



Financial Training

Dirt, Gravel, and Low Volume Road Program

PA State Conservation Commission

Sherri Law

Introduction

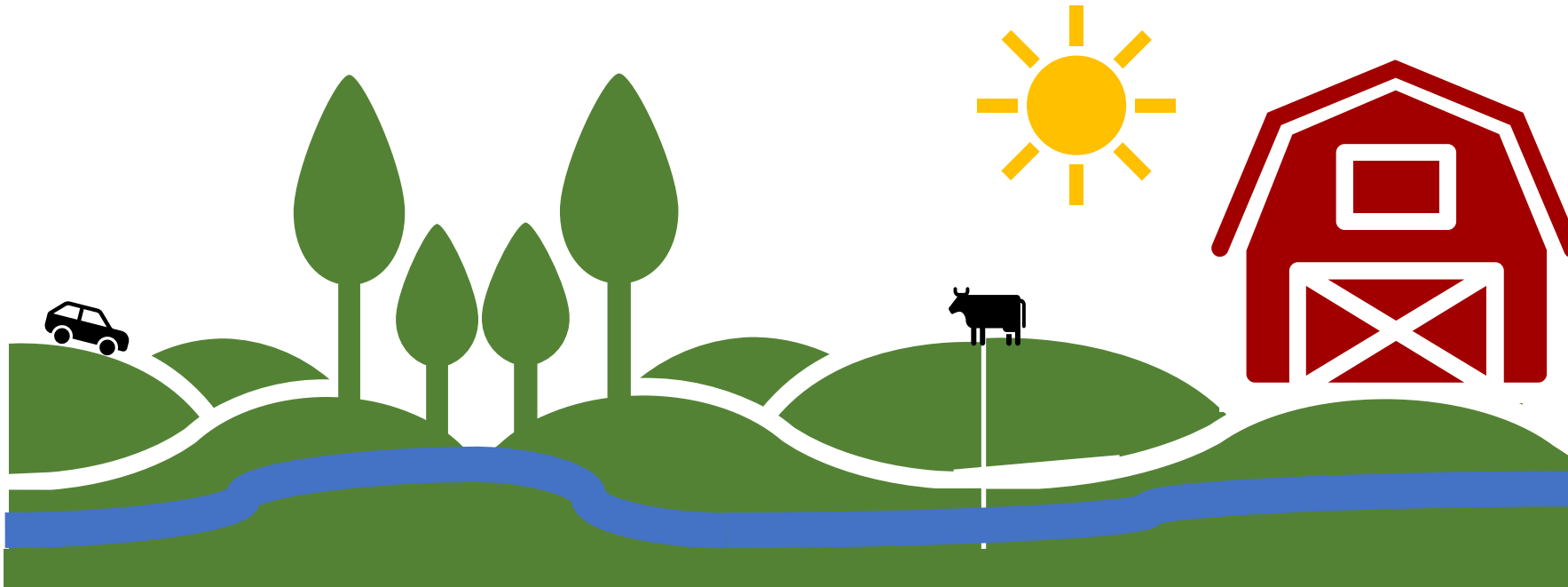


- Why talk about finances?
 - Practicality
 - Keeping track of money tells us how much we have left to spend
 - Accountability
 - Grant funding must be spent responsibly to continue receiving funds
 - Be responsible with tax dollars
- To help conservation districts do good work
 - Funding is required to pay staff, pay bills, and fund projects
 - Helping districts track and use funds appropriately helps achieve the conservation goals we care about

Introduction



Improve local land use AND water quality

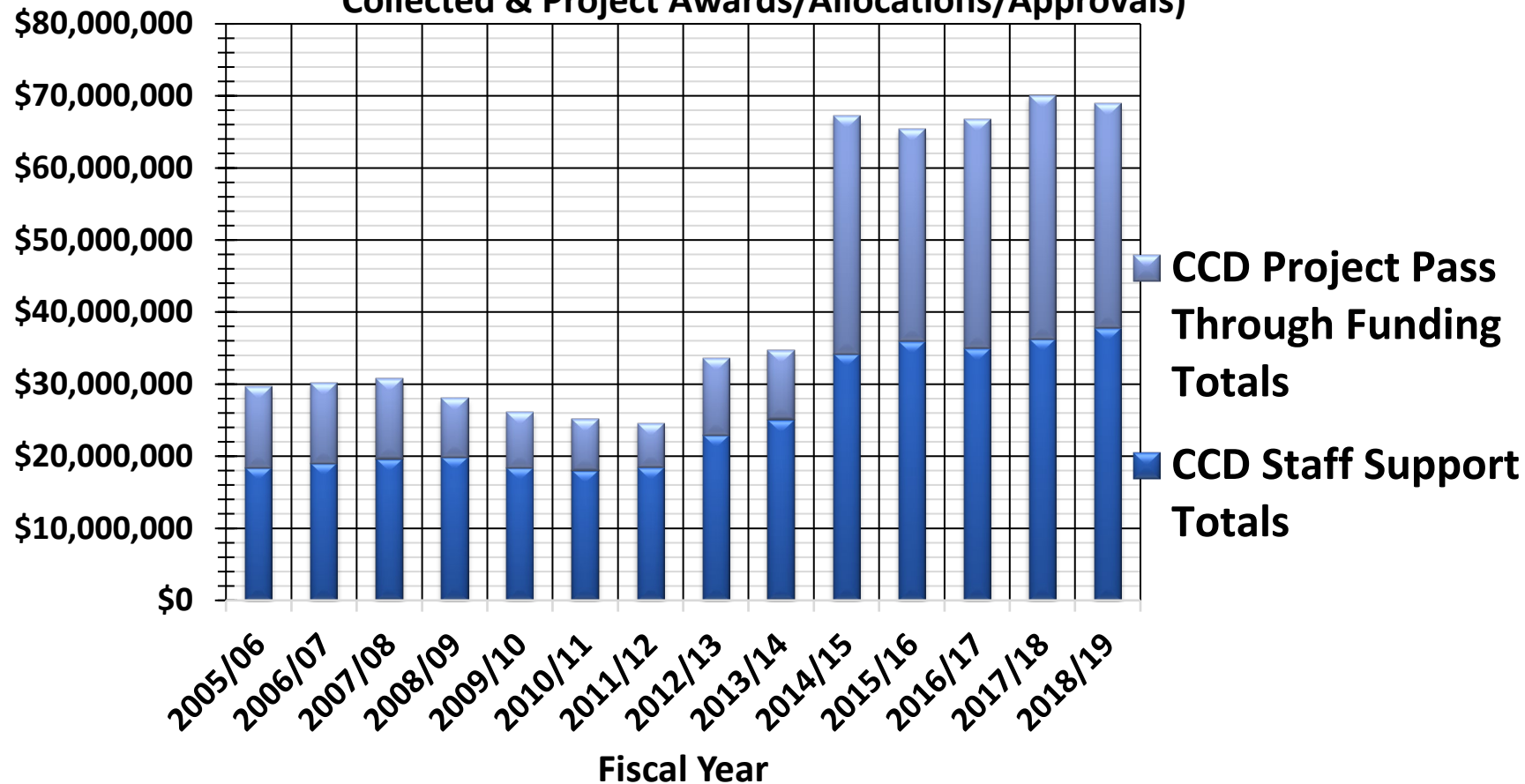


Introduction



County Conservation District Total Staff Support & Project Pass Through Funding by Fiscal Year

(Based on PA State Agency Program Allocations and Reported Fees Collected & Project Awards/Allocations/Approvals)



Introduction



**Need for
Accountability**

**Simplicity and
Local Control**



CONSERVATION DISTRICT LAW **Act of May 15, 1945, P.L. 547, No. 217**

(5) In addition to the duties and powers herein conferred upon the commission, it shall have the following duties and powers:

(c) To approve and coordinate the programs of the conservation districts or projects; to apportion among the several districts or to any agency of the Commonwealth, the United States or cooperating organizations any funds allotted from State, Federal or other sources; to be responsible for the expenditures of such funds by the districts; and to establish standards for conservation district audits;

Introduction



§ 9106. Dirt, gravel and low volume road maintenance.

