Department of Management, Division of Information Technology
NOFA #008 Grant Closeout

Thursday, July 31, 2025

Agenda

Period of Performance

Advance Payment Components

Reimbursement Claim Components

Summary Invoice Components

Common Fixes

Program Reminders and Resources

Period of Performance

Project Completion
Projects should aim to be completed by the date set forth in Section 5 ("Project Completion Date") of the "Contracts Declaration and Execution" in the Grant Agreement. If you believe that your project will not make this deadline, please submit a project extension request in the "Contract Amendments" tab of IowaGrants as soon as possible. If you plan to submit an extension request, please be prepared to provide a new estimated completion date and a detailed explanation of why the extension request is necessary for your project.

Cost Eligibility
The CPF Performance Period begins on March 15, 2021, and ends Sept. 30, 2026. Only costs associated with project costs incurred, paid, and invoiced during the CPF Performance Period, or that were incurred prior to Grantee's receipt of this award and subsequently used in the Project, may be considered as Allowable Expenditures under the Grant Agreement. Costs for internal labor are considered ineligible if incurred prior to the Grant Agreement execution date.

Advanced Payment Components

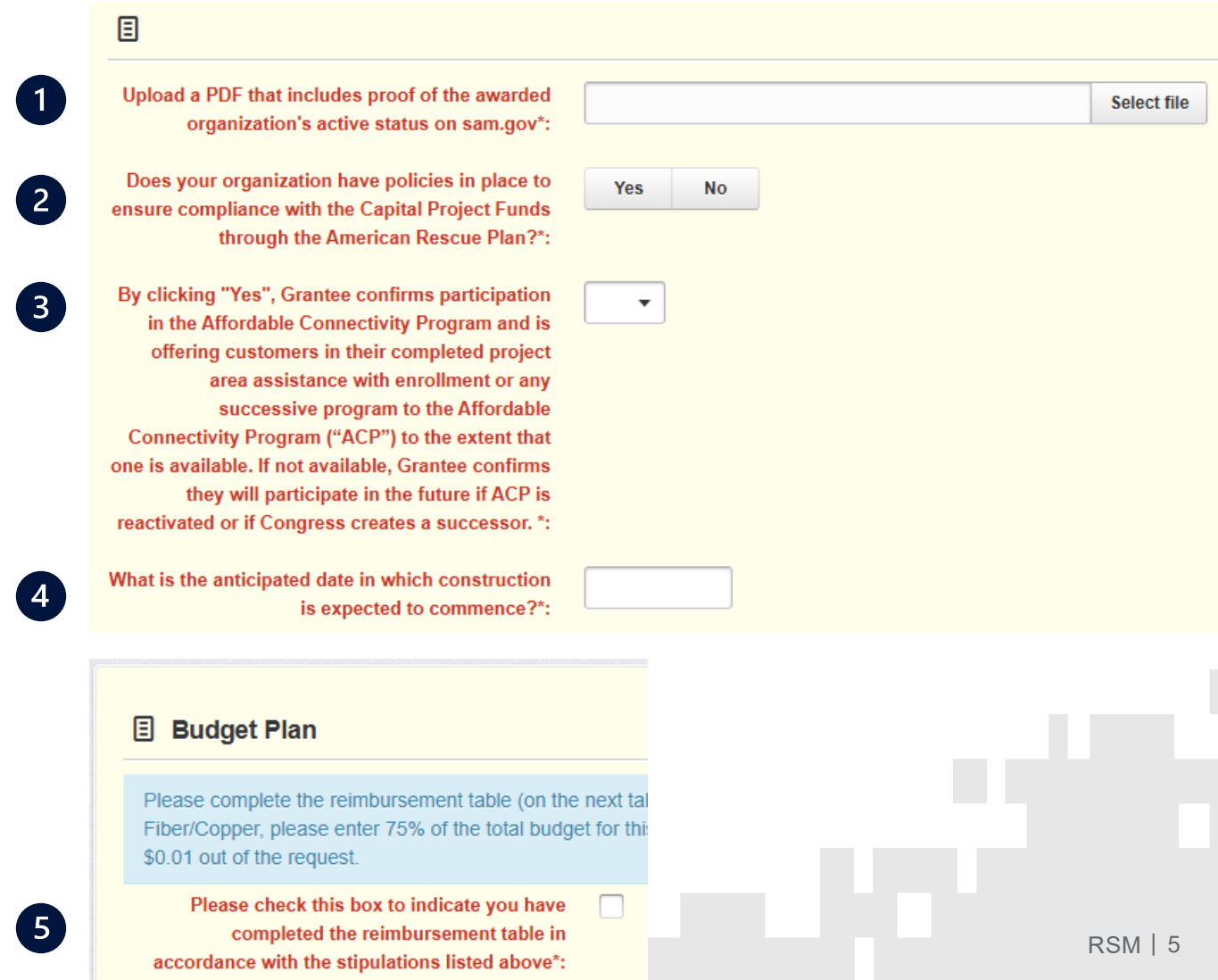Each NOFA #008 project may submit **one request for advanced funds for up to 50%** of the awarded amount

