FINANCIAL MANAGEMENT PROCEDURES

I. INTRODUCTION.

Wise and compliant management of federal funds is an expectation of all grant recipients. The federal government mandates that grantees minimize the amount of time that grant funding may exist in recipient financial accounts. All grantees are expected to closely manage cash flow. Organizations are expected to have a clear understanding of expenses and sources of income and should schedule grant drawdowns as closely as possible to the anticipated need of the funds. Projecting cash flow with reasonable accuracy requires detailed knowledge of the existing budget as well as knowledge of in-hand and expected invoices and reimbursement requests. It also requires general knowledge of past expenditure trends and any current expenditure anomalies.

For a current grant cycle, budget, income, and expenditure information should be compiled based on realistic projections including any abnormal or changing expenditure needs. While initial reviews should be conducted prior to the beginning of each grantee fiscal year, a continuing cycle of periodic reviews should occur throughout the budget year on a frequency that ensures the grantee can accomplish competent financial management and conform to all grant recipient requirements.

These Procedures outline many general approaches and some specifics, but not necessarily all steps that must be taken through the entire financial management process. Metro 4/SESARM staff shall maintain written, step-by-step instructions for entry of deposit and payment information, production of checks and reports, and other common financial tasks. See Section VIII. D.

II. BUDGETING.

A. A Metro 4/SESARM comprehensive budget for the coming fiscal year should be drafted as early in the current fiscal year as possible. In some cases, an initial draft budget for multiple fiscal years will have been created as part of the grant application process. However, such a budget is usually only a rough estimate and will require additional work prior to presenting it for approval of the Metro 4 and SESARM Boards of Directors.

B. It is desirable to present a first draft of the draft budget for the next fiscal year to the Metro 4/SESARM Budget and Funding Committee by the end of May or early-June each year. This will give adequate time for review, dialogue, editing, and finalization of a proposed budget by mid- to late-summer each year.

C. The Metro 4/SESARM Budget and Funding Committee is not expected to approve the draft budget. Its responsibility is to recommend approval of a proposed budget to the Metro 4 and SESARM Boards of Directors and the Metro 4/SESARM Executive Director.

D. An adequate budget to cover all expected costs for Metro 4/SESARM services should be approved by September 30 of each year where possible. If that date is not attainable, the proposed budget should be approved as early in the next fiscal year as possible.

III. FUNDING NEEDS ANALYSIS.

A. Metro 4/SESARM shall prepare a funding needs analysis for the next fiscal year as early as possible in the current fiscal year. Typically, this analysis must occur before EPA initiates its holdback certification process which is usually in late winter or early spring of each year. The funding needs analysis will include an evaluation of anticipated costs for administrative operations, events including semi-annual air directors' meetings and periodic program manager workshops, training, technical projects (if any), and agency support cost expectations.

B. As part of each funding needs analysis, the administrative staff of Metro 4/SESARM shall review expenditures year-to-date against the approved budget, project expenditures to the end of the current fiscal year, calculate net expected available funds at the end of the current year, estimate costs for the coming fiscal year from the draft budget for the coming fiscal year, compare projected expenses to the end of the coming fiscal year against available funds for the end of the current year, and identify additional grant funds necessary to sustain necessary office operations and services. This information should be provided to the Metro 4/SESARM Budget and Funding Committee for a quick analysis, followed by transmittal to EPA.

IV. GRANT APPLICATIONS AND AWARD REQUESTS.

A. Metro 4/SESARM shall consult with U.S. EPA Region 4's administrative and technical grants management staff as necessary to obtain all pertinent information required to support preparation and submittal of accurate and comprehensive applications.

B. Grant applications will include a project period of one or more years, and preferably two to three years. Funding needs estimates and a written work plan outlining activities that will comprise the project are basic grant application requirements.