(D) State Conservation Commission. The State Conservation Commission shall:

(1) Adopt performance standards

(2) Provide for a system of audit.

(3) Annually assess the program and annually report to the Transportation Committee of the Senate and the Transportation Committee of the House of Representatives on its acceptance and effectiveness.

The State Conservation Commission shall be entitled to withhold and expend the costs of the audit and report preparation up to the maximum limit of 2% of the funds administered.

Introduction



- Quality Assurance/Quality Control (QAQC)
- SCC reviews each County Conservation District DGLVR Program once every 3 years
- Review is conducted in multiples remote and in person sessions
- Review consists of 3 main parts:
 - Projects
 - Administrative / Functionality
 - Finances



Introduction



- Quality Assurance/Quality Control (QAQC)
 - Educational opportunity:
 - Allows SCC to assess district staff understanding of Program goals, policies, technical skills, etc.
 - Districts are educated about what they are doing well and areas for improvement
 - SCC learns areas for Programmatic improvement
 - Districts provide feedback to SCC on how the Program is working

Introduction



How to make sure your conservation district does well on the financial portion of your QAQC:

Follow the guidance in this training!

Outline



- DGLVR Program Overview
- DGLVR Policy and Tracking Funds
- Documenting DGLVR Funds
- Reconciling Accounts
- Budgeting and Spending Requirements

Outline



- **DGLVR Program Overview**
- DGLVR Policy and Tracking Funds
- Documenting DGLVR Funds
- Reconciling Accounts
- Budgeting and Spending Requirements

DGLVR Program



- Provides grant funding for public roads that impact streams
- Focuses on managing water on roads
- Prevent road material from washing into streams
- Reduces maintenance needs and costs
- Improves water quality

“Dirt and Gravel” roads are not paved



“Low Volume” roads are paved and have low traffic volume

- (500 or less vehicles per day)

