

Local Programs Progress Billings Training

Billing Procedures



Course Objectives

Review & discuss:

- LAG Manual Chapter 23
- Billing Procedures
- Participating and Nonparticipating charges
- PE, RW and CN Phases

Course Objectives: Con't

- Filling out the progress billing form
- Filling out the final project summary
- These materials and more are on our website:
 - <https://wsdot.wa.gov/engineering-standards>

Billing Procedures

Module 1 – Billing
Procedures

Module 2 –
Identification of
Participating and
Nonparticipating
Expenditures

Module 3 – PE, RW &
CN Phases

Module 4 – Filling out
the Progress Billing
Form

Module 5 – Final Bill &
Final Project Summary

Module 6 – Indirect
Cost Rates

Local Agency Agreements



Local Agency Agreement

Agency _____
 Address _____

CFDA No. 20.205
 (Catalog of Federal Domestic Assistance)
 Project No. _____
 Agreement No. _____
 For OSC WSDOT Use Only

The Local Agency having complied, or hereby agreeing to comply, with the terms and conditions set forth in (1) Title 23, U.S. Code Highways, (2) the regulations issued pursuant thereto, (3) 2 CFR Part 200, (4) the policies and procedures promulgated by the Washington State Department of Transportation, and (5) the federal aid project agreement entered into between the State and Federal Government, relative to the above project, the Washington State Department of Transportation will authorize the Local Agency to proceed on the project by a separate notification. Federal funds which are to be obligated for the project may not exceed the amount shown herein on line r, column 3, without written authority by the State, subject to the approval of the Federal Highway Administration. All project costs not reimbursed by the Federal Government shall be the responsibility of the Local Agency.

Project Description

Name _____ Length _____

Termini _____

Description of Work

Project Agreement End Date: _____

Proposed Advertisement Date: _____

Claiming Indirect Cost Rate

Yes No

Type of Work	Estimate of Funding		
	(1) Estimated Total Project Funds	(2) Estimated Agency Funds	(3) Estimated Federal Funds
PE			
<u>86.5</u> % a. Agency	295,000.00		295,000.00
b. Other			
c. Other			
Federal Aid Participation Ratio for PE	5,000.00		5,000.00
d. State			
e. Total PE Cost Estimate (a+b+c+d)	300,000.00		300,000.00
Right of Way			
f. Agency			
<u>86.5</u> % g. Other			
h. Other			
Federal Aid Participation Ratio for RW			
i. State			
j. Total R/W Cost Estimate (f+g+h+i)			
Construction			
k. Contract			
l. Other			
m. Other			
n. Other			
% o. Agency			
Federal Aid Participation Ratio for CN			
p. State			
q. Total CN Cost Estimate (k+l+m+n+o+p)			
r. Total Project Cost Estimate (e+j+q)	300,000.00		300,000.00

Submitting Billings

- Submit billing to WSDOT Headquarters Local Programs in accordance with the LA agreement.
- All billings including the final billing may be submitted electronically to the following email:
 - hqlpbillings@wsdot.wa.gov
- The body of the email should include: Agency, Project title, Federal aid #, LA Agreement # and progress billing #

First Progress Billing Requirements

- First billings require that backup documentation be submitted with the billing form.
- The documentation should support the reimbursement request.
- EX: Consultant invoices, Contractor pay estimates, staffing dates & hours worked, mileage logs and equipment rental rates.
- Letter or resolution with signature authority for the person signing the progress billing.

Progress Billings

- Progress billing periods need to be consecutive.
- If there are overlapping dates or a gap in time between billings an email explanation will need to be given.
- Billings must be billed at the **Participation Rate** per the Local Agency Agreement up to the maximum authorized amount.
- Progress billings claiming zero dollars will only be processed when marked as the final billing.
- Billings with negative pay this period amounts. A check will need to be submitted to the DOT Cashier at PO Box 47305. Olympia, WA 98507-7305.

