

For: State and County Offices

FY 2007 FSA-875's

Approved by: Deputy Administrator, Management



1 Overview

A Background

Beginning in FY 2007, the term of each FSA-875 **must** match the term of the lease agreement. County Office funds are now no year funds so FSA-875's do **not** need to be completed every FY. Financial Accounting Office (FAO) will no longer need FSA-875's; a worksheet can be submitted with all FSA-875 details.

**Note:** If an FSA-875 is in the signature process and not fully signed by all agencies, a worksheet can be sent in to FAO so that accurate billing may occur. If a transaction is pulled for audit, the FAO will contact the State Office and request a copy of FSA-875. Each FSA-875 **must** be signed and dated by all agencies involved. The signatures of the other agencies ensure that all agencies involved agree to the annual amount FSA is to bill and the years that they are to be billed.

B Purpose

This notice provides:

- instructions on completing FSA-875's and a worksheet
- requirements for proper FAO billing.

C Contacts

If there are questions about this notice, contact the following.

Location	Contact
County Office	State Office.
State Office	Terry Luehrs, Branch Chief, Financial Reporting Support Group (FRSG), FAO at <a href="mailto:terry.luehrs@kcc.usda.gov">terry.luehrs@kcc.usda.gov</a> or 816-926-1142.  For billing or payment questions contact Traci Hayes at <a href="mailto:traci.hayes@kcc.usda.gov">traci.hayes@kcc.usda.gov</a> or 816-823-3192.

Disposal Date	Distribution
October 1, 2007 11-15-06	State Offices; State Offices relay to County Offices

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**2 FSA-875 Instructions**

**A Completing FSA-875's**

State and County Offices shall complete FSA-875's according to the following table.

<b>Item</b>	<b>Instruction</b>
1	Enter State or County Office, as applicable.
2	Enter lead agency's name.
3	Enter street address, city, State, and ZIP Code plus 4.
4	Enter lead agency's agreement number.  <b>Note:</b> For RD and NRCS use <b>only</b> .
5	Place an "X" in the appropriate box.
6	Enter term of FSA-875.
7	Enter the following lease information: <ul style="list-style-type: none"> <li>• annual rent</li> <li>• total square feet</li> <li>• rental rate (per square foot).</li> </ul>
8	Enter the following agency and Foundation Financial Information System (FFIS) information: <ul style="list-style-type: none"> <li>• tenant agreement number, if applicable</li> <li>• common agreement number (CAN), agency location code (ALC), or tax identification number (TIN)</li> </ul> <p style="text-align: center;"><b>Note:</b> State Offices request this information from other agencies at the appropriate level in the State Office.</p> <ul style="list-style-type: none"> <li>• miscellaneous obligation (MO) number (see subparagraph 4 F).</li> </ul> <p><b>Important:</b> CAN and MO number <b>are required</b> for USDA agencies. TIN and ALC <b>are required</b> for non-USDA agencies.</p>
9	<b>Note:</b> Go to items 13 and 14 before continuing.  Enter the following space assignments: <ul style="list-style-type: none"> <li>• number of permanent employees</li> <li>• individual space (item 13k)</li> <li>• shared space (multiply item 14i times item 14j)</li> <li>• total space (add item 9b and item 9c)</li> <li>• rent for space (multiply item 7c times item 9d).</li> </ul>

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**2 FSA-875 Instructions (Continued)**

**A Completing FSA-875 (Continued)**

<b>Item</b>	<b>Instruction</b>
10	<p>Enter the following other expenses, <b>excluding</b> rent:</p> <ul style="list-style-type: none"> <li>• electricity</li> <li>• heat</li> <li>• water</li> <li>• janitorial</li> <li>• postage costs</li> <li>• other</li> <li>• other</li> <li>• total expenses (add items 10a through 10i).</li> </ul> <p><b>Note:</b> As of FY 2006, telecom items 10e and 10f are <b>not</b> included on FSA-875. Enter remarks in item 17, if applicable.</p>
11	<p>Enter the following total rent and expenses:</p> <ul style="list-style-type: none"> <li>• annual (add items 9e and 10j)</li> <li>• month (item 11a divided by 12 months).</li> </ul> <p><b>Note:</b> If annual amounts are <b>not</b> being used, the monthly amount <b>must</b> be entered to ensure accurate bills.</p>
12	Authorized employees shall sign and date.
13	<p>Enter the following individual spaces:</p> <ul style="list-style-type: none"> <li>• reception</li> <li>• conference/training</li> <li>• storage/mailroom</li> <li>• ADP</li> <li>• aerial photo/GIS</li> <li>• client/breakroom</li> <li>• private office</li> <li>• open office</li> <li>• other</li> <li>• other</li> <li>• total (amount entered in item 9b)</li> <li>• percent of individual space (item 13k divided by column 8 in item 9b).</li> </ul>

