

In Kind Expense Reporting

The use of in kind services, including labor, equipment, and material, toward the local match for Waterways Grant-In-Aid projects is allowed but only upon prior approval by the Waterway Grant Coordinator. All in kind expenses are to be approved by the professional engineering firm and/or grantee to ensure work is being done properly per the contract documents and grant agreement.

SALARIES AND WAGES:

Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled laborers. Each hour of volunteered service may be counted as match if the service is an integral and necessary part of the project.

If a local government (grantee) is using their own employees or volunteers (in kind) to construct all or part of a project funded by a Waterways Grant, the following information must be submitted with the request for reimbursement:

1. A report that includes the following (see Exhibit A):
 - Date worked
 - Name of the employee or volunteer
 - Employees' classification/title or volunteer's project-related position
 - Description of task performed by employee or volunteer
 - Hourly pay rate (grantee employee rates or minimum wage - see below)
 - Number of hours worked
 - Total amount charged to the project
 - Sign offs by engineering firm and/or grantee approving the in kind expenses
2. Copies of time sheets for the pay periods indicated, if available.
3. Copies of any invoices and canceled checks, if available.
4. Letters from engineering firm and/or grantee approving the in kind expenses, if not on report.

For those in kind services performed as an employee of the grantee, their expenses would be based on their working pay rate which can include fringe benefits. For those in kind services performed as a volunteer on the project, their expenses would be based on minimum wage.

Administrative salaries and wages, including the costs associated with management of the grant, will require approval by the Grant Program Manager prior to those services being performed.

EQUIPMENT AND MATERIAL:

If donated equipment or material is used, the following information must be submitted with the request for reimbursement:

1. A report that includes the following (see Exhibit B):
 - Date of equipment use or donation/purchase date of material
 - Type of equipment or material description
 - Hourly rental rate charged for the equipment or unit cost of material
 - Number of hours used or number of units of material
 - Total charge for equipment or material
 - Sign offs by engineering firm and/or grantee approving the in kind expenses
2. Copies of any invoices and canceled checks, if available.
3. Letters from engineering firm and/or grantee approving the in kind expenses, if not on report.

Valuation of Donated Equipment: The hourly rate for donated equipment used on a project shall not exceed its fair rental value. Hourly rates in the annual edition of *Rental Rate Guide*, or similar publications that provide the national or regional average rates for construction equipment may be used. Such publications are usually available from contractor associations.

Valuation of Materials: Prices assessed to donated materials should be reasonable and should not exceed current market prices at the time they are charged to the project.

Exhibit A: Report of Salaries and Wages

Date	Name	Classification/Title	Description of Task	Hourly Rate*	Hours Worked	Total Charged to Project
6-3-08	Doe, John	General Laborer	Planted grass	\$10.93	4	\$43.72
6-9-08	Smith, Bill	Roofer	Installed roofing shingles	\$10.93	2	\$21.86

Grand Total: \$65.58

**For informational purposes only; not a representation of actual rates*

Exhibit B: Report of Equipment and Material Donation

Date of Equipment Use or Material Donat./Purch.	Equipment Type Or Material Description	Hourly Rental Rate or Material Cost**	Hours Used or Number of Units of Material	Total Charged to Project
6-3-08	1996 Front End Loader	\$65.93	6	\$395.58
6-7-08	50 lb. Kentucky Blue Grass seed	\$18/bag	4 bags	\$72.00

Grand Total: \$467.58

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