



**Department of
Development**

**Industrial Site Improvement Fund
Reimbursement Policies and Procedures Manual
FY 2007 Awards**

This Reimbursement Policies and Procedures Manual (“Manual”) applies to projects awarded Industrial Site Improvement Fund assistance during state fiscal year (FY) 2007 by the Ohio Department of Development (“ODOD”).

Effective June 2004, House Bill 66 provided the statutory framework for the Industrial Site Improvement Fund (“ISIF” or the “Program”).¹

Under authority provided in ORC §122.951(B), the Director of ODOD has developed the following policies and procedures for the distribution of grant funds under the Program.

This Manual is referred within, and is therefore binding under, the grant agreement executed between ODOD and ISIF awardees (“Agreement”).

All questions related to reimbursement requests and payments under the Agreement, including this Manual, should be directed to the following:

Industrial Site Improvement Fund
77 South High Street, 28th Floor
P.O. Box 1001
Columbus, Ohio 43216-1001
(614) 466-4551

www.odod.state.oh.us/edd/obd/IndustrialSiteImprovementFund

¹ Ohio Revised Code (“ORC”) §§122.95 to 122.952 and §122.16.

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1.0 General Funds Distribution Policy

- 1.1 Payment of program funds cannot begin until an Agreement with ODOD has been executed with the award recipient ("Grantee").
- 1.2 Grants under the Program cannot exceed \$500,000 per site improvement project, or 75 percent of the total costs incurred under the site improvement project, as calculated at the time of application for Program assistance and upon completion of the site improvement project.
- 1.3 Grant funds shall be distributed as reimbursement of allowable costs incurred after an ISIF award notification letter has been executed by the Director of ODOD for the site improvement project. All program funds must be reimbursed prior to the Project Completion Date, as defined under the Agreement. Further, payment will be made only to reimburse Grantee for allowable costs incurred with sufficient proof of payment provided.
- 1.4 To obtain reimbursement, Grantee must submit a Reimbursement Form and Status of Funds Report, in the format as attached, together with any other information required under this Manual ("Request").
- 1.5 "Allowable costs" are those reimbursable with program funds as set forth under Exhibit I, "Scope of Work" of the Agreement, and as indicated below:

Allowable costs include costs related to the following:

- (a.) Acquiring commercial or industrial land or buildings;
- (b.) Expanding, remodeling, renovating and modernizing buildings, structures and other improvements;
- (c.) Remediating environmentally contaminated property;
- (d.) Site preparation, including building demolition and removal;
- (e.) Streets, roads, bridges, traffic control devices, parking lots and facilities;
- (f.) Water and sewer lines and treatment plants;
- (g.) Gas, electric, and telecommunications, including broadband, hook-ups;
- (h.) Water and railway access improvements; and
- (i.) Costs of professional services (e.g., attorney fees, consulting, architectural and engineering costs) related to the site improvement project (note professional services only are reimbursable up to 10 percent of the total grant amount).

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- 1.6 To the extent the Grantee incurs debt to finance the site improvement project after an ISIF award notification letter has been executed by the Director of ODOD for the site improvement project, the principal amount of that debt may be retired with funds granted under the Program.
- 1.7 Grant funds may be used to offset taxes assessed on real property to the extent (1) funding was awarded under the site improvement project to acquire, in whole or in part, real property and (2) a reasonable amount of taxes and assessments are included, as a matter of custom and practice, in the cost to acquire the real property. In all other instances, taxes or assessments imposed on or made against the real or personal property comprising the site improvement project shall not be paid or otherwise satisfied with funds granted under the Program
- 1.8 Program funds must be fully expended, or the grant otherwise must be completed, prior to the Project Completion Date, as defined under the Agreement. Included in this spend-down requirement is a prohibition against placing in an escrow account or similar arrangement any funds granted under the Program, for the purpose of satisfying debts, obligations or assessments incurred after the Project Completion Date.
- 1.9 Grantee may submit Requests pursuant to Section 2.0 of this Manual as the work is performed, or wait and submit a Request for the entire amount of the grant of funds upon the completion of the project and prior to the Project Completion Date.
- 1.10 Reimbursements will be paid by ODOD via Electronic Fund Transfer (“EFT”). If Grantee does not have an existing authorization for EFT with the Office of Budget & Finance, Grantee must submit a completed Authorization Agreement for Automatic Deposit of State Warrants: <http://obm.ohio.gov/forms/oaks/EFTDraft%20v2.pdf>
- 1.11 Requests will be accepted only via an ODOD-generated Reimbursement Form and Status of Funds Report, a sample copy of which is attached to this Manual. Blank forms are available on the Program website at www.odod.state.oh.us/edd/obd/IndustrialSiteImprovementFund.
- 1.12 Questions between ODOD and Grantee should be posed in detail via e-mail unless indicated otherwise, and all such electronic correspondence must indicate clearly Grantee’s assigned project number (in the format 07-RXX-XX) in the subject heading or else prominently in the body of the message(s).

