

## Guidance for Completing Calendar Year 2015

### County Aid Expenditure Report

Each County is responsible for preparing and submitting to the Department, by December 31 of each year, an annual report on the expenditure of County Aid funds.

The county's progress in expending its allotment of County Aid will be measured on an annual basis using the information contained in this report.

The reporting period for the annual report will be the immediately preceding State fiscal year and two prior State fiscal years. For example, the December 31, 2015 report will be for State fiscal years 2015, 2014, and 2013.

The report must be certified by the county's chief financial officer.

Column	Column Heading	Explanation
A	Name of Project	The name of specific project from current ATP (for the State fiscal being reported)
B	Programmed Amount	Amount requested for project from current ATP (for the State fiscal being reported)
C	Award Amount	Award amount State eligible
D	Award Concurrence Date	Date in which Local Aid concurs award - Date reviewed and approved by Local Aid
E	Adjusted Final Cost	State eligible portion of final project cost allocated within current ATP (for the State fiscal being reported)
F	Closeout Date	Date in which closeout document/final payment has been reviewed and accepted by Local Aid
G	County Aid Fund Used	Initial county aid fund allocated to the project of eligible amount
H	Unexpended County Aid Balance	State eligible award amount minus state eligible final adjusted project cost (column "C" minus column "G")
I	Reallocated Fund	Balance of County Aid funds not appropriated
J	Reasons why Funds have not been Expended	Explain why unexpended County Aid balance is not expended.