

Reporting Best Practices



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Teamwork

EPA Team

- Project Officer
- Grant Specialist (will be identified in CA)
- Financial Specialist from RTP

Grantee Team

- Project Manager
- Authorized Representative
- Financial/Accounting
- Qualified Environmental Professional

Reporting Overview

- Overview
- Semi-Annual Progress Reports
- Quarterly Progress Reports
- ACRES Reporting
- PALS

Reporting Overview

- CERCLA 104 (k) grants require quarterly reporting thru ACRES
<https://www.epa.gov/brownfields/acres-training-tips-and-tools#Attend%20Online%20ACRES%20Training%C2%A0>
- CERCLA 128(a) grants are reporting quarterly or semi-annually. It is up to the EPA PO.
- The ACRES teams is developing a CERCLA 128(a) quarterly report template.

Semi-Annual/Quarterly Progress Reports

CERCLA 128 (a) BIL/IIJA Quarterly Reporting

Cooperative Agreement # 4W XXXXX

Bay Mills Indian Community

Reporting Period: April 1, 2025 – June 30, 2025

Objective/Goals of this IIJA Cooperative Agreement:

This cooperative agreement supports the following EPA strategic goal and objective: Goal 6: Safeguard and Revitalize Communities. Restore land to safe and productive uses to improve communities and protect public health. Objective 6.1: Clean Up and Restore Land for Productive Uses and Healthy Communities. Clean up and restore contaminated sites to protect human health and the environment and build vibrant communities, especially in underserved and overburdened areas. Specifically, Bay Mills Indian Community (BMIC) has performed an inventory of brownfields sites, conducted targeted brownfields site assessments, and enhanced the public record system in accordance with the work plan of the agreement and the requirements of CERCLA 128(a).

BMIC receives FY24 128(a) Appropriation Funds and is working on the four elements under a separate CA. IIJA funds under this Cooperative Agreement will focus on addressing site specific activities, training, purchasing supplies and equipment and TRP development including creating ordinances for BMIC.

Activities Completed to date:

Training

- Attended Tribal UST Bootcamp: 04/07-11/25
- Attended virtual TEPM sessions: 04/28/25
- Attended mandatory BMIC training: Active Shooter/Workplace Violence (04/23/25) & Driving Training (04/22/25)
- Attended CPR/First Aid training: 05/20/25
- Hosted (and attended) Lead Paint Awareness Training, Asbestos Awareness Training and Hazardous Material Awareness Training at Bay Mills Community College. Fifty staff from Public Works Department and various Bay Mills Maintenance Departments attended all three sessions: 04/29-30/25

Outreach

- Biological Services Department Open House: 04/03/25
- Hosted Lunch-n-Learn session for community: Topic Climate and Sustainability (impacts to brownfields sites and brownfields update were part of the session): 04/24/25
- Hosted Household Hazardous Waste Collection Events:
 - o 05/28/25 – Pentland Twp
 - o 05/29/25 – Rudyard Twp
 - o 06/24/25 – Clark Twp
 - o 06/25/25 – Bay Mills Indian Community

- Hosted virtual Michigan Tribal Brownfield Working Group meeting for Michigan Tribes: 05/01/25
- Prepared for session at National Brownfields Conference: Meetings on 05/05/25, 05/22/25, 05/30/25, 06/05/25 & prepared PowerPoint presentation
- Kings Club Clean Up Community [Notification](#) – Asbestos abatement: Information Repository and 15 day public comment notification posted on 04/03/25. Information repository included ABCA, Clean Up plan and Decision Memo.

Meeting/Work Groups

- Attended MTEG: 05/06/25
- Attended Check-in meetings with EPA Project Officer: 05/08/25
- Attended EPA Tribal Lands Call: 05/21/25
- Chippewa Landing planning meeting for excavation/backfill/monitoring: 05/09/25
- Superior Township Dump Check-in Meeting with Hiawatha National Forest and Mackinac Environmental Technology. Assessment of dump site ongoing.
- Internal Brownfields Monthly Check in Meetings: 04/16/25
- Attended USACE Tannery Bay Habitat Project Discussion (Super Fund site): 04/21/25

Procurement

- RFP released for asbestos abatement at former Administration Building/Kings Club Casino. Five respondents.
- RFP released for removing public health hazards at Chippewa Landing including removing two septic tanks, old dump station, lift station and associated piping. Two respondents.
- RFP released for stabilizing soil and rehabilitating Chippewa Landing. One respondent.
- Purchased equipment: Dump trailer, mapping drone, thermal drone

Site Specific Activities

- Asbestos abatement activities began at former Administration Building/Kings Club Casino
- Bay Mills Community College – Hazardous Material Survey (no asbestos found)
- Phase I [ESA's](#) for potential property purchases
 - o Six Mile Property
 - o Brimley Parcel
 - o River Rd Property

