2023

Office of the
Chief Information Officer

Grants Management Policies and Procedures Guide

EMPOWER RURAL IOWA

EMERGENCY BROADBAND EXPANSION GRANT

NOFA #007

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Overview

Introduction

Consistent with Section 1.10 of Notice of Funding Availability #007, the Office of the Chief Information Officer (OCIO) issues this Grants Management Policies and Procedures Guide. This guide describes the financial, oversight, and administrative requirements, policies, and procedures OCIO will require Grantee's to follow in the administration of the Empower Rural Iowa Broadband Grant Program. The primary purpose of this guide aims to assist grant recipients in navigating Project verification, reporting, claims, and other administrative processes in a manner that will facilitate OCIO's compliance of public funds and to develop, implement, and maintain meaningful grant oversight and coordination for its Grantees. This Management Policies and Procedures Guide is considered a contractual obligation.

The Grants Management System

To ensure consistency and accountability in securing and managing grant funds, all subrecipients must utilize the IowaGrants.gov system. This grants management system shall process all application submissions, programmatic and financial reporting, claims, and project closeout documents.

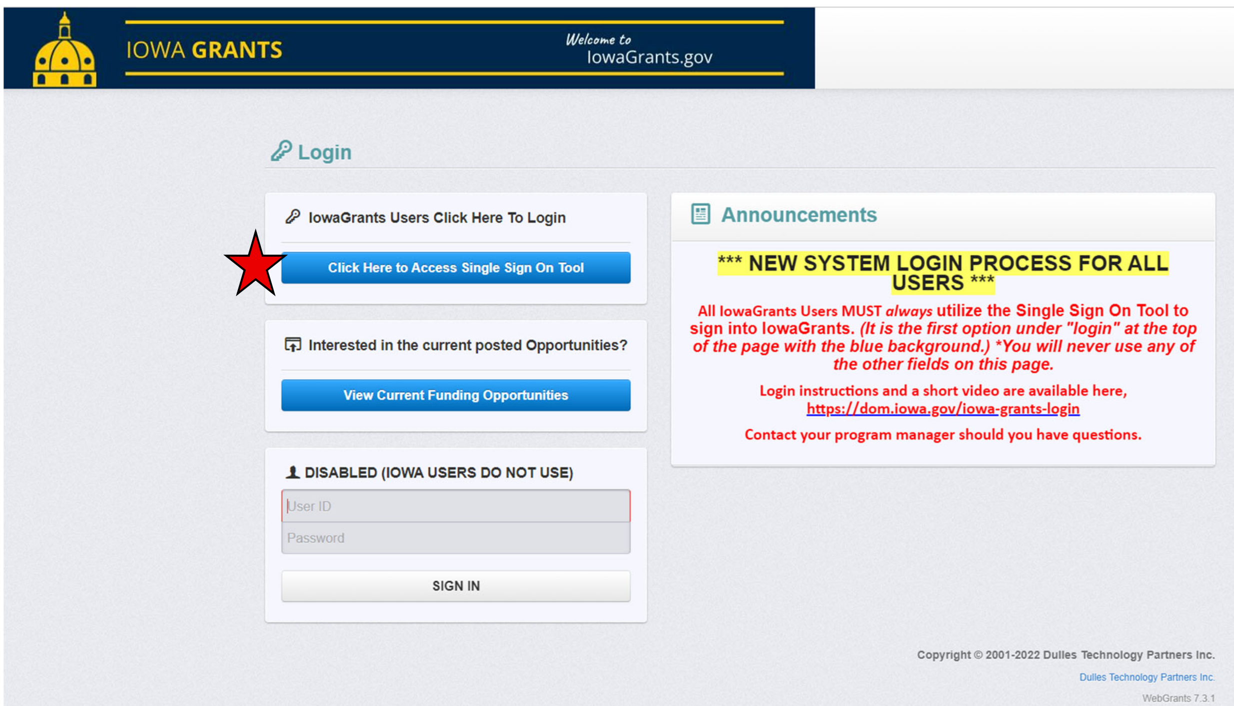


Figure 1 IowaGrants.gov landing page. Click on "Click Here to Access Single Sign On Tool"

Tips for working with the IowaGrants.gov system:

- Use the browser "back" button instead of the internal "back" button in the system.
- Fields marked with a red asterisk indicate required information.
- If you have trouble logging into iowagrants.gov, email OCIO staff at: ociogrants@iowa.gov

Filing a Claim

Follow this step-by-step guide to help file a claim in the IowaGrants.gov system.

Main Menu

After logging into the system with your username and password, click on the "Grants" icon at the bottom of the list of options.

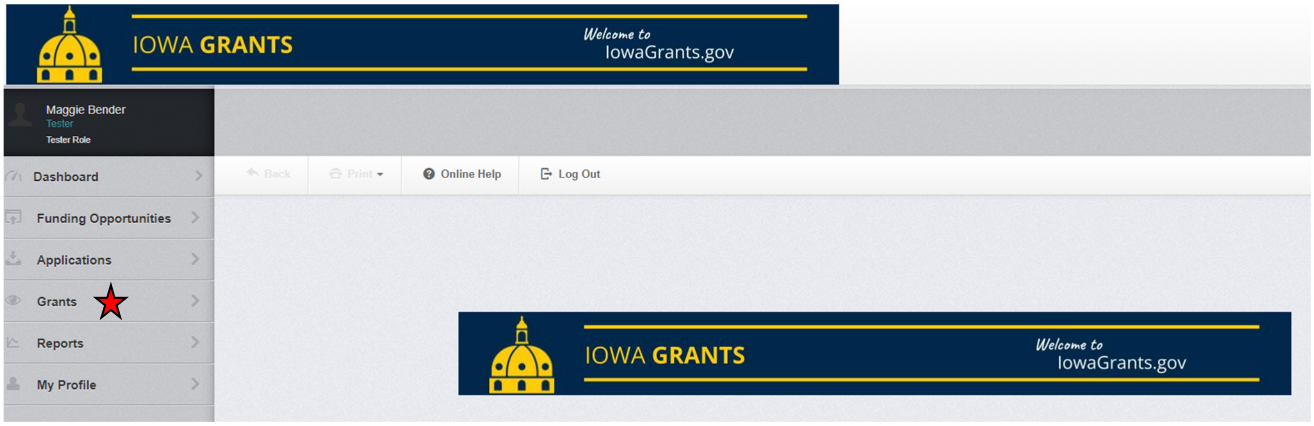


Figure 2 Main Menu page in IowaGrants.gov. Click on the "Grants" icon to access list of projects

This will launch a Grant Tracking page that will list all projects assigned to the username.

List of Projects

From the list of projects assigned to the username, select the relevant project by clicking on the text under the "Title" column on the screen. As shown in the screenshot below, only one project can be selected. However, if you have more than one project associated with the username, double-check the title and ID number to ensure correct project selection.

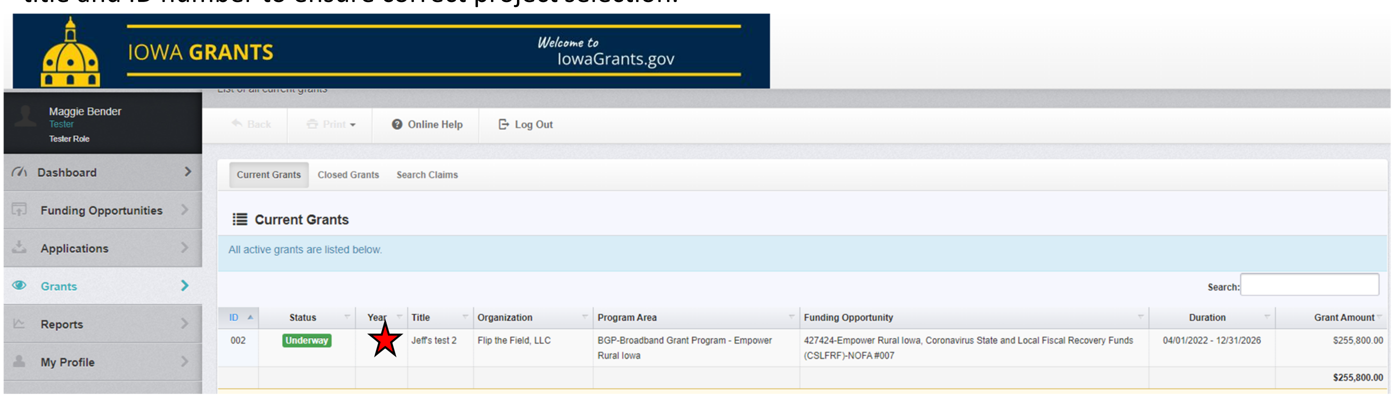


Figure 3 Grant Tracking page. Click the on the text under the project title column

Creating a Claim

To create a claim within the IowaGrants.gov system, click on the “Claims” link within the appropriate project on the project’s landing page. This page also serves as a pathway to communicate with the Office regarding the grant (“Correspondence”) if questions arise.

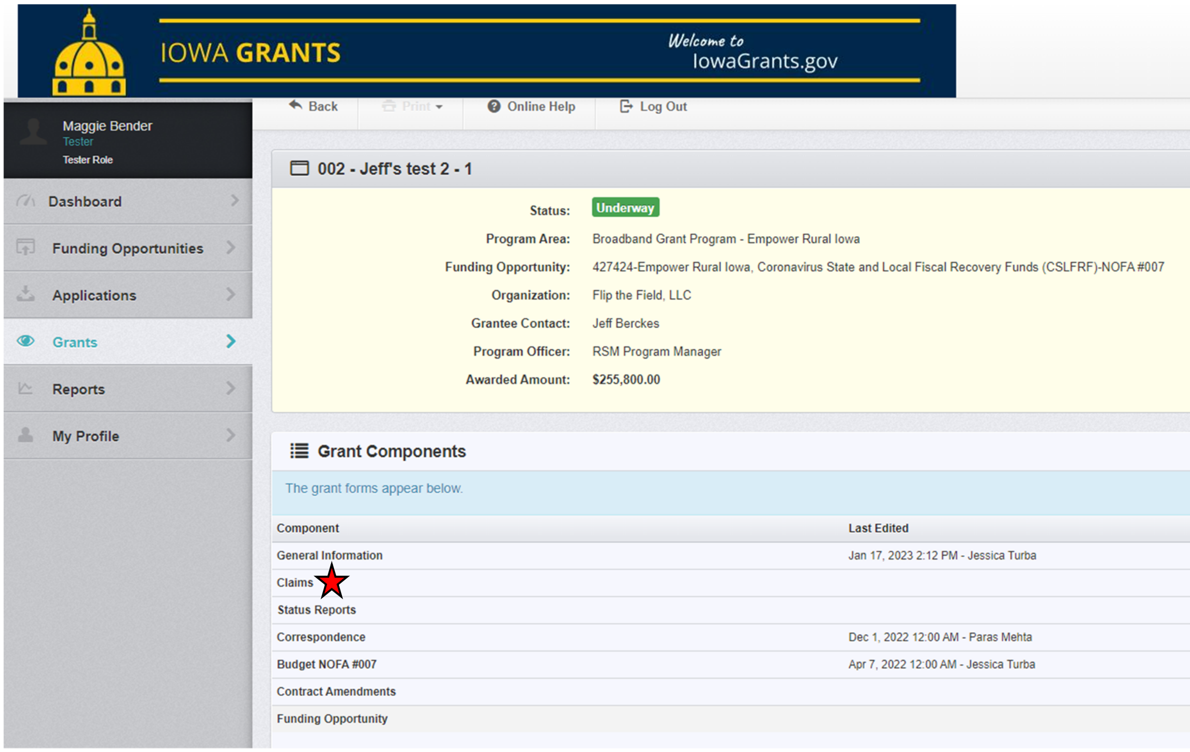


Figure 4 Individual project Grant Tracking page. Click on “Claims” link to start a claim

On the next page, click the “+Add Claim” button on the top bar of the screen.

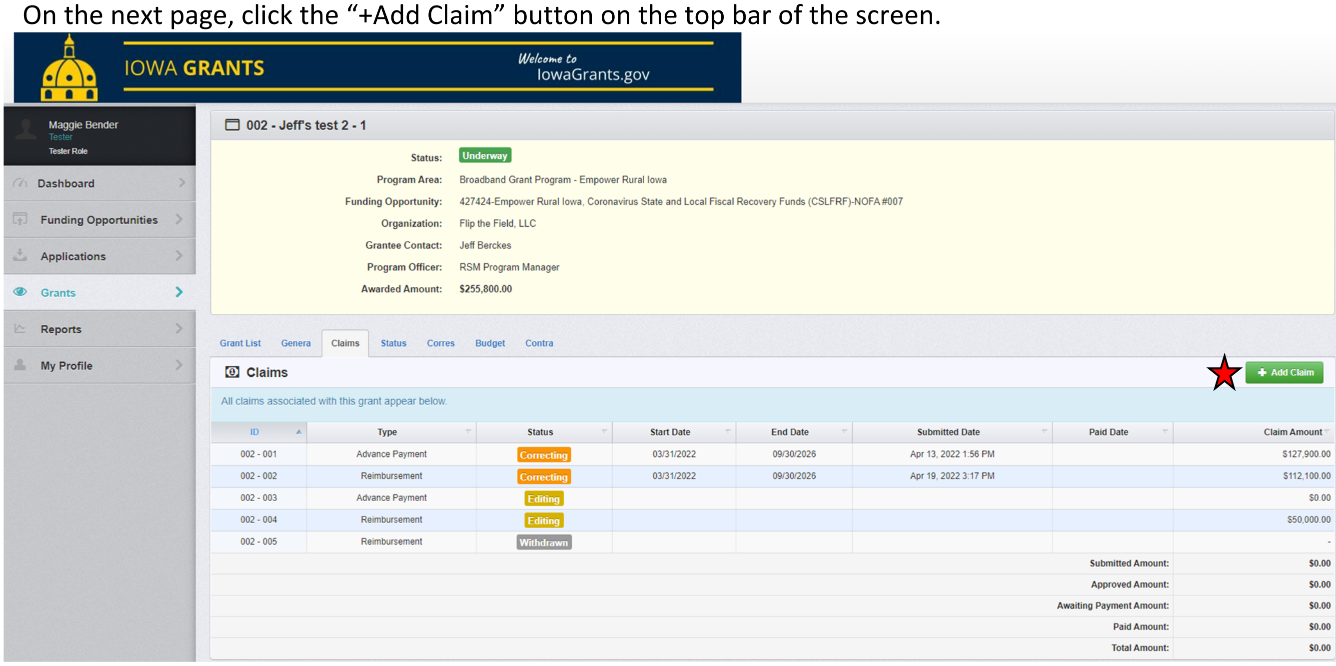


Figure 5 Grant/Project Tracking page. Click on the “+Add Claim” icon to start a claim

The next page requires the Grantee to input information before saving the form. Follow these steps as shown in the figure below.