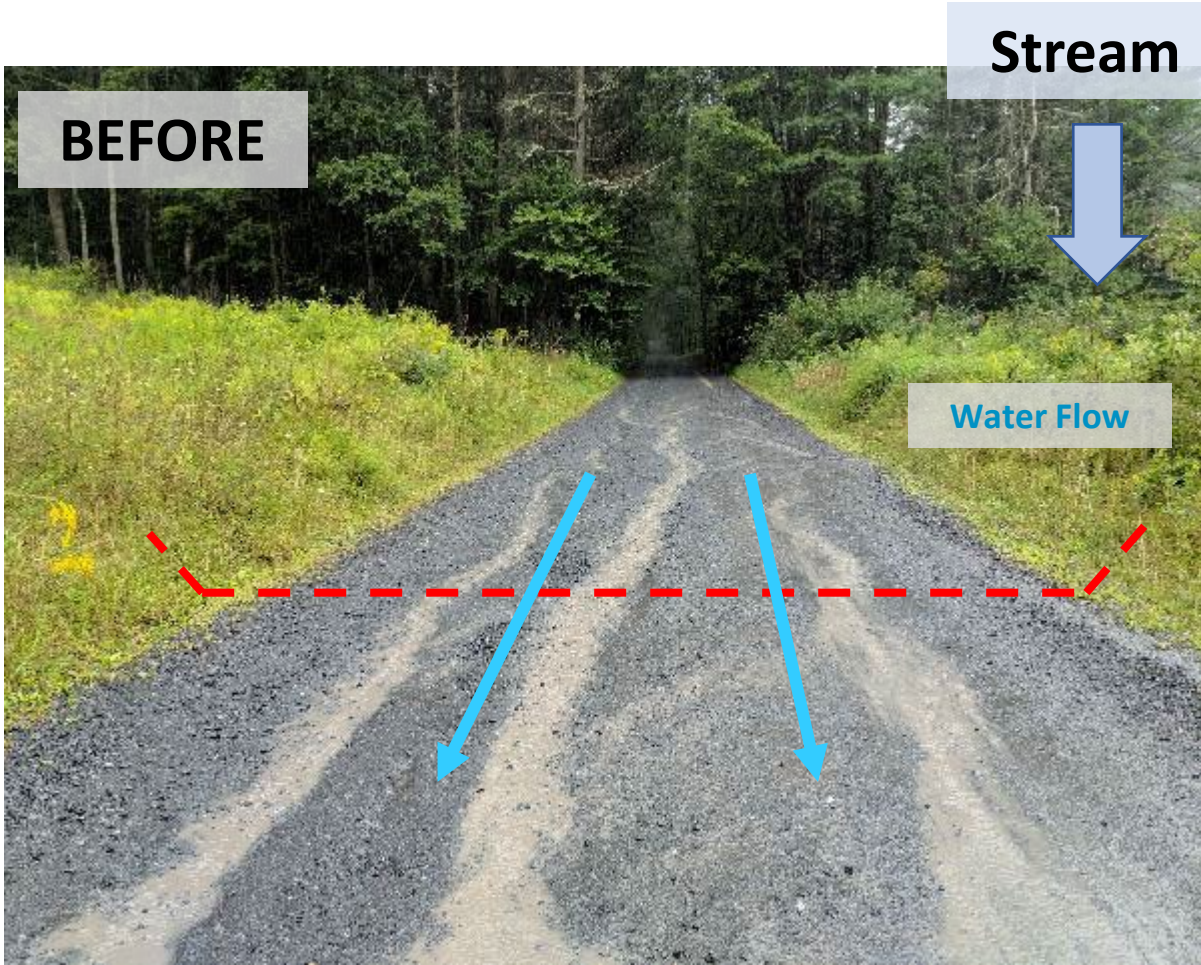








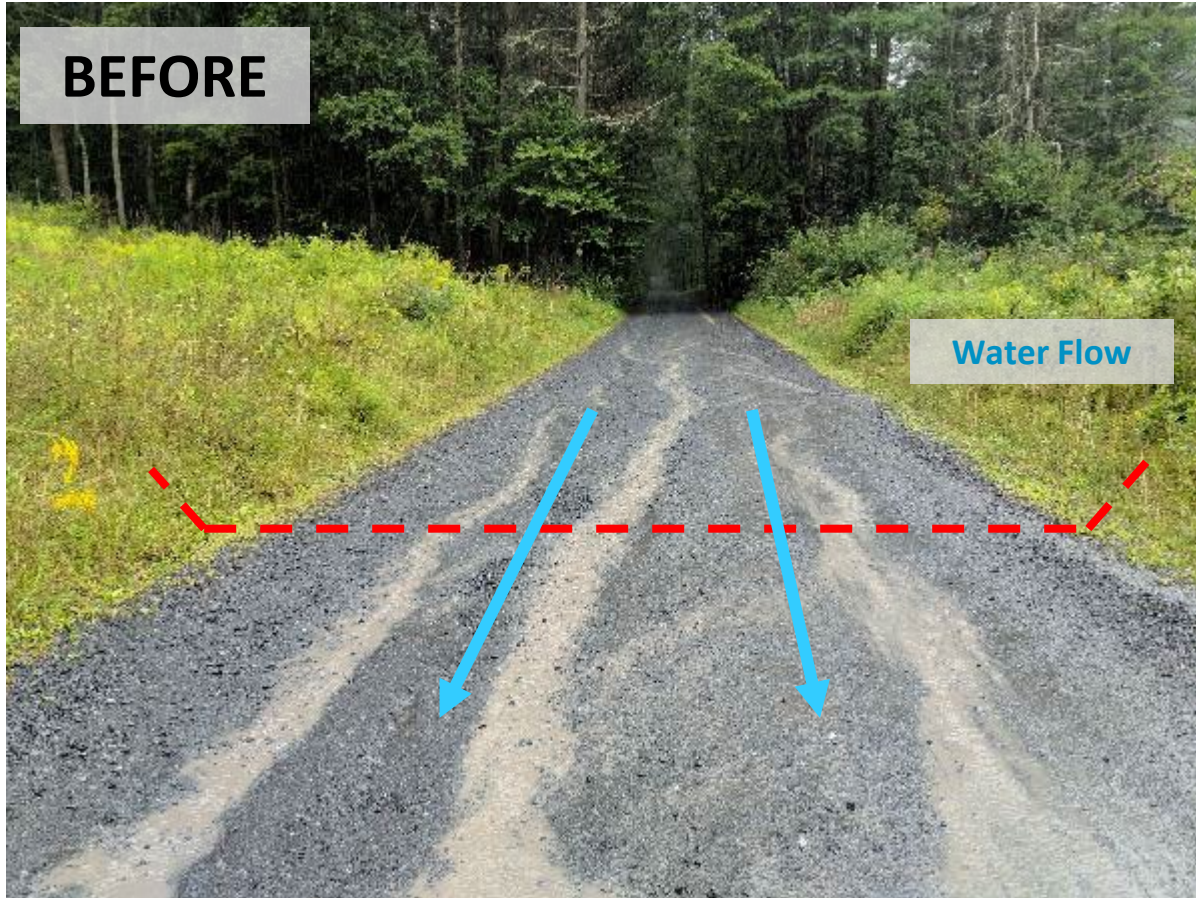
Solutions



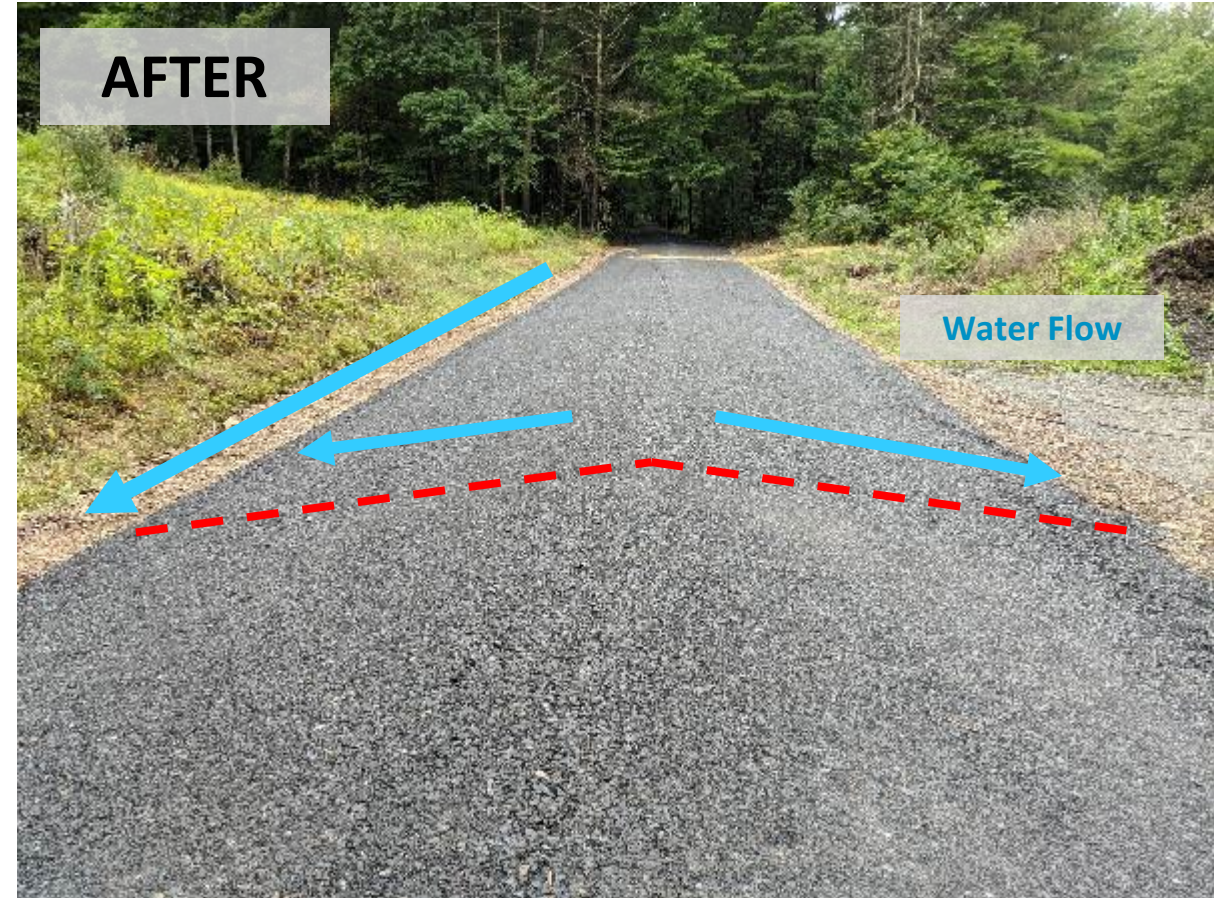
Solutions



BEFORE



AFTER



Solutions



Solutions



Solutions



DGLVR Program



- The DGLVR Program was created to fund environmentally sensitive road maintenance
- Public roads owned by state or local public entities
 - Mostly townships
- DGLVR funding is managed by the State Conservation Commission and allocated to county conservation districts
- Road owners apply to their county conservation district for grant funds

Outline



- DGLVR Program Overview
- **DGLVR Policy and Tracking Funds**
- Documenting DGLVR Funds
- Reconciling Accounts
- Budgeting and Spending Requirements

