

# DKMM Solid Waste District Funding Implementation Guide 2021



Delaware, Knox, Marion, Morrow Solid Waste District  
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## INTRODUCTION

This manual will serve as your guide in managing the **2021 DKMM Solid Waste District Funding Opportunity**. Funding recipient and other administrative and support personnel should use this guide during the administration of the project. This guide provides specific policies in effect to administer the program. Although these policies address all management requirements, the Director of DKMM reserves the right to make exceptions to these requirements when circumstances warrant.

As part of the funding agreement, this guide is to be used in conjunction with the following 2021 DKMM Solid Waste District Funding Opportunity documents:

- Application
- Funding Agreement

Any individuals involved with or responsible for managing the project should be familiar with the above documents.

## RELATIONSHIP OF THE DKMM DISTRICT TO THE FUNDING RECIPIENT

The recipient is responsible to properly manage and administer the funding. You are required to designate an authorized official to administer the project. This individual will sign all documents and is directly responsible for the overall project implementation.

The recipient will follow all policies and procedures in this guide, maintain fiscal and project accountability, and ensure that no expenditures exceed the budgeted amounts. At no time will the total amount of funding be increased.

Correspondence with DKMM should be addressed to:

Delaware, Knox, Marion, Morrow Solid Waste District  
Cheryl Corbin  
117 E. High Street, Suite 257  
Mt. Vernon, Ohio 43050  
Phone: 740-393-4600  
Fax: 740-392-3298  
Email: [ccorbin@dkmm.org](mailto:ccorbin@dkmm.org)

## **PROJECT ADMINISTRATION**

### **Accounting System**

The recipient must use an accounting system that complies with “generally accepted accounting principles.” The recipient must record the receipt of funds by type and source and the expenditure of funds by approved line items. Local accounting systems must comply with standards and procedures published by Ohio’s State Auditor that will meet DKMM’s accounting standards. The accounting system must provide a timely and accurate record of transactions and must produce reports that correspond with appropriate receipts and disbursements, the expended and unexpended balance for each line item, and the total funds expended and unexpended.

### **Audits**

Project-related financial records are subject to state and local government audits and must be maintained for a period of six years, after the project is closed out. Audits may result in adjustments to the amount of reimbursement due or require the recipient to repay DKMM any improperly expended or unaccounted project funds. Below are listed records that must be maintained by the recipient.

- All purchase orders, invoices and vouchers that involve DKMM and matching funds
- Internal accounting ledgers and/or journals showing DKMM and matching expenditures
- A chart of accounts that identifies the fund and/or account from which DKMM and matching expenditures are made
- An inventory that documents all information specified on the Equipment Summary Form for each piece of equipment priced at \$300 or more that was purchased with DKMM and match funds
- Copies of all reports required by this manager’s manual and the agreement

### **Funding Agreement**

Recipients are required to enter into a contract with any approved contractor in order to subgrant DKMM funds for eligible purposes, as identified in the approved budget. Where it is so specified, the recipients will obtain prior written approval from DKMM before awarding any contract or subgrant. DKMM reserves the right to approve or disapprove such awards.

Recipients are required to ensure that contracts or subgrants awarded for the establishment of project-related facilities by a contractor include provisions, guaranteeing the availability of suitable land or property, in or on which to operate. In addition, the recipient and the contractor must obtain any necessary licenses, permits, or inspections required by a governmental agency. Furthermore, the property will be maintained in compliance with all directives given by health, safety or fire officials resulting from regular or special inspections by those agencies. In addition, the recipient must maintain sufficient insurance on any property for which DKMM funds have been expended to improve the property site or to help re-establish the physical plant of the operation in case of fire, theft or other destructive occurrence.

**Insurance**

The program must maintain insurance in an amount sufficient to cover the replacement value of any DKMM funded equipment.

**Separate Account**

The agreement requires all recipients to create and maintain a separate account for DKMM funds received, and cash donations received for their project. This separate account will remain open throughout the effective dates of the contract and during whatever additional time is necessary to close out all charges and payments related to the project.

All interest earned on the separate account will be deposited into the same account. These monies will be used to support recycling or waste reduction projects and may be used any time during or after the effective date of the project award. Monies generated from any funded activity are not required to be deposited into the separate account. The recipient must document all cash donations received for the project as to the amount, name and address of the donor, and the date each donation was received. The recipient must use cash donations received for any purpose identified under the project.