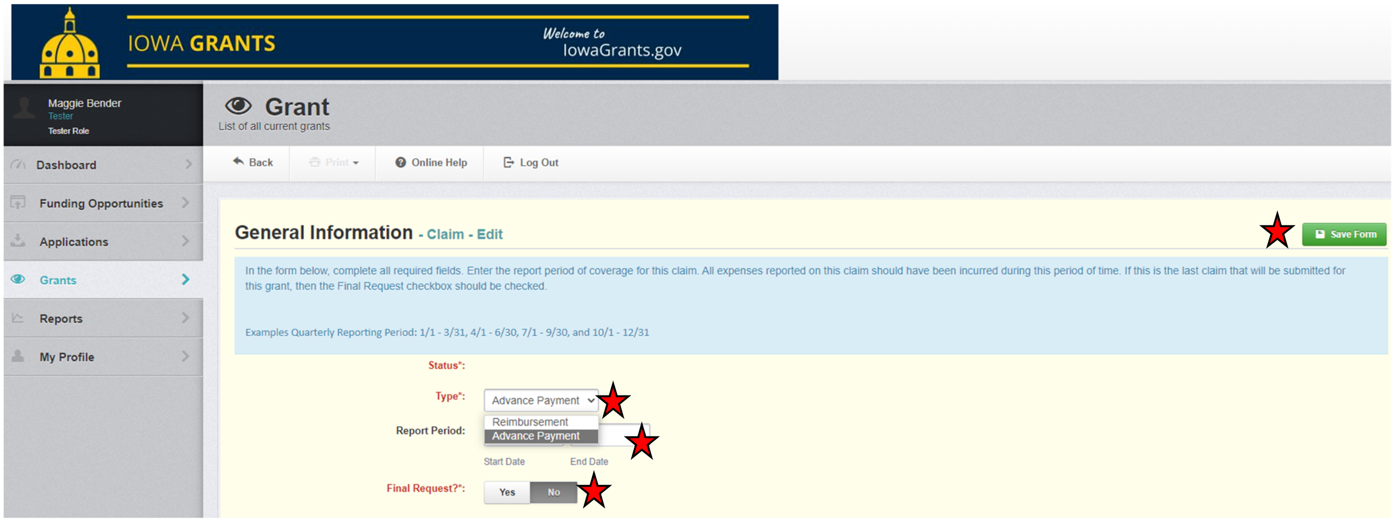


Figure 6 Enter general claim information before clicking "Save Form" in the upper-right corner

1. Choose between the claim type from a drop-down menu. Select either "Advance Payment" or "Reimbursement" depending on the type of claim.
2. Input the Report Period by entering the "From Date" and the "To Date." The "From Date" should reflect the beginning date of project work. This date must be consistent with Section 1.2.3.5 of the Notice of Funding Availability #007 document (incurred after March 3, 2021). The "To Date" should reflect the date of all work completed and allowable expenditures incurred. When completing an Advance Payment request, the "To Date" should represent the timeframe the Advance funds will be spent. This date must be consistent with Federal Requirements and Section 3.1 of the Grant Agreement (obligated before October 1, 2024).
3. If this is your last claims request, mark "Yes." If you will be requesting more claims in the future, mark "No."
4. Click the "Save Form" button in the upper-right corner when complete.

To move into the claim itself, click the "Return to Components" link on the right-hand side of the screen.

Prepayment information immediately follows this page. Reimbursement information starts on Page 12

Considerations for Prepayment in NOFA 7

If you selected "Advance Payment" from the previous screen, a link requesting advance payment will appear in the Components menu. Select the link "Prepayment NOFA 7" to create the advance payment request.

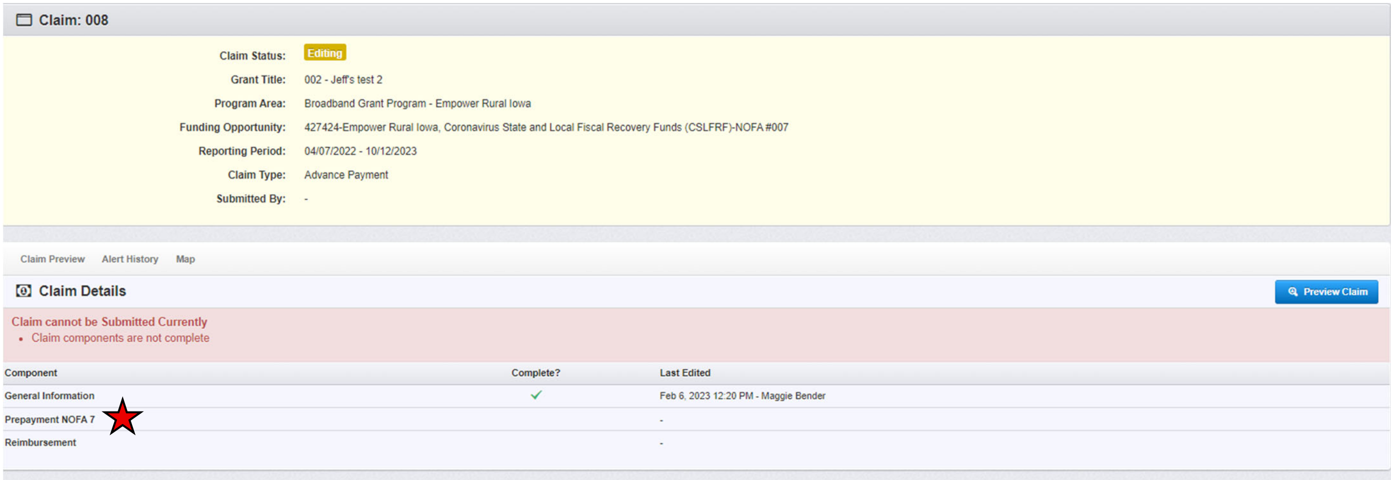


Figure 7 To advance Prepayment, select the "Prepayment NOFA 7" link

The following page requires the Grantee to address two prompts before moving further:

1. Upload a PDF document that includes proof of the awarded organization's active status on SAM.gov. This will include an active date that expires after the submittal date and the unique organization number.
2. Confirm the organization has policies in place to comply with requirements imposed by the State and Local Fiscal Recovery Funds through the American Rescue Plan, and applicable provisions of the Federal Uniform Guidance (2 C.F.R. part 200).
3. Click "Save Form". Please note that additional materials may be required based on the score associated with your project's risk assessment. Additional information will be available in the future.

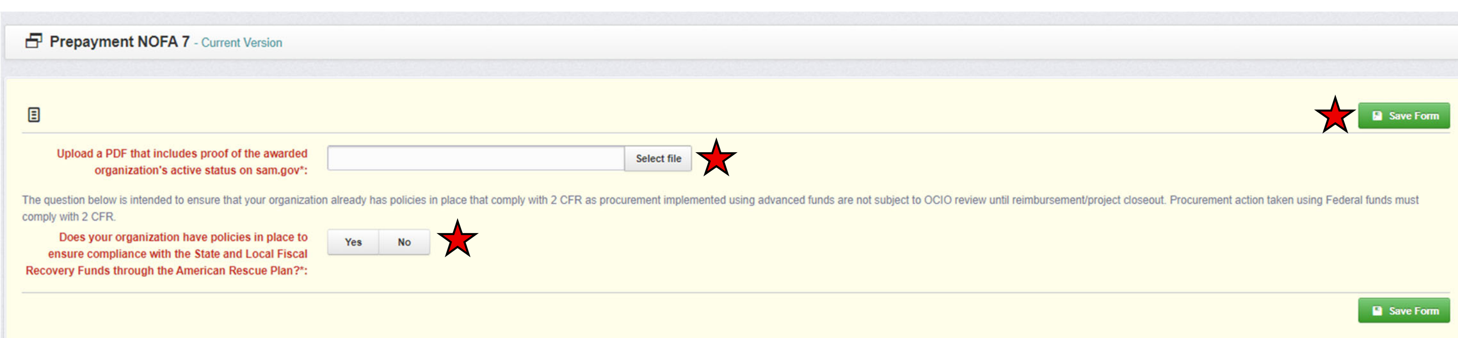


Figure 8 Information and policies confirmation page

Click “Mark as Complete” to advance to the next stage.

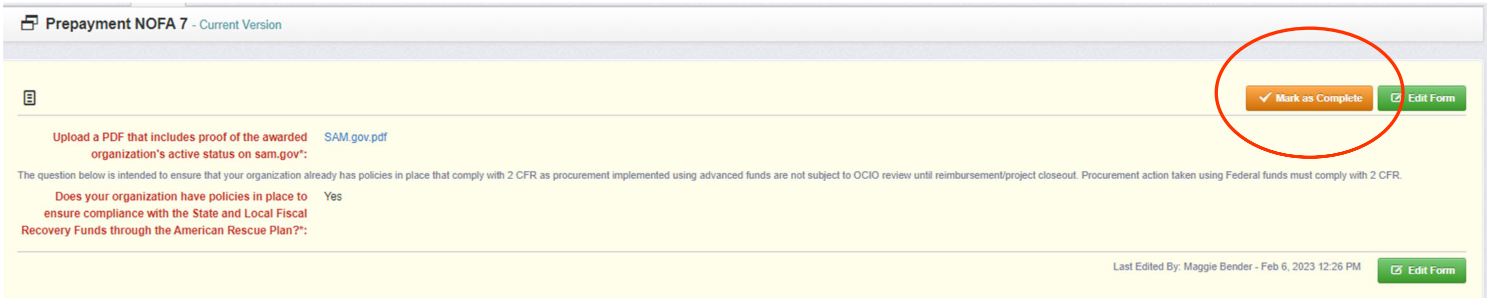


Figure 9 Prepayment NOFA 7 “Mark as Complete”

At the Grant Tracking page, you’ll notice that completing the information for the Prepayment section earned a check mark under the “Complete?” column. Next, click on the third link listed under components, called “Reimbursement.”

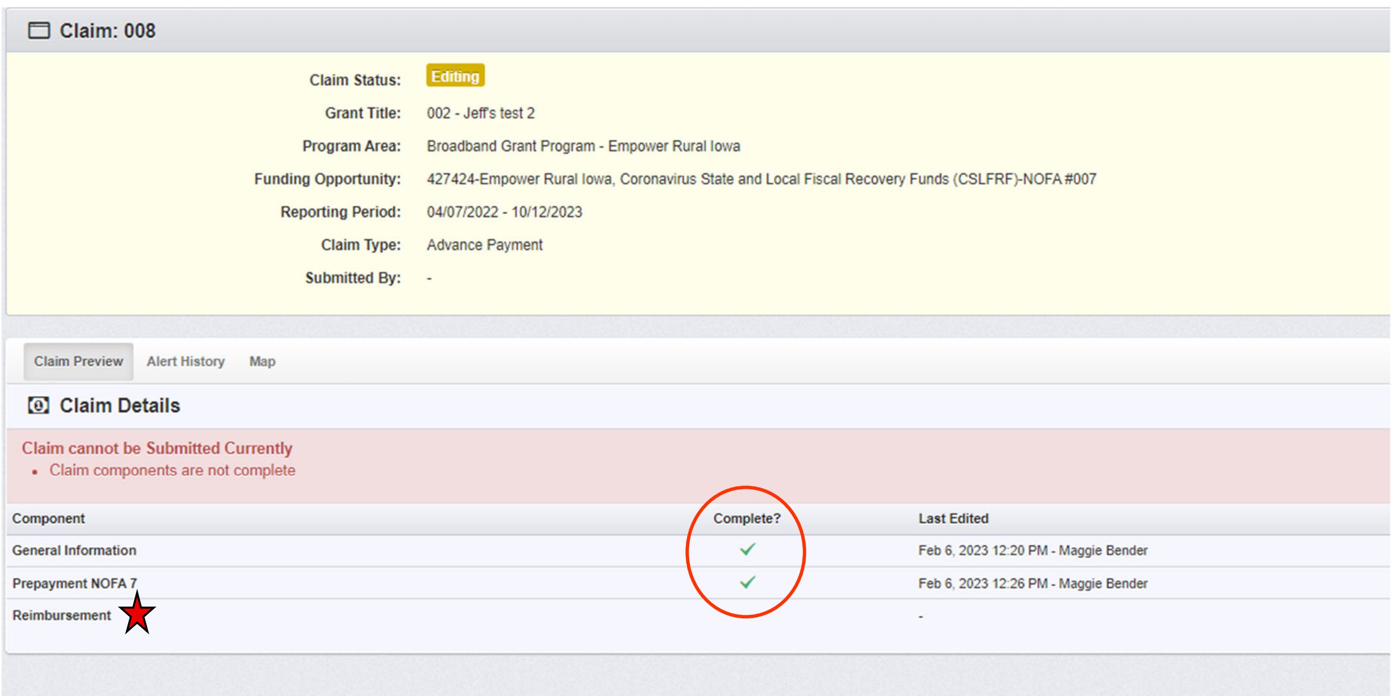


Figure 10 Grant Tracking page - click on Reimbursement after the Prepayment information is complete

The Reimbursement page pulls up a table that includes the grant award broken out into budget categories as agreed to in the core application. Click on the “Edit Reimbursement” button on the right-hand side of the top information bar to start editing.

Reimbursement - Current Version

Edit Reimbursement

Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)	5 Available Balance (Unpaid) (1 - 4)
Project Budget					
Conduit	$50,000.00	$0.00	$0.00	$0.00	$50,000.00
Fiber/Copper	$50,000.00	$0.00	$0.00	$0.00	$50,000.00
OSP Engineering	$25,000.00	$0.00	$0.00	$0.00	$25,000.00
Design Engineering	$18,000.00	$0.00	$0.00	$0.00	$18,000.00
Construction Mgmt.	$30,000.00	$0.00	$0.00	$0.00	$30,000.00
Tower	$0.00	$0.00	$0.00	$0.00	$0.00
Antenna	$0.00	$0.00	$0.00	$0.00	$0.00
Boring	$0.00	$0.00	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00	$0.00	$0.00
Knifing	$0.00	$0.00	$0.00	$0.00	$0.00
Switching Equipment	$35,000.00	$0.00	$0.00	$0.00	$35,000.00
Routing Equipment	$47,000.00	$0.00	$0.00	$0.00	$47,000.00
Optical Equipment	$0.00	$0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$800.00	$0.00	$0.00	$0.00	$800.00
Other	$0.00	$0.00	$0.00	$0.00	$0.00
	$255,800.00	**$0.00**	**$0.00**	**$0.00**	**$255,800.00**

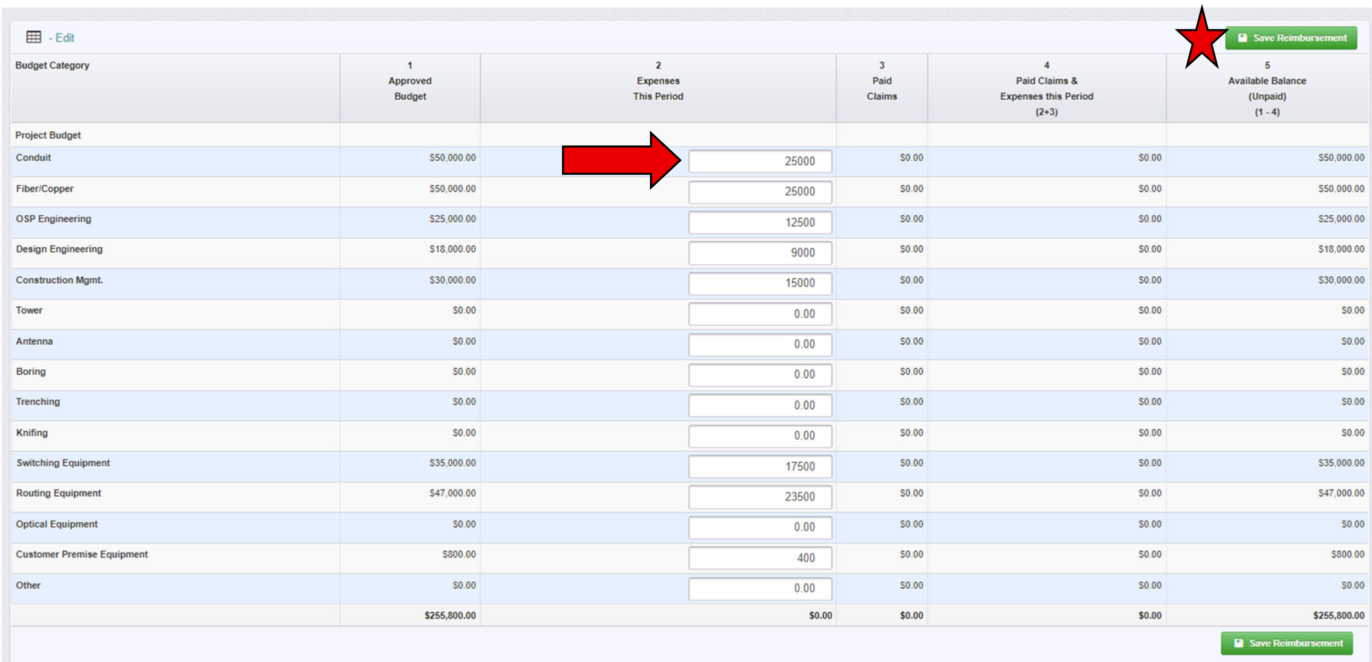
Edit Reimbursement

Figure 11 Reimbursement page - click “Edit Reimbursement” to fill in information

The “Edit Reimbursement” button unlocks column 2 on the table titled “Expenses This Period.” Enter in the expenses by line items associated with the advance payment. As stipulated in Section 1.5.2.3 of the Notice of Funding Availability #007, the Grantee can request **up to 50%** of the grant award as an advance payment. Consider the following when filling out Column 2:

1. For the advanced payment, enter an amount up to 50% of the approved budget column.
2. Pro tip: The system limits the number of characters per field. For larger numbers, eliminate the dollar sign and commas to allow for full entry. The system will automatically reinsert those.
3. When finished, click “Save Reimbursement” in the upper-right corner of the screen.