Advance funds are intended to be a progress payment; if your project is complete, it is recommended to complete a reimbursement request

"Prepayment NOFA 8" & "Budget Plan" Sections

Steps:

1. Upload a copy of your entity's complete SAM.gov registration, which must be active
2. Mark "Yes"
3. Mark "Yes" (required for CPF funding)
4. Enter the anticipated or actual date that construction will start for your NOFA #008 project
5. Check the box

If your entity is unable to check "Yes" for any of the above prompts, please reach out to RSM via the IowaGrants Correspondence Portal and share the reasoning why

(1) Upload a PDF that includes proof of the awarded organization's active status on sam.gov*:   [Select file]

(2) Does your organization have policies in place to ensure compliance with the Capital Project Funds through the American Rescue Plan?*:   [Yes] [No]

(3) By clicking "Yes", Grantee confirms participation in the Affordable Connectivity Program and is offering customers in their completed project area assistance with enrollment or any successive program to the Affordable Connectivity Program ("ACP") to the extent that one is available. If not available, Grantee confirms they will participate in the future if ACP is reactivated or if Congress creates a successor. *:   [▼]

(4) What is the anticipated date in which construction is expected to commence?*:   [   ]

📄 Budget Plan

Please complete the reimbursement table (on the next ta... Fiber/Copper, please enter 75% of the total budget for thi... $0.01 out of the request.

(5) Please check this box to indicate you have completed the reimbursement table in accordance with the stipulations listed above*:   [ ]

"Expense Support" Section

For all advance fund requests, expense support **must** be uploaded that demonstrates what costs the advance funds intend to cover. Acceptable expense support may include a contract, purchase order, invoice, etc.

1. Click "Add Row"
2. Upload a consolidated PDF containing all support relevant to any DC Code that you intend to request advance funds for.

Expense support should be itemized accordingly to identify the requested costs.

Any expenses submitted and provided advanced funds to cover must be included with the Summary Invoice completed with the reimbursement claim.

"Reimbursement" Section

Steps:
1. Click "Edit Reimbursement"
2. Enter the amount of advance funds requested for each DC Code.

Not all DC Codes require advance funds. If no advance is needed, the amount may be left as $0.00.

The total of all requests **may not exceed 50%** of the award. Column 2, "Expenses This Period", must be less than or equal to Column 5, "Available Balance."

Once complete, mark all sections as complete and submit the claim!

1

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)

2

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	$600,000.00	0.00	$0.00	$0.00	$600,000.00
Fiber/Copper	$30,000,000.00	0.00	$0.00	$0.00	$30,000,000.00
OSP Engineering	$600,000.00	0.00	$0.00	$0.00	$600,000.00
Design Engineering	$0.00	$0.00	$0.00	$0.00	$0.00
Construction Mgmt.	$0.00	$0.00	$0.00	$0.00	$0.00
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	$0.00	$0.00	$0.00	$0.00	$0.00
Routing Equipment	$0.00	$0.00	$0.00	$0.00	$0.00
Optical Equipment	$0.00	$0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00	$0.00
	$31,200,000.00	$0.00	$0.00	$0.00	$31,200,000.00

Reimbursement Claim Components

Each NOFA #008 project will **submit one reimbursement request** substantiating all project costs

"Infrastructure Project Performance/Certification" & "Budget Plan" & "Infrastructure Project Qualified Certification" Sections

1. If you facilitated service to all awarded units, mark "Yes." If you did not facilitate service to all awarded units, mark "No."
2. Mark "Yes" (required per the NOFA)
3. Mark "Yes"
4. If you answered "No" to any of the above, please use this space to notate the reasoning why. If you answered "No" to #1, please include detail on the units not serviced and the reasoning why.

