



# Submitting Outlay Reports

## Lead Service Line Replacement (LSLR)

Texas Water Development Board

# Outlay Reporting

- Outlay reports are documentation that is required to be submitted to the TWDB on a monthly or quarterly basis throughout the life of your project.
  - Quarterly reporting from the time of closing until construction begins
  - Monthly reporting once construction begins
- The outlay report is also the mechanism used to request your disbursements for installment-based programs and/or an escrow release for escrow-based programs where outlays are required for a release of funds.

# Outlay Reporting

- After the closing of your Commitment, you will be required to submit outlay reports, even if you are not requesting funds be disbursed, a release from escrow or have no expenses for the reporting period.
- Outlays reports are due each month/quarter on the day that your Commitment initially closed.
  - Entities should report the previous calendar month/quarter for ease in reporting. For example, if your closing date was the 15th, your Outlay reporting period would be
    - Monthly – report for the period of 09/01/23-09/30/23 and the outlay would be due to TWDB on 10/15/23
    - Quarterly – report for the period of 07/01/23-09/30/23 and the outlay would be due to TWDB on 10/15/23

# Programs Requiring Outlays

- The following TWDB financial assistance programs are required to submit Outlay Reports
  - ALL Drinking Water State Revolving Fund (DWSRF)
    - Lead Service Line Replacement (LSLR)



# Outlay Reporting Forms

## LSLR

# Outlay Reporting Forms

- Prior to closing your Commitment, you will receive an Excel workbook electronically from the Outlays and Escrows Team.
- This workbook will contain eight spreadsheet tabs:
  1. **Information and Certification** (Enter Outlay# and Report Period From/To)
  2. **Invoice Ledgers**
    - This will include the green invoice ledger tab, 49% Loan orange invoice ledger tab, and 51% Loan Forgiveness blue invoice ledger tab. **All data will be entered on the green invoice ledger tab.**
  3. **Approved Budgets**
    - There will be two budget tabs, one for the 49% Loan budget and the other for the 51% Loan Forgiveness budget.
  4. **Budget Dropdown Selections**
  5. **Instructions**

# Outlay Excel Template

XYZ

Outlay Request #

1

Project #: 12345

Time Period Covered (This Outlay)

Total Project Cost

From:

To:

\$ 100,000.00

Requested Amount:

\$

-

## Lead Service Line Replacement (LSLR)

49% Loan/Bond, including Loan Organization Fee

\$

-

51% Loan Forgiveness

\$

-

IUP Year: 2023

(Required for SRF Programs)

Is this the final Request?

☐ Yes

☒ No

Program	Commitment #	Expiration Date	Commitment Date	Closing Date	Amount
DWSRF	L1001111	08/31/25	08/15/24	11/13/24	\$ 40,000.00
DWSRF	LF1001112	08/31/25	08/15/24	11/13/24	\$ 51,000.00
TOTAL					\$ 100,000.00

Entity:	City of XYZ
Entity Address:	P.O. Box 123
City, State, ZIP:	XYZ, TX 12345

# Outlay Reporting Forms:

## Information and Certification tab

- The *Information and Certification* tab is required to be submitted on a monthly/quarterly basis (even if funds are not being requested or if you have no expenses for the reporting period).
- This tab contains general information about your project and project contacts. This is your certification of costs incurred during a given time period and must be signed by an authorized representative.
- If at any time the contact information changes, we request that you update the contact information on this tab.