Note: Only budget categories identified by the Grantee during the grant development process will be available for advance payment. If the scope has changed and grant award dollars need to be shifted, contact OCIO before submitting an advance payment request.

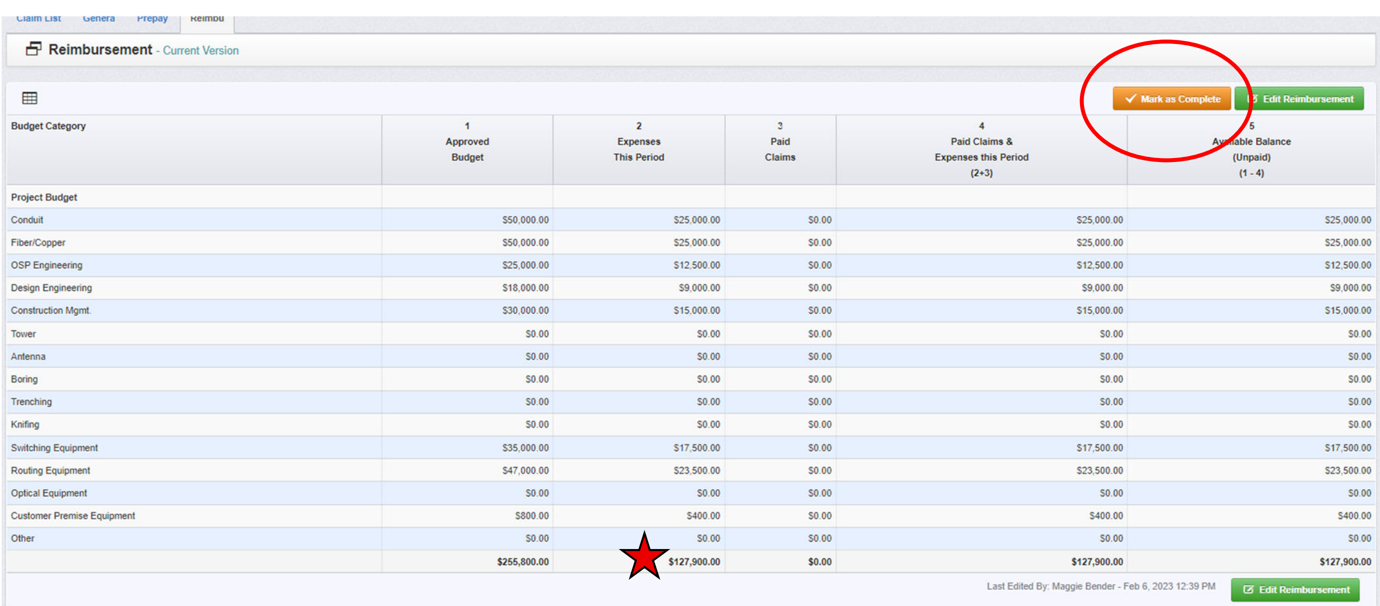


Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)	5 Available Balance (Unpaid) (1 - 4)
Project Budget					
Conduit	$50,000.00	25000	$0.00	$0.00	$50,000.00
Fiber/Copper	$50,000.00	25000	$0.00	$0.00	$50,000.00
OSP Engineering	$25,000.00	12500	$0.00	$0.00	$25,000.00
Design Engineering	$18,000.00	9000	$0.00	$0.00	$18,000.00
Construction Mgmt.	$30,000.00	15000	$0.00	$0.00	$30,000.00
Tower	$0.00	0.00	$0.00	$0.00	$0.00
Antenna	$0.00	0.00	$0.00	$0.00	$0.00
Boring	$0.00	0.00	$0.00	$0.00	$0.00
Trenching	$0.00	0.00	$0.00	$0.00	$0.00
Knifing	$0.00	0.00	$0.00	$0.00	$0.00
Switching Equipment	$35,000.00	17500	$0.00	$0.00	$35,000.00
Routing Equipment	$47,000.00	23500	$0.00	$0.00	$47,000.00
Optical Equipment	$0.00	0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$800.00	400	$0.00	$0.00	$800.00
Other	$0.00	0.00	$0.00	$0.00	$0.00
	$255,800.00	$0.00	$0.00	$0.00	$255,800.00

Figure 12 Enter advance payment information in Column 2

After saving, double-check the number at the bottom of the "Expenses This Period" column to ensure accuracy. Again, the amount in Column 2 **cannot exceed 50%** of the Approved Budget in Column 1. This number will be the advance payment claim submitted to OCIO.

1. Ensure accuracy of the total advance payment number.
2. Click "Mark as Complete" to advance to the next stage.



Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)	5 Available Balance (Unpaid) (1 - 4)
Project Budget					
Conduit	$50,000.00	$25,000.00	$0.00	$25,000.00	$25,000.00
Fiber/Copper	$50,000.00	$25,000.00	$0.00	$25,000.00	$25,000.00
OSP Engineering	$25,000.00	$12,500.00	$0.00	$12,500.00	$12,500.00
Design Engineering	$18,000.00	$9,000.00	$0.00	$9,000.00	$9,000.00
Construction Mgmt.	$30,000.00	$15,000.00	$0.00	$15,000.00	$15,000.00
Tower	$0.00	$0.00	$0.00	$0.00	$0.00
Antenna	$0.00	$0.00	$0.00	$0.00	$0.00
Boring	$0.00	$0.00	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00	$0.00	$0.00
Knifing	$0.00	$0.00	$0.00	$0.00	$0.00
Switching Equipment	$35,000.00	$17,500.00	$0.00	$17,500.00	$17,500.00
Routing Equipment	$47,000.00	$23,500.00	$0.00	$23,500.00	$23,500.00
Optical Equipment	$0.00	$0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$800.00	$400.00	$0.00	$400.00	$400.00
Other	$0.00	$0.00	$0.00	$0.00	$0.00
	$255,800.00	$127,900.00	$0.00	$127,900.00	$127,900.00

Figure 13 Double-check amount before clicking "Mark as Complete"

To finalize submission of the advance payment, complete the following:

1. Double-check to make sure all three check marks appear under the “Complete?” column.
2. Click on “Submit Claim” on the right-hand side of the Components table.
3. Click “Submit” on the pop-up that asks you to confirm if you are ready to submit this claim.

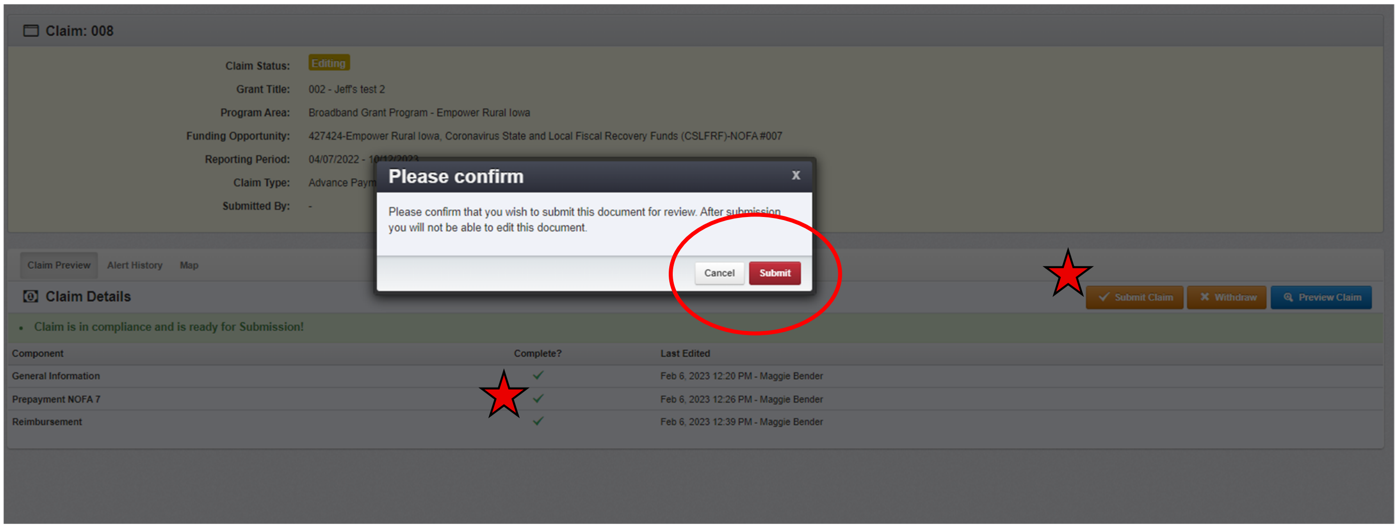


Figure 14 Final check and submission page

After clicking “Submit” on the popup, a Claim Submitted Confirmation will be emailed to you.

Considerations for Reimbursement Claims in NOFA 7

After adding the reimbursement claim (Page 5), the landing screen will show a list of four items that need completion before submittal: General Information, Certification of Project Completion NOFA #007, Summary of Allowable Expenses NOFA #007, and Reimbursement. After completion of each section, a check mark will appear in the column titled “Complete?”. The General Information section will likely already have the check mark in the completion column, however, confirming details and updating any outdated information is encouraged. Click on the “Certification of Project Completion NOFA #007” link to get started.

Figure 15 Landing page for reimbursement claim

The Grantee must certify project completion on all four of the questions listed in the first section. If the Grantee cannot certify any of the four listed certifications, the Grantee may use the text box to qualify any deviations from the above questions to the extent necessary. This includes identifying by census block any partially served or unserved blocks and number of broadband units not served that are part of the awarded application.

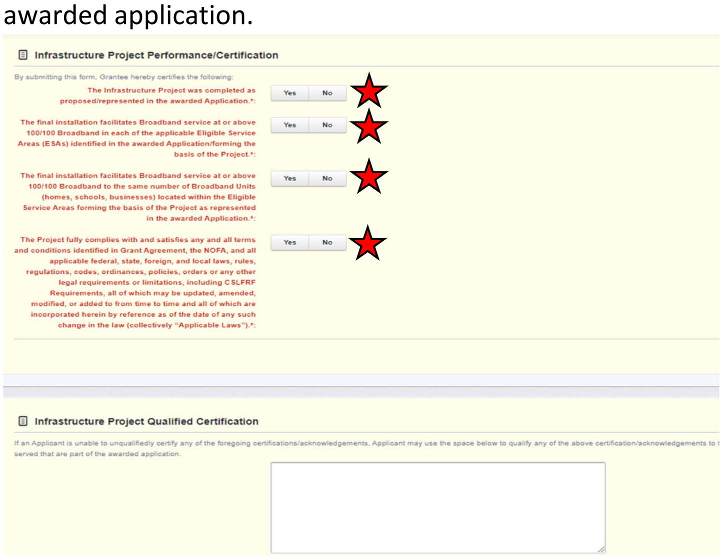


Figure 16 Infrastructure Project Performance/Certification

Next, the Grantee must upload files to document the work completed. Please review section 3.5.3 of the grant agreement for acceptable formats of proof.

1. Required: Upload a file that identifies the Eligible Service Areas (ESAs) and number of Homes, Schools, and Businesses Facilitated Service (Updated Exhibit B).
2. If applicable: Upload a file that identifies wireline infrastructure.
3. If applicable: Upload a file that identifies infrastructure build-out.
4. Required: Upload a file that shows service locations. The file can be any of the following:
    a. A spreadsheet that includes house number, street address, city, state, and zip code.
    b. Locations identified in a geospatial data format like ESRI or Google Earth KML/KML.
    c. Another format previously agreed upon by OCIO.

Figure 17 Upload files to demonstrate project completion

Finally, the Grantee must certify the following:

1. Required: Certify speed tests anywhere between the Grantee's central office and the demarcation at any customer's location in a census block in which the Infrastructure Project was represented as being able to facilitate broadband service.
2. Required: In the case of wireless installations, from any location in a census block in which the Infrastructure Project was to be deployed or to which the Infrastructure Project was represented as being able to facilitate broadband service.
3. Required: In the event where a Grantee does not have a customer in a census block being served by the installation, certification obtained by the Grantee and supplied to the Office from an independent, third-party, properly licensed engineer that the installation facilitates broadband service at or above 100/100 in the census block identified in the awarded Core Application. The costs of such certification shall be borne by the Grantee. Grantee will obtain and provide such


Infrastructure Project Permit Field Tests | Save Form

You acknowledge and agree that by submitting this Project Certification Form, you are certifying on behalf of Grantee that the Project is complete and, by so doing, hereby authorize the Office to both before and after reimbursing Grantee, and for up to five years from the date of this certification, conduct field tests upon request to verify compliance with NOFA #007 and the Grant Agreement.