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2 FSA-875 Instructions (Continued)

A Completing FSA-875 (Continued)

Item	Instruction
14	Enter the following shared spaces: <ul style="list-style-type: none"> <li>• reception</li> <li>• conference/training</li> <li>• storage/mailroom</li> <li>• ADP space</li> <li>• aerial photo/GIS</li> <li>• client/breakroom</li> <li>• other</li> <li>• other</li> <li>• total (amount entered in item 9c)</li> <li>• percent of shared space (item 14i divided by column 8 in item 9c).</li> </ul>
If FSA-875 is for a 1-time charge, go to item 15; if <b>not</b> , go to item 17.	
15	Enter the following financing for the <b>requesting agency (if applicable)</b> , when serviced by NFC: <ul style="list-style-type: none"> <li>• agency code (NFC-assigned 2 digits)</li> <li>• fund code (NFC-assigned 2 digits)</li> <li>• accounting station (NFC-assigned 4 digits)</li> <li>• the following accounting classification:                             <ul style="list-style-type: none"> <li>• FY (1 digit)</li> <li>• fund (2 digits)</li> <li>• organization (5 digits)</li> <li>• sub BOC (2 digits)</li> <li>• project code (4 digits)</li> </ul> </li> <li>• budget object class (4 digits)</li> <li>• amount (agreement amount)</li> <li>• total.</li> </ul>
16	Enter the following financing when FSA is the lead agency: <ul style="list-style-type: none"> <li>• organization code (5 digits)</li> <li>• amount.</li> </ul>
17	Enter remarks if additional information is needed.

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2 FSA-875 Instructions (Continued)

B Example of FSA-875

The following is an example of FSA-875.

This form is available electronically.

<b>FSA-875</b> U.S. DEPARTMENT OF AGRICULTURE (10-05-04) Farm Service Agency  <b>REIMBURSABLE AGREEMENT</b>		1. COUNTY or STATE OFFICE	2. LEAD AGENCY (FSA, NRCS, RD, OR OTHER)				
		3. STREET ADDRESS, CITY, STATE (Include Zip code + 4)					
		4. LEAD AGENCY AGREEMENT NO.					
		5. TYPE OF AGREEMENT <input type="checkbox"/> ORIGINAL AGREEMENT <input type="checkbox"/> REVISED AGREEMENT					
<b>6. TERM OF REIMBURSABLE AGREEMENT</b>		<b>7. LEASE INFORMATION</b>					
a. FROM:	b. TO:	a. ANNUAL RENT \$	b. TOTAL SQUARE FT. \$	c. RENTAL RATE / SQ. FT.			
<b>8. AGENCY AND FOUNDATION FINANCIAL INFORMATION SYSTEM INFORMATION</b>							
DESCRIPTION (1)	FSA (2)	NRCS (3)	RD (4)	(5)	(6)		
a. TENANT AGREEMENT NO.							
b. CAN / ALC / TIN NO.							
c. MISCELLANEOUS OBLIGATIONS NO.							
<b>9. SPACE ASSIGNMENTS (Use worksheet on Page 2 for calculations)</b>							
DESCRIPTION (1)	FSA (2)	NRCS (3)	RD (4)	(5)	(6)	BOC (7)	GRAND TOTAL (8)
a. NUMBER OF EMPLOYEES							
b. INDIVIDUAL SPACE							
c. SHARED SPACE							
d. TOTAL SPACE							
e. RENT FOR SPACE	\$	\$	\$	\$	\$		\$
<b>10. EXPENSES (Costs charged to each agency for items NOT included in rent.)</b>							
DESCRIPTION (1)	FSA (2)	NRCS (3)	RD (4)	(5)	(6)	BOC (7)	GRAND TOTAL (8)
a. ELECTRICITY	\$	\$	\$	\$	\$		\$
b. HEAT	\$	\$	\$	\$	\$		\$
c. WATER	\$	\$	\$	\$	\$		\$
d. JANITORIAL	\$	\$	\$	\$	\$		\$
e. TELECOM (See FSA-875-2)	\$	\$	\$	\$	\$		\$
f. TELECOM LD(See FSA-875-2)	\$	\$	\$	\$	\$		\$
g. POSTAGE COSTS	\$	\$	\$	\$	\$		\$
h. OTHER	\$	\$	\$	\$	\$		\$
i. OTHER	\$	\$	\$	\$	\$		\$
j. TOTAL EXPENSES	\$	\$	\$	\$	\$		\$
<b>11. TOTAL RENT AND EXPENSES CHARGED TO EACH AGENCY</b>							
DESCRIPTION (1)	FSA (2)	NRCS (3)	RD (4)	(5)	(6)	GRAND TOTAL (7)	
a. ANNUAL (Sum items 9e and 10j)	\$	\$	\$	\$	\$	\$	
b. MONTH (Sum 11a / 12months)	\$	\$	\$	\$	\$	\$	
<b>12. APPROVALS</b>							
We, the undersigned, as the authorized representatives of the collocated agencies, agree to the above assignment of space, expenses, and charges. This agreement becomes effective upon approval by appropriate agency officials when signed below. The signatory Agency representatives agree to reimburse the Lead Agency for noted charges.							
<b>COUNTY LEVEL</b>				<b>STATE LEVEL</b>			
Signature	Agency	Date (MM-DD-YYYY)	Signature	Agency	Date (MM-DD-YYYY)		
Signature	Agency	Date (MM-DD-YYYY)	Signature	Agency	Date (MM-DD-YYYY)		
Signature	Agency	Date (MM-DD-YYYY)	Signature	Agency	Date (MM-DD-YYYY)		
Signature	Agency	Date (MM-DD-YYYY)	Signature	Agency	Date (MM-DD-YYYY)		
Signature	Agency	Date (MM-DD-YYYY)	Signature	Agency	Date		