# Information & Certification

XYZ	Outlay Request #	1																																										
Project #: 12345	Time Period Covered (This Outlay)																																											
Total Project Cost	From:	To:																																										
\$ 100,000.00	Requested Amount: \$ -																																											
Lead Service Line Replacement (LSLR)																																												
49% Loan/Bond, including Loan Organization Fee		\$ -																																										
51% Loan Forgiveness		\$ -																																										
IUP Year: 2023	(Required for SRF Programs)	Is this the final Request? <input type="checkbox"/> Yes <input type="checkbox"/> No																																										
<table><thead><tr><th>Program</th><th>Commitment #</th><th>Expiration Date</th><th>Commitment Date</th><th>Closing Date</th><th>Amount</th></tr></thead><tbody><tr><td>DWSRF</td><td>1001111</td><td>08/31/25</td><td>08/15/24</td><td>11/13/24</td><td>\$ 49,000.00</td></tr><tr><td>DWSRF</td><td>LF1001112</td><td>08/31/25</td><td>08/15/24</td><td>11/13/24</td><td>\$ 51,000.00</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="5">TOTAL</td><td>\$ 100,000.00</td></tr></tbody></table>			Program	Commitment #	Expiration Date	Commitment Date	Closing Date	Amount	DWSRF	1001111	08/31/25	08/15/24	11/13/24	\$ 49,000.00	DWSRF	LF1001112	08/31/25	08/15/24	11/13/24	\$ 51,000.00																			TOTAL					\$ 100,000.00
Program	Commitment #	Expiration Date	Commitment Date	Closing Date	Amount																																							
DWSRF	1001111	08/31/25	08/15/24	11/13/24	\$ 49,000.00																																							
DWSRF	LF1001112	08/31/25	08/15/24	11/13/24	\$ 51,000.00																																							
TOTAL					\$ 100,000.00																																							
Entity: City of XYZ																																												
Entity Address: P.O. Box 123																																												
City, State, ZIP: XYZ, TX 12345																																												
Contact:																																												
Contact Title:																																												
Contact Phone:																																												
Contact Fax:																																												
Contact Email:																																												
Outlay Contact:																																												
Outlay Contact Title:																																												
Outlay Contact Phone:																																												
Outlay Contact Fax:																																												
Outlay Contact Email:																																												
<b>Certification:</b> I certify that, to the best of my knowledge and belief, the billed costs listed above (or attached) are in accordance with the above-mentioned contract(s) and all work performed, including any overnight travel claimed, are in accordance with said contract(s). I also confirm that any travel-related expenses have complied with the State of Texas Comptroller's published allowable limits and are subject to verification.																																												
		Date Signed																																										
Print or Type Name and Title of Representative Signing		Telephone Number																																										

# Outlay Reporting Forms:

## Invoice Ledger tab

- The *Green Invoice Ledger* tab of your workbook is a ledger containing all of the invoice expenses for your project
  - Outlay Request #
  - Project #
  - Date of Invoice
  - Vendor Name
  - Invoice #
  - Invoice Amount (enter the total invoice amount here)
  - Requested Reimbursement Amount (per category)
  - Approved Amount (to be completed by TWDB)
  - Budget Category
  - Budget Description (if required)
  - Requested Loan 49% (formula driven)
  - Requested Loan Forgiveness 51% (formula driven)
  - TWDB Approved Amount - Requested Loan 49% (formula driven)
  - TWDB Approved Amount - Requested Loan Forgiveness 51% (formula driven)

# Invoice Ledger

Invoice Ledger									
XYZ					Commitment # L1001111				
Project # 12345					Commitment # LF1001112				
Order #	Project #	Date	Vendor	Invoice #	Invoice Amount	Requested Amount	Approved Amount	Budget Sub-Category	Budget Description
									TXWSE #

<u>Requested</u>		<u>TWDB</u>	
<u>Loan Forgiveness</u>		<u>Approved</u>	
<u>Loan 48%</u>	<u>51%</u>	<u>Amount - Loan</u>	<u>Amount - Loan</u>
		<u>48%</u>	<u>Forgiveness 51%</u>

# Invoice Ledger

(Loan 49%)

Invoice Ledger				49% Loan/Bond, including Loan Origination Fee					
XYZ									
Project # 12345				Commitment # L1001111					
<u>Outlay #</u>	<u>Loan/Grant #</u>	<u>Date</u>	<u>Vendor</u>	<u>Invoice #</u>	<u>Invoice Amount</u>	<u>Requested Amount</u>	<u>Approved Amount</u>	<u>Budget Sub-Category</u>	<u>Budget Description</u>

# Invoice Ledger

## (Loan Forgiveness 51%)

Invoice Ledger				51% Loan Forgiveness					
XYZ									
Project # 12345				Commitment # LF1001112					
<u>Outlay #</u>	<u>Loan/Grant #</u>	<u>Date</u>	<u>Vendor</u>	<u>Invoice #</u>	<u>Invoice Amount</u>	<u>Requested Amount</u>	<u>Approved Amount</u>	<u>Budget Sub-Category</u>	<u>Budget Description</u>

# Outlay Reporting Forms:

## Approved Budget tab

- The *Approved Budget* contains your specific budgeted line item categories for the project and their dollar amounts.
- These are the items that you will use as the basis for selecting the budget category for your invoices in the invoice ledger.
- Your approved budget is a part of your financial assistance agreement and cannot be changed/ altered without written approval from your TWDB Project Manager. These data fields are protected in your template.