DGLVR Administrative Manual

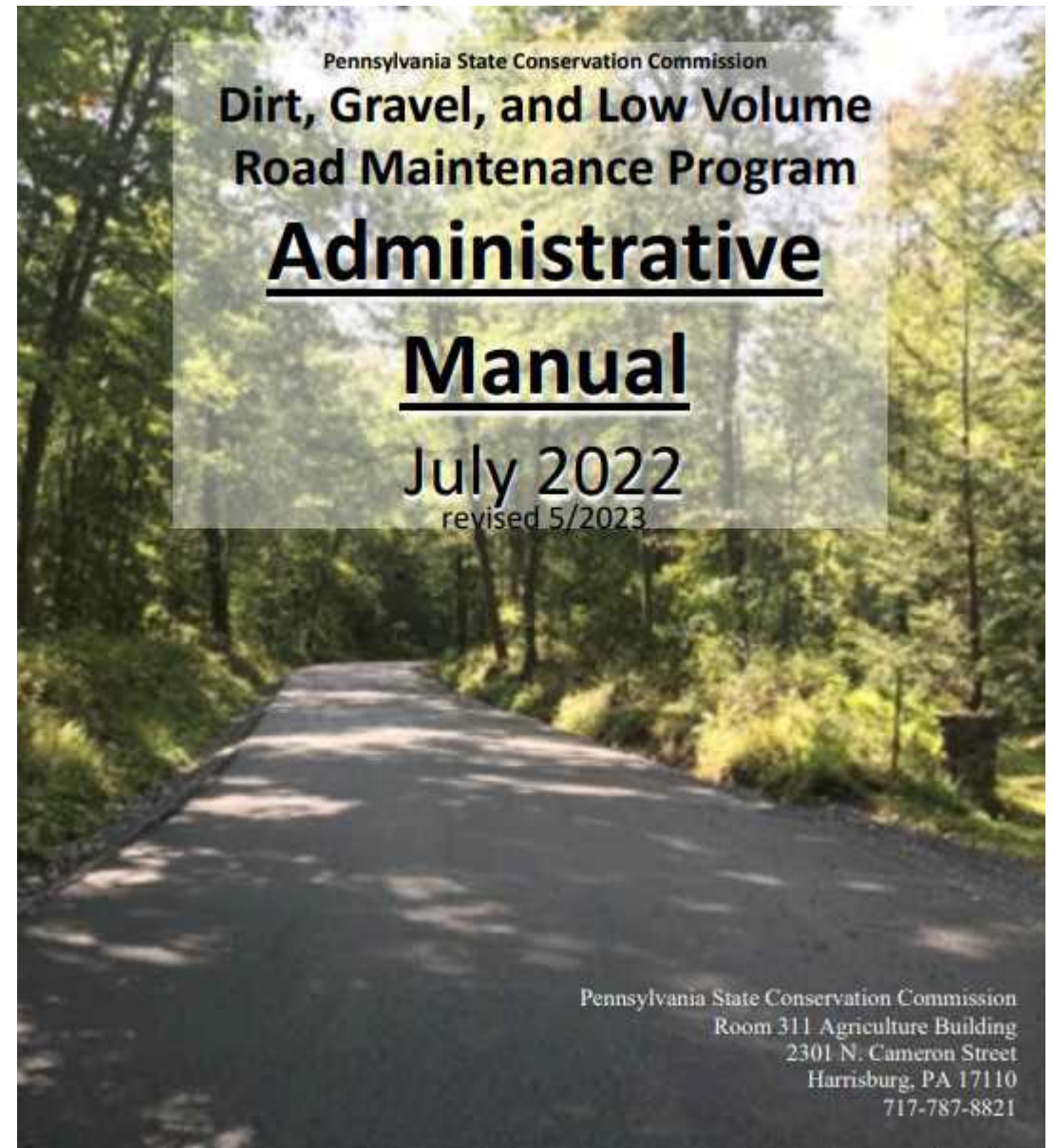
Approved by SCC 5/10/22

Revised May 2023 (DSA spec update)

- 1) Introduction
 - 2) SCC Role
 - 3) Conservation District Role
 - 4) Quality Assurance Board Role
 - 5) Applicant Role
 - 6) Center for Dirt and Gravel Roads
 - 7) Additional Policies
 - 8) Permits and Other Requirements
- Appendices

Available online.

Hard copies sent on request.



DGLVR Administrative Manual

Approved by SCC 5/10/22

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3) District Role

Over ½ of manual

Receiving Funds

Accounting for Funds

Dispersing Funds to Grantees

CD Educational Opportunities

Education/Training by CDs

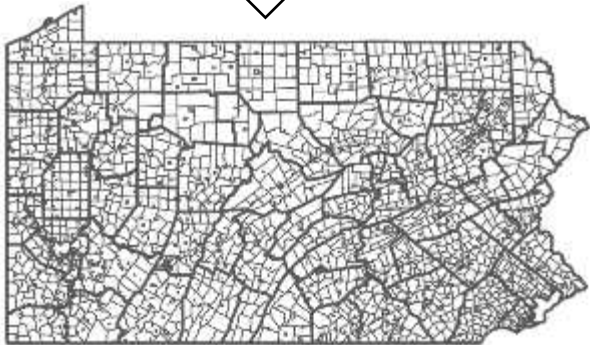
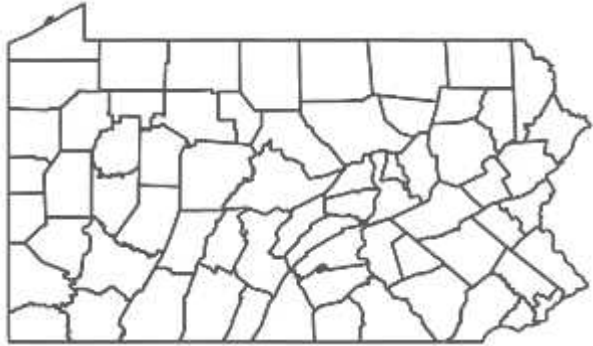
Program Eligibility

Administering Projects

GIS system

Quarterly Reports

Annual Reports



State Conservation Commission:

- provides funding to county conservation districts
- Establishes statewide DGLVR policy

County Conservation Districts:

- Receives funds from SCC
- Establishes local policy and runs local grant program
- Uses funds for eligible expenses
- Pays project funds to grant recipients

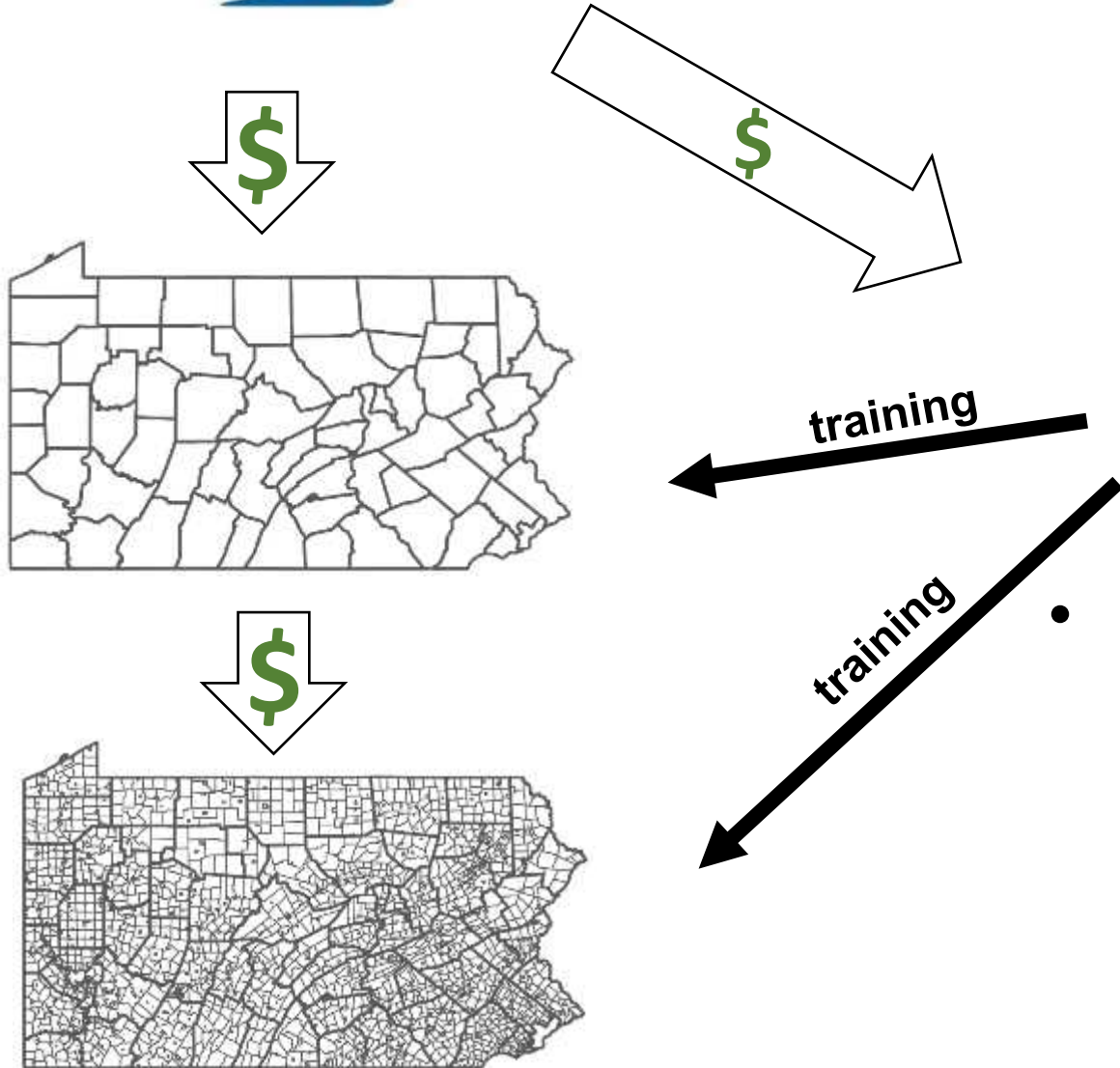
Local Road Owners:

- Apply to conservation district for DGLVR grants
- Constructs project or hires a contractor
- Receive grant funds from conservation district
- Buys supplies, pays contractors, etc.