C. Metro 4/SESARM must have a plan in mind for the sources of funding to cover future year expenditures. Funds sources may include special allocations by Congress or EPA, national holdbacks of State and Tribal Assistance Grant (STAG) funds (primarily of training funds), and regional holdbacks of STAG funds, all of which will be awarded as grant funds to Metro 4/SESARM. In addition, other sources, more minor in nature, may

include member agency direct contributions to operations and special projects and registration fees which are typically used to support Technical Workshops.

D. EPA will award applicable funds that are available on the approval date as part of the funding under a new grant. When additional funds become available, sometimes in the same year, they may be awarded as an incremental grant award when the total funding previously awarded is less than the total project cost. In cases where there is not enough estimated project cost to cover an additional funding period need, an updated grant application and work plan is required by EPA outlining the needed funds and their intended uses, and a supplemental grant award will be made upon approval by EPA.

E. It is helpful to fund costs through the end of the next fiscal year with a combination of previous year and current year funds. This is called "forward funding" and is desired because Metro 4/SESARM grant awards are not usually received until the middle or latter portion of each fiscal year. If Metro 4/SESARM relied on current funds to cover current year costs, there would be cash flow issues in many years.

F. Metro 4/SESARM staff shall regularly communicate with EPA grants management staff in the Air and Radiation Division at Region 4 to stay abreast of any forthcoming grant expectation and processing changes and allow the most expedient grant application and award process to occur.

V. GENERAL FINANCIAL PROCEDURES AND OTHER INFORMATION.

A. Mandate for Operation of a Financial Management System.

Metro 4/SESARM shall develop, maintain, and operate a financial management system that is sufficient to provide all accountability and reports and to document all financial transactions for grant and non-grant work. This shall include the capabilities to track the receipt and use of all grant funds and program income.

B. Regular Review of Accounts.

The Metro 4/SESARM staff shall regularly review bank balances, check registers, and bank statements. All register entries and bank statements shall be reconciled on a monthly basis, in a timely fashion after the end of each month.

C. Expense and Budget Reviews.

The Metro 4/SESARM staff shall review, at least quarterly, budgeted amounts versus costs year-to-date for each line item. This information shall be shared, at a minimum, with the Metro 4 and SESARM Treasurers. Necessary budget and/or grant action shall be initiated to resolve any significant errors in previous projections of expenses that require budget line item or grant object class category adjustments. The Boards of

Metro 4 and SESARM may wish to approve substantive deviations from the approved budget, depending on their arrangement with the current Metro 4/SESARM Executive Director.

D. Expense and Object Class Category Reviews.

The Metro 4/SESARM staff shall periodically review grant award object class category allocations of existing funding against expenditures to ensure that encountered expenditures are consistent with the amounts outlined in the object class categories for each grant award. EPA will require reallocation of expenses within the object class categories when cumulative expenditure overages are expected to exceed 10% of the total project cost as indicated in the most current grant award document. The cumulative amount noted in this paragraph is not a net amount but the sum of only those categories exceeding their original projected expenditure levels. Sometimes such adjustments may be made as part of a supplemental grant update, but if one is not in the offing and expense overages are expected to exceed the 10% threshold before a future grant award will occur, Metro 4/SESARM staff should submit via e-mail to the EPA grants staff at Region 4 a request for reallocation of the current awarded funds to better reflect the way that actual expenses are occurring in each category.

E. Fiscal Year Closeout Reporting.

At the end of each fiscal year, after any prescribed audit has been completed and the books have been closed, a final fiscal year summary of budget expense projections versus actual expenditures shall be produced, reviewed, and provided to the Boards of Metro 4 and SESARM.

F. Responsibility for Vigilance and Investigation.

The Metro 4/SESARM staff shall be vigilant, cautious, and inquisitive about any information within the financial management system and/or the bank accounts that suggests an error or an inappropriate transaction. The Treasurers of Metro 4 and SESARM shall be notified immediately upon confirmation that a problem exists, and appropriate action shall immediately be taken to further investigate and resolve any such anomaly. If any substantive issues are identified, the Boards of Metro 4 and SESARM shall be immediately notified. Proper action shall be taken in any such case, swiftly and appropriately.

