Finet # ID22

Source of Funds

	Grant Funds	In Kind Match	Cash Match	Total
Grant Amount				
Exp. and obl.				
Outlays This Period				
Unpaid Obligations				
Totals				
Balance				

Upload Documents

4. Enter the Outlays this Period based on the amounts calculated in the "For GMS Entry" Section of the Reimbursement Worksheet. Leave the Unpaid Obligations fields blank.

Expenditures

	Personnel	Fringe	Contracted	E.S.O.	Travel	Informant	Indirect	Total
Grant Amount								
Exp and Obl.								
Outlays This Period								
UnPaid Obligations								
Total								
Balance								

Director

Sign

CCJJ Officer

CCJJ Reviewer

Save

5. Click Save and move to the next step.



Grants Management

Financial Status Report

Unauthorized Use is Prohibited

County Grant: 22D-

Year 2021

Quarter 3. Jul-Sep

Supplemental

Finet # ID22

Source of Funds

	Grant Funds	In Kind Match	Cash Match	Total
Grant Amount				
Exp. and obl.				
Outlays This Period				
Unpaid Obligations				
Totals				
Balance				

Upload Documents



- 6. Click here to upload documents:**
- Upload the IDC Reimbursement Worksheet as a Ledger Document.
 - If using an Expense Detail Report upload that as a Ledger Document as well.
 - Remember: Other supporting documents should not be uploaded but must be retained in your files for the required retention period. These documents may be requested in the event of a monitoring review or audit.

Expenditures

	Personnel	Fringe	Contracted	E.S.O.	Travel	Informant	Indirect	Total
Grant Amount								
Exp and Obl.								
Outlays This Period								
UnPaid Obligations								
Total								
Balance								

Director

Sign



CCJJ Officer

CCJJ Reviewer

Save

- 7. When you finish all previous steps:**
- The grant project director should enter their name and click "Sign".
 - You have the ability to un-sign and edit before the IDC processes the request.
 - For faster processing, email gregbates@utah.gov when you have submitted.

Frequently Asked Questions

Q: What expenses should be included?

A: All expenses should be included for the period for which they are incurred. Expenses must be paid before they can be reimbursed. If you have an expense to report for a past period due to late payment of the expense, contact the grant program manager for instruction on submitting a supplemental request for the previous period.

Q: What if the project director discovers a mistake in GMS after they have signed?

A: The project director can un-sign and fix the mistake and then re-sign. If the mistake is discovered after the IDC has processed and signed, please contact the IDC grant manager immediately for assistance.

Q: What happens when GMS will not allow me to sign?

A: This is likely due to the total amounts not matching or the documents have not been uploaded. The total Source of Funds must equal the total Expenditures. If the amounts are different, you will see a red warning to fix the entries. Contact the IDC grant manager if you are unable to resolve the issue.

Q: Can I view the prior reports for my grant?

A: Yes, just click on the month/quarter edit button. You also should be able to download previously submitted documents by clicking on the document type link.

Q: Can I change information on a prior report that has been signed by the IDC officer and reviewer?

A: No. Once the IDC officer and reviewer have signed the report, you cannot make any changes. Please contact your grant manager.

Q: Does mileage have to be paid by the city/county prior to requesting reimbursement?

A: Yes. If an attorney has reported a travel expense it should be paid by the municipality before requesting reimbursement. The reimbursement should be reported in the quarter that the expense was paid by the county.

Q: If a pay period spans two quarters which reimbursement request should the pay check be included on?

A: When spanning two quarters payroll should be submitted under the quarter in which it is actually paid. Example: A quarter ends December 31st but the pay period spans December 24th through January 7th. The payroll check date is January 14th. The check would be included on the new quarter (January through March).

Reporting Issues

- ▶ If you have trouble completing/uploading documentation, we can help!

Call or email:

Katriina Adair

Grant Program Manager

Cell: 801-455-0793

Email: kaadair@utah.gov