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- 1.13 Submitted Requests must be certified by Grantee's chief elected official, chief executive officer, or another individual similarly authorized to act on behalf of Grantee.
- 1.14 ODOD will not reimburse for Requests containing *blended* hourly rates for work completed by consultants under the Agreement. Grantee must submit requests for reimbursement for work performed by such individuals with their respective unique hourly rates, accompanied by the appropriate supporting documentation.
- 1.15 All travel-related expenses for which Grantee seeks reimbursement under the Agreement must comply with the Ohio Office of Budget and Management's Travel Policy, a copy of which is attached to this Manual.
- 1.16 Reimbursements should occur within 30 to 45 days after approval by ODOD of each Request submitted by Grantee.

2.0 Submitting Requests

- 2.1 The policies and procedures set forth in this Manual, as referenced by the Agreement, control in all instances of reimbursing grant funds. Grantee is responsible for complying with all terms and conditions of this Manual as from time to time may be amended. Grantee therefore is expected to check the Program website periodically to ensure it is in compliance with the most up-to-date policies and procedures under the Program. Updates to this Manual shall be posted on the Program website at www.odod.state.oh.us/edd/obd/IndustrialSiteImprovementFund.
- 2.2 No more than one (1) Request may be submitted every 60 days via United States mail for an amount equal to or greater than \$10,000. A Request for a smaller sum may be made when submitting a final Request for the balance of funds under the site improvement project, or with ODOD's prior written approval.
- 2.3 The following documents must be included with each submitted Request:
 - 2.3.1 Reimbursement Form with original signature, summarizing the Request according to the major funding categories under the Agreement: land, building, on-site infrastructure/site, professional fees, interim costs, administrative costs, and off-site infrastructure.
 - 2.3.2 Invoices showing itemized billing and/or costs in time-and-materials format with back-up documentation of costs included.

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2.3.3 Invoices – General

- 2.3.3.1 All invoices must include the following information:
- Cover letter on Grantee's letterhead with date marked when submitted to ODOD.
 - Copy of the invoice(s).
 - Summary with total funds requested and a breakdown of items purchased or work performed.
 - Proof of payment (e.g., canceled check).

2.3.4 Invoices – Consultants

- 2.3.4.1 All consultant invoices must include summaries with total cost for hourly work and expenses, including travel expenses and subcontracted amounts.

- 2.3.4.2 For consultant invoices, sufficient backup documents would include invoices for such things as clearing work, pavement subcontractors, surveyors, equipment rental, cost sheets for expendables, and travel receipts.

- 2.4 ODOD will review Requests and supporting materials for reasonableness of costs incurred and requested payment amounts, and may reimburse or deny such Requests in whole or in part pursuant to Grantee's compliance with this Manual, the Agreement, the Program Guidelines and Application Procedures, and all applicable laws, including ORC §§122.951 to 122.952.

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State of Ohio Office of Business Development: Reimbursement Form and Status of Funds Report						
Section One: Request for Payment						
Ohio Department of Development Attn: John Saving 77 S. High Street, 28th Floor Columbus, OH 43215	Name and Address of Grantee:			Draw Number:		
Contact Person / Telephone Number:				FTI Number:		
Grant Number:				OAKS ID:		
				Dates for this request:		
				From:		
				Thru:		
Section Two: Status of Industrial Site Improvement Funds and Match Funds						
	Agreement Total	To Date (incl. this Draw)	Match Fund Calculation		State Use Only	
1. ISIF Grant Amount					Recd By / Date:	
2. Grantee's Match Fund					Controlling Board:	
3. Total Project Costs					Comr Number:	
4. Match Confirmed					Auditor Distribution Number:	
5. Percent Match	#DIV/0!	#DIV/0!				
Section Three: Itemization of Expenditures						
Activity Name	Activity Budget	Match Amount this Draw	Grant Period Match Previously Claimed	ISIF Amount to be Drawn Now	ISIF Amount Drawn Previously	Line-Item Balance
Land / Site Acquisition						\$0.00
Building Acquisition						\$0.00
Building Construction						\$0.00
Building Renovation						\$0.00
Road Construction (On-Site)						\$0.00
Water (On-Site)						\$0.00
Sanitary Sewer (On-Site)						\$0.00
Flood & Drainage (On-Site)						\$0.00
Rail (On-Site)						\$0.00
Telecommunications (On-Site)						\$0.00
Utilities (On-Site)						\$0.00
Project Planning & Management (On-Site)						\$0.00
Road Construction (Off-Site)						\$0.00
Water (Off-Site)						\$0.00
Sewer (Off-Site)						\$0.00
Flood & Drainage (Off-Site)						\$0.00
Rail (Off-Site)						\$0.00
Telecommunications (Off-Site)						\$0.00
Natural Gas (Off-Site)						\$0.00
Electric (Off-Site)						\$0.00
Professional Fees (Off-Site)						\$0.00
[Other]						\$0.00
[Other]						\$0.00
[Other]						\$0.00
[Other]						\$0.00
[Other]						\$0.00
[Other]						\$0.00
Budget Tracking	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Total for this Request				\$0.00		
Section Four: Certification (Signature Is Required) Itemization of Expenditures						
I certify that this Request for Payment is in accordance with the terms and conditions of the Grant Agreement cited and is proper for payment to Grantee's depository. I also certify that the data reported above is correct and that back-up detailed documentation has been submitted.						
Date:	Signature:			Title:		
State Use Only						
Approved:						
Date:						