G. Federal Financial Reports.

A Federal Financial Report (FFR) shall be submitted to EPA Region 4 within 90 days after the end of the first twelve-month reporting period for a grant, and annually thereafter. An FFR is also required at the time of submittal of the closeout package to EPA for each

expired grant. FFR information shall be entered on Standard Form SF-425, or a successor form as instructed by EPA Region 4 staff.

H. Disadvantaged Business Enterprise Reports.

Metro 4/SESARM staff will generate and file any required reports indicating use of minority business enterprises and/or women's business enterprises, in compliance with federal law and as per specific terms and conditions of its grant award.

I. Separation of Bookkeeping/Accounting Duties.

1. Metro 4/SESARM shall establish and maintain, to the extent practical, a separation of bookkeeping/accounting duties.

2. Since the organization is supported by a small staff, multiple tasks must be conducted by an individual staff person. Assignments shall be made to maximize the system of checks and balances, including alternating multiple duties where it is not feasible to have individual staff persons solely dedicated to certain duties that the most extensive checks and balances system might suggest.

3. To the extent that available personnel resources allow, receipts shall be received and deposits shall be made by the same individual, but a separate individual shall enter the deposit transaction into the financial management system. See Section V. K. 3.

4. The financial manager shall receive, audit, and record payments. The package for each pending transaction shall be provided to the Executive Director or delegate for review. Each transaction shall be properly quality-assured for conformance to accounting procedures, proper allocation of costs to categories and line items, and accuracy of payment amounts and payee information. The checks shall be signed by the Executive Director when available, or by another staff person with signature authority as designated by the Executive Director on a case-by-case basis. See Section VIII. B.

5. Monthly checking account reconciliation shall be conducted by the financial manager or an accounting firm, if applicable. Any discrepancies shall be discussed and resolved between the financial manager and the Executive Director, with assistance from an accounting firm where necessary.

6. Financial advisor services are utilized as needed to design and maintain the financial management system to meet the majority of the organization's financial tracking needs. Metro 4/SESARM staff shall use the financial management system to the fullest possible extent to manage transactions, maintain data, and produce critical reports.

7. Independent of financial advisor services, CPA and auditing services are obtained from a separate firm. Tax returns and audits are conducted completely separate from the financial advisor services. The two entities may consult with one another to clarify questions and ensure that the organization's books are functional and meet all federal requirements.

J. Grant Funds Drawdowns.

1. ASAP.gov.

   a. Metro 4/SESARM shall conduct grant drawdowns using the Department of Treasury's Automated Standard Application for Payment (ASAP) drawdown tool found at www.asap.gov, or its successor application or webpage. The Metro 4/SESARM Executive Director or designee shall be authorized to conduct the grant drawdown.

   b. Metro 4/SESARM shall utilize an interest-bearing checking account for deposit of grant funds.

   c. Bank account information must be established in the drawdown profile on ASAP.gov in order to ensure that grant drawdowns reach the intended accounts. Metro 4/SESARM staff shall annually, or upon a relevant change in information, review and update as necessary the bank account information in the drawdown profile on ASAP.gov and the Metro 4 and SESARM registration information, including executive compensation, in the respective profiles on SAM.gov.

2. Timing of Grant Drawdowns.

   a. Metro 4/SESARM shall schedule routine payments at mid-month and the end of each month to coincide with the payroll schedule, except that payments may be made at other times when more immediate payment is critical and unavoidable.

   b. Metro 4/SESARM shall support each set of payments with a corresponding grant drawdown, minus any grant and/or non-grant funds that are eligible to offset a portion or all of the forthcoming payments.

   c. The time elapsing between the deposit of grant funds from the U.S. Treasury and the expenditure of said funds shall be minimized per 2 CFR § 200.305. The general interpretation of the requirement to minimize elapsed time is a period of five business days. However, minimization of elapsed time may exceed five business days in certain unavoidable circumstances, which these procedures authorize. Metro 4/SESARM will make the best possible estimates of anticipated payment due dates and will schedule drawdowns accordingly.