Number and Timing of Progress Billings

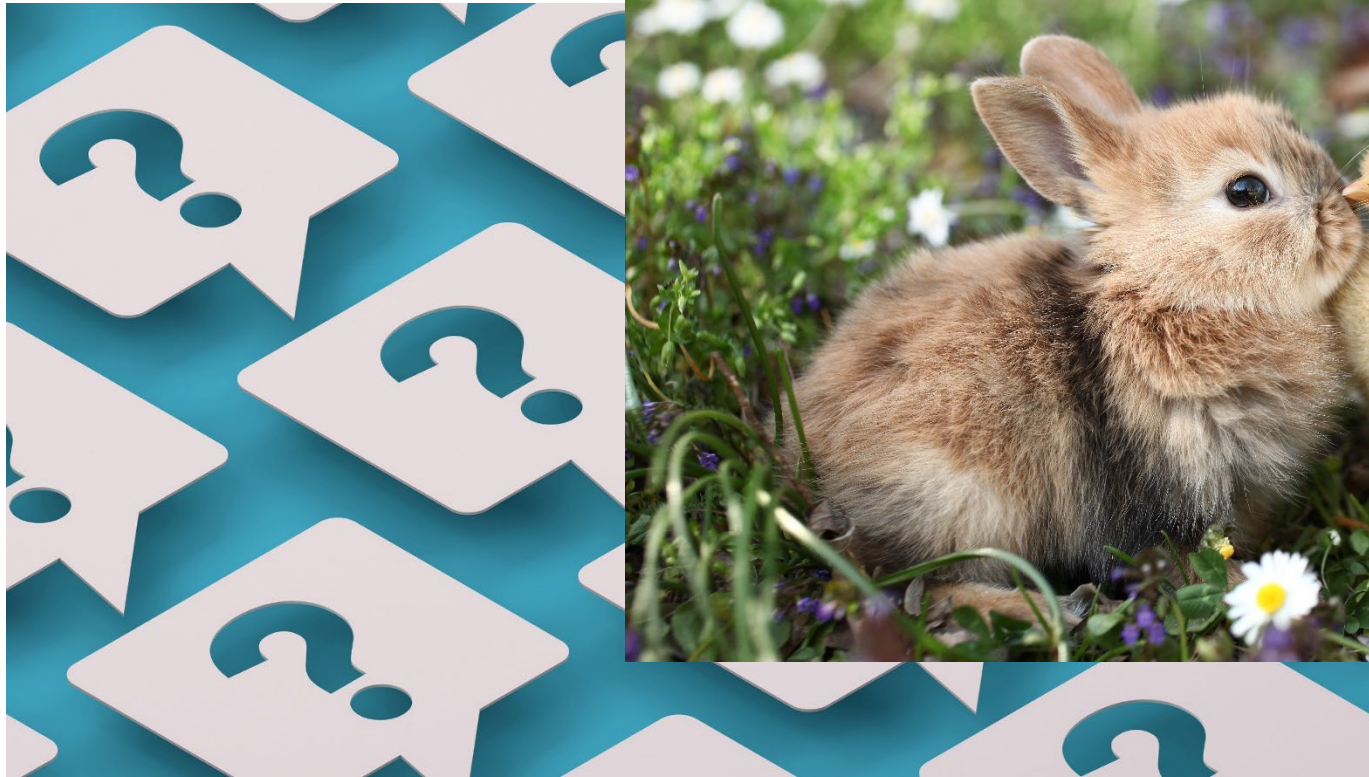
- Billings will be numbered sequentially.
- Billings should be submitted monthly.
- Billings should only be submitted once the agency has incurred the cost.
- Payment should normally be received 4 weeks after submittal if billing was prepared properly.

Inactive Projects

- FHWA requires WSDOT to conduct quarterly reviews of local agency inactive projects.
- Definition of an inactive project is any project that has had no expenditures charged against the federal project for the past 9 months.
- Projects that are deemed inactive will require an evaluation and documented justification for remaining open.
- If an inactive project remains open without acceptable justification and supporting documentation for remaining open it is put at risk of being closed by FHWA.

Module 1 – Billing Procedures

Questions???



Expenditures

Module 1 – Billing Procedures

Module 2 – Identification of Participating and Nonparticipating Expenditures

Module 3 – PE, RW & CN Phases

Module 4 – Filling out the Progress Billing Form

Module 5 – Final Bill & Final Project Summary

Module 6 – Indirect Cost Rates

Participating & Nonparticipating Expenditures

- Expenditures are eligible for Federal Highway Administration (FHWA) federal participation if claimed in accordance and in compliance with 23 CFR and 2 CFR Part 200.
- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- No expenditures may be claimed for reimbursement if incurred prior to FHWA authorization to proceed with the work.

Participating & Nonparticipating Expenditures Con't

- Some expenditures have been deemed ineligible for federal participation. Ineligible costs include equipment purchases and future equipment replacement costs, and those costs unallowable under 2 CFR Part 200.

Participating Functions

- Preliminary Engineering
- Acquisition of Right of Ways
- Construction Engineering

Participating Functions Con't

- Highway Planning – The orderly and continuing assembly and analysis of information about highways.
- Research and Development – The search for more complete knowledge of the characteristics of the highway system and the translation of the results of research into practice.
- Administrative Settlement Costs and Contract Claims – Services related to the review and defense of claims against federal aid projects.

Participating Functions Con't

- Miscellaneous Functions – Cost incurred for other activities which are properly attributable to, and for the benefit of, federal aid project, but are not assignable to any of the previously defined functions.
- Construction Costs other than Contractor Payments
 - Royalty expenses for material furnished by the local agency that are used by the contractor.
 - Temporary signs, traffic control labor, traffic control devices and temporary illumination furnished by the local agency.
 - Work performed by local forces.

