



FISCAL PROCEDURES MANUAL

Grants & Community Recreation Division

Bureau of Parks and Lands

Maine Department of Agriculture, Conservation and Forestry

ACCOUNTING PROCEDURES

I. General

- A. A separate project ledger or account must be established for each project. This account must be cross-referenced to the National Park Service (NPS) project number noted on your project agreement.
- B. The NPS number must be used on all correspondence, contract documents, invoices, payroll or time sheets, equipment use sheets and other project documents.

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but no limited to state or local governments, shall clearly state;

- (1) the percentage of the total cost of the program or project that will be financed with federal funds; and
 - (2) the dollar amount of the federal funds for the project or program.
- C. No costs, other than land options or preliminary engineering, may be incurred prior to the date of the federal project approval. Costs are incurred when work is performed or good received. Final payments may be made after the project ending date provided the work incurred prior to this date.
- D. Local administrative costs and project indirect costs are not eligible for reimbursement.
- E. Operations and maintenance costs, including purchases of equipment are not eligible for reimbursement.
- F. The local official records of project expenditures must be retained for three (3) years after final payment or until approval of federal audit, whichever is longer

II. Acquisition Projects

- A. Only the costs of purchase of land and costs incurred under the Uniform Relocation Assistance and Real Property Acquisition Policies Act (PL 91-646) shall be eligible for reimbursement.
- B. Costs of legal fees, boundary surveys, or other incidental costs are not reimbursable.
- C. Reimbursement is based on the purchase price of property or approved appraisal value, whichever is less.

- D. Acquisitions involving land donations must be handled according to special instructions available through your project officer
- E. Option payments may be made prior to the date of the federal approval provided they become part of the purchase price based on appraised value.

III. Development Projects

A. Procurement Standards:

Grantees and sub grantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in Chapter 675.3 Attachment A, Land and Water Conservation Funds Manual.

1. Procurement by Small Purchase Procedures—Small Purchase Procedures are those relatively simple and informal Procurement methods for securing services, supplies, or other property that do not cost more than \$25,000 in the aggregate. If small purchase procedures are used, price and rate quotations will be obtained from an adequate number (minimum of 3) qualified resources.
 2. Procurement by sealed bids (formal advertising)—Bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation to bid, is the lowest price.
- B. Force account work (use of sponsor's work force) must be documented by time and attendance records which have been verified by the worker's supervisor.
 - C. Use of sponsor's equipment must be supported by use records. Rate (time or miles) must be supported by documented costs based on current Maine DOT use rates. Commercial rates are not acceptable.
 - D. Supplies or materials drawn from a sponsor's central supplies must be itemized and reflect the actual cost to the sponsor.
 - E. The donation of materials and/or services by qualified bona fide professional or contractor engaged in a given line of business may be recognized for reimbursement. Approval of items and method of computing the donated value must be received from the state project officer prior to billing.
 - F. Preliminary design and engineering costs incurred up to 3 years prior to the date of federal approval may be eligible for reimbursement.

BILLING PROCEDURES

I. General

- A. Billings should be submitted at the earliest possible time, but no more frequently than once a month.
- B. Sponsors will normally receive reimbursement by state check within 4-6 weeks of date of submission.
- C. The billing from the project sponsor shall be submitted to the Grants and Community Recreation Division. It shall consist of the Reimbursement Request Form: Illustration "A" and the Data Sheet: Illustration "B" or "C" and accompanying documentation. The data sheet shall be itemized to agree with the project ledger in the order of postings.

II. Acquisition Projects:

An acquisition project consists of the sponsor purchasing land for recreational purposes as described in the Project Agreement. For each purchase, one copy of the following items must be submitted to the state:

- A. Current, State-approved appraisal.
- B. Letter offering of just compensation (approved appraisal value) to the Grantor (property owner). This letter must also contain proof that the Grantor was informed of PL 91-646 relocation rights.
- C. Waiver of just compensation if land purchased for less than fair market value.
- D. Receipts or other documentation for PL 91-646 expenses (if applicable, see Project Officer for information).
- E. Evidence of Title
- F. Copy of deed to property purchased.
- G. Copies of front and back of checks for purchase of property.

III. Development Projects:

A development project consists of the sponsor constructing recreation facilities as described in the Project Agreement. One copy of each of the following items must be submitted to the state as part of the reimbursement request:

***NO COSTS SHALL BE REIMBURSED PRIOR TO PROJECT APPROVAL AND PROPER BID PROCEDURES.**

A. Contracts

1. Proof of advertising (when formal public process is used).
2. Tabulation of bids (or quotes received for contracts under \$25,000).
3. Copy of signed contracts or purchase orders, including bonds, extra work orders, etc.
4. Copy of each paid invoice.
5. Copies of front and back of canceled checks.

B. Purchased materials:

1. Evidence of best price (quotes, bids, etc.)
2. Copies of paid invoices.
3. Copies of front and back of canceled checks.

C. Force Account Personnel

1. Copy of payroll sheets.
2. Copy of time cards or attendance sheets to support payroll.
3. Certification of work by supervisor.