Speed tests anywhere between a Grantee's central office and the demarcation at any customer's location in a Census Block in which the Infrastructure Project was represented as being able to facilitate broadband service. *:	Yes No
In the case of wireless installations, from any location in a Census Block in which the Infrastructure Project was to be deployed or to which the Infrastructure Project was represented as being able to facilitate Broadband service. *:	Yes
In the event where a Grantee does not have a customer in a Census Block being served by the installation, certification obtained by the Grantee and supplied to the Office from an independent, third-party, properly licensed engineer that the installation facilitates broadband service at or above 100/100 in the Census Block identified in the awarded Core Application. The costs of such certification shall be borne by the Grantee. Grantee will obtain and provide such certifications upon request by the Office.*:	Yes

Save Form

Infrastructure Project Acknowledgement | Save Form

PLEASE READ BEFORE SUBMITTING: By submitting this reimbursement claim, I, on my own behalf or as a representative of the company identified above, as applicable, expressly represent that this Infrastructure Project as completed complies with the requirements in the Grant Agreement, the NOFA, and applicable laws, including pursuant to and in accordance with the Grant Agreement Section 3.6 (Performance Testing), or affirmatively elects not to exercise this right or any other monitoring, review, or audit rights available to the Office under the Grant Agreement.

By clicking on the following check box, I acknowledge I read and agreed to the statement above.*:	Yes

Click “Save Form” on the upper-right corner of the screen.

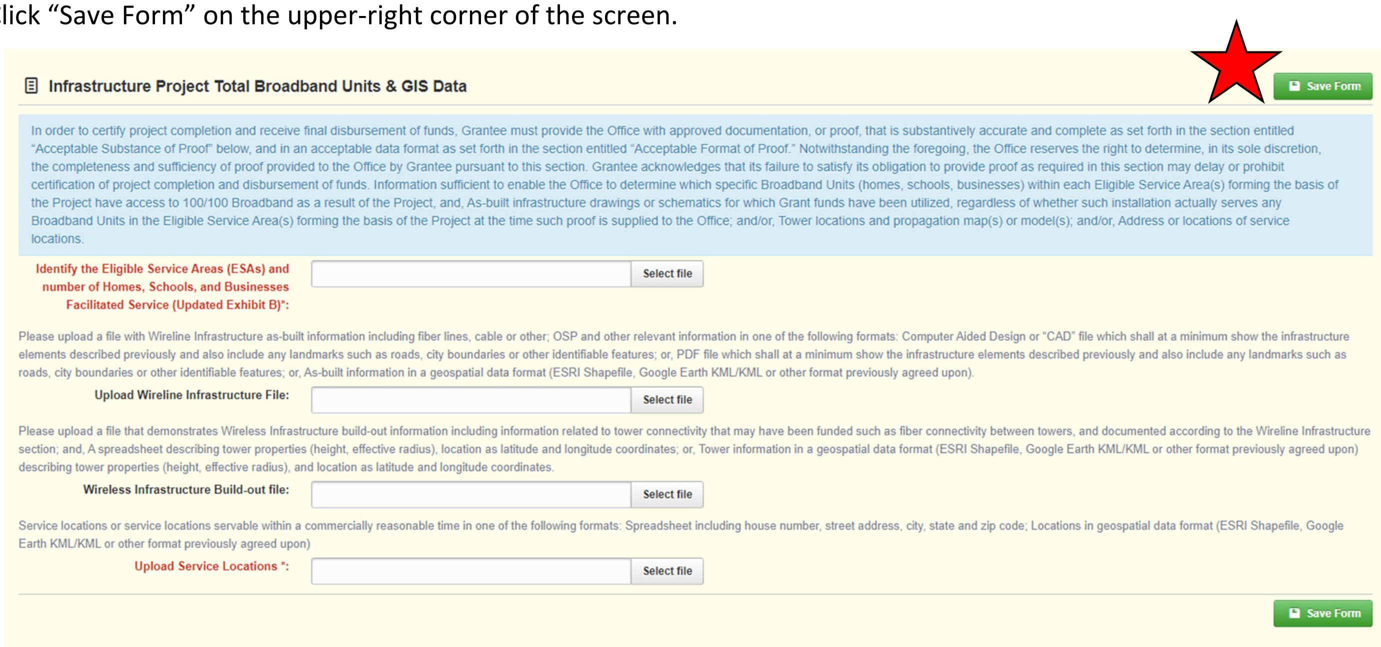


Figure 19 Make sure to save changes by clicking the “Save” button

The screen will lock in the changes the Grantee made to the page. Once all questions with a red asterisk have been addressed, click on “Mark as Complete” to finish this section.

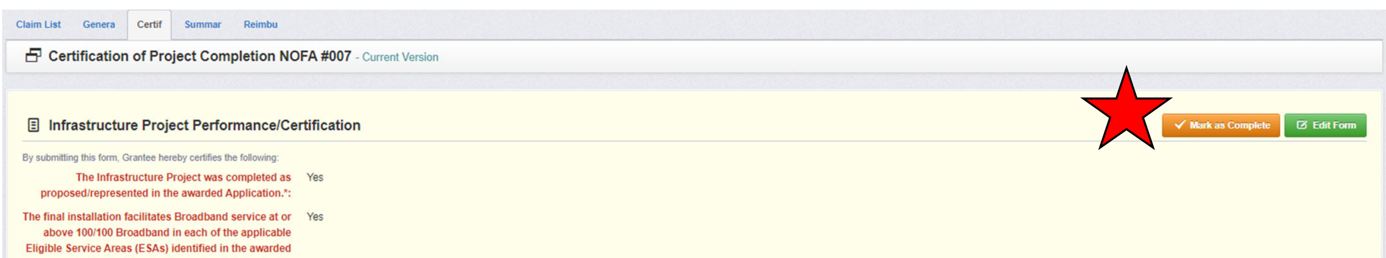


Figure 20 Click "Mark as Complete" to finish section

Summary of Allowable Expenses NOFA #007

The grant page will now show a second check mark under the “Complete?” column on the grant page. Click on the third link under components labeled “Summary of Allowable Expenses NOFA #007.”

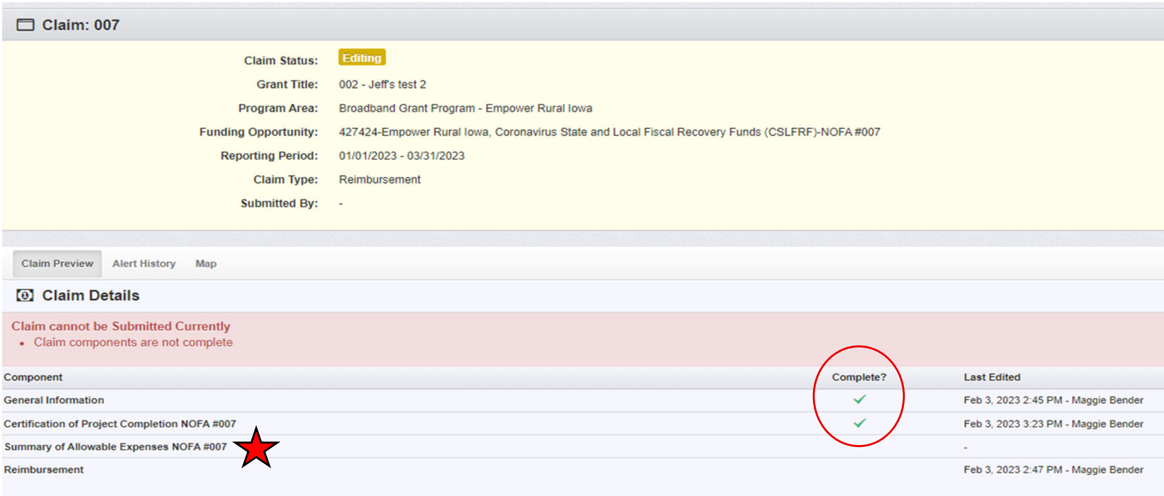


Figure 21 Start the Summary of Allowable Expenses NOFA #007 next

First, check the upper-right corner to check the editing status. If the “Save” button is available, the screen is in editing mode and will allow the Grantee to fill out each element. If the “Edit” button is available (and “Save” is not), click on “Edit.” Next, upload proof of the awarded organizations active status on the SAM.gov website via a PDF document. The document should include an active date (not expired) and provide a unique identification number.

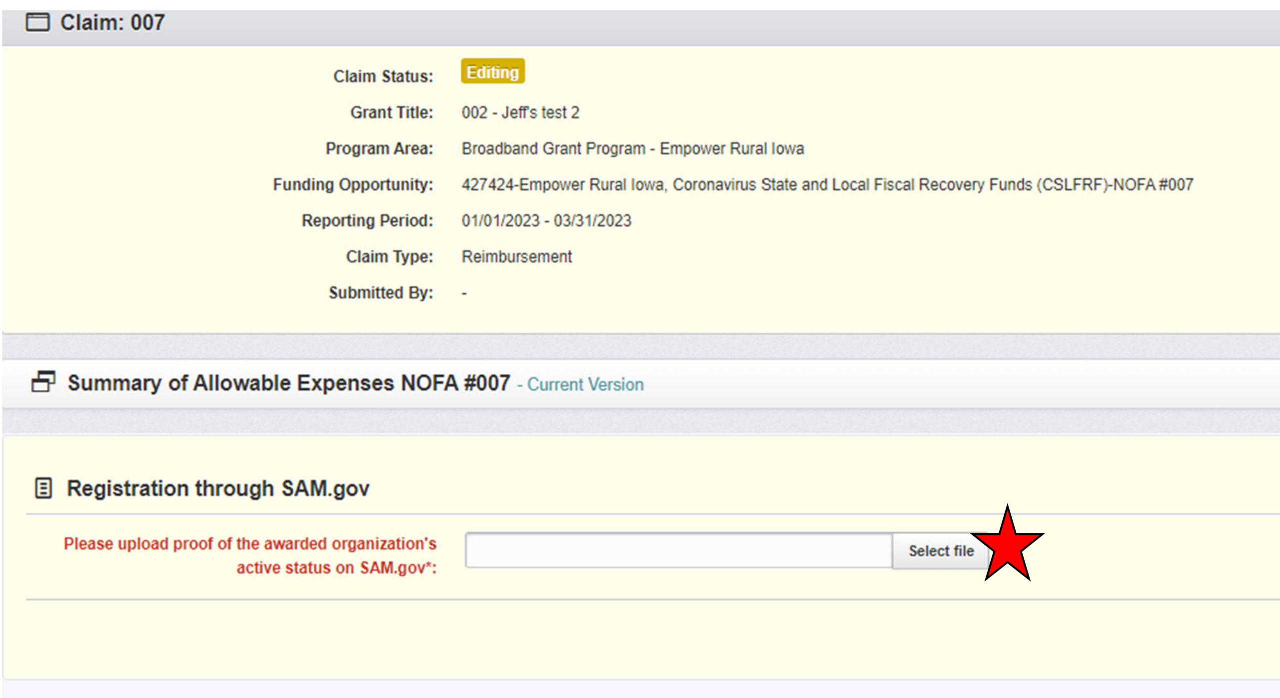


Figure 22 Upload proof of active status from SAM.gov

Prepare and upload documentation to demonstrate expenses by completing the following steps:

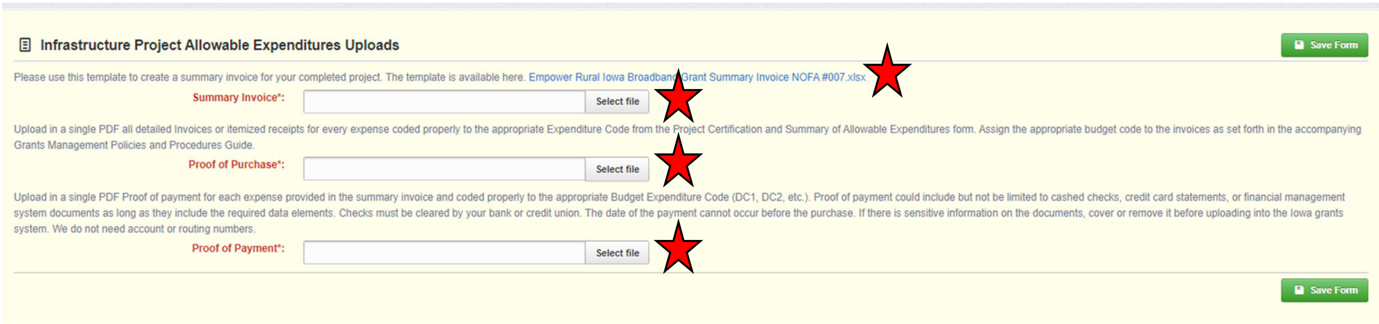


Figure 23 Upload the Summary Invoice, Proof of Purchase, and Proof of Payment documents

1. Click and download the Excel spreadsheet template for the Summary Invoice. This spreadsheet will help organize the Proof of Purchase and Proof of Payment documents and help aid in future reimbursement sections of the claim forms. More detailed instructions are available in the next section.
2. Complete the Summary Invoice Excel file. Upload the file next to the Summary Invoice prompt by clicking “Choose File.” Name the file with the project number, followed by the organization’s name, and the words “Summary Invoice” (ex: 123456 ACME Telephone Summary Invoice)
3. Prepare and upload a single PDF file with all proof of purchase information including any purchase orders or contracts along with detailed invoices and itemized receipts for every expense associated with the project and indicated on the Summary Invoice sheet. Name the file with the project number, followed by the organization’s name, and the words “Proof of Purchase” (ex: 123456 ACME Telephone Proof of Purchase). Allowable Proof of Purchase documents include purchase orders or contracts and detailed invoices or itemized receipts with the following information:
    a. How the material/service was sourced, such as bid, sole source, change order, etc.
    b. Name of the vendor.
    c. Organization name.
    d. Procurement and receipt/invoice date that falls within the period of obligation: March 3, 2021, through September 30, 2024.
        i. (Note: a payment can be made after September 30, 2024, up until September 30, 2026, as long as the goods or services are under contract/obligated before September 30, 2024.)
    e. Invoices and/or receipts must have an itemized list or a description of the items or services purchased. OCIO cannot accept a statement that lists invoice numbers without descriptions.
    f. If there are unrelated items on the invoice or receipt, identify them.
    g. All invoices must have DC codes noted (written or typed) for all eligible line items. For a list of DC codes, see Figure 37 on page 27 of this Guide.
4. Prepare and upload a single PDF file with all proof of payment documentation for every expense associated with the project and indicated on the Summary Invoice sheet. Please name the file with the project number, followed by the organization’s name, and the words “Proof of Payment”

(ex: 123456 ACME Telephone Proof of Payment). Allowable Proof of Payment documents include bank statements, cleared checks, and credit card statements with the following information:

a. Name of the vendor.
b. Organization name.
c. Payment date. (Must fall on or after March 3, 2021, and before September 30, 2026.)
d. Checks must be cleared by your bank or credit union. Carbon copies of checks are not sufficient proof.
e. Date of payment cannot occur before purchase.
f. If there is sensitive information on the documents, cover or remove it before uploading into IowaGrants.gov. We do not need your account or routing numbers.

*Note: A zero-balance invoice, statement, or receipt can be used as both proof of purchase and proof of payment if the document shows payment date(s) and method of payment.

Filling out the Summary Invoice

Download the Summary Invoice template and save the document with proper nomenclature (ex: 123456 ACME Telephone Summary Invoice). Next, fill in the boxes at the top with the following information:

1. Company Name.
2. Grant ID# (The 6-Digit Number on the grant agreement).
3. Dates of Service: Type in when the grant started and when it ended in the two boxes.
4. Grant Award $$: The grant award dollar amount from the grant agreement.
5. Award Cost Share Percentage (enter as a decimal): For NOFA #007, this is a maximum of 0.60.