TRANSPORTATION



- Travel by common carrier (bus, railroad, airline, etc.) may be reimbursed at the lowest available rate. Business class air travel is allowed for some specified international travel. Air travel within Ohio is authorized only for agency directors, assistant directors, and deputy directors; other state employees may fly within Ohio only if flying is more economical than any other type of travel.

If a reservation goes unused, the traveler will be reimbursed only if the agency is satisfied that failure to cancel or use the reservation was unavoidable.

- Mileage reimbursement: Reimbursement rate is 40 cents per mile for a privately owned car and 13 cents per mile for a privately owned motorcycle.

You may use a private vehicle only if the owner is insured under a liability insurance policy that complies with ORC § 4509.51.

There is no reimbursement for mileage commuting from your residence to your headquarters or from your headquarters to your residence.

- Rental car: Reimbursement is authorized only if a rental car is more economical than any other type of transportation or if your destination is not otherwise easily accessible.
- Miscellaneous: Receipts are required for reimbursable miscellaneous transportation expenses such as parking, taxis, car rental, etc. if an expense exceeds \$1. *Exception*: No receipts are required for road tolls, subway fare, limousine service, municipal bus fare, boat, or ferry regardless of the dollar amount.



MEALS



In State:

- When traveling in state and travel requires an **overnight stay**, you may be reimbursed only for meal expenses incurred outside your county of headquarters and be more than 45 miles from both your headquarters and your residence. Meal reimbursement for a full calendar day does not require an allocation for breakfast, lunch, and dinner. You may determine how to allocate the allowed amount for meals.
- When you are on overnight travel status for a full calendar day (that is, travel both preceded and followed by an overnight stay), your actual meal expenses may be reimbursed up to \$30 without receipts or up to \$40 with receipts provided to your state agency.
- When you are on overnight travel status for less than a full calendar day, the maximum meal rates are pro-rated on the day of departure and day of return.

The \$30 (without receipts) reimbursement is pro-rated as follows:

- ✓ Up to \$7 if traveling anytime after midnight but no later than 8 AM.
- ✓ Up to \$8 if traveling anytime after 8 AM but no later than 6 PM.
- ✓ Up to \$15 if traveling anytime after 6 PM but no later than midnight.

MEALS (continued)

The \$40 (with receipts) reimbursement is pro-rated as follows:

- ✓ Up to \$9 if traveling anytime after midnight but no later than 8 AM.
- ✓ Up to \$12 if traveling anytime after 8 AM but no later than 6 PM.
- ✓ Up to \$19 if traveling anytime after 6 PM but no later than midnight.



In State or Out Of State:

- On the day of departure or return, if you are on travel status for more than one of the specified time periods, meal reimbursement is authorized in the amount of the total of the individual amounts specified for those time periods. Reimbursement of that total amount does not require an allocation for breakfast, lunch, and dinner. Meal reimbursement in that total amount may be allocated for meals as the state agent chooses.

You may be reimbursed for meal gratuities as long as the tip does not exceed 15% of the cost of the meal. Gratuities count toward the applicable maximum meal rate.

MEALS (continued)

Out Of State But Within The U.S.:

- When traveling out of state, you may be reimbursed only for meal expenses incurred outside your county of headquarters and more than 45 miles from both your headquarters and your residence. An overnight stay is not required.
- When you are on travel status for a full calendar day, your actual meal expenses may be reimbursed up to \$30 without receipts or up to \$60 with receipts provided to OBM.
- When you are on travel status for less than a full calendar day, the maximum meal rates are pro-rated on the day of departure and the day of return. The \$30 without receipts is pro-rated as specified previously under *Meals/In-State*. The \$60 with receipts is pro-rated as follows:
 - ✓ Up to \$12 if traveling anytime after midnight but no later than 8 AM.
 - ✓ Up to \$18 if traveling anytime after 8 AM but no later than 6 PM.
 - ✓ Up to \$30 if traveling anytime after 6 PM but no later than midnight.