Standards for Selected Items of Costs

The following are standards for determining the allowability of selected items of costs.

- Salaries and Wages – Subject to appropriate authorization requirements, federal funds may participate in the cost of salaries, wages and related payroll expenses incurred for periods of time public employees are actively engaged, either directly or indirectly in project related activities.
- Salaries, wages, and related payroll expenses of a local agency for maintenance, general administration, supervision and other overhead are **NOT** eligible for reimbursement.

Standards for Selected Items of Costs – Con't

- Travel and Transportation
 - Federal funds may participate in the cost of commercial transportation, privately owned automobiles, and per diem or subsistence essential to the completion of the project and is performed in accordance with prescribed procedures.
 - Reimbursement may be made if in conformance with the established reimbursement policy of the travel manual(Appendix 23.77).

Standards for Selected Items of Costs – Con't

- Employee Leave and Holidays
 - A local agency may claim reimbursement for the costs of leave, that is earned, accounted for, and used in accordance with established procedures.
 - Compensatory leave granted by a local agency in lieu of payment of overtime to eligible employees may be claimed for reimbursement if it is accrued and granted under established policies.

Standards for Selected Items of Costs

- Social Security, Retirement, and Other Payroll Benefits
 - Federal and State Funds may participate in allocable costs incurred for social security, retirement, group insurance premiums, and similar items applicable to salaries and wages of public employees engaged in work on federal or state aid projects.

Utility Relocations, Adjustments, and Reimbursement

- Reimbursement for costs incurred under an approved and properly executed transportation department/utility agreement.
- Procedures on the accommodation of utilities are set forth in 23 CFR part 645, subpart B, Accommodation of Utilities.

Reimbursement for Railroad Work

- Federal-aid projects involving railroad facilities, including projects for the elimination of hazards of railroad-highway crossings, and other projects which use railroad properties, or involve adjustments required by highway construction to which railroad facilities, facilities that are jointly owned or used by railroad and utility companies.
- Costs must be incurred per 23 CFR part 646, Subpart B and will be reimbursed in accordance with 23 CFR part 140 subpart I.

Other Costs Allowable Subject to FHWA's Approval

- Although some category of expenditures are not mentioned specifically in Part 140, “Reimbursement,” of 23 CFR as eligible for federal participation, should the local agency wish to seek federal participation it is allowed to request approval from FHWA prior to billing.
- The expenditures that relate to the federal aid project should be well identified through proper documentation.

Module 2 – Participating vs non-participating Charges

Questions??



Phase Requirements

Module 1 – Billing
Procedures

Module 2 –
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Participating and
Nonparticipating
Expenditures

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Cost Rates

Eligible vs Ineligible Expenditures

- Reimbursable expenditures must occur after FHWA **authorization date**
- To claim **indirect costs** under federal awards the agency must prepare an **Indirect Cost Rate Proposal (ICRP)** and related documentation to support those costs

Preliminary Engineering (PE) Expenditures

- Locating and designing, making surveys and maps, sinking test holes, making foundation investigations, preparing plans, specifications and estimates, centerline, and incidental construction staking
- May also include traffic counts, studies undertaken to determine traffic demands, holding of public hearings, preparation of right of way plan preparation and cost estimates
- **Does not include** the appraisal of individual parcels for acquisition purposes

More about the PE Phase

- Cut off for PE expenditures is the **contract award date (CN award date)**
- After the award date **PE expenditures are ineligible**, NOT to be considered eligible construction expenditures instead

Right Of Way (RW) Expenditures

- The continuation of right of way plans
- Appraisal for parcel acquisition
- Review of Appraisals
- Preparation for and trial of condemnation cases
- Management of properties acquired
- Furnishing of relation advisory assistance

More about the RW Phase

- After the CN award date RW expenditures are ineligible **without an explanation**, NOT to be considered eligible construction expenditures instead
- RW expenditures are only allowed after contract award date with an explanation such as
 - Excess land (appraised value) including uneconomic remnants
 - Improvements (appraised salvage value)
 - Right of way acquired after certification by the local agency that right of way necessary for a designated federal aid highway project has been acquired.
 - Judgments in condemnation cases not appealed when the attorney's closing report indicates a basis for appeal. The amount in excess of the review appraiser's determination of value is nonparticipating.

Construction Engineering (CN) Expenditures

- Construction expenditures
- Supervising construction activities
- Inspection of construction and related mechanical aspects
 - Staking necessary to review construction plans and the local agency to control construction operations
- Testing of materials incorporated into construction
- Checking shop drawings and measurements

More about the CN Phase

- Construction (CN) costs are only allowed **after contract award date**
- Some Agency (CE) expenditures are allowed **after** the **CN authorization** but **before** the **CN award date**
- **Exceptions** must include an **email explanation** with a reasoning such as
 - Contract advertisement
 - Staking
 - Bids

Module 3 – PE, RW, & CN Phase Questions??