Penn State Center for Dirt and Gravel Road Studies:

- Receives funding from SCC DGLVR Program



- Provides education and outreach for the DGLVR Program, including:
 - Environmentally Sensitive Maintenance (ESM) Training
 - Stream Crossing Training
 - individual technical assistance for CDs

Outline



- DGLVR Policy and Tracking Funds
 - Receiving funds from the State Conservation Commission
 - Accounting for funds at conservation districts
 - Eligible expenses – Admin, Edu, Cost allocation methods (CAMs)
 - Paying funds to grant recipients

Funding source



- Section 9106 of the PA Vehicle Code establishes the Dirt, Gravel, and Low Volume Road (DGLVR) Maintenance Program.
- A non-lapsing annual allocation of \$28 million goes to the State Conservation Commission (SCC).
 - \$8 million of this funding is for low volume roads
 - Defined as “sealed or paved [roads] with an average daily traffic count of 500 vehicles or less.”
 - Act 89 of 2013
- DGR and LVR funds are allocated to conservation districts and tracked separately

Five-Year Agreements



- Conservation Districts enter into 5-year Agreements with the SCC to administer the DGLVR Program at the county level
- The 5-year agreement allows districts to receive annual allocations of DGLVR funds without signing a new agreement each year

DIRT, GRAVEL AND LOW-VOLUME ROAD MAINTENANCE PROGRAM AGREEMENT

This Dirt, Gravel and Low-Volume Road Maintenance Program Agreement is between the Commonwealth of Pennsylvania (“Commonwealth”), acting through the Department of Agriculture (“Department”) and the State Conservation Commission (“Commission”), with their principal offices located at 2301 N. Cameron Street, Harrisburg, PA 17110, and the Conservation District, with its principal offices located at (“District”).

Section 9106 of the Vehicle Code (75 Pa.C.S. § 9106) established the Dirt, Gravel and Low-Volume Road Maintenance Program to provide a dedicated and earmarked mechanism of funding the safe, efficient and environmentally sound maintenance and improvement of dirt, gravel and low-volume state and municipal roads (“Program”). The State Legislature has directed that “funds in the amount of \$28,000,000.00 shall be appropriated annually to the Commission and administered in a non-lapsing, non-transferable account restricted to maintenance and improvement of dirt, gravel and low-volume State and municipal roads.” As a result, the Commission annually apportions these funds to county conservation districts based upon the apportionment criteria in subsection (c) of section 9106 of the Vehicle Code to fund projects at the county level that will fulfill the purpose of the Program.

The District wishes to conduct projects for the maintenance and improvement of dirt, gravel and low-volume roads within _____ County.

Allocations



- Annual allocations
 - State fiscal year runs July 1 – June 30
 - SCC approves annual allocations at May or July meeting each year
- Allocation formulas consider miles of eligible roads and proximity to streams
 - Formulas available online at: <https://dirtandgravel.psu.edu/pa-program-resources/program-specific-resources/conservation-district-allocations/>

Schedule D

- Form that shows important financial information

Bank Partner No: <u>BN01</u>	ATTACHMENT D	Invoice Number: <u>-23/24-DG-A</u>
		Invoice Date: <u>07-05-2023</u>
County Conservation District Document Number: <u>410009</u>		
EIN: _____	Vendor ID: _____	FY: <u>23/24</u>
County Conservation District (CCD) Dirt and Gravel Roads Maintenance Program (Dirt and Gravel Roads) Apportionment Allocation Worksheet. (Low Volume Roads allocation is in a separate worksheet)		
CCD Dirt and Gravel Roads Maintenance Program Apportionment Allocation Total:		
Dirt and Gravel Roads (DGR) Base Allocation.....	\$	<u>100,000.00</u>
Maximum that can be used for Administrative expenses (10%).....	\$	<u>10,000.00</u>
Maximum that can be used for Education and Outreach expenses (10%).....	\$	<u>10,000.00</u>
Minimum that must be spent on projects (80%).....	\$	<u>80,000.00</u>
Working Capital Advanced Payment* (Total Allocation X 0.5).....	\$	<u>50,000.00</u>
<small>*advance payment is at the discretion of the State Conservation Commission advances may be withheld from districts with existing account balances</small>		
<ol style="list-style-type: none"> 1. The above apportionment data establishes the district's total allocation of funds for the Dirt, Gravel, and Low Volume Road Maintenance Program under FY <u>23/24</u> appropriations. Administrative expense limitations as established by the Act, and the training/education expense limitations as established by the Act and the Commission for the fiscal year's expenditures apply. 2. All funds expended under this program shall be for "eligible expenses" as determined by the Commission and will be subject to audit. 3. The district shall establish a budget for the expenditure of the total FY <u>23/24</u> to the CCD Allocation consistent with the spending authorizations outlined above. 4. The district shall maintain a separate accounting of the FY <u>23/24</u> and each year's funds received under this program, including an itemized accounting of funds expended for administrative and education/training purposes. DGR funds and LVR funds must be accounted separately. 5. The district shall deposit funds in a FDIC or equivalent interest-bearing account. All interest earnings from the account shall be applied only to Project Funds of the district's DG&LV Road Maintenance Program. 6. All funds budgeted shall be spent within two years of the date the state budget is approved for that fiscal year. 		
COUNTY CONSERVATION DISTRICT	Coding	
	GR#: (Doc #):	<u>410009</u>
	SAP Fund:	_____
	Budget Period:	<u>2023</u>
	Cost Center:	_____
	General Ledger:	_____
07-05-2023 Date		
Douglas M. Wolfgang Executive Secretary, State Conservation Commission		



• For info

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<u>07-05-2023</u> _____ Douglas M. Wolfgang Executive Secretary, State Conservation Commission	
Date	

Understanding flow of DGLVR funds



The DGLVR Program does NOT reimburse conservation districts

We do something better!

We provide funds before conservation districts spend it

Replenishments vs Reimbursements



Replenishments & Advances

- Advances & replenishments typically pay for future expenses
- Districts receive DGLVR funds before spending on expenses
 - No out-of-pocket expenses
- Often, replenishments are the same amount as reported expenses, but not always

Reimbursements

- Reimbursements pay for past expenses
- Funds are received after expenses are paid for out-of-pocket
- Reimbursements are the same amount as the out-of-pocket expense

Type of Payments



- **Advances**

- 50% of each district's annual allocation is provided as an advance payment at the beginning of each fiscal year (after July 1).
- As districts spend the advance on eligible expenses, they report expenses in the quarterly report and are eligible to receive a "**replenishment**" of funds from the remaining 50% of the allocation in Harrisburg.
- While replenishments are typically payments in the same amount as reported expenses, replenishments are not meant to pay for those expenses.

Replenishments



- Automatically generated by quarterly reports
- Replenishments may be less than spending reported for a quarter depending on how much of the district's funds are left in Harrisburg.
- Once the district has received 100% of their allocation, they will not be able to receive any more payments until the following fiscal year.
 - This means that several quarterly reports a year may report expenses but generate a replenishment request of \$0
 - If the district has already received all of their funds

Receiving DGLVR funds



- Note that direct deposit (ACH) is required
 - Cannot send a paper check
- Vendors are limited to receiving all payments in one bank account
- Recorded webinar hosted on DGLVR website:
 - <https://dirtandgravel.psu.edu/education-training/webinars/past-webinars/>

• April 13: PA Direct Deposit of CD Funding

- The Commonwealth's direct deposit of program funding has generated many questions and inquiries. The SCC and DEP have been working with the PA Vendor Data Management Unit (VDMU). For this webinar, the VDMU discussed the following topics: Classification of Vendor Numbers; Why Districts are limited to 1 bank account; PA Supplier Portal; Self Service Payment Lookup & E-Remittance. The VDMU also addressed many questions from the CDs.
- **Webinar Download** (88.7 MB): MP4 format (~1 hour, 8 minutes)
- **Presentation Downloads:**
 - **Adobe PDF** (1.75 MB)
 - **MS Powerpoint** (3.29 MB)

E-Remittance



- The Office of the Budget offers 3 ways to receive paperless remittance (e-remittance) information:
 - Email
 - Electronic Addenda
 - Self-Service Payment Lookup tool
- More information on e-remittance tools, including links to enroll in each, is available online at:
<https://www.budget.pa.gov/Services/ForVendors/Pages/Direct-Deposit-and-e-Remittance.aspx>

E-Remittance



- E-remittance email example from PA Office of the Budget Website:



Invoice **45678** received on **08/30/2021** in the amount of **\$151.25** is scheduled to be paid via ACH on **09/30/2021**. Detailed remittance information is below.