Misc Activities


- Development of Hazardous Substance Control Ordinance, Brownfields Response Manual and BMIC- specific clean up criteria underway
 - o Meeting with Executive Council: 05/19/25
 - o Meetings with contractor: 04/15/25, 06/05/25

Activities planned for the upcoming quarter:

- Meet with BMIC Conservation Committee on July 2 to discuss cultural practices/activities that may lead to high exposure to contaminants than general population. This is for the development of response criteria levels.
- Continue to work with law firm on developing a Hazardous Substance Control Ordinance, Brownfields Response Manual and development of response criteria levels.
- Hire and coordinate redevelopment contractor for Silver Dome and Passmore properties in Brimley, following procurement process
- Complete [site specific](#) assessments as need arises
- Attend Tribal Land and Environment Forum virtually
- Attend National Brownfields Conference in Chicago
- Coordinate proper disposal of HHW and Medical waste
- Soil stabilization and rehabilitation of Chippewa Landing anticipated to begin in August 2025.
- Remove public health hazards at Chippewa Landing including two septic tanks, dump station, lift station and associated piping anticipated to begin August 2025.
- Removal of heating old tank and pumping of contents anticipated to occur in July 2025.
- Continued management of Chippewa Landing, Silver Dome and former Admin/Kings Club [clean up](#) projects.

Budget Table:

Activities Completed to date	Funds Spent this Quarter	Total Funds Spent	Remaining Balance
Contractual: <ul style="list-style-type: none">• Community College HazMat Survey• 3 Phase I ESA's• HSCO Development• Training for Staff• CPR Training• Brake controller installation for vehicle (to tow trailers)• Brownfields Conference Registration	\$\$\$\$	\$\$\$\$	\$\$\$\$
Supplies: <ul style="list-style-type: none">• Gloves• Lunch-n-learn and training food	\$\$\$\$	\$\$\$\$	\$\$\$\$
Equipment: <ul style="list-style-type: none">• Dump Trailer	\$\$\$\$	\$\$\$\$	\$\$\$\$
Travel: <ul style="list-style-type: none">• Tribal UST Bootcamp• Sugar Island Ferry Pass (for surveying BMIC properties)	\$\$\$\$	\$\$\$\$	\$\$\$\$
Total	\$\$\$\$	\$\$\$\$	\$\$\$\$



100

PALS

Program Activity Levels

Connecting Your Report to Your Workplan

3. BUDGET

Budget	Agreement Oversight	Site Selection & Community Outreach	Phase I and II ESAs & ABCAs	Reuse & Remedial Action Plans	Total
Personnel	\$66,840.00	\$8,021.00	\$3,342.00	\$8,355.00	\$86,558.00
Fringe Benefits	\$22,057.00	\$2,647.00	\$1,103.00	\$2,757.00	\$28,564.00
Travel	\$2,300.00	\$312.00	\$0.00	\$0.00	\$2,612.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$199.00	\$487.00	\$0.00	\$0.00	\$686.00
Contractual	\$34,130.00	\$54,500.00	\$882,604.00	\$148,255.00	\$1,119,489.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Costs	\$125,526.00	\$65,967.00	\$887,049.00	\$159,367.00	\$1,237,909.00
Indirect Costs	\$6,276.00	\$3,298.00	\$44,549.00	\$7,968.00	\$62,091.00
Total Budget	\$131,802.00	\$69,265.00	\$931,598.00	\$167,335.00	\$1,300,000.00

Workplan Tasks

Task 1 - Cooperative Agreement Oversight Subtasks (Commitments)	Anticipated Outputs (activities, deliverables, reports) and Anticipated Outcomes (results, effects, improvements)	Anticipated Accomplishment Date(s) (Month/Year)	Actual Accomplishment Date(s)
<ul style="list-style-type: none">• Hold kick-off meeting with Brownfields QEP to establish processes & procedures• Public	Outputs: <ul style="list-style-type: none">• Meeting notes Outcomes: <ul style="list-style-type: none">• Understanding of project roles and responsibilities.• Maintain a high level of work effort	11/2023	
Reporting: <ul style="list-style-type: none">• Prepare MBE/WBE annually, and FFR form at the end of the reporting period• Enter site data in ACRES• Prepare Quarterly Reports via ACRES• Prepare final report and grant closeout material	Outputs: <ul style="list-style-type: none">• Quarterly reports and other forms; updated ACRES database; final report and closeout forms• "Success Story" fact sheets Outcomes: <ul style="list-style-type: none">• Regular communication of project status and next steps; current database for congressional reporting	1/30/2024 ACRES updates and Quarterly Reports every quarter; MBE/WBE forms annually by 9/30; SF425 FFR annually by 10/30	
Records:	Outputs:	10/2023	

Common Reporting Issues & How to Avoid Them

- Indirect Rate
- Fiscal Start Dates
- Follow Your Agreement's Terms & Conditions
- Audit-proof your files
- Communicate with your Project Officer
- Record Retention