Progress Billing

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Progress Billing Form (Reimbursement Costs)

- New progress billing form- This power point is made based off the new form with an additional column.
- New progress Billing Form available for download on our website at: www.wsdot.wa.gov/business-wsdot/support-local-programs/delivering-your-project/funding-progress-billing-forms
- Progress billing should be submitted on a **monthly** basis in order to be reimbursed for the expenditures being funded.

Coding Instructions

- The Local Programs Progress Billing is arranged in the same manner as the Local Agency (LA) Agreement
 - Not all lines from the LA Agreement are shown on the Progress Billing
 - State services are not included on the progress billing because state costs are billed separately
 - Totals for PE, RW, and CN shown on the progress billing will not agree with those shown on the LA agreement
- The Progress billings column 8 will reflect the total amount available to the local agency based on the local agency agreement **not** including state services

Funding Set Up

- The amount of federal funding set up for a project is based on the Local Agency (LA) Agreement
- Column 8 should be compared with column 7 to ensure that the amounts requested are within the LA agreement funding amount by a **per line** basis.
 - Payments will not be made in excess of the amount in column 8
 - Column 9 remaining total should never be negative

Local Agency Agreement



Local Agency Agreement

Agency _____
 Address _____

CFDA No. 20.205
 (Catalog of Federal Domestic Assistance)
 Project No. _____
 Agreement No. _____
 For OSC WSDOT Use Only

The Local Agency having complied, or hereby agreeing to comply, with the terms and conditions set forth in (1) Title 23, U.S. Code Highways, (2) the regulations issued pursuant thereto, (3) 2 CFR Part 200, (4) the policies and procedures promulgated by the Washington State Department of Transportation, and (5) the federal aid project agreement entered into between the State and Federal Government, relative to the above project, the Washington State Department of Transportation will authorize the Local Agency to proceed on the project by a separate notification. Federal funds which are to be obligated for the project may not exceed the amount shown herein on line r, column 3, without written authority by the State, subject to the approval of the Federal Highway Administration. All project costs not reimbursed by the Federal Government shall be the responsibility of the Local Agency.

Project Description

Name _____ Length _____
 Termini _____

Description of Work

Project Agreement End Date: _____
 Proposed Advertisement Date: _____

Claiming Indirect Cost Rate
 Yes No

Type of Work	Estimate of Funding		
	(1) Estimated Total Project Funds	(2) Estimated Agency Funds	(3) Estimated Federal Funds
PE			
86.5 % a. Agency	295,000.00		295,000.00
b. Other			
c. Other			
Federal Aid Participation Ratio for PE d. State	5,000.00		5,000.00
e. Total PE Cost Estimate (a+b+c+d)	300,000.00		300,000.00
Right of Way			
86.5 % f. Agency			
g. Other			
h. Other			
Federal Aid Participation Ratio for RW i. State			
j. Total R/W Cost Estimate (f+g+h+i)			
Construction			
k. Contract			
l. Other			
m. Other			
n. Other			
o. Agency			
% Federal Aid Participation Ratio for CN p. State			
q. Total CN Cost Estimate (k+l+m+n+o+p)			
r. Total Project Cost Estimate (e+j+q)	300,000.00		300,000.00

****The progress billing form contains formulas that auto calculate the amounts. To ensure correct calculations, enter amounts in column 4 and column 8 from the local agency agreement prior to entering the other columns**

Participation Rate: Enter the current participation percentage from the local agency agreement.

Amount Authorized Per Agreement: This is the total amount of funds authorized for each line item per the latest version of the Local Agency Agreement. Enter the amount from the local agency agreement listed as the Estimated Federal Funds.

Local Programs Progress Billing

Agency Address: _____
 Federal Tax ID No. Agency Use: _____
 Federal Aid or State Project Agreement Number: LA- _____
 Last Supplement: _____
 Project Title: _____
 Project End Date: _____
 Progress Bill No: 1
 Final Progress Bill? yes/no
 Billing Period from: _____ through: _____
 CN Award Date: _____

	1	2	3	4	5	6	7	8	9
	Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 8</i>
PE			0.00		0.00		0.00		0.00
a - Agency			0.00		0.00		0.00		0.00
b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
c-d			0.00		0.00		0.00		0.00
<i>Total Preliminary Engineering</i> e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW			0.00		0.00		0.00		0.00
f			0.00		0.00		0.00		0.00
g-h			0.00		0.00		0.00		0.00
<i>Total Right of Way</i> j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN			0.00		0.00		0.00		0.00
k - Contract			0.00		0.00		0.00		0.00
l - Consultant			0.00		0.00		0.00		0.00
m			0.00		0.00		0.00		0.00
n			0.00		0.00		0.00		0.00
CE			0.00		0.00		0.00		0.00
o - Agency			0.00		0.00		0.00		0.00
p			0.00		0.00		0.00		0.00
<i>Total Construction</i> q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r	0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Submit to HQ Local Programs
 hqpbillings@wsdot.wa.gov
 WSDOT Local Programs
 PO BOX 47390
 Olympia, WA 98504-7390

 Signee

 Title

 Date

Required Data

Project Information: Federal Aid Project, Agreement Number, Last Supplement, Project Title, Project End Date

Progress Billing Information: Progress Bill No., Final Progress bill (yes/no), Billing periods, CN Award Date.