Outside Of The U.S.:

- When traveling out of the country, you may be reimbursed for your actual meal expenses either:
 - ✓ With receipts provided to OBM, up to \$75 per calendar day; or
 - ✓ Without receipts, up to the applicable rate for meals and incidental expenses specified in the current *Maximum Travel Per Diem Allowances for Foreign Areas* established by the US Secretary of State.

LODGING



- Lodging must occur outside your county or headquarters and be more than 45 miles from both your residence and headquarters.
- To be reimbursed for lodging, you must submit a detailed folio.
- If you stay in a private dwelling instead of commercial lodging, you may be reimbursed up to \$15 per night. Your receipt must list the name and address of the person you stayed with and the amount you paid.
- If you are away for more than one week (including a weekend), you may be reimbursed for reasonable miscellaneous expenses such as laundry, dry cleaning, personal telephone calls, postage. You must submit a receipt for any expense that exceeds \$1.



You may be reimbursed without receipts for the actual cost of gratuities for services such as porter, housekeeping, and taxis up to: \$10 on your day of departure and \$10 on your day of return when traveling overnight; \$5 on each day between your departure and return days when traveling overnight; and \$5 per day when not traveling overnight.

MAXIMUM REIMBURSEMENT RATES:

- In State:** Reimbursement up to \$75 plus taxes per calendar day.
Effective July 1, 2006: Reimbursement up to \$80 plus taxes per calendar day.
- Out of State:** Actual cost your agency's head or designee determines to be reasonable.
- Out of U.S.:** Actual cost your agency's head or designee determines to be reasonable.

☎ Reasonable business telephone expenses are reimbursable regardless of the length of your stay.

GENERAL REQUIREMENTS

- ☞ All travel at state expense or on paid travel status must be authorized by the head of your agency or his or her designee as appropriate state business.
- 💰 The rates described are *reimbursements* for expenses you actually incur while traveling. These rates are not a "per diem" or an entitlement, regardless of whether receipts are required.
- 📄 Submit your travel expenses for reimbursement on the Travel Expense Report, form OBM 7148, or on an agency-specific form that has received OBM's prior approval. Submit your report at the end of the pay period during which the travel occurred. Unless otherwise specified, all required receipts must be submitted to OBM.
- 🗉 If you are in a bargaining unit, the travel provisions in your collective bargaining agreement supersede the OBM Travel Rule (OAC 126-1-02).

Prohibitions

- ☞ No reimbursement for entertainment or alcoholic beverages.
- ☞ No reimbursement for lodging or meals (except conference meals) within 45 miles of both your residence and headquarters.
- ☞ No reimbursement for lodging or meals (except conference meals) within the county of your headquarters.
- ☞ No reimbursement for conference lodging within 30 miles of both your residence and headquarters.

SPECIAL RULES FOR CONFERENCES



REGISTRATION

- Registration fees are reimbursable.

CONFERENCE LODGING

- Lodging at the conference site, or at a hotel identified in the conference registration materials as one of the conference hotels, is reimbursable at actual cost as long as the conference site is at least 30 miles from your home and headquarters and the cost is reasonable as determined by your agency head or his/her designee.

CONFERENCE MEALS

- Conference meals that are an integral part of the conference are reimbursable at actual cost if the cost is reasonable as determined by the head of your agency or his/her designee. To be an integral part of the conference, meals must be provided at the conference site as an organized activity for all participants.

On a day that a conference includes a meal, the maximum meal rate for that day for nonconference meals will be reduced.

CONFERENCE RECEIPTS

- Receipts are required for all conference fees, meals, lodging, and miscellaneous conference expenses exceeding one dollar.
- Attach a copy of the conference program when submitting your travel expense report.

OHIO OFFICE OF BUDGET AND MANAGEMENT

TRAVEL POLICY

Rate Increases Include:

Mileage

Effective March 1, 2006:
Reimbursement rate is 40 cents per mile for a privately owned car and 13 cents per mile for a privately owned motorcycle.

In-State Commercial Lodging

Effective July 1, 2006:
Reimbursement up to \$80 plus taxes per calendar day.

This pamphlet contains a summary of amended Rule 126-1-02 of the Ohio Administrative Code.

Refer to the rule for complete information and all requirements.