

# CLOSEOUT INSTRUCTIONS

## BILLING INSTRUCTIONS

BILLINGS FOR REIMBURSEMENT MUST INCLUDE THE FOLLOWING DOCUMENTATION:



1. Completed and signed Billing Statement and Reimbursement Request Form



2. Detailed listing of each payment including check number, amount paid, description of purchase, invoice number, etc.



3. Copies of bid tabulations, contracts and contractor billings or invoices



4. Copies of all invoices claimed for reimbursement



5. Projects accomplished with the sponsor's own force account (timesheet) must be documented with a list of each employee's time on the project shown on a daily basis. This should show the hours worked and hourly wage. Equipment use records must include the type and size of the equipment, dates and hours of use, and name of operator.

# CLOSEOUT BILLING STATEMENT

## WHAT EACH COST CATEGORY MEANS

### 1. In-Kind Match

In-kind professional services, service performed by volunteers, or in-kind donations of materials must be documented — especially if they are part of the match. The use of donations must be a necessary part of the project proposal and occur during the project period (More info on the next page).

**Personnel Costs:** The time of your organization's full-time staff that is directly related to the approved project scope may be reported as a match but is NOT a reimbursable cost. The reportable amount is the employee's regular hourly rate of pay, excluding taxes, benefits, and overtime.

**Volunteers:** If community volunteer services are donated to your project, record it appropriately using a sign-in sheet.

- Standard est. Volunteer Rate in Utah is \$24.99 per hour.

### 2. Material & Supplies

Include consumable items (e.g. lumber, tools, safety equipment, surface materials, trail signage, equipment lease or rentals, etc.) required for the project.

### 3. Real Property

Includes the lease or purchase of land, structures (including modular units affixed to the real property) and appurtenances. It does not include moveable machinery and equipment.

### 4. Miscellaneous Costs

This includes, but is not limited to, equipment repairs, travel, publication costs, trainings, consultant fees, or other anticipated direct project charges not included in other budget categories.



## ELIGIBILITY AND VALUE OF DONATIONS

The use of donations as part, or the entire sponsors match should be indicated in the project's scope of work. Donations are volunteer labor or donations of labor, equipment, materials, or real property by sources independent of the project sponsor. Use of the project sponsor's own employees, equipment, materials, or real property does not constitute a donation.

The value of donations charged to the project should be determined as follows:

**LABOR** - The value of labor donations is the hourly wage rate of the project sponsor's own employees. The rate which may be charged for skilled workers, working in their trade, is the actual wage these workers are normally paid for their labor. In both cases, only base wage rates are allowable, exclusive of any fringe benefits. Accurate time records must be maintained on a daily basis. Lump-sum hours for more than one day can not be accepted. Timesheets should include date, hours worked, occupation, type of work performed, worker's signature, and supervisor's signature. Timesheets are available in the closeout packet and upon request from the Division of Parks and Recreations.

**EQUIPMENT** - Rates for donated equipment used on the project may not exceed its fair rental rate. Hourly rates may be based on current Equipment Cost List (provided), Utah Department of Transportation Equipment Codes, Classes and Rental Rates or a rental rate guide book which provides regional average rates for construction equipment may be used. Time sheets are also available and are filled out in the same manner as for donated labor.

**MATERIAL** - The allowable amounts charged for donations of materials may not exceed market value. This is defined as the amount these materials would be sold for in the area at the time of the donation. Documentation should include a signed statement from donor describing the donations and its market value. An independent statement of market value given by a dealer or vendor may also be required.

**REAL PROPERTY** - May only be used as a donation on projects identified in the application as a land acquisition with a commitment of a land donation. The value of donated real property is based upon an approved appraisal prepared by a qualified appraiser. In order for a donation of real property to be eligible as match for grant assistance, the project sponsor may not accept title prior to approval of the project agreement.

# CLOSEOUT BILLING STATEMENT

## FREQUENTLY ASKED QUESTIONS & INFORMATION

Where can I find my grant's agreement number?

You can find the grant's agreement number on the top of the first page of the Fiscal Assistance Agreement. Utah's Finance Department assigns this number and the Division uses it to track and make payments towards the grant.

What is a vendor number and where can I find it?

A vendor number is how the Division distinguishes one organization from another. If the organization does not have an established vendor number, the Division will request a W-9.

What is my billing period?

The billing period start date is the date found on the first page of the Fiscal Assistance Agreement. The billing period end date is the last date your organization worked on the project.

What if we come in under budget?

If an organization's project total is under budget, the agreed-upon % match will still need to be met. The grant recipient's % match is found on the Fiscal Incentive Agreement.

Example: If a grant is \$1,000.00, with a 50% match but the total cost ends up being only \$500.00, 50% of \$500.00 would be required as a match.

If the organization's project comes in under budget, the organization is required to return part of a partial payment if the total project cost is less than the partial payment.

**Total Project Cost:**

The total project cost is the complete total of the project. It must equal the total of the four cost categories.

**Grant Recipient's Match:**

This is the total of all donations, personnel costs, volunteer hours, and any other expenditures determined as a valid match as shown in the applications budget.

**Remaining Reimbursement:**

This is the amount of funding requested upon closeout. If the organization received a partial payment (75% of the total FIG funding),  $\leq$  25% of the remaining funding can be requested. It might be  $<$ 25% if the project comes in under budget.

If the organization does not spend the full FIG funding, they will not receive the full reimbursement; even if they exceed the agreed-upon match.