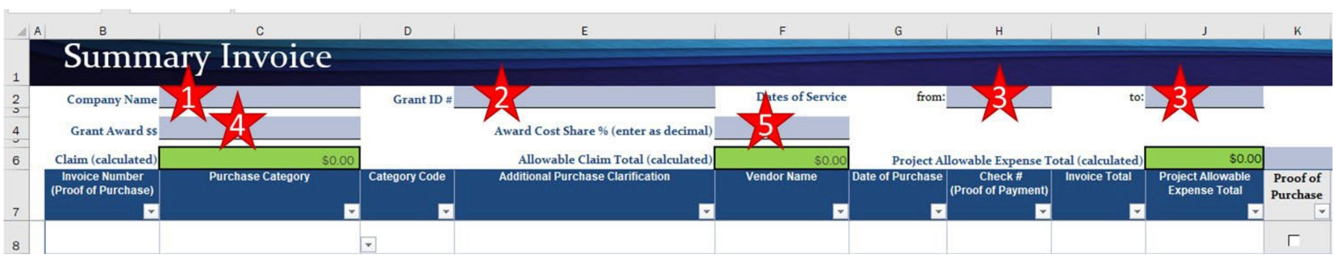


Figure 24 Summary Invoice sheet - general information

Note: Do not fill in the green colored boxes (C6, F6, and J6). Those are calculated using a formula and filling in a number will overwrite the formula and break the sheet's ability to accurately calculate the reimbursement.

Next, use the main body of the spreadsheet to fill in details on project-related reimbursable expenses.

1. Invoice Number: Use the number from the Proof of Purchase document.
2. Purchase Category: Choose the appropriate category from the drop-down menu (DC codes).
3. Category Code: This is automatically filled in from the choice in Column C.
4. Additional Purchase Clarification: Add notes that will be helpful to the reviewer.
5. Vendor Name: Name of the company from the Proof of Purchase.
6. Date of Purchase: Date from the Proof of Purchase.
7. Check #: Identifying number from the Proof of Payment.
8. Invoice Total: The full invoice total listed on the Proof of Purchase.
9. Project Allowable Expense Total: The project-related expenses from the invoice.

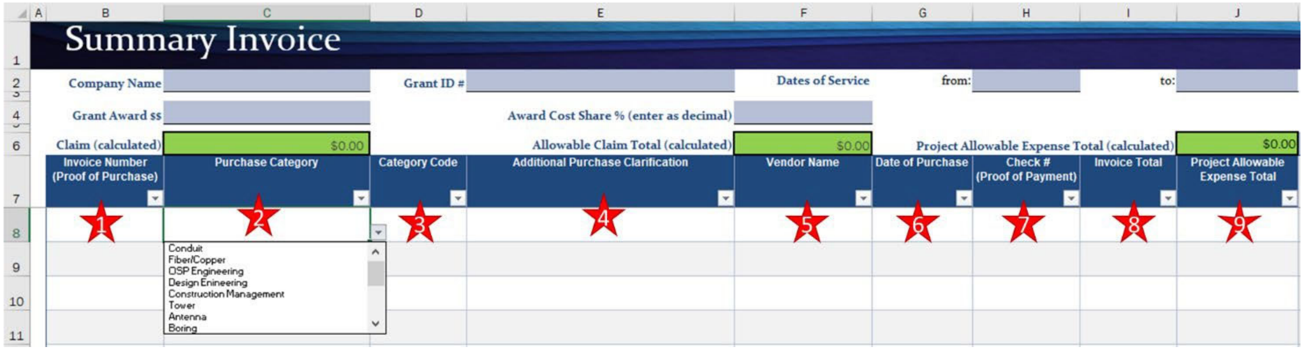


Figure 25 Summary Invoice sheet - Line items

Tips for filling out the Summary Invoice:

- Feel free to add in any notes on invoices, bank statements, etc. that provide necessary context.
- If an invoice has multiple DC codes, fill out a line item for each project category. Record only the Project Allowable Expense Total relevant to that DC code on that line.
- If a proof of payment transaction paid for multiple invoices, indicate that information on the proof of payment. This includes non-project payments so any time a proof of payment does not match the proof of purchase amounts, additional information will be required.

Once the Grantee has the Summary Invoice prepared with the Proof of Purchase and Proof of Payment PDFs, work through the Summary Invoice line by line using the boxes in Columns K, L, M, and N:

- Proof of Purchase: Check box if the Proof of Purchase is present in the PDF.
- PoPur Page #: Type in the PDF page number where the Proof of Purchase can be found.
- Proof of Payment: Check box if the Proof of Payment is present in the PDF.
- PoPay Page #: Type in the PDF page number where the Proof of Payment can be found.
- OCIO Comments: This space is reserved for OCIO reviewers.

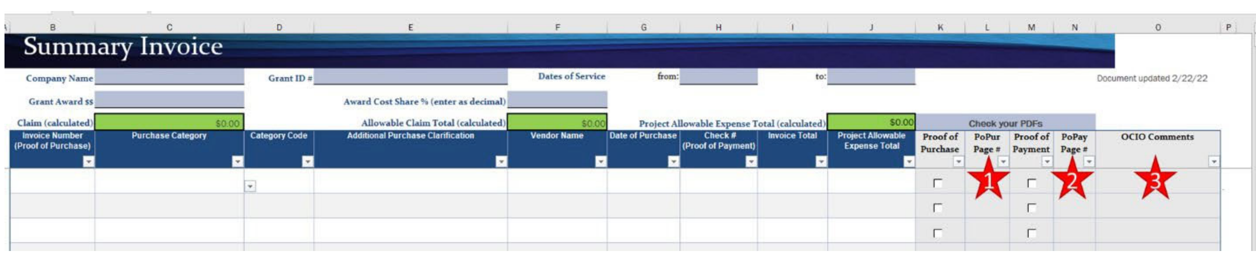


Figure 26 Summary Invoice sheet - check your work and track pages

Internal Time Reporting Tab

In the event the Grantee uses internal labor to complete eligible tasks associated with the grant, certain documentation must be submitted. Fill out the Time Reporting tab on the Summary Invoice spreadsheet with the following information:

1. Pay Period: Select date for pay period. Each pay period per employee requires its own line entry.
2. Employee ID: Enter a unique identifier to distinguish each employee.
3. Purchase Category: From the drop-down menu, select a DC code the employee worked on for that pay period. In the event the employee charged time to multiple purchase categories in the pay period, each will require its own line entry.
4. Classification Budget Category: Automatically populated when Purchase Category is selected.
5. Additional Clarification: Grantee may provide narrative context for this specific entry.
6. Rate of Pay: Enter the hourly rate of pay for the employee during this pay period.
7. Hours Worked ON Project: Enter the hours worked by the employee during this time period on this project under this project category.
8. Hours Worked OFF Project: Enter the hours worked by the employee during this time period for the organization on projects other than the grant project.
9. Total Request Amount: Automatically calculated by multiplying Column G (Rate of Pay) by Column H (Hours Worked ON Project).

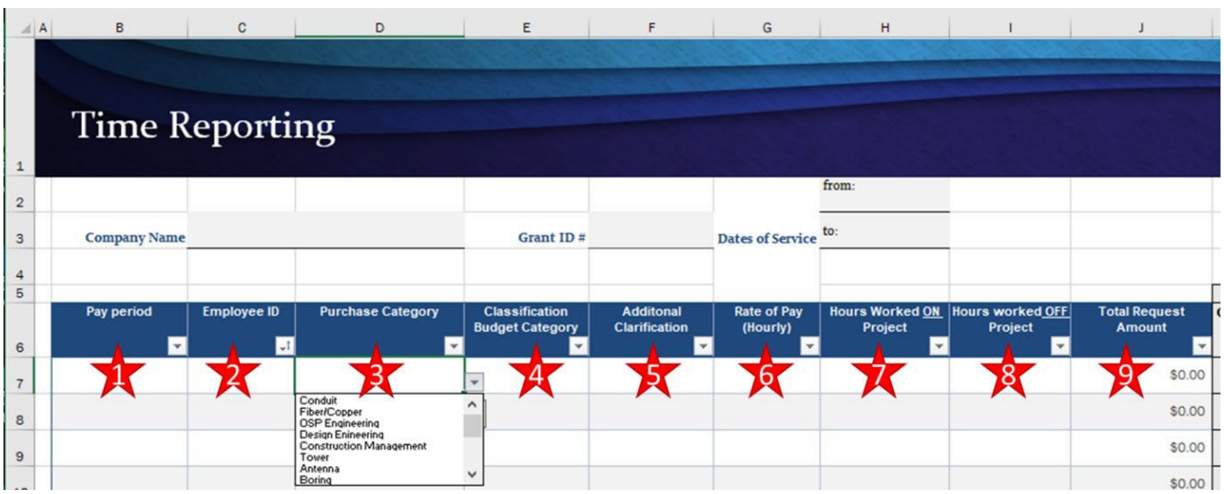


Figure 27 Time Reporting tab on Summary Invoice sheet

This tab is used to organize internal labor by time period, employee, and budget category. The Grantee can use this information to help create line items on the Summary Invoice tab. Internal labor reporting on the Summary Invoice tab should have one line for each DC code with the total amount paid under that category typed into the Summary Invoice Column J – Project Allowable Expense Total. Compensation must be reasonable and align with work on similar activities performed by the Grantee's organization. The Grantee must still provide documentation, such as Personnel Activity Reports (PAR), for each employee by pay period in the Proof of Payments. PAR must allocate salary, wages, and benefits to the appropriate project accounts, account for 100% of the employee's compensated time (non-federal activities may be lumped together as Other) and comply with the established accounting policies and practices of the Grantee's organization and the 2 C.F.R. Part 200.

Internal Payroll Documents and Examples

1. Similar to proof of purchase and proof of payment submissions, you will also need to submit supporting documentation of internal payroll, labor, and personnel costs. Allowable internal payroll documents include timesheets, proof of pay rates, and payroll registers with the following information:
    a. Employee's ID/name/other common identifier.
    b. Employee's position/title.
    c. Pay period dates and the employee's pay rate for the pay period claimed.
    d. Organization name.
    e. Description of the services and/or work performed.
    f. Applicable DC codes.
    g. Total number of hours worked across all applicable employees.
    h. Pay dates must be hours worked on or after March 3, 2021.

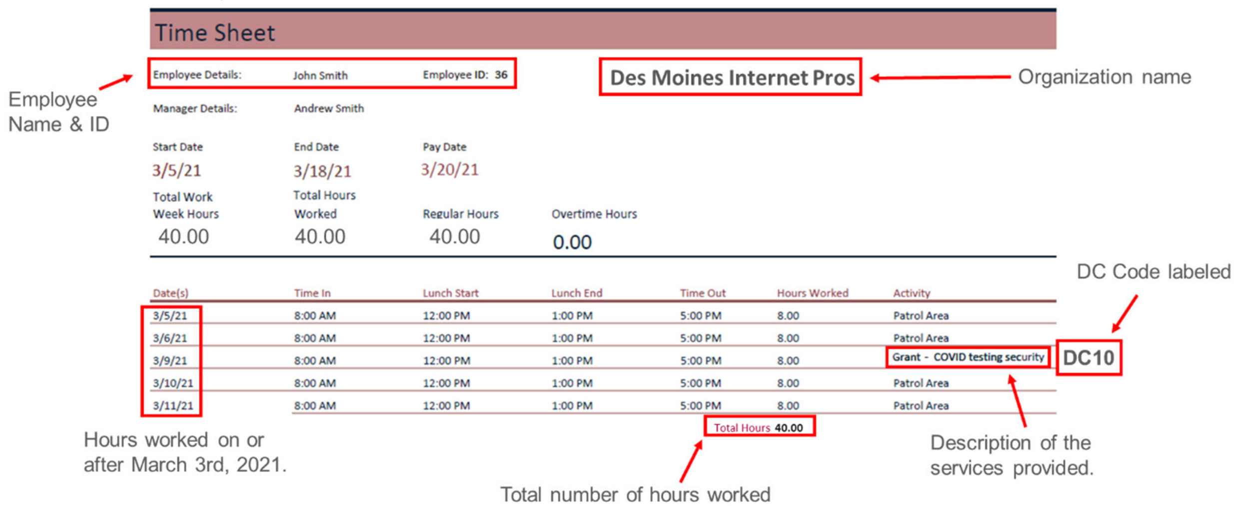
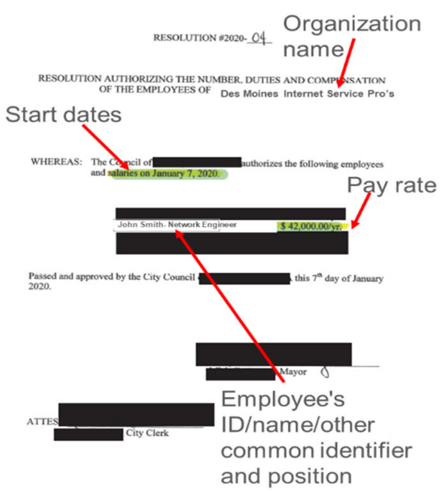


Figure 28 Example timesheet with applicable information



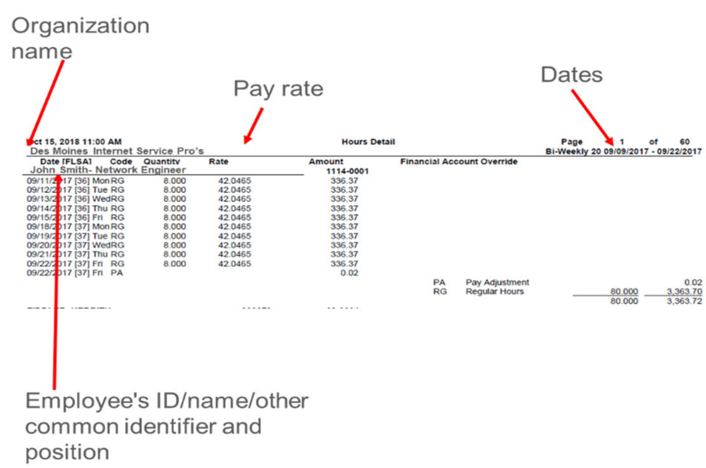


Figure 29 Example proof of pay rate with applicable information

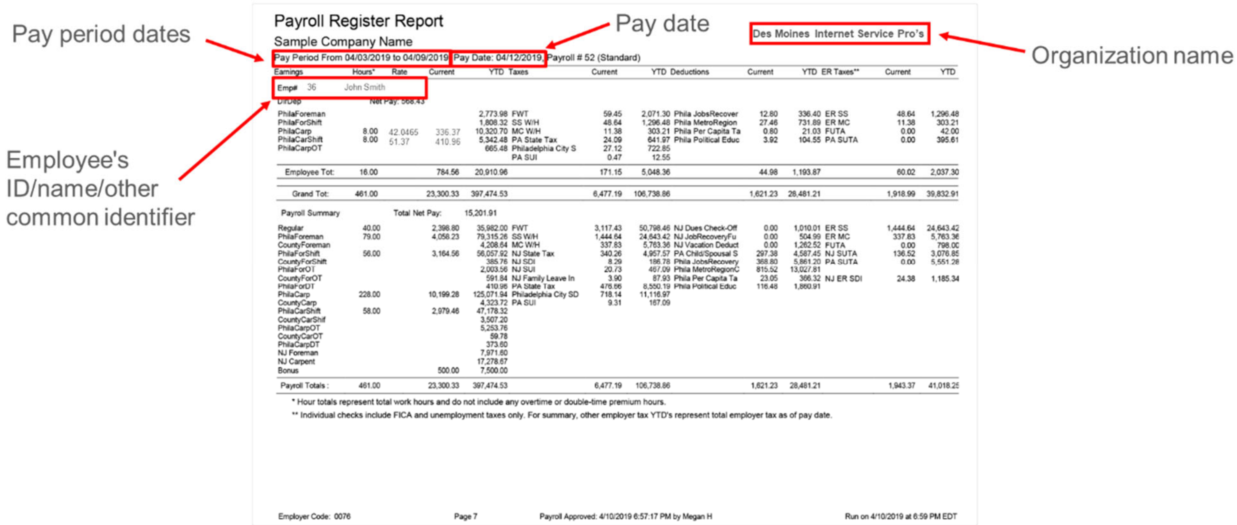


Figure 30 Example payroll register with applicable information

Proof of Purchase and Proof of Payment Examples

Every Proof of Purchase document submitted must contain the same basic information in order to be accepted. Consider the following proof of purchase examples:

1. Documentation must have identifying information, be to the Grantee, and be dated within the period of performance. If the Grantee is submitting an invoice outside of the period of performance, an explanation will be needed. An example of this is using existing stock materials acquired before the onset of the grant.
2. An itemized list or description of items or services purchased. Documentation without descriptions will not be accepted.
3. The documents must have the appropriate DC codes noted for all eligible line items. If the document contains multiple DC codes, clearly mark next to each line item.
4. Any notes that can help clarify can be handwritten or typed onto the document. For example, explaining that only one of the two items listed is project-relevant.
5. If the full invoiced amount is not eligible for reimbursement, indicate by line item which purchases are eligible. These must correspond with the Summary Invoice.