3. Drawdown Amounts.

    a. Table A of these Procedures, or an equivalent calculation and documentation tool, will be used to manage deposits and accounts payable, document the allocation of expenses to proper class and budget line item categories, and aid the CPA firm when they assist with deposit and payment entries into the financial management system.

    b. Metro 4/SESARM shall, where possible, draw down precise grant funds amounts from the Federal Treasury that reflect the amount of all pending payments, minus any offsetting grant and/or non-grant funds already in the bank account.

    c. Table B of these Procedures, or an equivalent calculation and documentation tool, will be used to define each grant drawdown amount and the bill payments for which the grant funds will be expended.

K. Receipts and Deposits of Other Funds.

1. Metro 4/SESARM may, on occasion, receive funds from training course, meeting, and workshop registration fees. These receipts may be by check or from the infrastructure supporting online payments on the Metro 4/SESARM website. In addition, SESARM may receive organization membership participation payments from one or more of its member agencies via check. The Metro 4/SESARM staff shall create and maintain a record of receipt and deposit of all received funds in its deposit archives and in the financial management system.

2. Metro 4/SESARM shall deposit receipts the same day they are received if possible, and at the first available opportunity if immediate deposit is not feasible, but no later than two business days after receipt.

3. To the extent that available personnel resources allow, there shall be a division of duties whereby the person receiving the incoming funds and preparing and making the deposit is not the person who enters the deposit transaction into the corporation's financial management system.

L. Timing of Bill and Invoice Payments.

1. It shall be the goal of Metro 4/SESARM to make payments during the next semi-monthly payment process when an invoice or request for reimbursement has been received in time to fit the semi-monthly schedule. In no avoidable case should a payment be completed after the vendor's due date, except that some invoices may have "due upon receipt" indications which cannot be met. If an invoice or reimbursement request is received too close to mid-month or the end of a month and the payment cannot be included in that payment queue, it shall be prepared for

the next semi-monthly payment queue. Timely payment is especially important to creditors as the organizations maintain credit in the business community. It is equally relevant to customer service efforts for expense reimbursements for travel support provided to staff of member agencies.

2. Metro 4/SESARM staff shall promptly enter bills into the financial management system with an indication of the payment due date, so that the system can inform staff of payments that are approaching their due date or that have become delinquent.

VI. COST ALLOCATION PLAN.

A. Shared Costs.

Currently SESARM has an active federal grant from EPA to cover shared administrative expenses serving local and state air pollution control agencies through a Metro 4/SESARM Memorandum of Agreement. SESARM is the recipient organization but is committed to serving the collective local and state agency needs.

B. Time Accounting.

Metro 4/SESARM staff shall generate and maintain documentation of time spent on grant funded activities. Time sheets must reflect the amount of daily time to the quarter hour. The Executive Director of Metro 4/SESARM shall periodically evaluate personnel and operational costs compared to original grant application estimates and budget estimates and shall make necessary adjustments where prescribed.

C. Direct Costs.

Direct costs are defined in 2 CFR Part 200 as those costs that can be identified specifically with a particular final cost objective; e.g., a particular award, project, service, or other direct activity of the corporation. Costs identified specifically with awards are direct costs of the awards and are to be assigned directly thereto. Costs identified with other final cost objectives of the organization are direct costs of those cost objectives and are not to be assigned to other awards either directly or indirectly.

D. Indirect Costs.

Indirect costs are defined in 2 CFR Part 200 as those costs that have been incurred for common or joint objectives and that cannot be readily allocated to a particular final cost objective. After direct costs have been determined and assigned directly to awards or other work as appropriate, indirect costs are those remaining to be allocated to benefitting cost objectives. A cost may not be allocated to an award as an indirect cost if any other cost incurred for the same purpose in like circumstance has been assigned to

an award as a direct cost. Metro 4/SESARM have no costs that cannot be directly allocated to a final cost objective of relevant grant awards.