D. Force Account Equipment

1. Detailed description of each piece of equipment (model, tonnage, bucket size, drawbar, etc.)
2. Record of time used on project and rate (hours or mileage)
3. Method of computing rates or charges.

E. Materials drawn from Supply

1. Evidence of cost
2. Copy of journal.

F. Donated materials.

1. Itemized list of materials supplied.
2. Value based on cost to donor or reasonable market value.
3. Method of valuation.

G. Donated services

1. Time sheets showing hours worked and work performed.
2. Basis for rates.
3. Itemized list of time and charges.

IV. Reimbursement Request

Reimbursement requests will take the form of a transmittal letter / email, a completed expense summary sheet (blank copy provided with fully executed project agreement) and documentation for all claimed expenses and match.

Transmittal form, expense summary sheet in original excel file format, and copies of all support documentation may be emailed directly to doug.beck@maine.gov

A. Transmittal

When submitting your reimbursement request include the information and certification statement below in your transmittal email / letter:

Project Name: _____	
Project Number: 23-00 _____	Request Number <input type="checkbox"/>
	Progress <input type="checkbox"/>
	Final <input type="checkbox"/>
	This Request Amount: \$ _____
	Previous Request(s) Amount: \$ _____
	Total Requests To Date: \$ _____
	Original Grant Amount: \$ _____
	Grant Funds Remaining: \$ _____
I certify to the best of my knowledge and belief that this report is correct and complete and that all costs cited were for the purposes set forth in the Project Agreement	
Name _____	Date submitted _____
Title _____	

B. Expense Summary Sheet

The following is an example of what a completed summary sheet should look like:

**MAINE DEPT OF AGRICULTURE CONSERVATION AND FORESTRY
Bureau of Parks and Lands**

LWCF PROJECT WORKSHEET

10-Nov-15

Project Name: City of Maineville Recreational Complex
Project #: 23-00888
Request #: 3

Date	Vendor	Work Element	Unit Cost	# Units	Ck #	Amount
4/27/2015	Voltman Electric	Electric Supplies - Security Lighting	\$ 3,213.04	1	323112	\$ 3,213.04
6/11/2015	Voltman Electric	Electric Supplies - Security Lighting	\$ 12,673.00	1	323966	\$ 12,673.00
9/23/2015	Voltman Electric	Electric Supplies - Security Lighting	\$ 514.29	1	325886	\$ 514.29
5/12/2015	Landville Stone-Hearth	Drainage Blocks - Exterior Field Drains	\$ 6,320.35	1	323386	\$ 6,320.35
5/19/2015	Jarrett J. Presley	Water Pipe - Install water lines	\$ 10,091.85	1	323600	\$ 10,091.85
6/30/2015	Jarrett J. Presley	Water Fittings - Install water lines	\$ 2,103.86	1	324514	\$ 2,103.86
5/19/2015	Smith Brothers	Blocks - Field Drainage	\$ 200.00	1	323558	\$ 200.00
6/2/2015	Smith Brothers	Crushed Stone - Field Drainage	\$ 438.38	1	323810	\$ 438.38
6/30/2015	Smith Brothers	Crushed Stone - Field Drainage	\$ 906.80	1	324459	\$ 906.80
6/25/2015	Security Lighting Inc	Light Poles - Security Lighting	\$ 3,750.00	1	324282	\$ 3,750.00
6/25/2015	Turf R Us Farms	Sod Turf - Install around drains	\$ 2,100.00	1	324289	\$ 2,100.00
6/30/2015	Splake Industries	Washed Ledge - Field Drainage	\$ 833.00	1	324512	\$ 833.00
6/30/2015	AllRound Renovators	Labor/Equip - Install Drainage Block	\$ 3,400.00	1	324452	\$ 3,400.00
6/30/2015	Splake Industries	Washed Ledge - Field Drainage	\$ 1,249.50	1	324612	\$ 1,249.50
8/13/2015	G.W. Bragg	Plumbing Mat. - Water Hook Up	\$ 2,630.00	1	325132	\$ 2,630.00
8/19/2015	Eastern Equipment	Roller Rental - Multi-purpose Field	\$ 900.00	1	325209	\$ 900.00
10/14/2015	Eastern Equipment	Roller Rental - Parking Lot	\$ 4,500.00	1	326342	\$ 4,500.00
8/26/2015	Pease Company	Screened Loam - Multi-purpose Field	\$ 2,774.00	1	325399	\$ 2,774.00
9/10/2015	Pease Company	Washed Loam - Multi-purpose Field	\$ 2,880.00	1	325642	\$ 2,880.00
9/29/2015	Simard Paving Const.	Grading/Paving - Walking Trail	\$ 16,537.60	1	326029	\$ 16,537.60
9/30/2015	Chisholm Const.	Gravel - Trail/Parking Lot	\$ 17,006.00	1	326040	\$ 17,006.00
10/14/2015	LeBlanc Landscape	Loam - Multi-purpose Field	\$ 18,528.00	0.2207724	326378	\$ 4,090.47
Fed'l Reimb Costs						\$ 99,112.14

Match and/or Inkind Match Costs:

Date	Vendor	Work Element	Unit Cost	# units	Ck #	Amount
9/30-10/11/13	City of Maineville	Public Works Employees - see log	\$ 4,464.69	1		\$ 4,464.69
10/14-10/25/13	City of Maineville	Public Works Employees - see log	\$ 4,068.65	1		\$ 4,068.65
10/27-11/11/13	City of Maineville	Public Works Employees - see log	\$ 1,191.31	1		\$ 1,191.31
07/28-08/01/2014	City of Maineville	Public Works Employees - see log	\$ 2,297.21	1		\$ 2,297.21
08/04-08/15/2014	City of Maineville	Public Works Employees - see log	\$ 4,863.93	1		\$ 4,863.93
08/18-08/29/2014	City of Maineville	Public Works Employees - see log	\$ 4,863.93	1		\$ 4,863.93
09/02-09/12/2014	City of Maineville	Public Works Employees - see log	\$ 6,260.97	1		\$ 6,260.97
09/15-09/26/2014	City of Maineville	Public Works Employees - see log	\$ 6,260.97	1		\$ 6,260.97
10/01-10/15/2014	City of Maineville	Public Works Employees - see log	\$ 6,834.05	1		\$ 6,834.05
10/16-10/31/2014	City of Maineville	Public Works Employees - see log	\$ 3,659.06	1		\$ 3,659.06
12/15-12/30/2014	City of Maineville	Public Works Employees - see log	\$ 987.49	1		\$ 987.49
9/30/13 - 12/30/14	City of Maineville	38% benefits on regular pay	\$ 17,385.86	1		\$ 17,385.86
9/30/2013	City of Maineville	Public Woks Equipment - see log	\$ 859.00	1		\$ 859.00
10/1/2013	City of Maineville	Public Woks Equipment - see log	\$ 722.00	1		\$ 722.00
10/2/2013	City of Maineville	Public Woks Equipment - see log	\$ 759.50	1		\$ 759.50
10/3/2013	City of Maineville	Public Woks Equipment - see log	\$ 979.50	1		\$ 979.50
10/9/2013	City of Maineville	Public Woks Equipment - see log	\$ 1,491.00	1		\$ 1,491.00
10/10/2013	City of Maineville	Public Woks Equipment - see log	\$ 2,013.50	1		\$ 2,013.50
10/11/2013	City of Maineville	Public Woks Equipment - see log	\$ 811.00	1		\$ 811.00
10/15/2013	City of Maineville	Public Woks Equipment - see log	\$ 904.00	1		\$ 904.00
10/16/2013	City of Maineville	Public Woks Equipment - see log	\$ 1,068.00	1		\$ 1,068.00
10/21/2013	City of Maineville	Public Woks Equipment - see log	\$ 1,406.00	1		\$ 1,406.00
10/22/2013	City of Maineville	Public Woks Equipment - see log	\$ 840.00	1		\$ 840.00
10/23/2013	City of Maineville	Public Woks Equipment - see log	\$ 1,056.00	1		\$ 1,056.00
10/24/2013	City of Maineville	Public Woks Equipment - see log	\$ 766.00	1		\$ 766.00
10/25/2013	City of Maineville	Public Woks Equipment - see log	\$ 315.00	1		\$ 315.00
10/28/2013	City of Maineville	Public Woks Equipment - see log	\$ 856.00	1		\$ 856.00
10/29/2013	City of Maineville	Public Woks Equipment - see log	\$ 1,255.00	1		\$ 1,255.00
7/30/2014	City of Maineville	Public Woks Equipment - see log	\$ 2,542.00	1		\$ 2,542.00
7/31/2014	City of Maineville	Public Woks Equipment - see log	\$ 1,992.75	1		\$ 1,992.75
8/1/2014	City of Maineville	Public Woks Equipment - see log	\$ 2,142.00	1		\$ 2,142.00
8/4-8/29/14	City of Maineville	Public Woks Equipment - see log	\$ 18,086.00	1		\$ 18,086.00
9/2-9/26/14	City of Maineville	Public Woks Equipment - see log	\$ 26,623.00	1		\$ 26,623.00
10/1-10/15/14	City of Maineville	Public Woks Equipment - see log	\$ 10,497.50	1		\$ 10,497.50
10/16-10/31/14	City of Maineville	Public Woks Equipment - see log	\$ 7,669.25	1		\$ 7,669.25
12/15/2014	City of Maineville	Public Woks Equipment - see log	\$ 445.00	1		\$ 445.00
12/16/2014	City of Maineville	Public Woks Equipment - see log	\$ 1,302.00	1		\$ 1,302.00
10/14/2015	LeBlanc Landscape	Loam - Multi-purpose Field	\$ 18,528.00	0.7792276	326378	\$ 14,437.53
Match Costs						\$ 164,976.63
TOTAL ELIGIBLE COSTS TO DATE						\$ 264,088.78

Max reimburse rate is 37.53%
\$ 99,112.52

Reimburse This Amount:	\$ 97,937.97	
LWCF Reimbursement	\$ 99,112.14	37.53%
Local Match/In-Kind Match	\$ 164,976.63	62.47%
	\$ 264,088.78	