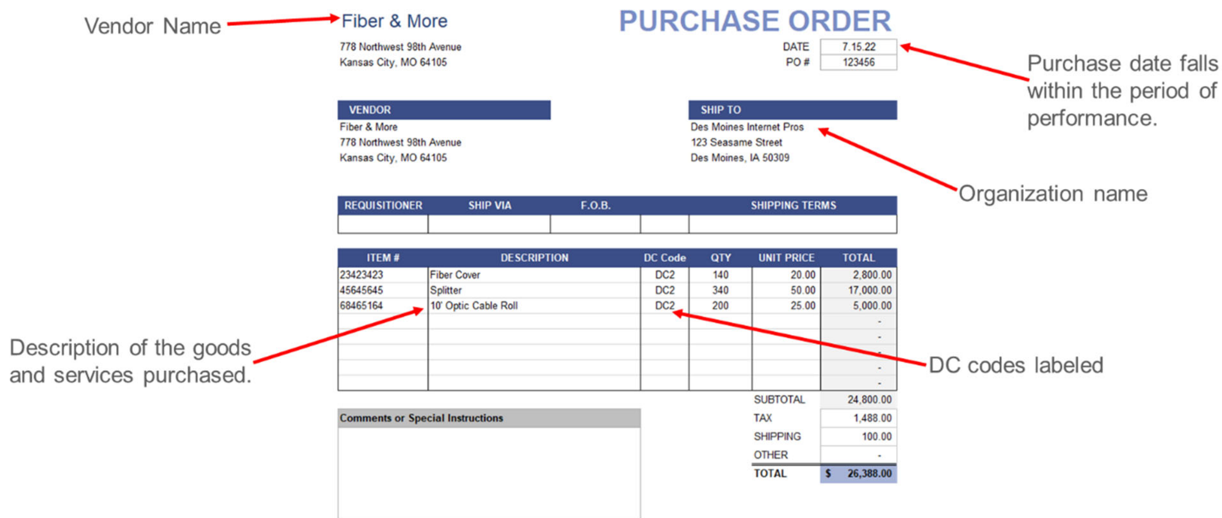


Figure 31 Example purchase order with applicable information

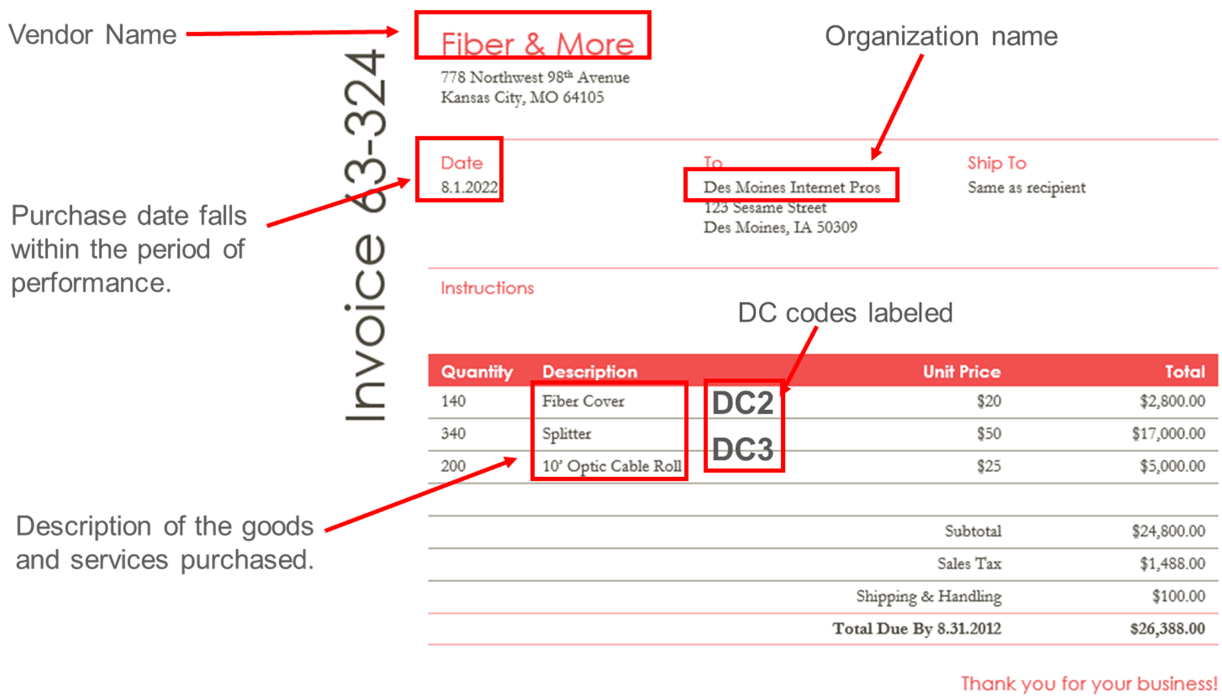


Figure 32 Example invoice with applicable information

Consider an example below of an invoice for materials that were not completely consumed during project completion. In this case, the Grantee should indicate the following:

1. Mark the material used in the project.
2. Note why the entire line item is not being claimed and the actual quantity charged to the project.
3. Enter the new calculation to match the amount claimed on the Summary Invoice sheet.

---

123 King Ave
Kingman, AZ 86401
Phone: 925-555-1111

King Cable

INVOICE #46-0125
DATE: 1/15/2022

TO:
JB & Associates, LLC
Des Moines, IA 50311
Phone: 515-555-9999

SALESPERSON	TERMS
Stephen C.	Due on receipt

1

Used	QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL	
80	100	Des Moines Project – Medium Splice Case	$250	$25,000.00	DC 2
600	750	Des Moines Project – Single Splice	$30	$22,500.00	DC 2
			SUBTOTAL	$47,500.00	
			SALES TAX	7.0%	
			TOTAL DUE	$50,825.00	

2 Note: Project did not use all materials purchased. 80 Medium Splice Cases and 600 Single Splice were used.

Make all checks payable to ACME Engineering

3
80*250= $20,000
600*30= $18,000
+7%
Total= $40,660

THANK YOU FOR YOUR BUSINESS!

Figure 33 Example of an invoice with partial use of materials

For Proof of Payments, cleared checks serve as a form of documentation. A PDF of the cleared check provides information that allows the claim to be processed. Consider the following:

1. The date of payment cannot be before the purchase.
2. Identify which invoice number the check paid. If it is not included on the original check, please note it on the copy.
3. Because your claim is a public record, bank account and routing information should be redacted.
4. Information showing the recipient cashed the check and the bank processed the check.

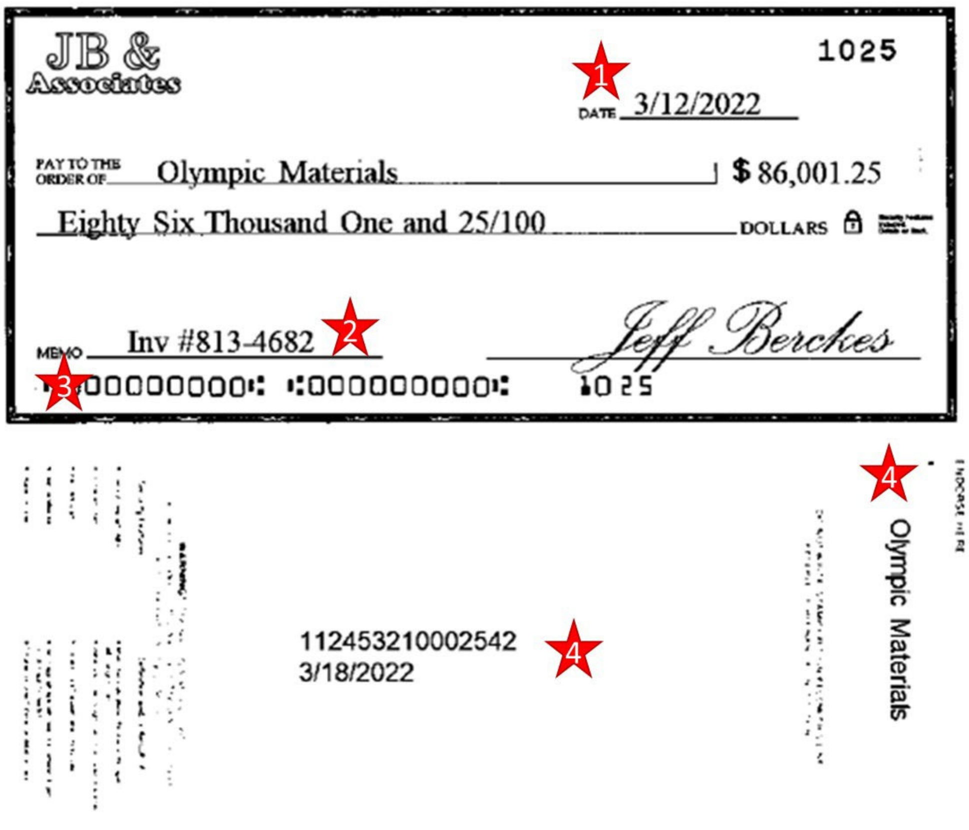


Figure 34 Example of cleared check as proof of payment

Bank statements serve as another form of proof of payment. Consider the following when submitting bank statements as proof of payment.

1. Identifying information about the company and the bank must be present. The Grantee can redact account numbers but there must be enough identifying information to confirm the account is associated with the Grantee.
2. The date paid cannot be before the proof of purchase date. The line item must describe the details of the transaction that can be tied to the proof of purchase. If sufficient details are not present on the bank account, add them to the statement by hand or with the Adobe text tool.

Commercial Business Checking

Account number: 123456789 • February 1, 2022 – February 28, 2022 • Page 1 of 1

Bank of Pig

1

JB & Associates LLC
PO Box 7777
Des Moines, IA 50311

Account Summary

Commercial Business Checking

Account number	*Beginning balance*	*Total credits*	*Total debits*	*Ending Balance*
123456789	$850,123.98	$184,246.46	$240,361.46	$794,008.98

Debits

Posted date	*Amount*	*Transaction Detail*
[redacted]		
2/25	2 $42.621.15	ACH Origination – JB & Associates – File 999888777 to ACME Engineering
[redacted]		
	$240,361.46	Total electronic debits

Figure 35 Example of bank statement as form of proof of payment

Finally, a copy of an ACH can provide proof of payment details. When using an ACH, consider submitting a corresponding bank statement identifying the charge to help tie information together. Consider the following when submitting:

1. ACH provides identifying information about the Grantee's organization.
2. Details of what the ACH paid for, specifically invoice number(s) and amount(s).

Accounts Payable Report of ACH
JB & Associates, LLC 1
02/25/2022

Vendor Code: ACMEE

ACH Num: 999777
Direct Deposit
$42,621.15

JB & Associates, LLC
PO Box 7777
Des Moines, IA 50311

Bank Account Number
*******1234

Date 02/25/2022 2

ACH posting Date 02/25/2022

Invoice No.	Date	Invoice Amt
843216	2/14/2022	$19,891.30
843222	2/21/2022	$8,185.50
843237	2/24/2022	$14,544.35

Figure 36 Example of an ACH as proof of payment

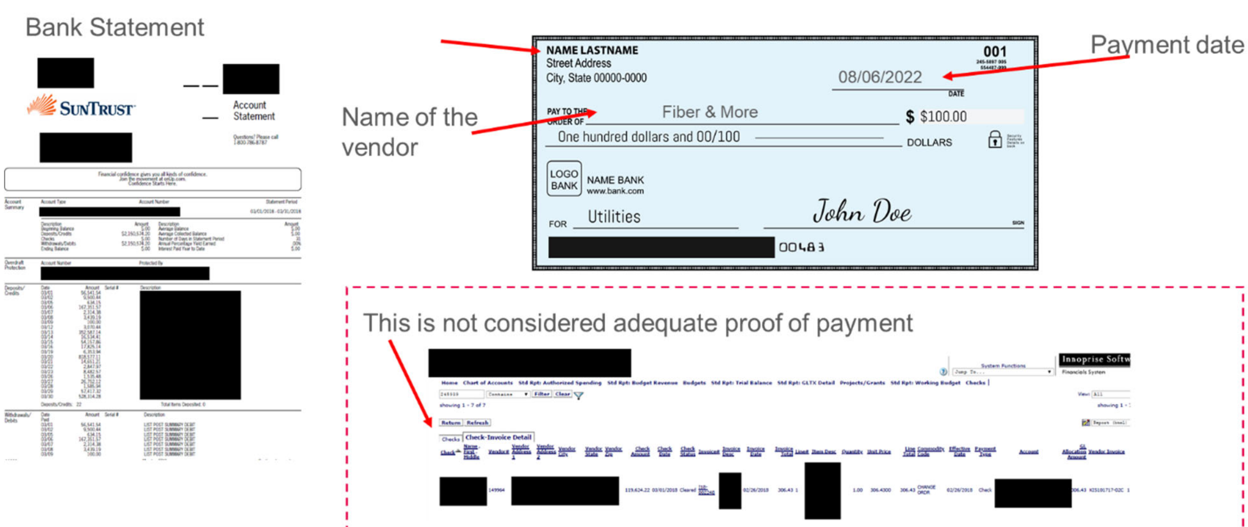
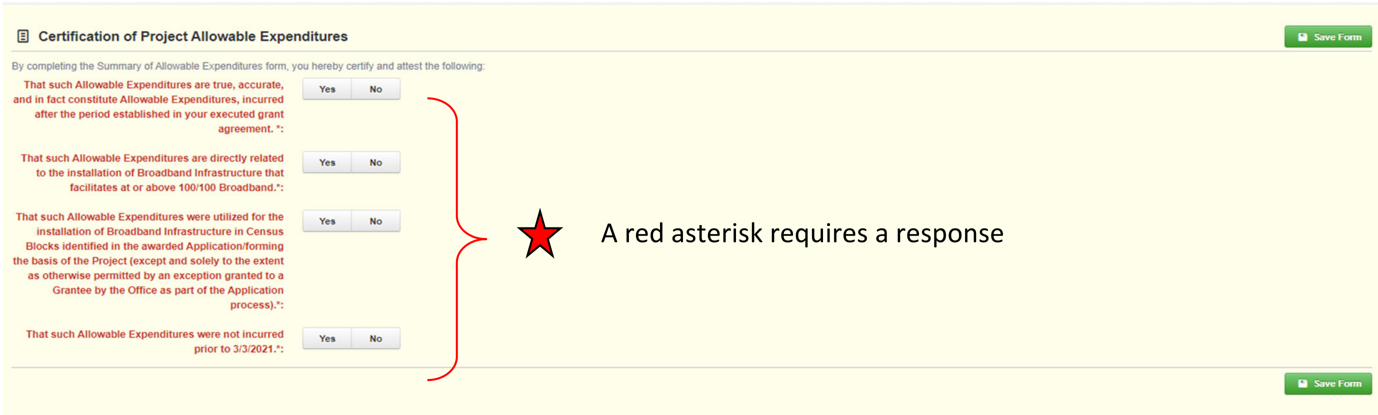


Figure 37 Acceptable and non-acceptable examples of proof of payment

Next, certify all of the questions under the Certification of Project Allowable Expenditures section.