VII. PROCESSING AND REVIEW OF PAYMENTS.

A. Metro 4/SESARM staff maintain written, step-by-step instructions for reviewing invoices, approving payments, conducting drawdowns, and signing checks. See Section VIII. D.

B. The Metro 4/SESARM staff assigned financial responsibilities shall make careful efforts to complete their duties consistent with the Financial Management Policies and these Procedures. Staff are responsible for determining the correct amount of payment, preparing a check for the correct amount of the payment, making timely payment, and ensuring that adequate documentation is in the payment package that is archived.

C. The Executive Director of Metro 4/SESARM shall be the primary responsible staff for overseeing compliance with these Procedures and for signing checks. The Executive Director may delegate the responsibility for signing checks or processing electronic payments to another Metro 4/SESARM staff person with an understanding of financial processing and credentials to use the online banking systems.

VIII. QUICKBOOKS FINANCIAL ACCOUNTING SYSTEM.

A. Metro 4/SESARM utilize QuickBooks financial management software. This software is intended to assist Metro 4/SESARM in meeting all generally acceptable accounting principles that apply to the financial transactions of Metro 4/SESARM, to comply with all grant conditions, and to provide all necessary financial information needed to properly manage grants, run the Metro 4/SESARM offices, ensure transparency and accountability, and be good stewards of the federal funds that the organizations are awarded.

B. The QuickBooks system is utilized for tracking all bill payments and for generating most of the financial reporting required by Metro 4/SESARM staff, the Metro 4 and SESARM members, EPA, and the organizations' accountants. It is the policy of Metro 4/SESARM to use QuickBooks to monitor all checking accounts, to enter all debits and deposits, to record all bill payments, and to produce reports. Handwritten checks shall not be produced unless special approval is granted from the Executive Director or the Metro 4 or SESARM Treasurer, and then only if subsequently the transaction(s) are recorded in QuickBooks when it becomes available. Handwritten checks should only be produced under special, critical circumstances, only for a limited number of checks, and only after establishing clear documentation of the necessity for such variation from standard operating procedures.

C. Metro 4/SESARM use accountants and financial advisors to assist with quality control of the financial management system, prepare tax returns, and conduct financial and/or grant audits when required. The system is routinely backed up to ensure that data is not lost.

D. Metro 4/SESARM staff shall maintain written, step-by-step instructions for entry of deposit and payment information, production of checks and reports, and other common financial tasks, and shall periodically, but at least annually, update the step-by-step instructions to ensure they are consistent with current practices, updates to the financial management system software, revisions to federal web sites, and other similar changes.

E. It shall be the goal of Metro 4/SESARM to ensure that a combination of QuickBooks software, other office software, and associated procedures shall be utilized to achieve the following goals at a minimum:

1. Ensure that Generally Acceptable Accounting Principles are achieved;

2. Provide accurate and complete financial information for each grant so that required federal reports can be submitted;

3. Identify the source and use of funds for project activities;

4. Provide for effective control and accountability for all funds;

5. Provide for comparison of outlays with budget amounts for grant awards;

6. Minimize the elapsed time between grant drawdowns and actual expenditures of funds;

7. Provide accurate records of deposits, expenditures, invoice payment approvals, grant drawdowns, and electronic or hard copies of critical documents that will maintain a credible paper trail for the office; and

8. Assess expenditures against major budgetary line items and grant object class categories.

F. Metro 4/SESARM maintains routine contact with their team of accountants as well as with EPA's project and grants staff to ensure that proper accountability is being demonstrated while utilizing public funds that have been awarded to the organizations. Metro 4/SESARM is committed to a process of continuous improvement as they strive to achieve and maintain a high level of credibility, accountability, efficiency, cost-effectives, and stewardship of grant funds.

IX. TAXES AND AUDITS.

A. Taxes.

1. Metro 4/SESARM shall retain a tax preparation specialist, where needed, to prepare tax returns for timely submittal to the Internal Revenue Service.