The next slide clarifies DOM's definition of serviced.

Infrastructure Project Performance/Certification

By submitting this form, Grantee hereby certifies the following:

① The Infrastructure Project was completed as proposed/represented in the awarded Application.*: 　[Yes] [No]

② The final installation facilitates Broadband service at or above 100/100 Broadband to each of the Eligible Service Locations (ESLs) identified in the awarded Application/forming the basis of the Project.*: 　[Yes] [No]

③ The Project fully complies with and satisfies any and all terms and conditions identified limitations, including ARP Act Requirements (see Attachment B), all of which may be u Laws"). 　[Yes] [No]

Infrastructure Project Qualified Certification

④ If an Applicant is unable to unqualifiedly certify any of the foregoing certifications/acknowledgements, Applicant may use the space below to qualify any of th are part of the awarded application.

What is Considered Serviced?

A serviced unit is **<u>not</u>** limited to active subscribers

》 As outlined in the program's NOFA, "facilitate" means a Communications Service Provider's ability to provide broadband service **at or above Covered Speeds** to a home, school, or business within a **commercially reasonable time** and at a **commercially reasonable price** upon request by a consumer.

》 Therefore, if infrastructure was installed where a consumer could request and receive service within a reasonable time frame (10 business days), the unit would be considered serviced and may be left in consideration with the buildout. This means that so long as the buildout is within a reasonable distance of the location, the unit does not need to be a current subscriber or accept the drop to be considered served. However, please note that the final number of units with facilitated service will be up to the discretion of the DOM GIS Team upon review of all materials submitted with your claim.

"Service Tiers and Pricing Details" Section

1. Enter the speed tiers offered to active/potential subscribers
2. Enter the standard pricing for each speed tier offered to active/potential subscribers
3. Enter any additional fees that active/protential subscribers may incur with any of the speed tiers offered

1

2

3

Service Tiers and Pricing Details

Provide each speed tier at which service is offered on the CPF-funded network.*:

Example: 100Mbps/100Mbps

Provide the non-promotional base price for service at the speed tier, not including associated fees or taxes.*:

Example: $70/month

Provide a list and the amount of any fees associated with service at this speed tier.*:

Example: Modem Lease - $10/month Installation Fee - $50

"Infrastructure Project Total Broadband Units & GIS Data" Section

1. Upload a copy of the Exhibit B from your Core Application that is updated to your buildout.
   - If you serviced all units, no changes are necessary
   - If you did not service all units, enter "0" for the unit(s) not serviced
2. Upload a file that contains the as-built information for your wireless/wireline buildout (KML, KMZ, etc.)
3. Upload a file containing the serviced addresses that contains all information required by the BDC
4. Please confirm you have logged into the Iowa Broadband ESL Reporting Portal (ArcGIS portal) and reported all buildout information. Once complete, check the box.

"Infrastructure Project Permit Field Tests" & "Infrastructure Project Acknowledgment" Sections

1. Mark "Yes"
2. In the case of wireless installations, mark "Yes" In the case of wireline installations, mark "Not Applicable"
3. Mark "Yes" if you have any units that were not served with the build out. Mark "Not Applicable" if all awarded units were served
4. Mark "Yes"

If your entity is unable to check "Yes" for any of the above prompts, please reach out to RSM via the portal and share the reasoning why.

Infrastructure Project Permit Field Tests

(1) You acknowledge and agree that by submitting this Project Certification Form, you date of this certification, conduct field tests upon request to verify compliance with

Speed tests anywhere between a Grantee's central office and the service location or to which the Project was represented as being able to Facilitate Broadband service.*: [Yes] [No]

(2) In the case of wireless installations, from any service location to which the Project was represented as being able to Facilitate Broadband service.*: [Yes ▾]

(3) In the event Grantee does not have a customer served by the installation, a 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 Broadband or 100/20 Broadband, as applicable, to the service locations identified in the Core Application. The costs of such certification shall be borne by the Grantee.*: [Yes ▾]

Infrastructure Project Acknowledgement

(4) PLEASE READ BEFORE SUBMITTING: By submitting this reimbursement claim in the Grant Agreement, the NOFA, and applicable laws, including pursuant to an Office under the Grant Agreement.