**Matching Funds**

Recipients are required to maintain and expend the appropriate match for their specific project type and award. Match, if applicable, is designated in the agreement. Matching funds will be accounted for in the same manner as DKMM funds, except that they do not have to be deposited in the separate account.

**Payment Schedule**

Upon approval of the agreement and subject to cash availability, recipient will receive an advanced payment of 90% (ninety percent) of their awarded amount in February 2021. The remaining balance of 10% (ten percent) will be held in reserve to reconcile at closeout. Any project-related expenditure, including match, made prior to the effective date of the contract will not be reimbursed.

Funds will not, without prior written approval from DKMM, be obligated after the termination date of the contract. In addition, funds will not be used to supplant or to replace any existing funding for projects.

**Closeout**

Projects will be closed out after DKMM receives and approves the completed final report and has an opportunity to witness the project in operation. The maximum project period is twelve months; however, the recipient may request to fiscally close out earlier than the established deadline of March 15, 2022 as long as the project has been in operation for a minimum of 30 days. All DKMM closeout reports will be required for an early close out request.

Total expenditures cannot exceed the amounts budgeted in the DKMM requested final approved budget category. DKMM will authorize a final payment for the project if the maximum allowable payment is greater than the advance payment issued. If the maximum allowable payment for the project is less than the advance payment issued, these unused funds must be returned to DKMM within 45 days of closeout notification or DKMM will forward the matter to their legal counsel.

**Contracts, Purchases and Personnel Policies**

The recipient will abide by its local procurement regulations or standards for contract agreements, provided that the standards set forth in the agreement are followed. A written agreement is required between the recipient and the service provider where personnel services greater than \$1,000 (one thousand dollars) will be paid for with DKMM and/or match funds. The written agreement will be fully executed before the provision of any service, and a copy will be retained in the recipient's financial records for audit purposes.

### Equipment Disposition and Site Improvement Disposition

The recipient will maintain records for each piece of equipment costing more than \$300 acquired through this funding. If the equipment is no longer needed for its original approved use, the recipient will provide written notification to the District regarding the finding. With written approval from the District, the recipient may convert the equipment or site improvement to a use other than that originally approved, transfer the equipment or site improvement without cost or, sell the equipment or site improvement. The recipient will repay to the District within forty-five (45) days of approval based on the following table. The year will be based on the effective date of the Funding Agreement. The amount will be based on the total amount of District funds awarded and paid out at the time the project is terminated/changed.

	Month	Percentage
Implementation Year	1-12	100%
Operation- Year 1	13-24	75%
Operation- Year 2	25-36	50%
Operation- Year 3	37-48	25%

### Site Visits, Assistance and Meetings

DKMM staff may visit project sites. These site visits will be scheduled in advance and provide DKMM with knowledge of the progress toward meeting project objectives. Site visits also ensure that fiscal documentation and record keeping requirements are met, and they provide an opportunity to exchange information.

### REQUIRED RECORD KEEPING

Recipients will maintain adequate records in the format prescribed on page two. Such records will document all allowable expenses. Recipients will submit these records to DKMM with the final reports. The recipient will monitor and report project performance to assure that projects are accomplished and funds are properly expended. Maintaining accurate and comprehensive records are considered part of the request for proposal review criteria and can positively or negatively affect future DKMM funding.

Recipients will maintain the following records and provide copies to DKMM with closeout materials:

- Contracts** Document the contractor name, an itemized list of services including costs and the payment date. A copy of all contracts and sub-grant agreements with name, terms and amount of the contract will be provided.
- Equipment** An inventory for each piece of equipment purchased, or under a lease-to-purchase agreement, using DKMM and/or match funds will be kept updated and provided. Refer to the Equipment Summary form.
- Other** Documentation for budget categories under "Other" will identify the item purchased, from whom it was purchased, the purchase date and the amount paid.

The recipient will retain ultimate responsibility for the project and its administration, including the submission of all required reports and documents. Contractors will be bound by these conditions and all other contract conditions in conducting the approved project, including DKMM's right of access and inspection of any related records, books, facilities, and the use and disposition of any funded equipment, and will adhere to Equal Employment Opportunity guidelines.

## PROJECT REVISIONS

DKMM must approve changes that amend the Funding Agreement or any approved project. Recipients must submit a Project Revision Request (PRR) to DKMM, in accordance with the rules and procedures detailed below. DKMM believes that PRRs are significant. Consequently, they are reviewed closely to assess the impact on a recipient's obligations under the Funding Agreement. The burden of justifying PRRs rests with the recipient, thus be specific and provide ample detail when completing such a request. DKMM can offer advice regarding the appropriateness of the request and what additional information is needed, if any. DKMM reserves the right to deny any PRR.