Agency	Invoice Reference	Invoice Date	Document Number	Invoice Amount	Purchase Order Number	Vendor Number	Additional Details
Labor & Industry	45678	08/25/2021	5105012345	\$151.25	4300698999	567999-901	7/26/21

E-Remittance



- **Electronic Addenda:**

- An ACH Addenda record allows additional information (vendor's invoice number) to be sent to your financial institution along with the payment.
- This information can be viewed on your transaction history and/or statement to allow for better reconciliation of your accounts receivable balances.

- **Self-Service Payment Lookup tool:** The invoice status self-service tool displays the most recent 60 days of information pertaining to:

- Invoices In Process
- Invoice Payments

Updating Vendor information



- Vendors update information with Vendor Services
 - Online at the PA Office of the Budget
- Once you update this info, inform the DGLVR Program so we can update our records to match:
 - Vendor name
 - Vendor address
 - Bank partner number

Outline



- DGLVR Policy and Tracking Funds
 - Receiving funds from the State Conservation Commission
 - **Accounting for funds at conservation districts**
 - Eligible expenses – Admin, Edu, Cost allocation methods (CAMs)
 - Paying funds to grant recipients

What to do with funds once they are received



Accounting for funds at the District



- DGLVR funds must be in an interest-bearing Federal Deposit Insurance Corporation or equivalent insured account
- Districts must ensure that account balances in excess of \$250,000 are also insured or otherwise collateralized

Accounting for funds at the District



- Separate Accounting
 - Dirt and Gravel Road funds are not the same as Low Volume Road Funds
 - Conservation districts must keep track of each type of funding independently
 - Recommended (not required) to keep DGR funds and LVR funds in individual bank accounts
 - Similar but different policy requirements for DGR and LVR funds

Accounting for funds at the District



- Types of income and expenses to track are required by policy/law
- Listed in quarterly report

Quarterly Report

Select Quarter | Select County

Dirt and Gravel | Low Volume | Activity Report | Files | Managers | Date Submitted:

Program Income

SCC Advance: \$

SCC Replenishment: \$

Interest Earned: \$

Other: \$

Program Expenses

Administrative: \$

Education: \$

Projects: \$

Other: \$

Accounting for funds at the District



- Accounting methods
 - Cash Basis
 - Revenue is recognized when payment is received
 - Expenses are recognized when paid out
 - Accrual Basis
 - Revenues are reported when they are earned
 - Expenses are reported when they are incurred

Accounting for funds at the District



- What counts as a DGLVR expense?
 - An expense is when DGLVR funds leave your Program account
 - An admin/edu expense has been paid with Program funds
 - A check has been written to the grant recipient
 - DGLVR quarterly reports are on a cash basis of accounting



Accounting for funds at the District



- Accounting Software
 - Several options
 - QuickBooks is popular
 - Accounting software made by Intuit

A screenshot of the Intuit QuickBooks website homepage. At the top, there is a dark green banner with the text "Limited time. 50% OFF QuickBooks for 3 months.*" and a "Buy now & save" button. Below this is the Intuit QuickBooks logo and navigation links for "Products & Features", "Plans & Pricing", and "Learn & Support". A "Sign in" button is also visible. The main content area features the headline "Tools to help your business thrive" and a list of benefits: "Auto-track income and expenses", "Pay employees and contractors", and "Integrate payroll, time tracking, and more as you grow". A laptop displaying the QuickBooks dashboard is shown. On the right, there is a section for "Intuit Assist" with the text "COMING SOON" and "See more. Do more." followed by a list of features: "Empowering your day-to-day with data-backed ways to:", "Show you insights", "Do work for you", "Guide your goal setting", and "Help you connect with human experts". A "Learn more" link and a "Talk to sales" button are also present.

Accounting for funds at the District

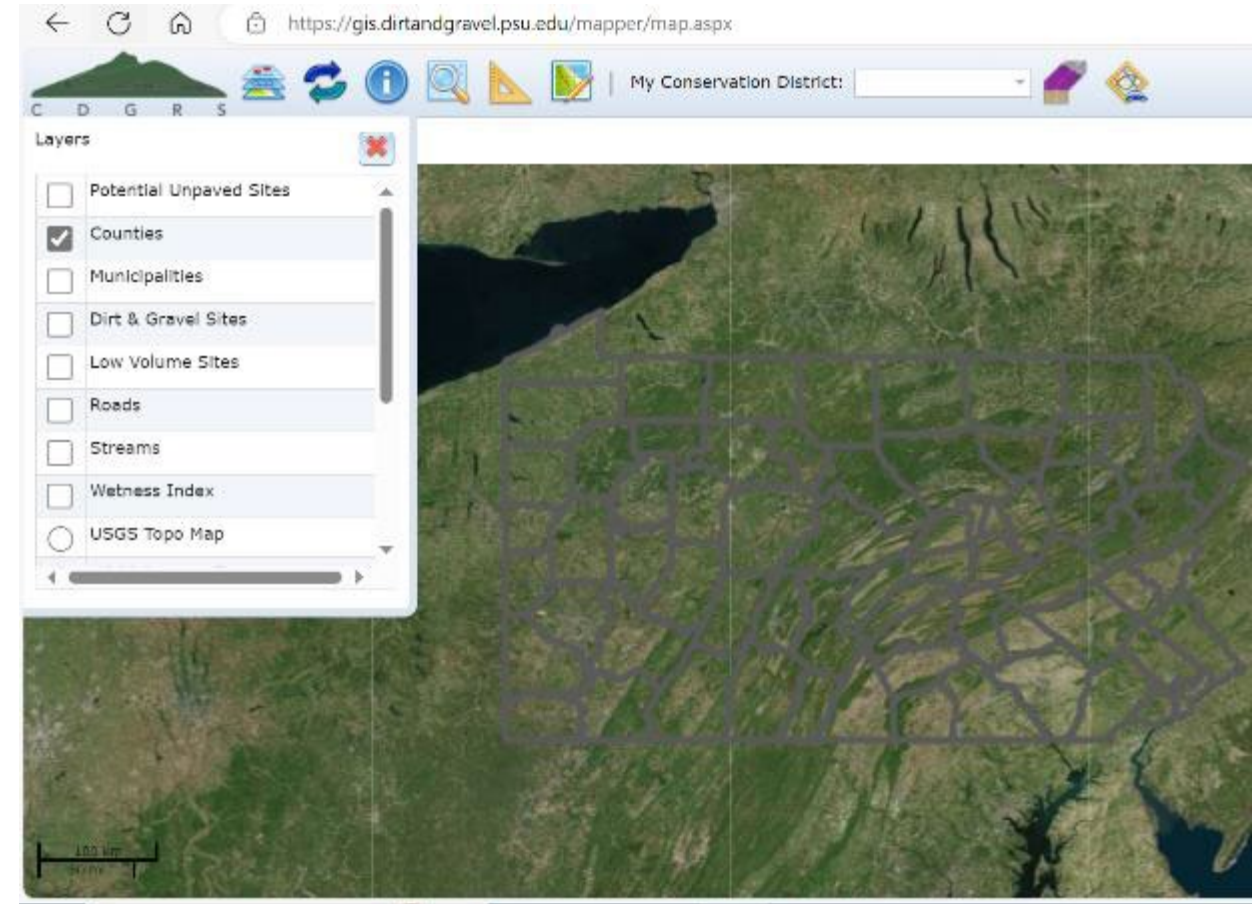


- QuickBooks
 - Simplifies accounting
 - Can automatically generate reports
 - Standard reports (profit and loss, balance sheet, etc.)
 - Customized reports
 - Simplifies reconciliation
 - Reconciling accounts: comparing 2 sets of numbers to check that the figures match
 - QuickBooks trainings available on Clean Water Academy
 - <https://pacleanwateracademy.remote-learner.net/>