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

"Registration through SAM.gov" & "Affordable Connectivity Program" Sections

1. Upload a copy of your entity's complete SAM.gov registration, which must be active
2. Mark "Yes" (required for CPF funding)

If your entity is unable to check "Yes" for ACP participation, please reach out to RSM via the portal and share the reasoning why

① Registration through SAM.gov

Please upload proof of the awarded organization's active status on SAM.gov*:   [   ] Select file

② Affordable Connectivity Program

By clicking "Yes", Grantee confirms participation in the Affordable Connectivity Program and is offering customers in their completed project area assistance with enrollment or any successive program to the Affordable Connectivity Program ("ACP") to the extent that one is available. If not available, Grantee confirms they will participate in the future if ACP is reactivated or if Congress creates a successor. *:   [Yes] [No]

"Infrastructure Project Allowable Expenditures Uploads" Section

1. Upload a copy of the completed Summary Invoice with all relevant project costs entered
   - Instructions to outlined later in the presentation
2. Upload a consolidated PDF containing all proof of purchase support for any expense entered in the Summary Invoice (invoices, receipts, etc.)
3. Upload a consolidated PDF containing all proof of payment support for any expense entered in the Summary Invoice (cleared checks, redacted bank statements, etc.)

① ② ③

📄 **Infrastructure Project Allowable Expenditures Uploads**

Please use this template to create a summary invoice for your completed project. The template is available at the bottom of the page ha

Summary Invoice*: [   ] Select file

Upload in a single PDF all detailed Invoices or itemized receipts for every expense coded properly to the appropriate Expenditure Code forth in the accompanying Grants Management Policies and Procedures Guide.

Proof of Purchase*: [   ] Select file

Upload in a single PDF Proof of payment for each expense provided in the summary invoice and coded properly to the appropriate Bud financial management system documents as long as they include the required data elements. Checks must be cleared by your bank or remove it before uploading into the Iowa grants system. We do not need account or routing numbers.

Proof of Payment*: [   ] Select file

"Certification of Project Allowable Expenditures" Section

1. Mark "Yes"
2. Mark "Yes"
3. Mark "Yes"

If your entity is unable to check "Yes" for any of the above prompts, please reach out to RSM via the portal and share the reasoning why.

Certification of Project Allowable Expenditures

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

1 That such Allowable Expenditures are true, accurate, and in fact constitute Allowable Expenditures.*: [Yes] [No]

2 That such Allowable Expenditures are directly related to the installation of Broadband Infrastructure that facilitates at or above 100/100 Broadband.*: [Yes] [No]

3 That such Allowable Expenditures were utilized for the installation of Broadband Infrastructure to Eligible Service Locations 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 Agency as part of the Application process).*: [Yes] [No]

"Reimbursement" Section

Utilizing the table in the "Cost Breakout" tab of the Summary Invoice, complete the "Reimbursement" table so that the "Reimbursement Requested" column in the Summary Invoice, matches the "Paid Claims & Expenses this Period" column in IowaGrants.

If an advanced payment was issued, the difference of the total in the Summary Invoice and the amount in the "Paid Claims" column should be reflected in the "Expenses This Period" column in IowaGrants (this could be positive or negative).

Once complete, mark all sections as complete and submit the claim!

Category	Code	Subtotal	Eligible Reimbursement	Reimbursement Requested
Conduit	DC1	$0.00	$0.00	#DIV/0!
Fiber/Copper	DC2	$0.00	$0.00	#DIV/0!
OSP Engineering	DC3	$0.00	$0.00	#DIV/0!
Design Enineering	DC4	$0.00	$0.00	#DIV/0!
Construction Management	DC5	$0.00	$0.00	#DIV/0!
Tower	DC6	$0.00	$0.00	#DIV/0!
Antenna	DC7	$0.00	$0.00	#DIV/0!
Boring	DC8	$0.00	$0.00	#DIV/0!
Trenching	DC9	$0.00	$0.00	#DIV/0!
Knifing	DC10	$0.00	$0.00	#DIV/0!
Switching Equipment	DC13	$0.00	$0.00	#DIV/0!
Routing Equipment	DC14	$0.00	$0.00	#DIV/0!
Optical Equipment	DC15	$0.00	$0.00	#DIV/0!
Customer Equipment	DC16	$0.00	$0.00	#DIV/0!
Other (Additional Clarification Required)	DC17	$0.00	$0.00	#DIV/0!
		$0.00	$0.00	#DIV/0!