The first progress billing must include the first date expenditures were actually incurred on the project

Agency Information: Agency Name, Address and Federal Tax ID or Statewide Vendor Number Agency Use: (This space provided is for the agency's records and is not required to receive payment)

		Local Programs Progress Billing								
Agency Address		Federal Aid or State Project: Agreement Number: LA- _____ Last Supplement: _____ Project Title: _____ Project End Date: _____				Progress Bill No: 1 Final Progress Bill? yes/no Billing Period from: _____ through: _____ CN Award Date: _____				
PE		1 Total Eligible This Period	2 Amount Eligible Prior Periods	3 Total Eligible To Date	4 Participation Rate	5 Amount Claimed This Period <i>Col 1 x Col 3</i>	6 Amount Claimed Prior Periods	7 Total Claimed To Date <i>Col 4 + Col 5</i>	8 Amount Authorized Per Agreement	9 Remaining Federal/State Funds <i>Col 7 - Col 8</i>
	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	0.00	0.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	0.00	0.00
	RW									
	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
	Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
	CN									
	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
	CE									
	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
	Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
	TOTAL PROJECT r	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Submit to HQ Local Programs

hqlpbillings@wsdot.wa.gov

WSDOT Local Programs
PO BOX 47390
Olympia, WA 98504-7390

Signee

Title

Date

Required Data Information

- The billing period- Must be adjusted every billing.
- The billing period **must** be consecutive with the previous billing(s).
 - Otherwise, an email explanation needs to be included with the billing.
 - If dates overlap, we also need a statement confirming that costs are new and have not been claimed on prior bill(s).
- If requested, documentation needs to support dates within that billing period.

Amount Eligible Prior Periods: Previous billings
Column (3) – Total eligible to date (This cell does not auto calculate)

Amount Claimed This Period: The form calculates this amount from Column (1) multiplied by column (4). This represents the amount of funds claimed on the progress billing (requesting for reimbursement).

Total Eligible This Period:
 Record the total eligible costs incurred for federal participation this period for each item of work. (Agency must claim all eligible costs)
 Corrections needed from previous billings should also be added/subtracted to this column

Local Programs Progress Billing

Agency: _____
 Address: _____
 Federal Tax ID No. _____
 Agency Use: _____

Federal Aid or State Project: _____
 Agreement Number: LA- _____
 Last Supplement: _____
 Project Title: _____
 Project End Date: _____

Progress Bill No: 1
 Final Progress Bill? yes/no
 Billing Period from: _____
 through: _____
 CN Award Date: _____

		1	2	3	4	5	6	7	8	9
		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
PE	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
	Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
	Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r		0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, **may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise.** (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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 Signee

 Title

 Date

Total Claimed to Date: The form calculates this amount from adding column (5) and column (6).

Amount Claimed Prior Period:
Record the previous billings total amount claimed in column (7)

Remaining Federal Funds:
The form calculates this amount by subtracting column (7) from column (8). The difference represents the remaining funds available. This column cannot be a negative value.

Agency _____
 Address _____
 Federal Tax ID No. _____
 Agency Use: _____

Local Programs Progress Billing

Federal Aid or State Project: _____
 Agreement Number: LA- _____
 Last Supplement: _____
 Project Title: _____
 Project End Date: _____

Progress Bill No: 1
 Final Progress Bill? yes/no
 Billing Period from: _____
 through: _____
 CN Award Date: _____

		1	2	3	4	5	6	7	8	9
PE		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 + Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW				0.00		0.00		0.00		0.00
	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
	Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN				0.00		0.00		0.00		0.00
	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE				0.00		0.00		0.00		0.00
	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
	Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r		0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Submit to HQ Local Programs

hqlpbillings@wsdot.wa.gov

WSDOT Local Programs
 PO BOX 47390
 Olympia, WA 98504-7390

 Signee

 Title

 Date

Line a ~ Agency Work for PE: Eligible PE cost incurred by the local agency. (Labor & invoices billed to the agency directly)

Line b-c ~ Other PE: As shown on Local Agency Agreement, usually consultant costs.