Certification of Project Allowable Expenditures

Save Form

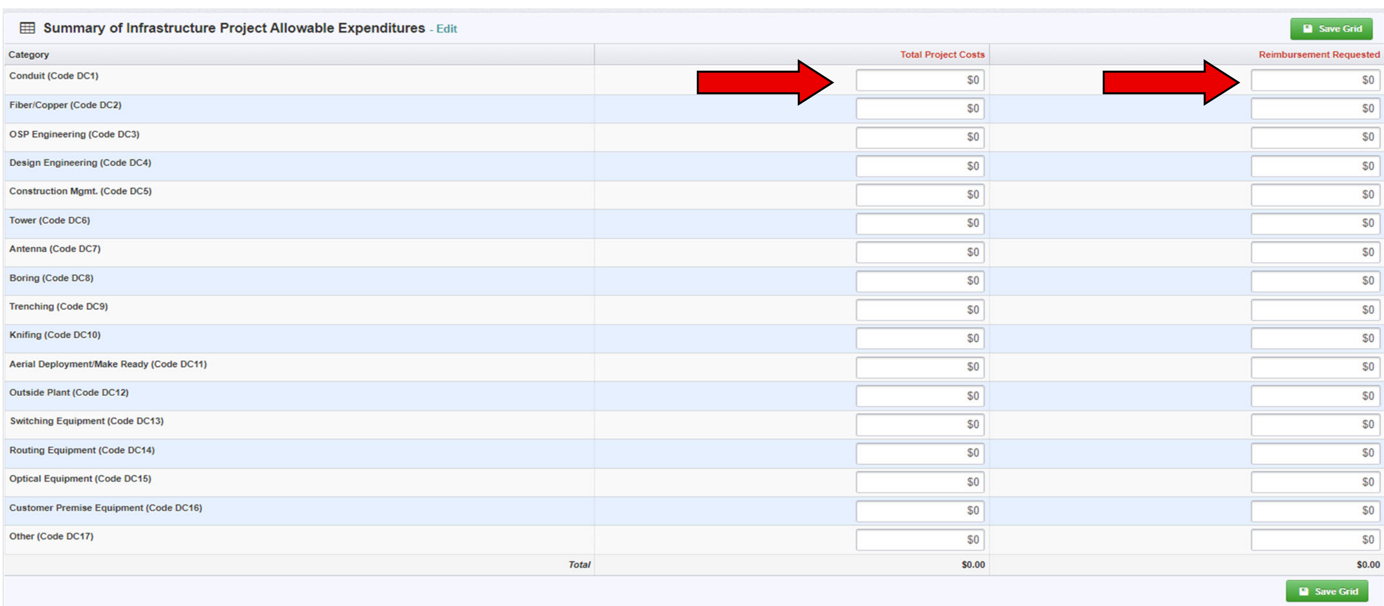
By completing the Summary of Allowable Expenditures form, you hereby certify and attest the following:

That such Allowable Expenditures are true, accurate, and in fact constitute Allowable Expenditures, incurred after the period established in your executed grant agreement. *:	Yes	No
That such Allowable Expenditures are directly related to the installation of Broadband Infrastructure that facilitates at or above 100/100 Broadband.*:	Yes	No
That such Allowable Expenditures were utilized for the installation of Broadband Infrastructure in Census Blocks identified in the awarded Application/forming the basis of the Project (except and solely to the extent as otherwise permitted by an exception granted to a Grantee by the Office as part of the Application process).*:	Yes	No
That such Allowable Expenditures were not incurred prior to 3/3/2021.*:	Yes	No

Save Form

Figure 38 Certify each question regarding Project Allowable Expenditures

Finally, enter in the Total Project Costs and Reimbursement Requested in the final section of the page. These numbers should match the Cost Breakout tab on the Summary Invoice spreadsheet. Specifically, the Subtotal column on the Cost Breakout tab (Column D) represents a summation of the DC codes from the Summary Invoice tab and can be input into the Total Project Costs column on the IowaGrants.gov page. The Reimbursement Requested column on the Cost Breakout tab (Column F) represents the eligible amount allowed for reimbursement and can be input into the Reimbursement Requested column on the IowaGrants.gov page.



Summary of Infrastructure Project Allowable Expenditures - Edit

Save Grid

Category	Total Project Costs	Reimbursement Requested
Conduit (Code DC1)	$0	$0
Fiber/Copper (Code DC2)	$0	$0
OSP Engineering (Code DC3)	$0	$0
Design Engineering (Code DC4)	$0	$0
Construction Mgmt. (Code DC5)	$0	$0
Tower (Code DC6)	$0	$0
Antenna (Code DC7)	$0	$0
Boring (Code DC8)	$0	$0
Trenching (Code DC9)	$0	$0
Knifing (Code DC10)	$0	$0
Aerial Deployment/Make Ready (Code DC11)	$0	$0
Outside Plant (Code DC12)	$0	$0
Switching Equipment (Code DC13)	$0	$0
Routing Equipment (Code DC14)	$0	$0
Optical Equipment (Code DC15)	$0	$0
Customer Premise Equipment (Code DC16)	$0	$0
Other (Code DC17)	$0	$0
Total	$0.00	$0.00

Save Grid

Figure 39 Fill in project costs and reimbursement requested using Summary Invoice sheet

Note that if a project spends less than anticipated in the original budget, the spreadsheet will apply the requested cost share to the eligible expenses to calculate the reimbursement requested. However, if the project spends more than anticipated, the spreadsheet will reallocate the reimbursement requested so that the total reimbursement request does not exceed the grant award. Due to rounding, it is important to double-check the final numbers to ensure accurate requests.

In the fictitious example below, the project underspent original budget expectations. With project costs running under, the Grantee can request up to the amount identified in the awarded application. The reimbursement requested in this case will be 60% of each line item. Note that project costs may have shifted between budget expectations, but the reimbursement must follow the actual dollars accounted for in the project. In the case of significant deviations from the project, please provide a narrative explanation. Below is a copy of the Cost Breakout tab from the Summary Invoice sheet. This is automatically calculated from accurately filling out the Summary Invoice tab and can be used to input information into the IowaGrants.gov claim.

	A	B	C	D	E	F
1		Grant Award $$	$4,303,120.00			
2		Award Cost Share %	0.6			
3		Claim Amount	$4,230,000.00			
4						
5		Category	Code	Subtotal	Eligible Reimbursement	Reimbursement Requested
6		Conduit	DC1	$50,000.00	$30,000.00	$30,000.00
7		Fiber/Copper	DC2	$40,000.00	$24,000.00	$24,000.00
8		OSP Engineering	DC3	$250,000.00	$150,000.00	$150,000.00
9		Design Enineering	DC4	$2,800,000.00	$1,680,000.00	$1,680,000.00
10		Construction Management	DC5	$10,000.00	$6,000.00	$6,000.00
11		Tower	DC6	$0.00	$0.00	$0.00
12		Antenna	DC7	$0.00	$0.00	$0.00
13		Boring	DC8	$0.00	$0.00	$0.00
14		Trenching	DC9	$0.00	$0.00	$0.00
15		Knifing	DC10	$0.00	$0.00	$0.00
16		Aerial Deployment / Make Ready	DC11	$0.00	$0.00	$0.00
17		Outside Plant	DC12	$0.00	$0.00	$0.00
18		Switching Equipment	DC13	$3,000,000.00	$1,800,000.00	$1,800,000.00
19		Routing Equipment	DC14	$800,000.00	$480,000.00	$480,000.00
20		Optical Equipment	DC15	$100,000.00	$60,000.00	$60,000.00
21		Customer Equipment	DC16	$0.00	$0.00	$0.00
22		Other (Additional Clarification Required)	DC17	$0.00	$0.00	$0.00
23				$7,050,000.00	$4,230,000.00	$4,230,000.00

Figure 40 The "Cost Breakout" tab from the Summary Invoice

Summary of Infrastructure Project Allowable Expenditures - Grid

Mark as Complete | Edit Grid

Category	Total Project Costs	Reimbursement Requested
Conduit (Code DC1)	$50,000.00	$30,000.00
Fiber/Copper (Code DC2)	$40,000.00	$24,000.00
OSP Engineering (Code DC3)	$250,000.00	$150,000.00
Design Engineering (Code DC4)	$2,800,000.00	$1,680,000.00
Construction Mgmt. (Code DC5)	$10,000.00	$6,000.00
Tower (Code DC6)	$0.00	$0.00
Antenna (Code DC7)	$0.00	$0.00
Boring (Code DC8)	$0.00	$0.00
Trenching (Code DC9)	$0.00	$0.00
Knifing (Code DC10)	$0.00	$0.00
Aerial Deployment/Make Ready (Code DC11)	$0.00	$0.00
Outside Plant (Code DC12)	$0.00	$0.00
Switching Equipment (Code DC13)	$3,000,000.00	$1,800,000.00
Routing Equipment (Code DC14)	$800,000.00	$480,000.00
Optical Equipment (Code DC15)	$100,000.00	$60,000.00
Customer Premise Equipment (Code DC16)	$0.00	$0.00
Other (Code DC17)	$0.00	$0.00
Total	$7,050,000.00	$4,230,000.00

Last Edited By: Maggie Bender - Feb 3, 2023 4:14 PM | Edit Grid

Figure 41 Project example of an under-budget claim on the IowaGrants.gov page

If instead, allowable expenditures exceeded the estimated budget and award amount, the Grantee would be able to request the full award amount. The line-item allocation would shift to a smaller percentage based on a formula in the spreadsheet when using the Summary Invoice spreadsheet. Again, an image from the Cost Breakout tab followed by the IowaGrants.gov page.

	A	B	C	D	E	F
1		Grant Award $$	$4,303,120.00			
2		Award Cost Share %	0.6			
3		Claim Amount	$4,303,120.00			
4						
5		**Category**	**Code**	**Subtotal**	**Eligible Reimbursement**	**Reimbursement Requested**
6		Conduit	DC1	$50,000.00	$30,000.00	$29,272.93
7		Fiber/Copper	DC2	$40,000.00	$24,000.00	$23,418.34
8		OSP Engineering	DC3	$250,000.00	$150,000.00	$146,364.63
9		Design Enineering	DC4	$3,100,000.00	$1,860,000.00	$1,814,921.36
10		Construction Management	DC5	$10,000.00	$6,000.00	$5,854.59
11		Tower	DC6	$0.00	$0.00	$0.00
12		Antenna	DC7	$0.00	$0.00	$0.00
13		Boring	DC8	$0.00	$0.00	$0.00
14		Trenching	DC9	$0.00	$0.00	$0.00
15		Knifing	DC10	$0.00	$0.00	$0.00
16		Aerial Deployment / Make Ready	DC11	$0.00	$0.00	$0.00
17		Outside Plant	DC12	$0.00	$0.00	$0.00
18		Switching Equipment	DC13	$3,000,000.00	$1,800,000.00	$1,756,375.51
19		Routing Equipment	DC14	$800,000.00	$480,000.00	$468,366.80
20		Optical Equipment	DC15	$100,000.00	$60,000.00	$58,545.85
21		Customer Equipment	DC16	$0.00	$0.00	$0.00
22		Other (Additional Clarification Required)	DC17	$0.00	$0.00	$0.00
23				**$7,350,000.00**	**$4,410,000.00**	**$4,303,120.00**

Figure 42 Cost Breakout tab from Summary Invoice sheet, automatically redistributing reimbursement requests for an over-budget project

Summary of Infrastructure Project Allowable Expenditures - Grid

Mark as Complete | Edit Grid

Category	Total Project Costs	Reimbursement Requested
Conduit (Code DC1)	$50,000.00	$29,272.92
Fiber/Copper (Code DC2)	$40,000.00	$23,418.34
OSP Engineering (Code DC3)	$250,000.00	$146,364.63
Design Engineering (Code DC4)	$3,100,000.00	$1,814,921.36
Construction Mgmt. (Code DC5)	$10,000.00	$5,854.59
Tower (Code DC6)	$0.00	$0.00
Antenna (Code DC7)	$0.00	$0.00
Boring (Code DC8)	$0.00	$0.00
Trenching (Code DC9)	$0.00	$0.00
Knifing (Code DC10)	$0.00	$0.00
Aerial Deployment/Make Ready (Code DC11)	$0.00	$0.00
Outside Plant (Code DC12)	$0.00	$0.00
Switching Equipment (Code DC13)	$3,000,000.00	$1,756,375.51
Routing Equipment (Code DC14)	$800,000.00	$468,366.80
Optical Equipment (Code DC15)	$100,000.00	$58,545.85
Customer Premise Equipment (Code DC16)	$0.00	$0.00
Other (Code DC17)	$0.00	$0.00
Total	**$7,350,000.00**	**$4,303,120.00**

Figure 43 Project example of an over-budget claim on the IowaGrants.gov website

Click “Save Form”

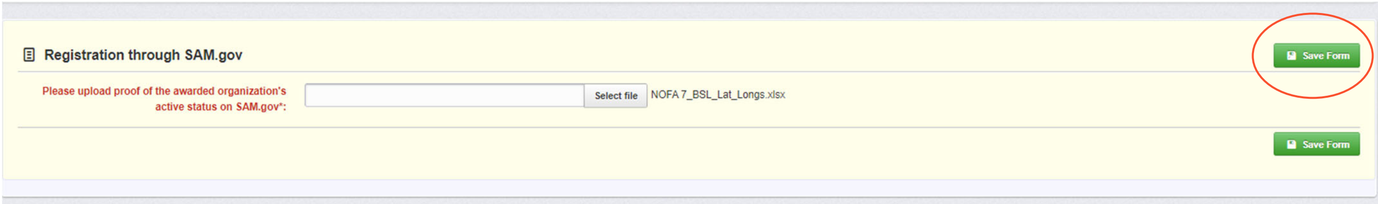


Figure 44 Remember to click “Save Form”

Click “Mark as Complete” to finalize changes.