Geographic Information System (GIS)



- Interactive online map
- Tracks DGLVR Program information
 - Projects
 - Dates
 - Paperwork
 - deliverables
 - Finances
 - Allocations
 - Spending Requirements
 - Quarterly Reports
 - Income and expenses
 - Replenishments



Geographic Information System (GIS)



- Information input by conservation district staff
- Access gained by completing training with Ken Corradini (CDGRS)

Geographic Information System (GIS)



- 3 types of GIS access
 - Full access
 - create and edit contracts
 - edit quarterly reports
 - access other financial tools
 - Manager access
 - Edit and submit quarterly reports
 - Access other financial tools
 - Financial access
 - Edit quarterly reports
 - Access other financial tools

DGLVR Quarterly Reports



- Submitted via GIS Program
- Due 2 weeks after the end of each quarter
 - Quarters end: March 31, June 30, September 30, December 31
 - QRs due: April 15, July 15, October 15, January 15
- Can start filling in the report as soon as the previous report is approved

Outline



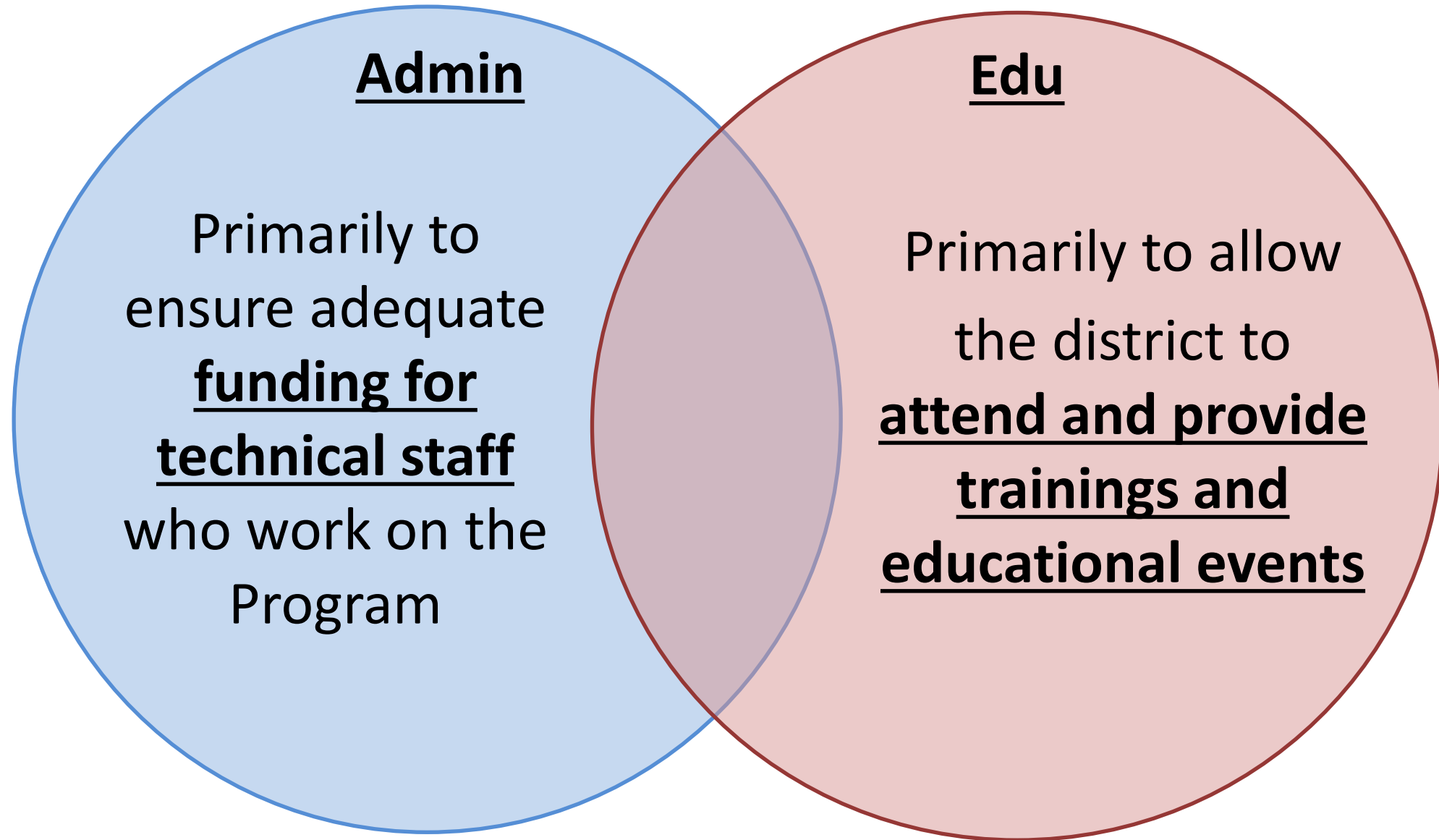
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 - **Eligible expenses – Admin, Edu, Cost allocation methods (CAMs)**
 - Paying funds to grant recipients

Eligible Expenses



- Administration and Education
 - Must be spent on eligible expenses as they are incurred.
 - Must be incurred within the allotted fiscal year (1 year spending limit)
 - “Banking” of funds is not permitted

Admin and Edu funds are not the same



Eligible Expenses



Expenses that can be paid for with [Admin funds](#):

- Equipment for CD use
 - Levels, tape measures, survey equipment, safety equipment, etc.
- Office Expenses
 - Includes computers, printers, internet service, office supplies like paper, etc.
- Overhead costs (insurance, utilities, rent)
- Aggregate testing
- Consulting services
 - Typically paid with project funds for specific projects
 - For consulting services needed outside of a standard project contract, contact the SCC

Eligible Expenses



Expenses that can be paid for with Admin funds:

- Salaries & benefits associated with those salaries
 - This includes technical staff, support staff, and management salaries related to administering the Program.
 - Example administration activities include:
 - Site inspections, meetings, completing paperwork, communications, etc. related to DGLVR Projects.
 - QAB meetings and Conservation District Board of Director meetings.
 - Reviewing DGLVR applications.
 - Follow up visits to previously contracted DGLVR worksites for the purpose of ranking new grant applications or implementing local policies.

Eligible Expenses



Expenses that can be paid for with **Edu funds**:

- Salary & benefits associated with those salaries
 - This includes technical staff, support staff, and management salaries related to DGLVR educational activities.
 - DGLVR **educational activities** include:
 - Training new conservation district staff on DGLVR topics.
 - Attending or hosting trainings, conferences, field days, workshops, technical assistance, or other outreach activities.
 - Teaching individuals or small groups about the DGLVR Program in regard to potential DGLVR Project sites without a current contract for DGLVR funds. This includes working with potential grant applicants to develop an application for DGLVR funds, such as pre-application meetings.
 - Teaching individuals or small groups about the DGLVR Program on completed DGLVR sites.

Eligible Expenses



- DGLVR educational activities do not include:
 - Administering DGLVR Projects with a current DGLVR Contract
 - Ranking received applications.
 - Administering the DGLVR Program, including QAB meetings, Conservation District Board of Director meetings, and reviewing DGLVR applications.