Line d ~ State Service: As shown on Local Agency Agreement, is **not included on the progress billing**

Line e ~ Total PE Cost: This is the total amount eligible, claimed/reimbursed, and authorized for payment to the local agency within the PE phase.

Local Programs Progress Billing									
Agency Address		Federal Aid or State Project: _____				Progress Bill No: <u>1</u>			
Federal Tax ID No. _____		Agreement Number: LA- _____				Final Progress Bill? <input type="checkbox"/> yes/no			
Agency Use: _____		Last Supplement: _____				Billing Period from: _____			
		Project Title: _____				through: _____			
		Project End Date: _____				CN Award Date: _____			
	1	2	3	4	5	6	7	8	9
PE	Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
a - Agency			0.00		0.00		0.00		0.00
b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
c-d			0.00		0.00		0.00		0.00
Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW									
f			0.00		0.00		0.00		0.00
g-h			0.00		0.00		0.00		0.00
Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN									
k - Contract			0.00		0.00		0.00		0.00
l - Consultant			0.00		0.00		0.00		0.00
m			0.00		0.00		0.00		0.00
n			0.00		0.00		0.00		0.00
CE									
o - Agency			0.00		0.00		0.00		0.00
p			0.00		0.00		0.00		0.00
Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r	0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By **signing this report**, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, **may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise.** (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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hqpbillings@wsdot.wa.gov

WSDOT Local Programs
PO BOX 47390
Olympia, WA 98504-7390

Signee

Title

Date

Line f ~ Agency Work for RW: Eligible RW cost incurred by local agency. (Labor and invoices billed directly to agency)

Line g-h ~ Other RW: As shown on Local Agency Agreement, usually consultant costs.

Line i ~ State Service: As shown on Local Agency Agreement, **is not included on the progress billing.**

Line j ~ Total RW Cost: This is the total amount eligible, claimed/reimbursed, and authorized for payment to the local agency within the RW phase.

		1	2	3	4	5	6	7	8	9
		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
PE	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW										
	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
Total Right of Way j		0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN										
	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE										
	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
Total Construction q		0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r		0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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hqlpbillings@wsdot.wa.gov

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PO BOX 47390
Olympia, WA 98504-7390

Signee

Title

Date

Line k ~ Contract: Eligible payments made to contractor.

Lines l-n ~ Other CN: Other costs incurred by the local agency as indicated on the Local Agency Agreement, such as Day Labor, Agency Supplied Materials, etc.

Line o ~ Agency Work for CN: Eligible cost incurred by the local agency.

Line p ~ State Service: As shown on Local Agency Agreement, is **not included on the progress billing.**

Line q ~ Total CN Cost: This is the total amount eligible, claimed/reimbursed, and authorized for payment to the local agency within the Construction phase

Contract Award date must be submitted before payment will be made for line k-n. Line O exceptions in LAG Manual section 23.2

		1	2	3	4	5	6	7	8	9
PE		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
	Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
	Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
	TOTAL PROJECT r	0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, **may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise.** (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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 WSDOT Local Programs
 PO BOX 47390
 Olympia, WA 98504-7390

 Signee

 Title

 Date

Local Programs Progress Billing

Federal Aid or State Project: _____
 Agreement Number: LA- _____
 Last Supplement: _____
 Project Title: _____
 Project End Date: _____

Progress Bill No: 1
 Final Progress Bill? yes/no
 Billing Period from: _____
 through: _____
 CN Award Date: _____

Local Programs Progress Billing

Agency _____
 Address _____
 Federal Tax ID No. _____
 Agency Use: _____

Federal Aid or State Project: _____
 Agreement Number: LA- _____
 Last Supplement: _____
 Project Title: _____
 Project End Date: _____

Progress Bill No: 1
 Final Progress Bill? yes/no
 Billing Period from: _____
 through: _____
 CN Award Date _____

		1	2	3	4	5	6	7	8	9
PE		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	295,000.00	295,000.00
	c-d			0.00		0.00		0.00		0.00
Total Preliminary Engineering e		0.00		0.00		0.00	0.00	0.00	295,000.00	295,000.00
RW				0.00		0.00		0.00		0.00
	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
Total Right of Way j		0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN				0.00		0.00		0.00		0.00
	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE				0.00		0.00		0.00		0.00
	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
Total Construction q		0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r		0.00	0.00	0.00		0.00	0.00	0.00	295,000.00	295,000.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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 hqpbllngs@vdot.wa.gov
 WSDOT Local Programs
 PO BOX 47390
 Olympia, WA 98504-7390

 Signee

 Title

 Date

Line r ~ Total Project Cost: Add the Total PE, Total RW, and Total CN. This is the total amount eligible, claimed/reimbursed, and authorized for payment to the local agency. It does not include state services.

Sign and date the progress billing in accordance with the signature authority on file with the project.