# Approved Budget

(Loan 49%)

<b>Budget</b> <b>XYZ</b>					
<b>49% Loan/Bond, including Loan Origination Fee</b> <b>Project #: 12345      Commitment #: L1001111</b> <b>DWSRF</b>					
Budget Category	ORIGINAL Board Approved Budget at Commitment 08/15/24	Closing Memo (XX/XX/XX)	Adjusted Budget (XX/XX/XX)		CURRENT BUDGET
Bond Counsel	15,000.00				15,000.00
Contingency	3,422.00				3,422.00
Financial Advisor	17,500.00				17,500.00
Fiscal/Legal	750.00				750.00
Issuance Costs	2,250.00				2,250.00
Loan Origination Fee	1,078.00				1,078.00
Special Service Other (Describe)(Pre-Planning Engineering Services)	9,000.00				9,000.00
					0.00
					0.00
<b>TOTALS</b>	<b>\$ 49,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,000.00</b>

# Approved Budget

(Loan Forgiveness 51%)

<b>Budget</b> <b>XYZ</b> <b>51% Loan Forgiveness</b> <b>Project #: Commitment #: LF1001112</b> <b>12345 DWSRF</b>					
Budget Category	ORIGINAL Board Approved Budget at Commitment 08/15/24	Closing Memo (XX/XX/XX)	Adjusted Budget (XX/XX/XX)		CURRENT BUDGET
Bond Counsel	15,612.00				15,612.00
Contingency	3,562.00				3,562.00
Financial Advisor	18,214.00				18,214.00
Fiscal/Legal	781.00				781.00
Issuance Costs	2,342.00				2,342.00
Loan Origination Fee	1,122.00				1,122.00
Special Services Other (Describe)(Pre-Planning	9,367.00				9,367.00
					0.00
					0.00
<b>TOTALS</b>	<b>\$ 51,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>



# Outlay Reporting Forms:

## Budget Dropdown Selections tab

- The *Budget Dropdowns* tab contains the approved list of budget categories for your selection.
- This is a static list created by the TWDB Project Manager and cannot be changed/altered. This ensures continuity in reporting for all projects regardless of entity or funding source.
  - Note: Not all budget categories will be utilized in every project.

# Budget Dropdowns

Administration
Application
Basic Engineering Other (Describe)
Bond Counsel
Bond Insurance/Surety
Bond Reserve Fund
Capacity Buy-in
Capitalized Interest
Construction
Construction Contract
Construction Engineering
Contingency
Design
Environmental
Financial Advisor
Fiscal/Legal
Geotechnical
I/I Studies/Sewer Evaluation
Inspection
Issuance Costs
Land/Easements Acquisition
Loan Origination Fee
O&M Manual
Other (Describe)
Permits
Pilot Testing
Planning
Project Legal Expenses
Project Management (by engineer)
Special Service Other (Describe)
Surveying
Testing
Water Conservation Plan
Water Distribution Modeling
Water Rights Purchase

# Outlay Reporting Forms: Instructions tab

- The *Instructions* tab contains “how-to” instructions for each tab in the workbook.

# Instructions

## OUTLAY REPORT INSTRUCTIONS

### Information & Certification Tab

*TWDB will complete all available information on this tab when we send the original template to you.*

You will need to complete the following information

Outlay Request #

Time Period Covered (This Outlay)

Request Status (Check Yes or No)

Verify Contact Information and Update if necessary

Certification Signature, Date and Telephone Number

*This form should be signed and submitted in .pdf format electronically*

Requested Reimbursement Amount (Cell is Autosum)

*No Entry Needed (Autosum may not apply to older workbooks)*

### Invoice Ledger Tab (enter at least one line for each invoice submitted)

*This tab should be used for the entire project and all invoices should be recorded here.*

Outlay #

Invoice Date

Vendor Name

Invoice #

Invoice Amount

Requested Amount

*Approved Amount (This will be completed by TWDB)*

Budget Sub-Category (Select from dropdown menu)

Budget Description (Enter description here if applicable)