### Project Revision Policies

- Discuss PRRs with DKMM before submission
- The authorized official shall sign and date the completed PRR
- Use the appropriate PRR forms
- PRRs shall be submitted three calendar weeks before their effective date. A Project Revision's effective date is the date indicated in DKMM's approval/disapproval letter. No expenditures from revised line items may be made until the effective date.

### Instructions For Project Revision Completion

The recipient shall use the PRR Forms (page 13). Follow the instructions below when completing your request. If more space is needed, additional pages may be attached to the form.

#### Section A, Narrative

Identify all desired changes and whether they will affect the budget. Justify line item reductions and state why that funding is not needed. Describe the impact the changes will have on the funded project and explain the rationale for the change. Describe which parts of the project will benefit from changes and which may suffer (if any).

#### Section B, Budget Changes (Complete this section only if awarded or match funds will be moved.)

1. In the 'Budget Line Items' column, list the line items to be changed.
2. In the 'Award and/or Match Budget - *Current*' columns, copy the awarded budget, the 'Approved Budget', or the 'Original Budget' amount from your Funding Agreement.
3. In the 'Award and/or Match Budget - *Changes*' columns, place a (+) or (-) before the amount to be added to, or subtracted from, the current award and/or match budget.
4. In the 'Award and/or Match Budget - *Revised*' columns, add or subtract the changes to the amount in the current budget columns. The sum of these calculations should equal zero.

#### PRR Review Criteria

- Conformity to the Application Handbook/Manager's Manual guidelines
- Technical feasibility
- Cost-effectiveness and conformity to reasonable and customary costs
- Consistency with the objectives of the application and any modifications
- The ability to carry out the PRR changes in full by January 31, 2022

## FINAL REPORTS

After final reports are processed and approved, DKMM provides each recipient with a letter summarizing the final payment if any to be made.

Final Reports to must be mailed or emailed no later than March 15, 2022 to:

Delaware, Knox, Marion, Morrow Solid Waste District  
 Cheryl Corbin  
 117 E. High Street, Suite 257  
 Mt. Vernon, Ohio 43050  
 ccorbin@dkmm.org

Final reports are comprised of four summaries and the list of required record keeping listed on page 5.

**Project Accomplishments (page 9)** - Lists the accomplishments of the project.

**Materials Summary (page 10)** - Includes project-specific questions regarding pounds of materials collected for recycling.

**Financial Summary (page 11)** - Identifies all expenditures related to approved projects. DKMM approves or disapproves expenditures according to the approved project budget outlined in the Funding Agreement. Copies of invoices paid with DKMM and matching funds and copies of the front and back of all cleared checks to pay said invoices must be submitted as part of the financial summary.

**Equipment Summary (page 12)** - Lists each piece of equipment purchased in full, or in part, with awarded funds that costs \$300 or more.

A project will not be closed out without the submission of all required record keeping listed on page 5 as well as the four summaries outlined above.

## TIMETABLE OF REPORTS

Name of Report	Reporting Period Covered	Due Date
Final Report	February 1, 2021 – January 31, 2022	March 15, 2022

## COMPLETION CORRESPONDENCE

DKMM will send notification that the project has been closed out after processing the final report. At this time DKMM will make its final payment for expenditures exceeding the advance payments. If documentation indicates expenditures less than the advance payment amount or if match funds, if applicable, did not cover expenditures then DKMM will request reimbursement of outstanding advance payments.

## ALLOWABLE COSTS

Funds may be expended only for allowable costs described below:

### Contracts

Costs for private or public contractor contracts entered into for equipment or services to successfully complete the project, not to include salaries or benefits of existing or "in-house" employees. Allowable *Contract* costs include, but are not limited to:

*If any DKMM-funded activity with the site improvements ceases operation in three years, the funds must be reimbursed to DKMM according to the contract's equipment disposition language.*

### Equipment

Typically, equipment is defined as durable goods. Generally, those non-expendable items costing \$300.00 or more that last longer than a year.