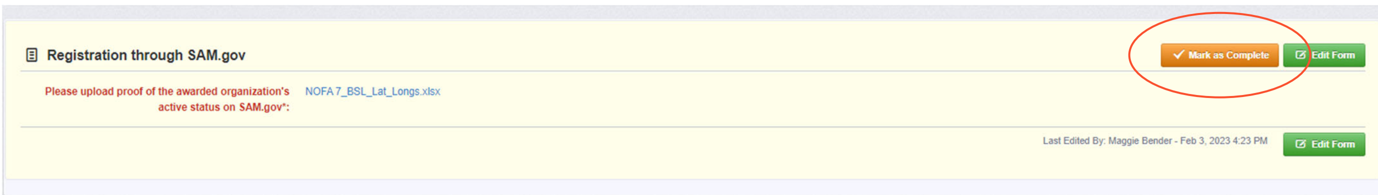
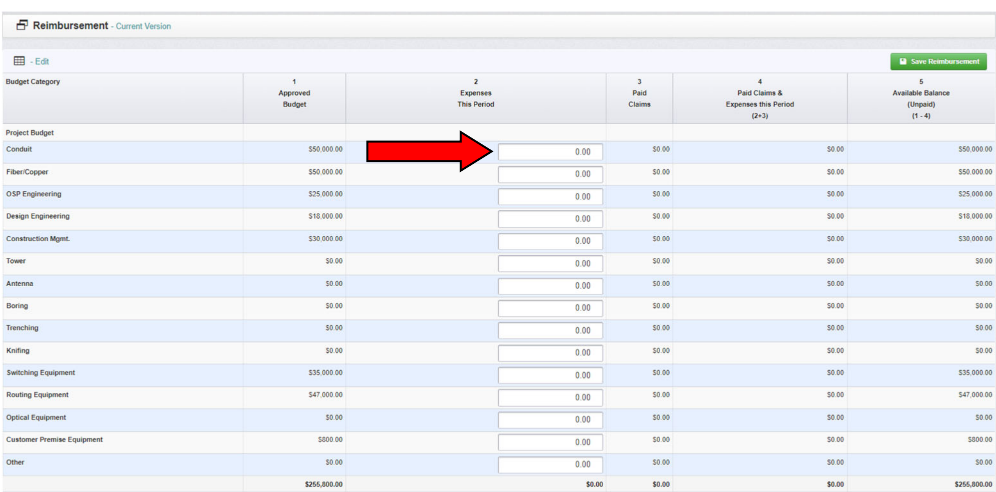


Figure 45 Click “Mark as Complete” to finalize section

Three check marks should now appear on the claim page. Click on “Reimbursement” to start the final step.

Figure 46 Click on “Reimbursement” to start final step

The Reimbursement page will allow the Grantee to enter information into Column 2 “Expenses This Period.”

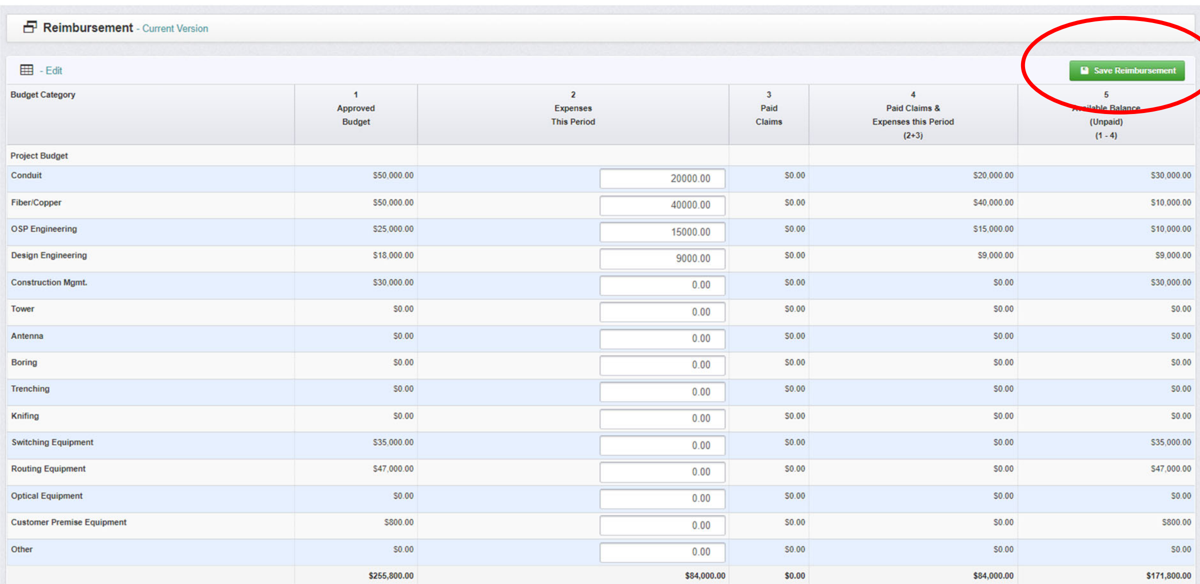


Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)	5 Available Balance (Unpaid) (1 - 4)
Project Budget					
Conduit	$50,000.00	0.00	$0.00	$0.00	$50,000.00
Fiber/Copper	$50,000.00	0.00	$0.00	$0.00	$50,000.00
OSP Engineering	$25,000.00	0.00	$0.00	$0.00	$25,000.00
Design Engineering	$18,000.00	0.00	$0.00	$0.00	$18,000.00
Construction Mgmt.	$30,000.00	0.00	$0.00	$0.00	$30,000.00
Tower	$0.00	0.00	$0.00	$0.00	$0.00
Antenna	$0.00	0.00	$0.00	$0.00	$0.00
Boring	$0.00	0.00	$0.00	$0.00	$0.00
Trenching	$0.00	0.00	$0.00	$0.00	$0.00
Knifing	$0.00	0.00	$0.00	$0.00	$0.00
Switching Equipment	$35,000.00	0.00	$0.00	$0.00	$35,000.00
Routing Equipment	$47,000.00	0.00	$0.00	$0.00	$47,000.00
Optical Equipment	$0.00	0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$800.00	0.00	$0.00	$0.00	$800.00
Other	$0.00	0.00	$0.00	$0.00	$0.00
	$255,800.00	$0.00	$0.00	$0.00	$255,800.00

Figure 47 Enter expenses on Column 2 by DC Code

Finally, consider the following:

1. Column 2 titled *Expenses this Period* identifies the funds that will be paid out as part of this claim. Column 3 titled *Paid Claims* reflects any claim amounts already paid (for example an Advance Claim). In the example above, the Advance Claim or prepayment amount is listed in Column 4 titled *Paid Claims & Expenses this Period* as the claim has not been processed for payment. The final amount to be claimed must be identified in Column 2 and only includes allowable expenditures not claimed in a prepayment (Advance Claim). In the instance of a Budget Category amount totaling less than the amount paid out by an advance claim, the "Expenses This Period" number will be negative.
2. The total in Column 4 will reflect the total of the Advance Claim amount in column 3 *Paid Claims* and the total amount in column 2 *Expenses This Period*.
3. The total on Column 5 represents the *Unclaimed Balance*. This number should not be negative unless you owe the state a reimbursement of funds due to a total project cost underrun.



Reimbursement - Current Version

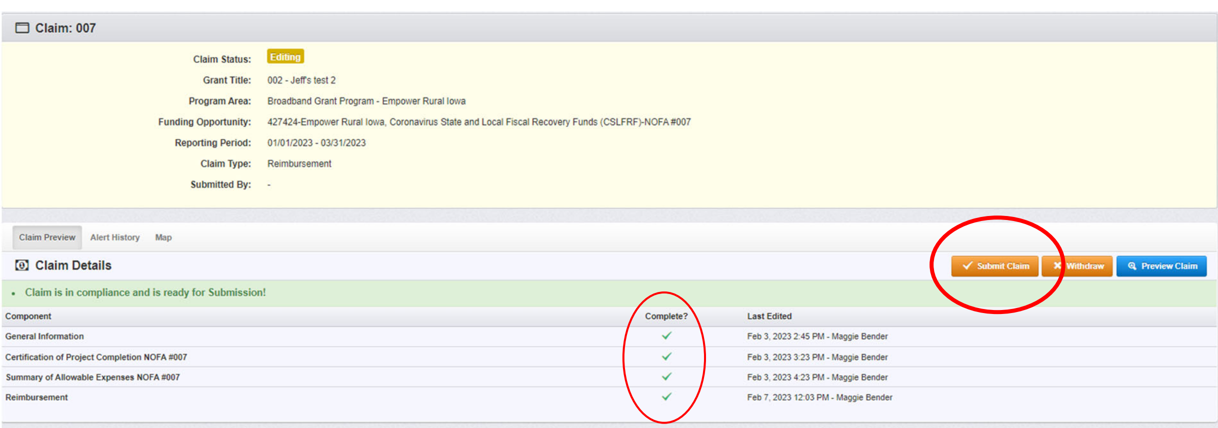
- Edit

Save Reimbursement

Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)	5 Available Balance (Unpaid) (1 - 4)
Project Budget					
Conduit	$50,000.00	20000.00	$0.00	$20,000.00	$30,000.00
Fiber/Copper	$50,000.00	40000.00	$0.00	$40,000.00	$10,000.00
OSP Engineering	$25,000.00	15000.00	$0.00	$15,000.00	$10,000.00
Design Engineering	$18,000.00	9000.00	$0.00	$9,000.00	$9,000.00
Construction Mgmt.	$30,000.00	0.00	$0.00	$0.00	$30,000.00
Tower	$0.00	0.00	$0.00	$0.00	$0.00
Antenna	$0.00	0.00	$0.00	$0.00	$0.00
Boring	$0.00	0.00	$0.00	$0.00	$0.00
Trenching	$0.00	0.00	$0.00	$0.00	$0.00
Knifing	$0.00	0.00	$0.00	$0.00	$0.00
Switching Equipment	$35,000.00	0.00	$0.00	$0.00	$35,000.00
Routing Equipment	$47,000.00	0.00	$0.00	$0.00	$47,000.00
Optical Equipment	$0.00	0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$800.00	0.00	$0.00	$0.00	$800.00
Other	$0.00	0.00	$0.00	$0.00	$0.00
	$255,800.00	$84,000.00	$0.00	$84,000.00	$171,800.00

Figure 48 Fictitious example claim showing entries for balancing reimbursement claim

After clicking "Save Reimbursement" and "Mark as Complete," the Grantee should see four check marks on the screen. Click "Submit Claim" to officially submit the claim.



Claim: 007

Claim Status: Editing
Grant Title: 002 - Jeff's test 2
Program Area: Broadband Grant Program - Empower Rural Iowa
Funding Opportunity: 427424-Empower Rural Iowa, Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)-NOFA #007
Reporting Period: 01/01/2023 - 03/31/2023
Claim Type: Reimbursement
Submitted By: -

Claim Preview Alert History Map

Claim Details

Submit Claim Withdraw Preview Claim

- Claim is in compliance and is ready for Submission!

Component	Complete?	Last Edited
General Information	✓	Feb 3, 2023 2:45 PM - Maggie Bender
Certification of Project Completion NOFA #007	✓	Feb 3, 2023 3:23 PM - Maggie Bender
Summary of Allowable Expenses NOFA #007	✓	Feb 3, 2023 4:23 PM - Maggie Bender
Reimbursement	✓	Feb 7, 2023 12:03 PM - Maggie Bender

Figure 49 Finalize submittal

To finalize submission of the reimbursement, complete the following:

1. Double-check to make sure all four check marks appear under the "Complete?" column.
2. Click on "Submit Claim" on the right-hand side of the Components table.
3. Click "Submit" on the pop-up that asks you to confirm if you are ready to submit this claim.

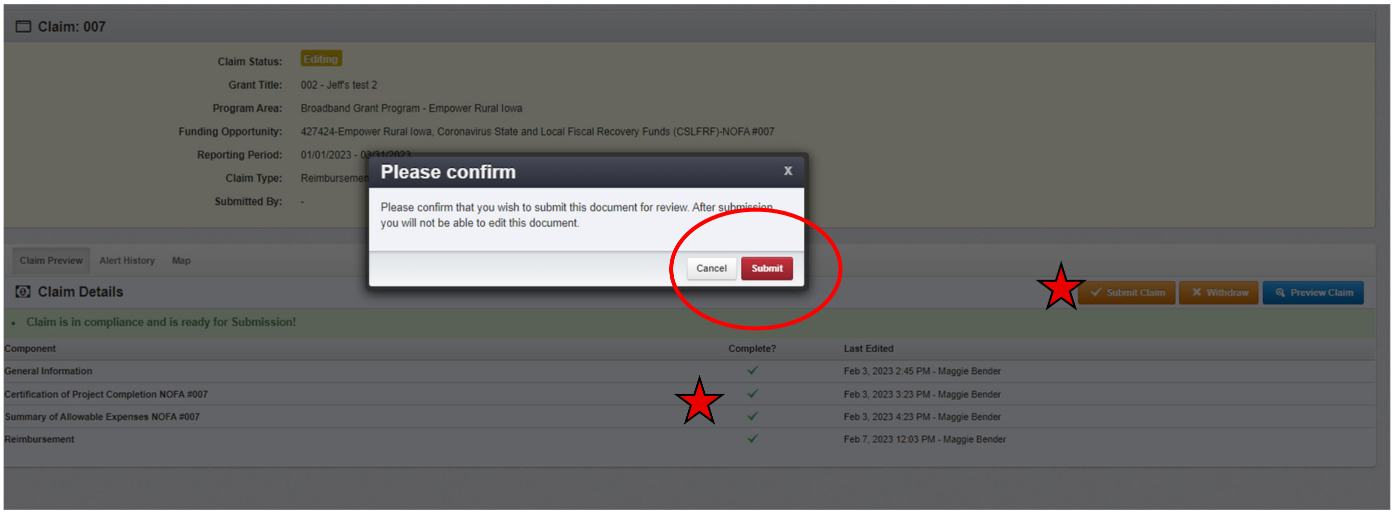


Figure 50 Final check and submission page

After clicking "Submit" on the popup, a Claim Submitted Confirmation will be emailed to you.

The Claims Payment Process

The OCIO staff will receive notification of the claim once submitted by the Grantee. After reviewing the claim, staff will either forward the claim for approval and reimbursement issuance to the Iowa Department of Administrative Services (DAS) or contact the Grantee for clarifying information regarding the claim.

Negotiating Claims

All correspondence related to claims payment will be generated within the IowaGrants.gov system and are considered "negotiations." The purpose of negotiating a claim is to allow the Grantee to clarify information regarding the claim after initial review. Issues requiring negotiation may include:

- The total requested reimbursement amount does not match the supporting documentation provided.
- The amount requested for reimbursement does not match the grant award amount.

When a claim is negotiated to a Grantee for an edit, one or more of the claim form components will be unlocked for editing. The status of the claim will be changed to Correcting. Once the Grantee resubmits the claim, the status will change to Submitted. OCIO staff will review the clarifying changes and determine if the claim can be advanced to DAS for approval. OCIO recommends printing a copy of your approved claim forms for records keeping.

Grant Support Contact Information:

If you have questions, please email OCIO at: grantsupport@iowa.gov