Special Circumstances

- Moving funds from one line to another
 - Subtract from column 1 of wrong line
 - Add to column 1 of correct line
- Subtract ineligible funds accidentally added as eligible
 - Subtract from column 1 of line with ineligible funds
- Claim funds from previous billing not yet claimed
 - Add the claimable funds to column 5, do not put in column 1 if expenditures are already included in column 2 & 3

Email Explanations

- Billing Period nonconsecutive
 - Overlap verify new expenditures with email explanation
 - Time lapse provide an email explanation
- Verifications relating to award date
 - All CN took place after Award date, include exception for CE before CN award date but after CN authorization date
 - All PE before CN award date
 - All RW before CN award date, include exceptions for RW after CN award date
- Negative Amount
 - If there is a negative amount in column 1 or column 5, we need an email explanation as to why the amount is negative

Miscellaneous

- Only the line items for which payment is being requested need to be included on the progress billing - ineligible expenditures should not be included on the progress billings
- WSDOT invoices are for state services and are not eligible for reimbursement. The invoice is WSDOT billing you for your portion of the expenditures WSDOT incurred for the project.
- Backup documentation is only required with first billings or unless asked for by local programs (inactive project, new financial system verification, first submittal for new employee etc.)

Module 4 – Progress Billing Form Questions???



Final Billings

Module 1 – Billing Procedures

Module 2 – Identification of Participating and Nonparticipating Expenditures

Module 3 – PE, RW & CN Phases

Module 4 – Filling out the Progress Billing Form

Module 5 – Final Bill & Final Project Summary

Module 6 – Indirect Cost Rates

Final Progress Billing

Local Programs Progress Billing

Agency
Address
Federal Tax ID No.
Agency Use:

Federal Aid or State Project:
Agreement Number: LA-
Last Supplement:
Project Title:
Project End Date:

Progress Bill No: 1
Final Progress Bill? YES
Billing Period from:
through:
CN Award Date:

Final Progress billing? Needs adjusted from No to YES

All amounts must match our system for the final billing. If amounts are off research will need to be done to figure out where the amounts got off and how to correct the amounts

Final Summary must be included for progress billing to be processed

		1	2	3	4	5	6	7	8	9
		Total Eligible This Period	Amount Eligible Prior Periods	Total Eligible To Date	Participation Rate	Amount Claimed This Period <i>Col 1 x Col 3</i>	Amount Claimed Prior Periods	Total Claimed To Date <i>Col 4 + Col 5</i>	Amount Authorized Per Agreement	Remaining Federal/State Funds <i>Col 7 - Col 6</i>
PE	a - Agency			0.00		0.00		0.00		0.00
	b - Consultant	0.00	0.00	0.00	86.5000%	0.00	0.00	0.00	0.00	0.00
	c-d			0.00		0.00		0.00		0.00
	Total Preliminary Engineering e	0.00		0.00		0.00	0.00	0.00	0.00	0.00
RW	f			0.00		0.00		0.00		0.00
	g-h			0.00		0.00		0.00		0.00
	Total Right of Way j	0.00		0.00		0.00	0.00	0.00	0.00	0.00
CN	k - Contract			0.00		0.00		0.00		0.00
	l - Consultant			0.00		0.00		0.00		0.00
	m			0.00		0.00		0.00		0.00
	n			0.00		0.00		0.00		0.00
CE	o - Agency			0.00		0.00		0.00		0.00
	p			0.00		0.00		0.00		0.00
	Total Construction q	0.00		0.00		0.00	0.00	0.00	0.00	0.00
TOTAL PROJECT r		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Submit to HQ Local Programs

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WSDOT Local Programs
PO BOX 47390
Olympia, WA 98504-7390

Signee

Title

Date

Final Progress Billing / Closure of Project

- Column 9 cannot be a negative amount.
- Lines overspent will be reimbursed with other lines funding if applicable during our final closure process.
- Our closure process does not start until all required documentation is submitted.
 - Final Inspection (Final Report if planning project)
 - DBE (if applicable)

Final Summary

Column 1 should include final progress billing column 3 (total eligible to date) and all other funds spent on the project

Column 2 MUST match progress billing column 7 (total claimed to date)

Column 3 Agency funds; which is all expenditures not reimbursed by local programs

	Column 1	=	Column 2	+	Column 3
Type of Work	Total Project Cost		Total Federal/State Claimed to date		Agency Funds
PE					
Consultant	3,887.97	=	3,363.00	+	524.97
Agency Non-Eligible	5,321.30	=	0.00	+	5,321.30
Agency	245,473.77	=	212,334.79	+	33,138.98
CRAB	33,663.95	=	0.00	+	33,663.95
Other Grant	135,036.10	=	0.00	+	135,036.10
Total	423,383.09	=	215,697.79	+	207,685.30
RW					
	0.00	=	0.00	+	0.00
	0.00	=	0.00	+	0.00
	0.00	=	0.00	+	0.00
	0.00	=	0.00	+	0.00
Total	0.00	=	0.00	+	0.00
CN					
Contract	1,270,974.41	=	1,099,392.87	+	171,581.54
Consultant	10,356.00	=	0.00	+	10,356.00
Agency	127,978.12	=	110,701.08	+	17,277.04
CRAB	188,858.58	=	0.00	+	188,858.58
Other Grant	50,326.15	=	0.00	+	50,326.15
Total	1,648,493.26	=	1,210,093.95	+	438,399.31
Project Total	2,071,876.35	=	1,425,791.74	+	646,084.61

Module 5 – Final Bill & Summary

Questions??