2. The tax return may be signed by the Metro 4/SESARM Executive Director or a designee such as the Metro 4 and SESARM Treasurers, respectively, or authority may be granted to the accounting firm via appropriate IRS forms.

B. Audits.

1. Single Audits.

a. If Metro 4 or SESARM grant expenditures for any fiscal year equal or exceed the federal threshold requiring a single audit, services of a qualified accountant shall be procured to perform a single audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of 2 CFR Part 200.

b. Final single audit reports shall be provided to EPA within nine months of the end of the subject fiscal year. Based on the October-September fiscal year of Metro 4/SESARM, this would make a single audit report due, when required, no later than June 30 of the following year. A copy of the completed single audit shall also be provided to each member of the Board of Directors.

2. Financial Audits and Financial Reviews.

In years when Metro 4/SESARM does not have grant expenditures triggering a single audit, the Board of Directors of either organization may require a financial review, or a more in-depth financial audit. Both are less rigorous than a single audit. A copy of any completed financial review or audit shall be provided to each member of the Board of Directors.

C. Board Approval of Tax Returns and Audits.

The Metro 4/SESARM Executive Director shall provide to each Board the recommendation for approval of the tax return, single audit, financial audit, and/or financial review, as applicable. The respective Board shall vote on approval at a formal business session and the resultant decision shall be reflected in the minutes for that formal business session.

D. Management of Tax and Audit Obligations.

1. Metro 4/SESARM staff shall:

    a. Function during each fiscal year in a manner that is cognizant of the information needed to produce accurate and acceptable tax returns;

    b. Conform to grant requirements applicable to grant recipients and follow policies and procedures with the end goal of having no material findings at the end of any financial review, financial audit, or single audit; and

    c. Document all transactions (credits and debits) in a manner that classifies them adequately to support production of needed fiscal year accounting reports.

2. Metro 4/SESARM staff shall prepare and transmit in a timely manner vendor files and other financial records to the accountant(s) responsible for completing tax returns and audits. Generally, the schedule for this work shall aim for the following timelines:

    a. September 1 – Remind member agencies, service providers, and other vendors of the need to prepare and submit final fiscal year invoices and reimbursement requests as early in October as possible, but no later than October 31.

    b. October 1 – November 30 – Complete all final transactions and begin generating reports and quality-assuring financial data in the financial management system.

    c. December 1 – January 1 – Prepare final accounting reports and other documentation and transmit to accountants for tax preparation and/or audits.

    d. January 1 – February 1 – CPA review and preparation of draft tax and audit document.

    e. February 1 – 10 – Transmit draft tax return and audit, if applicable, to the Metro 4 and SESARM Treasurers and allow time for review and feedback.

    f. February 15 – Authorize electronic filing of federal tax return and file state tax return.

    g. February 15 or earliest date thereafter where necessary, accept audit, if applicable, after review and resolution of any questions and concerns. Transmit financial review or financial audit report to Board of Directors.

    h. June 30, or much earlier if possible, file with EPA the single audit report, if required.

i. At the earliest date of a formal business session of the Metro 4 or SESARM Board, achieve Board acceptance of each tax return and financial review, financial audit, or single audit, as applicable.

X. ASSESSMENT.

Metro 4/SESARM is committed to compliance with these financial management procedures and shall require administrative staff adherence to them on a continual basis. Through periodic staff evaluations, informal reviews, and annual accountant reviews for tax and/or audit purposes, conformance will be assessed and corrective measures will be taken promptly to correct any deficiencies identified.

XI. CERTIFICATION AND SIGNATURE.

This certifies that these Financial Management Procedures have been prepared for the exclusive use of Metro 4 and SESARM, that they will be made available to all Metro 4/SESARM staff and the Metro 4 and SESARM Boards of Directors, and that the requirements herein will be explained in adequate detail to ensure that all Metro 4/SESARM staff and representatives are aware of, comply with, and fully implement them.