Budget Category	1 Approved Budget	2 Expenses This Period	3 Paid Claims	4 Paid Claims & Expenses this Period (2+3)
Project Budget				
Conduit	$600,000.00	0.00	$0.00	$0.00
Fiber/Copper	$30,000,000.00	0.00	$0.00	$0.00
OSP Engineering	$600,000.00	0.00	$0.00	$0.00
Design Engineering	$0.00	$0.00	$0.00	$0.00
Construction Mgmt.	$0.00	$0.00	$0.00	$0.00
Tower	$0.00	$0.00	$0.00	$0.00
Antenna	$0.00	$0.00	$0.00	$0.00
Boring	$0.00	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00	$0.00
Knifing	$0.00	$0.00	$0.00	$0.00
Switching Equipment	$0.00	$0.00	$0.00	$0.00
Routing Equipment	$0.00	$0.00	$0.00	$0.00
Optical Equipment	$0.00	$0.00	$0.00	$0.00
Customer Premise Equipment	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
	$31,200,000.00	$0.00	$0.00	$0.00

Summary Invoice Components

Each NOFA #008 project is to complete **one summary Invoice** that is to be uploaded to the reimbursement request

Please use the most updated Summary Invoice template, which is linked in the reimbursement claim form.

Header Section ("Summary Invoice" tab)

1. Enter the name of your organization
2. Enter the amount of your award
   - Should any Amendments have been previously issued that has updated the amount of your award, please use the most recently updated value (should match IowaGrants)
3. Enter your project's control ID
4. Enter the awarded cost share as a decimal
5. This field calculates the total of the expenditures submitted
   - Cell is formulated; do not override
6. This field calculates the total allowable by multiplying the expenditure total (value in #5) by the awarded cost share (value in #4)
   - Cell is formulated; do not override
7. This field calculates the total eligible claim by comparing the allowable claim total (value in #6) and the awarded amount (value in #2) and reflects the lesser value
   - Cell is formulated; do not override

Expense Entry for Single DC Code Purchases ("Summary Invoice" tab)

① **②** **③** **④** **⑤** **⑥** **⑦** **⑧** **⑨**

Invoice Number (Proof of Purchase)	Purchase Category	Category Code	Additional Purchase Clarification	Vendor Name	Date of Purchase	Check # (Proof of Payment)	Invoice Total	NOFA Total Project Cost	NOFA Allowable / Reimbursable Cost	Proof of Purchase	PoPur Page #	Proof of Payment	PoPay Page #
1234	Fiber/Copper	DC2		Broadband World	12/3/24	99999	$100,000.00	$80,000.00	$80,000.00	☐		☐	
1776	Knifing	DC10		Jason's Cable	6/13/25	98765	$13,000.00	$13,000.00	$13,000.00	☐		☐	

1. Enter the invoice number
2. Select the purchase category associated with the purchase
   - The "Category Code" column will auto-populate based on the purchase category selected
   - The "Additional Purchase Clarification" column should be utilized if DC17, "Other," is selected
   - Entries requiring multiple purchase category itemizations are detailed on the next slide
3. Enter the name of the vendor/contractor
4. Enter the date of the invoice/receipt
5. Enter the number of the associated check (if applicable)
   - You may enter "ACH" or other relevant phrasing if not paid by check
6. Enter the total of the invoice/receipt
7. Enter the amount of the invoice/receipt total that is associated to the NOFA #008 project that you intend to claim
8. Enter the value utilized with #7
   - Should the full total not be validated during review, the reviewer staff will adjust this value accordingly.
9. Enter the page number (or range) of where the associated support may be found in the PDF

Expense Entry for Multi-DC Code Purchases ("Summary Invoice" tab)

Invoice Number (Proof of Purchase)	Purchase Category	Category Code	Additional Purchase Clarification	Vendor Name	Date of Purchase	Check # (Proof of Payment)	Invoice Total	NOFA Total Project Cost	NOFA Allowable / Reimbursable Cost
1234	Fiber/Copper	DC2		Broadband World	12/3/24	99999	$100,000.00	$80,000.00	$80,000.00
1235	Routing Equipment	DC14		Broadband World	12/3/24	99999	$100,000.00	$15,000.00	$15,000.00
1236	Customer Equipment	DC16		Broadband World	12/3/24	99999	$100,000.00	$5,000.00	$5,000.00

If an expense has multiple associated purchase categories, please enter per the following guidance:

1. Maintain the full invoice total for each associated line
2. Enter the amount of the invoice/receipt total that is associated to the noted purchase category
3. Enter the value utilized with #2
   - Should the full total not be validated during review, the reviewer staff will adjust this value accordingly.