Indirect Cost Rates

Module 1 – Billing Procedures

Module 2 – Identification of Participating and Nonparticipating Charges

Module 3 – PE, RW & CN Phases

Module 4 – Filling out the Progress Billing Form


Module 5 – Final Bill & Final Project Summary

Module 6 – Indirect Cost Rates

Indirect Cost Rates

- Expenditures by the Local Agency for Maintenance, general administration, supervision, and other overhead shall not be eligible for federal participation unless a current indirect cost plan has been prepared in accordance with the regulations outlined in 2 CFR Part 200 – Uniform Admin Requirements, Cost Principles and Audit Requirements for Federal Awards, and retained for audit.

Indirect Cost Rates - Con't



**Washington State
Department of Transportation**

Agency _____

Address _____

Local Agency Agreement

CFDA No. 20.205
(Catalog or Federal Domestic Assistance)

Project No.

Agreement No.

For OSC WSDOT Use Only

The Local Agency having complied, or hereby agreeing to comply, with the terms and conditions set forth in (1) Title 23, U.S. Code Highways, (2) the regulations issued pursuant thereto, (3) 2 CFR Part 200, (4) 2 CFR Part 180 – certifying that the local agency is not excluded from receiving Federal funds by a Federal suspension or debarment, (5) the policies and procedures promulgated by the Washington State Department of Transportation, and (6) the federal aid project agreement entered into between the State and Federal Government, relative to the above project, the Washington State Department of Transportation will authorize the Local Agency to proceed on the project by a separate notification. Federal funds which are to be obligated for the project may not exceed the amount shown herein on line r, column 3, without written authority by the State, subject to the approval of the Federal Highway Administration. All project costs not reimbursed by the Federal Government shall be the responsibility of the Local Agency.

Project Description

Name	Length
Termini	
Description of Work	

Project Agreement End Date _____

Claiming Indirect Cost Rate

Yes No

Proposed Advertisement Date _____

Type of Work	Estimate of Funding		
	(1) Estimated Total Project Funds	(2) Estimated Agency Funds	(3) Estimated Federal Funds
PE			
% a. Agency			
% b. Other			
Federal Aid			
% c. Other			
% d. State			
Ratio for PE	0.00	0.00	0.00

Indirect Cost Rates - Con't

- All local governments and units of local governments that claim indirect costs under federal awards must prepare an Indirect Cost Rate Proposal (ICRP) and related documentation to support those costs.
- The ICRP must be prepared in accordance with the instructions and regulations outlined in Appendix VII to 2 CFR Part 200 – States and Local Government and Indian Tribe Indirect Cost Proposals.

Indirect Cost Rates - Con't

- A local government that receives more than \$35 million in all direct Federal funding **MUST** submit its ICRP to its federal cognizant agency for indirect costs.
- A local government that has a current federally negotiated indirect cost rate approved by its cognizant agency may apply for a one-time extension of the rate for a period of up to four years as defined in 2 CFR Part 200.414, paragraph (g).

Indirect Cost Rates - Con't

- Other local governments must develop and certify (Appendix 23.74) an ICRP in accordance with federal requirements and maintain the proposal and related supporting documentation for audit.
- These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs.

Indirect Cost Rates - Con't

Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal (identify date) to establish billing or final indirect costs rates for (identify period covered by rate) are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of Appendix VII to 2 CFR Part 200, Subpart D (3), Required certification. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

Indirect Cost Rates - Con't

- If a local government does not have a current negotiated rate, they may be eligible to use a de minimis rate of 10% of their modified total direct costs. Eligible agencies that elect to use the de minimis rate must meet the requirements as defined in 2 CFR Part 200.414, paragraph (f).
- The de minimis rate can be used indefinitely and no documentation is required to justify the rate.

Indirect Cost Rates - Con't

- If this method is chosen it must be used consistently for all Federal awards until such time as the agency chooses to negotiate for a rate, which the agency may apply to do at any time.
- Cost must be consistently charged as either indirect or direct costs but may not be doubled charged or inconsistently charged as both.

Module 6 - Indirect Cost Rates

Any Questions????



Local Programs Project Management Team

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Stephanie Tax

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Program Management Manager



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