Requested Loan 49%

*No Entry Needed (Cells are autosumed)*

Requested Loan Forgiveness 51%

*No Entry Needed (Cells are autosumed)*

TWDB Approved Amount - Loan 49%

*No Entry Needed (Cells are autosumed)*

TWDB Approved Amount - Loan Forgiveness 51%

*No Entry Needed (Cells are autosumed)*

*This form should be submitted in excel format electronically*

*A copy of all invoices is required and may be submitted in .pdf format electronically*

### Budget Drop Downs Tab

No entry - This is a locked list of Budget categories

Not all categories will be applicable to your project

You may use only those for which your budget was approved

Email address for submitting Outlays: [outlays@twdb.texas.gov](mailto:outlays@twdb.texas.gov)

**NEVER round your request.** Your disbursement will be rounded automatically to the nearest bond increment if your loan is secured with Bonds. This rounding is based upon the cumulative requests that have been submitted and approved.

# Outlay Process

- The Outlay Process has three “stages”
  1. Initial Closing
  2. Regular Outlay Reporting
  3. Requesting Disbursement/Release from Escrow
- Each stage follows the same process as far as what you are required to submit.
- Your Excel Outlay Template will be how your project is reported throughout all the stages of the life of the project.

# Outlay Process: Closing

- Some costs on your project may have been incurred prior to Closing. For the funds to be disbursed at the time of closing to cover these expenses, you must complete your first Outlay.
- You will complete the Information and Certification Page and the Green Invoice Ledger. Invoices for each expense listed on the Ledger must be provided as back-up documentation.
  - (If your Loan contains a TWDB Origination Fee, the Closing Memorandum will serve as invoice back-up for this expense.)
- TWDB Financial Analysts will work with you through each step of the Closing Process to ensure that all required documentation is in your closing file.

# Outlay Process: Outlay Reporting

- Outlay reports should be submitted electronically to [outlays@twdb.texas.gov](mailto:outlays@twdb.texas.gov)
  - (If you are unable to submit your outlays electronically, please contact the outlays and escrows team for alternate submission instructions.)?
- The following documents are required to be submitted with the Outlay Report
  - Signed and completed **Information & Certification Page** attached as a PDF
  - Completed **Green Invoice Ledger** (there will be two separate Invoice Ledgers, Loan 49% and Loan Forgiveness 51%) for the current outlay submission attached as an excel file
  - **Invoices** - Attach all invoices for the current outlay in the order that they appear in the Invoice Ledger
  - **Davis Bacon Certification form, American Iron and Steel Certification form and/or Build America, Buy America (BABA) form** (when applicable) attached as a PDF
    - *Please make sure that all PDF attachments are legible.*

# Outlay Process: Outlay Reporting

- Outlay Reports are required quarterly prior to beginning construction and monthly during construction.
- If you have no expenses to report for the period:
  - Complete and submit the:
    - **Information and Certification** form
      - Enter the outlay request # and the dates
    - **Invoice Ledger** form
      - Enter outlay # and \$0 for invoice amount and amount requesting
      - Select “Both” on the dropdown menu under Allocate To
    - **Davis Bacon Certification** form (when applicable)
      - The forms must be signed by an authorized representative and should be submitted in PDF format
      - *Please make sure that all PDF attachments are legible.*



# Escrow Releases

- Commitments now close to Escrow.
- Escrow Programs include:
  - Drinking Water State Revolving Fund (DWSRF) projects
    - Lead Service Line Replacement (LSLR)



# Outlay Report Notification (LSLR)

# Outlay Report Notification

- Once your outlay report has been received, reviewed and approved, you will receive two Outlay Forms notification from the Outlays and Escrows Team.
  - This forms will contain your:
    - Commitment #
    - Budget Amounts by Category
    - Available Installment Ceiling Amounts
    - Current Requested Disbursement/Release Approval Amounts
    - Prior Requested Disbursement/Release Approval Amounts
    - Total Requested Disbursement/Release Amounts to Date
    - Available Remaining Amount Balances
- If for any reason there is an issue or question regarding your outlay, someone from TWDB will contact you requesting additional information.

(Loan 49%)

➤ Rev. 10/24

(Loan Forgiveness 51%)

➤ Rev. 10/24

# Examples

- For a completed example of the forms that were shown in this presentation, please click on the link below
  - Sample Outlays
- For a cell by cell info explanation of the Excel Template, please click on the link below
  - Outlay Workbook Template

# Questions?

- For questions or additional assistance, please contact:

[outlays@twdb.texas.gov](mailto:outlays@twdb.texas.gov)