Indirect Cost Rate

IDC means those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. It may be necessary to establish multiple pools of indirect costs to facilitate equitable distribution of indirect expenses to the cost objectives served. Indirect cost pools must be distributed to benefitted cost objectives on basis that will produce an equitable result in consideration of relative benefits derived. For Institutions of Higher Education (IHE), the term facilities and administrative (F&A) cost is often used to refer to indirect costs.

https://work.epa.gov/sites/default/files/2024-05/grants_policy_issuance_18_02.pdf

Modified Total Direct Cost

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.

de minimus Indirect Cost Rate

If you don't have an approved IDC then you use the de minimus rate

Old rate of 10% of Modified Total Direct Costs

New rate of 15% of Modified Total Direct Costs

Approved IDC Rate



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

COGNIZANT AGENCY
NEGOTIATION AGREEMENT

Page 1 of 2

Date: [REDACTED]

Filing Ref: [REDACTED]

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Office of Management and Budget 2 CFR Part 200 applies, subject to the limitations contained in the Circular and in Section II, A below.

SECTION I: RATES

Type	Effective Period		Rate	Base
	From	To		
Fixed: Indirect Costs	7/1/2019	6/30/2020	38.17%	(a)

New Requirements for ASAP Reimbursements

- Executive Order 14222, Implementing the President's "Department of Government Efficiency" Cost Effective Initiative
- ASAP requires recipients to complete a brief written justification for each grant payment (less than 300 characters).
- EPA reminds recipients that all payment requests must be for incurred eligible and allowable costs and activities according to the terms and conditions of the grant award.

ASAP Justification Template

The drawdown is for immediate cash needs in carrying out the approved project as required by 2 CFR 200.305. The funds will be used for costs consistent with the approved budget and the terms and conditions of the award and are necessary for *INSERT GENERAL DESCRIPTION OF COSTS TO BE PAID, SUCH AS SALARIES, EQUIPMENT, CONTRACTOR PAYMENTS.*

Invoices and Payments

- Invoices should be maintained as supporting documentation for payment requests.
- Documentation on Personnel costs should be maintained to support payment requests.
- Invoices/documentation and the amount of the payment request for each drawdown must match.

Financial awareness begins with good recordkeeping

- Grantees are responsible for maintaining all records for the grant.
- Your files need to be complete and accurate.
- Records must be maintained for 3 years after you receive the grants office's closure letter.



ASAP Justification cont.

- Personnel costs for project management and cooperative agreement oversight per the agency approved workplan and budget and consistent with federal policies.
- Contractual costs for assessment per the agency approved workplan and budget and consistent with federal policies.
- Contractual costs for cleanup per the agency approved workplan and budget and consistent with federal policies.
- Contractual costs for cleanup planning per the agency approved workplan and budget and consistent with federal policies.
- Personnel and supply costs for community engagement activities per the agency approved workplan and budget and consistent with federal policies.
- Contractual and personnel costs for site reuse planning to inform assessment and cleanup decisions per the agency approved workplan and budget and consistent with federal policies.

SAM.GOV

- SAM.GOV “doing business as” name must match the name in ASAP.
- If they don’t match, EPA will not be able to upload funds.
- SF424 Legal Name must match what is in SAM.GOV.
- SF424 Address must match the mailing address in SAM.GOV.
- Make sure SAM.GOV account does not expire

Final Reports, Grant Closeout & Forms

Must Submit Final Federal Financial Report

SF425

And

Final Technical Report within 120 days after
end of period of performance.

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Environmental Protection Agency		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: 					
Street1: 					
Street2: 					
City: County: 					
State: Province: 					
Country: ZIP / Postal Code: 					
4a. UEI 		4b. EIN 		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 	
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final		7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		8. Project/Grant Period From: To: 	
				9. Reporting Period End Date 	
10. Transactions					Cumulative
(Use lines a-c for single or multiple grant reporting)					
Federal Cash (To report multiple grants, also use FFR attachment):					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					0.00
(Use lines d-o for single grant reporting)					
Federal Expenditures and Unobligated Balance:					
d. Total Federal funds authorized					
e. Federal share of expenditures					
f. Federal share of unliquidated obligations					
g. Total Federal share (sum of lines e and f)					0.00
h. Unobligated balance of Federal Funds (line d minus g)					0.00
Recipient Share:					
i. Total recipient share required					
j. Recipient share of expenditures					
k. Remaining recipient share to be provided (line i minus j)					0.00
Program Income:					
l. Total Federal program income earned					
m. Program Income expended in accordance with the deduction alternative					
n. Program Income expended in accordance with the addition alternative					
o. Unexpended program income (line l minus line m or line n)					

Reporting Template

CERCLA 128 (a) BIL/IIJA Quarterly Reporting

Cooperative Agreement # 4W

Recipient Name

Reporting Period: October 1, 2024 – December 31, 2024

Objective/Goals of this IIJA Cooperative Agreement:

Activities Completed to date:

Activities planned for the upcoming quarter:

Budget Table

Activities Completed to date	Funds Spent	Remaining Balance?