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### 3 Worksheet Instructions

#### A Completing Worksheets

State Offices shall:

- list all State and County Office FSA-875 information where FSA is the lead Agency on the worksheet (the worksheet may be used when FSA is **not** the lead Agency, but this **must** be noted on the worksheet)
- submit worksheets to FAO according to subparagraph 4 A
- complete worksheets as follows.

Block	Description
1	State Office name and address.
2	FY.
3	Check if original or revised worksheet.
4	County name.
5	Agency name.
6	Beginning date of FSA-875 (should match the date of the lease).
7	Ending date of FSA-875 (should match the date of the lease).
8	Annual rent for space amount.
9	Annual electricity amount.
10	Annual heat amount.
11	Annual water amount.
12	Annual janitorial amount.
13	Annual postage amount.
14	Annual other amount.
15	Annual other amount.
16	Total annual amount.
17	Total monthly amount.
18	Special instructions (month-to-month, Soil and Water Conservation District pays locally, FSA-875 is out for signature at the county level, etc.).
19	Totals for items 8 through 17.
20	SED or designee signs, provides title, and dates.



**4 Action**

**A Submitting Worksheets**

State Offices shall:

- submit original worksheets to FRSG by December 1, 2006
- e-mail worksheets to **both** of the following:
  - Traci Hayes at **traci.hayes@kcc.usda.gov**
  - Terry Luehrs at **terry.luehrs@kcc.usda.gov**
- submit revised worksheets throughout the year as changes occur.

**Note:** FAO **must** have original signatures on file. **Original worksheets must be mailed** to the following address:

USDA, FARM SERVICE AGENCY  
FAO, FRSG  
ATTN: TERRY LUEHRS  
MAIL STOP 8558  
6501 BEACON DRIVE  
KANSAS CITY MO 64133.

**B Review Monthly Billings Status Reports**

Each month FAO prepares and e-mails a billing status report for FY 2007 worksheets to Star Bryant, DAFO, who in turn e-mails the report to AO's. State Offices should review this report timely, alerting FAO of any issues.

**C When FSA Is the Lead Agency**

State Offices shall include a copy of other agencies' MO documents. MO's should include the following:

- MO number
- line number and description
- ALC
- CAN
- accounting classification code or budget object class.

**Note:** USDA agencies currently use MO's, and non-USDA agencies use accounting classification codes. MO's for RD are sent directly to FAO. **No billing will occur without an MO number, accounting code, or both.**

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### 4 Action (Continued)

#### D When FSA Is Not the Lead Agency

State Offices shall submit signed FSA-875's to FAO to obligate funds. FAO will assign and provide CAN and obligate funds based on MO number provided.

#### E FAO Action

FAO shall do the following:

- enter worksheet information into FFIS to generate bills monthly

**Note:** No billing will occur if worksheet is not received.

- provide State Offices with a monthly e-mail report of the current status of worksheet information

**Note:** Reports will show the amounts billed. Any discrepancies **must** be sent to FAO.

- process adjustments based on original or revised worksheets.

**Note:** To avoid billing and budget problems for all agencies, submit revised worksheets immediately.