- purchase, rental, lease or lease to purchase equipment

### Other

- produce, print and distribute awareness materials, including signs
- purchase recycling containers and recycling container liners
- site improvements directly related to projects
- purchase tools and supplies necessary to implement the project

## UNALLOWABLE COSTS

**Any expenditure made prior to the effective date of the funding agreement will not be reimbursed. Funds will not, without prior written approval from DKMM, be obligated after the termination date of the contract. In addition, funds will not be used to supplant or to replace any existing funding for projects.**

Costs not reimbursable with DKMM funds and/or match funds include, but are not limited to:

- any project-related expenditure made prior to the effective date of the funding agreement
- recycling of hazardous waste
- overhead, indirect costs, land acquisition and facility lease
- beautification projects, food and entertainment costs
- costs related to non-contractual labor and salaries
- recycling processing fees
- operating expenses

**PROJECT TIMELINE**

Funding Application Released	July 2020
Applications Due to DKMM	October 16, 2020 by 2:00 p.m.
Funding Decision Made	December 2020
90% Payment Made	February 2021
Project Implementation	February 1, 2021 – January 31, 2022
Closeout Reports Due	March 15, 2022
Final Payment Made	Once closeout reports have been approved by DKMM.

**PROJECT ACCOMPLISHMENTS**

Recipient: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Official Signature: \_\_\_\_\_

Project Type: \_\_\_\_\_

Reporting Period: February 1, 2021 – January 31, 2022

Project Goals and Objectives: Since your award, describe the progress, success, failure, etc., related to your project. Use additional pages if necessary.

Describe how the project has impacted your service area, organization, or material markets in Ohio and outline how this process may be utilized by others. Use additional pages if necessary.

State the project's performance including the original goals, actual accomplishments and the methods employed to measure and evaluate the project. Use additional pages if necessary.

At this point, what is the actual sustainability of the project? Describe the long-term, local commitment to continue the project operationally and financially. Use additional pages if necessary.

Identify the markets (brokers, recycling facilities, etc.) accepting the materials collected as a result of this project. Use additional pages if necessary.

Describe any site improvements made during this reporting period. List any equipment purchased or installed. Describe any project-related problems with the project location or facility. Use additional pages if necessary.

Describe the overall project marketing and any activities that have been conducted to promote or increase the awareness of the project. Use additional pages if necessary.

**MATERIALS SUMMARY**

Recipient: \_\_\_\_\_

**Answers should only reflect the amount of material recycled during the 30-day required operational period prior to close out.**

Project Type: \_\_\_\_\_

Materials Collected	Pounds Collected <i>(through the funded activity)</i>
Commingled Material	#
Glass (Container)	#
Metals - Steel	#
Metals- Aluminum	#
Paper – Cardboard (OCC)	#
Paper – Newsprint (ONP)	#
Paper - Mixed	#
Plastics – (please list type) _____	#
Other	#
<b>Totals:</b>	#

**FINANCIAL SUMMARY**

Recipient: \_\_\_\_\_

	<b>DKMM Funds Spent</b>	<b>Applicant Funds Spent (if applicable)</b>	<b>Total Project Cost</b>
<b>Contracts</b>			
Subtotal			
<b>Equipment</b>			
Subtotal			
<b>Other</b>			
Subtotal			
<b>TOTAL REQUEST</b>			

**EQUIPMENT SUMMARY**

Recipient: \_\_\_\_\_

List each piece of equipment purchased in full, or in part, with funds that costs \$300 or more. Include the listed information for each piece of equipment. Copy this form as needed to account for all funded equipment purchased.

Equipment Type:		Model Year:
Model #:		Delivery Date:
Serial / ID #:		Year Obtained:
Equipment Location:		
Total DKMM Spent: \$	Total Applicant Spent: \$	Total Spent: \$

Equipment Type:		Model Year:
Model #:		Delivery Date:
Serial / ID #:		Year Obtained:
Equipment Location:		
Total DKMM Spent: \$	Total Applicant Spent: \$	Total Spent: \$

Equipment Type:		Model Year:
Model #:		Delivery Date:
Serial / ID #:		Year Obtained:
Equipment Location:		
Total DKMM Spent: \$	Total Applicant Spent: \$	Total Spent: \$

**PROJECT REVISION REQUEST FORM**

Recipient:	Date:
<i>Authorized Official's Signature:</i>	

**Section A. Narrative**

**Section B. Budget Changes (if any)**

Budget Line Items:	Budget Current	Budget Changes	Match Budget Current	Match Budget Changes	Budget Revised	Match Budget Revised

**DO NOT MARK BELOW - FOR DKMM USE ONLY:**

<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Approved with Restrictions	Effective Date:
Reviewed by:	Review Date:

**DKMM Signatures:**

District Director: \_\_\_\_\_ Date: \_\_\_\_\_