Internal Wage Entry ("Time Reporting" tab)

1. Enter the pay date
2. Enter the pay period
3. Enter the employee ID number or other identifier
   - As these funds are subject to audit, it is highly recommended to redact all personal data
4. Select the purchase category associated with the purchase
   - The "Category Code" column will auto-populate based on the purchase category selected
   - The "Additional Purchase Clarification" column should be utilized if DC17, "Other," is selected
5. Enter the hourly rate of pay for the employee
   - A fully loaded rate may be utilized should documentation be available that can substantiate the additional costs incurred and how the individual costs/portions were formulated
6. Enter the hours worked on the project during the pay period (intended claim)
7. Enter the hours worked off the project in the pay period
8. This field is formulated (hourly rate x hours on), no entry necessary
9. Enter the page number (or range) of where the associated support may be found in the PDF

Internal Wage Entry ("Summary Invoice" tab)

Once the "Time Reporting" tab is complete, reference the pivot table located to the right of the data entry to review the total claimed for each purchase category (#1)

On the "Summary Invoice" tab following the expense entries, enter a line for each purchase category with claimed internal wages and enter the value shown in the pivot table

1

Category	Code	Subtotal
Conduit	DC1	$0.00
Fiber/Copper	DC2	$2,520.00
OSP Engineering	DC3	$0.00
Design Engineering	DC4	$0.00
Construction Management	DC5	$0.00
Tower	DC6	$0.00
Antenna	DC7	$0.00
Boring	DC8	$0.00
Trenching	DC9	$0.00
Knifing	DC10	$0.00
Aerial Deployment / Make Read	DC11	$0.00
Switching Equipment	DC13	$0.00
Routing Equipment	DC14	$0.00
Customer Equipment	DC16	$720.00
Other (Additional Clarification R	DC17	$0.00
Total		$3,240.00

2

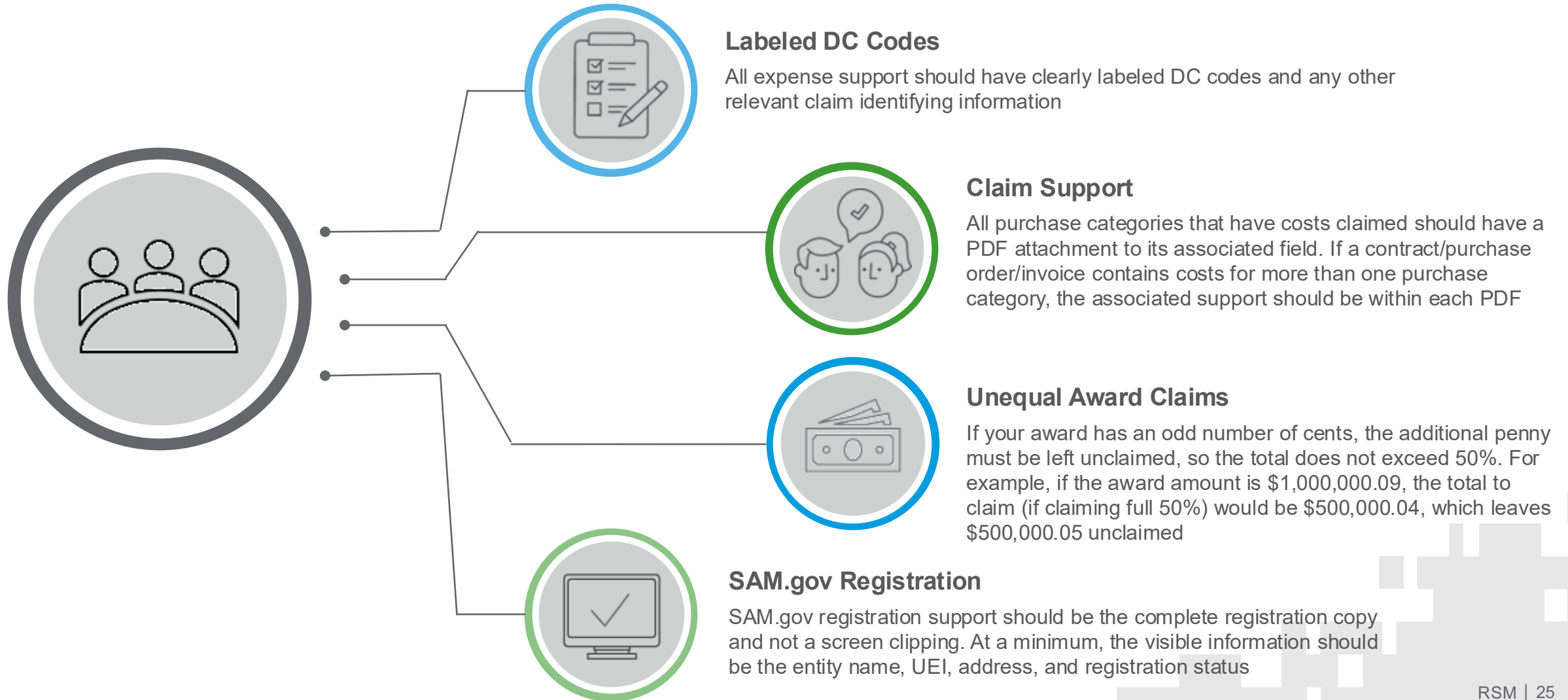| Invoice Number (Proof of Purchase)	Purchase Category	Category Code	Additional Purchase Clarification	Vendor Name	Date of Purchase	Check # (Proof of Payment)	Invoice Total	NOFA Total Project Cost	NOFA Allowable / Reimbursable Cost
	Fiber/Copper	DC2		Internal Wages				$2,520.00	$2,520.00
	Customer Equipment	DC16		Internal Wages				$720.00	$720.00

