

### Top portion of spreadsheet

LSUHSC Project No.:	123456789A	CFDA:	
Principal Investigator:	Research Galore	Dept. Phone:	x-1234
Business Manager:	The Little Engine that Could	Dept. Fax:	x-4321
Primary Award Agency:	NIH	Award No.:	R01 CA 012332 -04
Pass-thru Agency:		Subaward No.:	
Project Begin Date:	7/01/2011	Project End Date:	6/30/2016
Budget Begin Date:		Budget End Date:	
Report Begin Date:	7/01/2013	Report End Date:	6/30/2014

- Top portion of spreadsheet provides general information about the project.
- The project begin/end dates list the entire project period.
- The report begin/end dates list the time period that the report is being submitted.

### The first four columns

Account Code	Account Description	Final Budget	Project to Date Actuals
400000	Revenue	300,000.00	62,500.00
500000	All Expense	-	
500001	Personnel Services	40,000.00	23,000.00
501000	Monthly Salary	40,000.00	23,000.00
502000	Biweekly Salary	-	-
503000	Transients	-	-
504000	Grad Students	-	-
506000	Reg Students	-	-
510000	Employee Benefits	14,850.00	9,465.84
520000	Travel	-	-
530000	Operating Services	13,500.00	1,981.00
540000	Supplies	25,350.00	11,500.00
550000	Professional Services	95,000.00	
557000	Subcontracts		65,281.00
1) New Orleans Saints		44,000.00	30,762.00
2) New Orleans Pelicans		30,000.00	21,000.00
3) Tigers		21,000.00	13,519.00
4)		-	-
5)		-	-
560000	Other Charges	-	-
563000	Stipends	-	-
568000	Tuition	-	-
570000	Equipment	38,832.00	38,832.00
590000	Facility & Admin	72,468.00	46,404.97
<b>Total Budget</b>		<b>300,000.00</b>	
<b>Total Project-to-date Exp. Posted</b>			<b>196,464.81</b>

- The first column provides account codes for each of the budget categories.
- The second column provides account descriptions for each account code.
- The third column provides the budget.
- The fourth column provides total expenditures based on the ledger as of the report end date. *Example: A report with an end date of 6/30/14 will show all of the expenditures that have posted to the ledger as of 6/30/14.*

All the spreadsheets may not have the following revenue line:

2				
3				
4	<b>Account Code</b>	<b>Account Description</b>	<b>Final Budget</b>	<b>Project to Date Actuals</b>
5				
6				
7	400000	Revenue	300,000.00	62,500.00

The terms and condition of an award determines how the revenue comes in for an award.

\$300,000 is the total revenue allowed for this award.

\$62,500.00 is the total amount of revenue that we have received/billed/drawdown. Just because we have billed on this award, does not mean that we have received the funds.

**Adjustment columns**

Adjustments			
	Jul	Aug	Sep
	-	-	-
	-	-	-

Any adjustments after a reporting period may be inputted in these columns.

**Variance column**

Variance (Deficit) Surplus
-
17,000.00
17,000.00
-
-
-
-
5,384.16
-
11,519.00
13,850.00
95,000.00
(65,281.00)
13,238.00
9,000.00
7,481.00
-
-
-
-
-
-
26,063.03
-
-
<b>103,535.19</b>

The variance column shows difference between the “final budget (column 3)” and the “project to date actual (column 4)” columns.

This column shows how much funds are left in each budget category.

**The Reported Columns**

<b>This Period Expense</b>	<b>Reported 7/01/11 - 6/30/12</b>	<b>Reported 7/01/12 - 6/30/13</b>	<b>Cumulative Expense</b>
			-
9,212.71	7,268.45	6,518.84	23,000.00
9,212.71	7,268.45	6,518.84	23,000.00
-			-
-			-
-			-
4,538.68	2,450.00	2,477.16	9,465.84
-			-
266.00	734.00	981.00	1,981.00
3,882.00	4,321.00	3,297.00	11,500.00
-			-
22,450.40	19,482.21	23,348.39	65,281.00
13,808.58	7,985.21	8,968.21	30,762.00
5,867.82	8,000.00	7,132.18	21,000.00
3,774.00	3,497.00	6,248.00	13,519.00
-			-
-			-
-			-
-			-
-	24,508.99	14,323.01	38,832.00
15,218.63	15,072.49	16,113.85	46,404.97
	<b>73,837.14</b>	<b>67,059.25</b>	<b>-</b>
			<b>196,464.81</b>
<b>55,568.42</b>			

These columns break down the expenses on an award by reporting/budget periods. The project period for this award is from 7/01/11-6/30/16.

Year 3 (7/01/13-6/30/14) has just ended. The expenditures that occurred during year 3 are shown on the “This Period Expense” column.

Previous years expenditures are shown in the columns next to the “This Period Expense” column.

Year 1 expenditures are shown under the “Reported 7/01/11-6/30/12” column.

Year 2 expenditures are shown under the “Reported 7/01/12-6/30/13” column.

The “Cumulative Expense” column sums up the expenditures from the “reported” and the “this period expense” columns.

**Bottom section**

				Total D/C:	77,472.16
				Total I/C:	26,063.03
				Variance:	103,535.19
Total Direct Cost	150,059.84			Total Direct Cost	40,349.79
Less: equipment	(38,832.00)			Less: equipment	-
Less: subcontract > 25,000	(5,762.00)			Less: subcontract >25,000	(5,762.00)
Less: tuition/stipends	-			Less: tuition/stipends	-
Direct base	105,465.84			Direct base	34,587.79
Base @ 0%	-			Base @ 0%	-
Base @ 44%	105,465.84	0%	44%	Base @ 44%	34,587.79
F & A authorized	46,404.97	-	46,404.97	F & A authorized	15,218.63
F & A allowed	72,468.00			F & A allowed	41,281.66
F & A expensed	46,404.97			F & A expensed	15,218.63
F & A adjustment	(0.00)			F & A adjustment	(0.00)
Total Project-to-date Exp	196,464.81			Total Project Reporting Exp	55,568.42
65.49% of Budget used					

Total D/C:	77,472.16
Total I/C:	26,063.03
Variance:	103,535.19

This box shows you how much direct and indirect cost you have left on this award as of the date in which the report was completed.

Total Direct Cost		40,349.79
Less: equipment		-
Less: subcontract >25,000		(5,762.00)
Less: tuition/stipends		-
Direct base		34,587.79
Base @ 0%		-
Base @ 44%		34,587.79
F & A authorized		15,218.63
F & A allowed		41,281.66
F & A expensed		15,218.63
F & A adjustment		(0.00)
Total Project Reporting Exp		55,568.42

The bottom right columns show you how the indirect cost were calculated for the current reporting period.

Total Direct Cost	150,059.84		
Less: equipment	(38,832.00)		
Less: subcontract > 25,000	(5,762.00)		
Less: tuition/stipends	-		
Direct base	105,465.84		
Base @ 0%	-		
Base @ 44%	105,465.84	0%	44%
F & A authorized	46,404.97	-	46,404.97
F & A allowed	72,468.00		
F & A expensed	46,404.97		
F & A adjustment	(0.00)		
Total Project-to-date Exp	196,464.81		
	65.49% of Budget used		

The bottom left columns show you how the indirect cost were calculated for the entire award period up until the reporting date. The data on this spreadsheet is reported on the Federal Financial Report.