Gregory P DeAngelo

Digitally signed by Gregory P DeAngelo
Date: 2026.11.17 13:28:45 -05'00'

Greg DeAngelo, Executive Director
Metro 4/SESARM

Financial Management Procedures—Table A

QuickBooks Payment Entry Sheet

A form similar to the attached example will be completed in advance of payment deadlines to ensure that entries can be made, drawdown needs can be determined, Executive Director approval can be obtained, drawdowns can be conducted, checks can be issued, and payments can arrive by the prescribed due dates. Metro 4/SESARM staff will prepare this form and submit it after each drawdown to the CPA. Other approaches and forms may be used at the discretion of Metro 4/SESARM.

SESARM
March 31, 2026 Deposits
FY 2026

PAYEE	INVOICE REFERENCE NUMBER	INVOICE DATE	PAYMENT DEPOSIT DATE	SESARM QB ACCT No.	QB CLASS	PAYMENT AMOUNT	DESCRIPTION/MEMO ENTRY	Reconciliation of Totals
ASAP.gov			3/30/2026	4010	20 - Grant:Admin Operations	$16,571.00	Admin	$16,571.00
					20 - Training	$2,324.50	Training - Training Services - Instructional Services - CAMx Training Travel Expenses	$2,324.50
					20 - Technical Projects	$2,324.50	Technical Projects - Contractual - Ramboll - Contracts Model Training and Support - CAMx Training Travel Expenses	$2,324.50
					20 - Local Agencies - NC Forsyth County	$1,551.20	NC Forsyth County - Participant Support - NACT 299 Training - Travel Expenses	$1,551.20
					20 - State Agencies - TN	$1,611.19	TN - Participant Support - CAMx Photochemical Model Training - Travel Expenses	$1,611.19
State of New Mexico	S-2026-02-02-NM	2/3/2026	3/24/2026	4020	20 - Non-Grant Funds - Training Registration Fees	$4,200.00	Non-Grant Funds - Training Registration Fees - CAMx Training, February 23-27	$4,200.00
Finalized by:	**Stephanie Hammonds**	**Date**	**3/30/2026**		**TOTAL DUE**	**$28,582.39**		**$28,582.39**

SESARM
March 31, 2026 Accounts Payable
FY 2026

VENDOR	INVOICE REFERENCE NUMBER	SERVICE DATE	PMT DUE DATE	PMT PROCESS DATE	CHECK NO.	SESARM QB ACCT No.	QB CLASS	INVOICE AMOUNT	DESCRIPTION/MEMO ENTRY	Reconciliation of Totals
Paychex		3/15/2026	3/31/2026	3/30/2026	ACH	7010	Admin	$4,374.33	Admin - Salary/stipend, Executive Director, March 1-15 - Direct Deposit	$5,218.00
			3/31/2026	3/31/2026	ACH			$843.67	Admin - Salary/stipend, Executive Director, March 1-15 - Employee Witholdings	
Paychex		3/15/2026	3/31/2026	3/30/2026	ACH	7030	Admin	$2,540.85	Admin - Salary/stipend, Technical, March 1-15 - Direct Deposit	$3,653.00
			3/31/2026	3/31/2026	ACH			$1,112.15	Admin - Salary/stipend, Technical, March 1-15 - Employee Witholdings	
Paychex		3/15/2026	3/31/2026	3/30/2026	ACH	7020	Admin	$1,556.13	Admin - Salary/stipend, Admin./Financial, March 1-15 - Direct Deposit	$2,029.00
			3/31/2026	3/31/2026	ACH			$472.87	Admin - Salary/stipend, Admin./Financial, March 1-15 - Employee Witholdings	
Paychex		3/15/2026	3/31/2026	3/31/2026	ACH	7130	Admin	$833.86	Admin - Fringe, payroll taxes, March 1-15	$833.86
Paychex		3/15/2026	3/31/2026	3/31/2026	ACH	7140	Admin	$37.14	Admin - Insurance, workers comp, March 1-15	$37.14
The Brittingham Group, LLP	283980	2/28/2026	3/31/2026	3/31/2026		8612	Admin	$4,500.00	Admin - Prof. svcs., accounting, audits	$4,800.00
	283978	2/28/2026	3/31/2026	3/31/2026		8613.1		$300.00	Admin - Prof. svcs., accounting, tax return, Metro 4	
Ramboll Americas Engineering Solutions, Inc.	1940105211	2/28/2026	3/31/2026	3/31/2026		7513	Training	$2,324.50	Training - Training Services - Instructional Services - CAMx Training Travel Expenses	$4,649.00
						7533.1	Technical Projects	$2,324.50	Technical Projects - Contractual - Ramboll - Contracts Model Training and Support - CAMx Training Travel Expenses	
Mamata Khadka		3/5/2026	3/31/2026	3/31/2026		8215.1	20 - Local Agencies - NC Forsyth County	$1,551.20	NC Forsyth County - Participant Support - NACT 299 Training - Travel Expenses	$1,551.20
Haidar Alrawi		2/27/2026	3/31/2026	3/31/2026		8215.1	20 - State Agencies - TN	$1,611.19	TN - Participant Support - CAMx Photochemical Model Training - Travel Expenses	$1,611.19
	Scott Hodges	Date:	3/31/2026				TOTAL DUE	$24,382.39		$24,382.39