Common Fixes

The next section will outline common issues the review team has encountered with claim review

Please keep these in mind when drafting your claims to help avoid the need for correction (thus extending the processing time)

Common Fixes: Advanced Payments

Labeled DC Codes

All expense support should have clearly labeled DC codes and any other relevant claim identifying information

Claim Support

All purchase categories that have costs claimed should have a PDF attachment to its associated field. If a contract/purchase order/invoice contains costs for more than one purchase category, the associated support should be within each PDF

Unequal Award Claims

If your award has an odd number of cents, the additional penny must be left unclaimed, so the total does not exceed 50%. For example, if the award amount is $1,000,000.09, the total to claim (if claiming full 50%) would be $500,000.04, which leaves $500,000.05 unclaimed

SAM.gov Registration

SAM.gov registration support should be the complete registration copy and not a screen clipping. At a minimum, the visible information should be the entity name, UEI, address, and registration status

Common Fixes: Reimbursement Claims

The Updated Exhibit B field is exclusively reserved for the updated Exhibit B; all other GIS support may be provided with the other fields

If your Updated Exhibit B reflects any number less than your awarded scope, then at least one of the completion certifications in the claim form must be marked "No" and a qualified certification provided

Should you have been provided advance funds, all expenses that were submitted with the advance payment should be included with your Summary Invoice

All purchase support should have written DC Codes that match the Summary Invoice identification

All claims should be itemized based on utilization; for partial claims, the inventory used must be written on the invoice with the corresponding formula utilized to determine the claim value. Percentage-based allocations are generally not accepted

The PDF page numbers should be included with the Summary Invoice

Administrative costs are not eligible and should not be included with your Summary Invoice. Administrative costs may include, but are not limited to, costs for time spent working on grant materials (incurred due to receiving a grant)

All project costs do not need to be included with your Summary Invoice; once you have substantiated your award, you may stop entering expenses into the Summary Invoice. The excess spend may be requested later if an issue arises with a previous entry

Program Reminders

Program Reminders and Resources

Program Reminders

1   **Reporting**– UST Quarterly Reporting (and Davis-Bacon reports, if applicable) are required until the project is closed out. Typically, this requirement is held until the quarter after you receive a final payment to capture project completion information

2   **Retention**– All correspondences must be sent and contained within IowaGrants for record retention purposes

3   **Project Completion** – Projects must be fully completed by September 30, 2026, to receive funding under this NOFA

Resources

NOFA #008 Grants Management Guide   **Summary Invoice Template**

Prior to sending any questions you may have, please review the Grants Management Guide in its entirety in case it is answered there. If not, please send through the IowaGrants Correspondence portal to "RSM Program Manager."

RSM US LLP

400 Locust St #640
Des Moines, IA 50309
(515) 558 6600

+1 800 274 3978
rsmus.com