Financial Management Procedures—Table B

Available Funds and Drawdown Needs Worksheet

A form similar to the attached example will be completed to identify and ensure early use of any in-hand grant and/or non-grant balances that qualify to offset the amount of federal grant funds that would otherwise have to be drawn down. Other approaches and forms may be used at the discretion of Metro 4/SESARM.

SESARM Grant Drawdown Summary
Grant # XA03D28225
FY 2026

Payee	Nature of Payment Request	Payment Amount	Category Total
Paychex	Admin - Various, salaries/stipends/fringe, March 1-15	$11,771.00	$11,771.00
The Brittingham Group, LLP	Admin - Prof. svcs., accounting, audits	$4,500.00	$4,800.00
	Admin - Prof. svcs., accounting, tax return, Metro 4	$300.00	
Ramboll Americas Engineering Solutions, Inc.	Training - Training Services - Instructional Services - CAMx Training Travel Expenses	$2,324.50	$2,324.50
	Technical Projects - Contractual - Ramboll - Contracts Model Training and Support - CAMx Training Travel Expenses	$2,324.50	$2,324.50
Mamata Khadka	NC Forsyth County - Participant Support - NACT 299 Training - Travel Expenses	$1,551.20	$1,551.20
Haidar Alrawi	TN - Participant Support - CAMx Photochemical Model Training - Travel Expenses	$1,611.19	$1,611.19
	TOTALS	**$24,382.39**	**$24,382.39**

Quickbooks account balance	$53,224.97
Grant funds in checking account	$0.00
Grant funds available to offset current drawdown needs	$0.00
Non-grant unrestricted funds in checking account (FY26 to date checking account interest [$2.24] and CAMx Training Registration Fees received from New Mexico [$4,200])	$4,202.24
Non-grant unrestricted funds available to offset current drawdown needs	$0.00
Metro 4 non-grant restricted funds in checking account	$8,980.22
Metro 4 non-grant restricted funds available to offset current drawdown needs	$0.00
SESARM non-grant restricted funds in checking account	$44,244.75
SESARM non-grant restricted funds available to offset current drawdown needs	$0.00
Total funds in checking account (subaccount totals - compare to quickbooks account balance above)	$57,427.21
Total funds applied to offset current drawdown needs	**$0.00**

Net drawdown amount needed	**$24,382.39**
Drawdown date	**3/30/2026**
Posting date	**3/31/2026**
Prepared by:	**Stephanie Hammonds**
Reviewed by:	**Greg DeAngelo**

ASAP.gov Justification: Per Clean Air Act Section 103: administrative payroll and professional accounting audit and tax return services; training course instructional services; and, local and state participant support travel reimbursements.