Eligible Expenses



Salary and Benefits:

- Salary can only be claimed for time spent working directly on administration or education/training efforts for the DGLVR program.
- Tracking can be done on an hourly basis, a percent effort basis, or some other method that allocates salary in accordance with time spent on the Program.
- Conservation districts must be able to document that staff time claimed as administrative time is spent on eligible administrative activities and staff time claimed as education time is spent on eligible education activities.

Eligible Expenses



Staff time tracking:

- This should be a time sheet and/or report that includes details of the activity, including:
 - the date
 - activity description
 - staff member(s)
 - amount of time
 - road name & road owner
 - how the activity qualifies as a DGLVR admin or edu activity
- or some other method that documents that admin or edu time is spent on eligible admin or edu activities, respectively.

Eligible Expenses



Expenses that can be paid for with **Edu funds:**

- Equipment for loan/rental to applicants
 - Note that equipment for applicants to own is not an eligible DGLVR Expense
- Training Costs
 - Including facility rental, food, educational materials, providing transportation, etc.
- Promotional Materials
 - Advertisements, reports, websites, project signage
- Promotional items (pens, hats, etc. given away to Program participants)
 - limited to \$1,000/yr (proposed to be \$1,500/year with items costing \$50 or less)
- Participation Incentives
 - Paying travel costs related to education activities for applicants or QAB members

Eligible Expenses



Expenses that can be paid for with Admin or Edu funds:

- Travel

- Admin funds can be used to pay for all travel expenses related to Program administration
 - Travel to field sites, meetings, trainings, vehicle costs, per-diems, parking, etc.
- Edu funds can be used to pay for all travel expenses directly related to education activities for the Program such as:
 - travel to training and workshops, and travel to set up trainings, workshops, and demonstrations for local stakeholders.

Eligible Expenses



Expenses that can be paid for with Admin or Edu funds:

- Travel
 - Note that the federal mileage rate is based on the average costs of operating a vehicle in the United States
 - intended to cover expenses including, but not limited to:
 - fuel, tires, maintenance, registration, and insurance.
 - When mileage driven for the DGLVR Program is compensated using the mileage rate method, individual vehicle expenses are not eligible DGLVR expenses, and vice versa.

Eligible Expenses



Expenses that can be paid for with Admin or Edu funds:

- **Demonstration Projects**

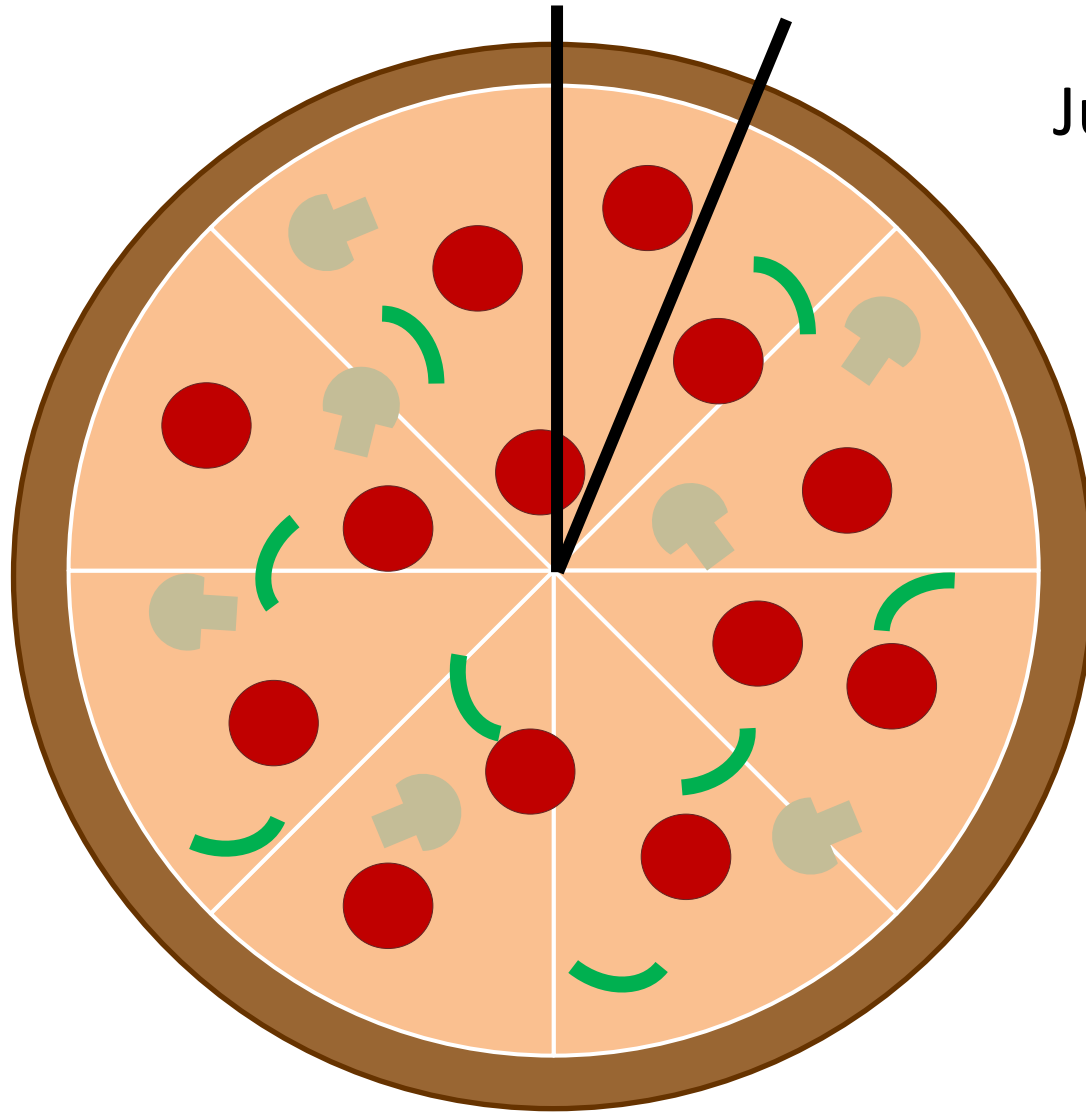
- Does not require typical application submittal and ranking process.
 - Must follow all other DGLVR requirements
- Must showcase new technology and be used as an education site, etc.
- Only education or administrative funds (not project funds) can be used.
- Contact Center or Commission staff before contracting a Demo project.
- Note that you can do “education and outreach” efforts on any project.

- Some expenses will be 100% eligible DGLVR expenses:
 - folders for DGLVR files
 - mileage to a DGLVR project site
 - QAB newspaper ad
 - Etc.
- Some expenses will be shared with other programs:
 - File folders for any district staff to use
 - Vehicle maintenance for a shared district vehicle
 - Newsletter that covers all district programs
 - Etc.

How do we determine what portion of shared expenses are eligible DGR and LVR expenses?

- Cost Allocation Method (CAM):
 - Method for splitting shared costs proportionately between multiple programs
- Splitting a dinner bill with friends is a cost allocation method
 - You only pay for what you ate





Justin ate $\frac{1}{2}$ slice of pizza

How much of the pizza does Justin pay for?

Justin pays for $\frac{1}{16}$ of the pizza

Cost Allocation Method (CAM):

- Must be utilized for shared district expenses, such as:
 - Vehicles
 - Rent
 - Office Supplies
 - Phone/Internet
 - Etc.
- Must be available to the SCC upon request

Eligible Expenses



Cost Allocation Method Policy

- The cost allocation method used must be based on **how much of the shared expense is actually used for the DGLVR Program.**
 - The percent of shared expenses that are eligible DGR expenses are equal to the percent of the expense used for DGR activities.
 - The percent of shared expenses that are eligible LVR expenses are equal to the percent of the expense used for LVR activities.

Eligible Expenses



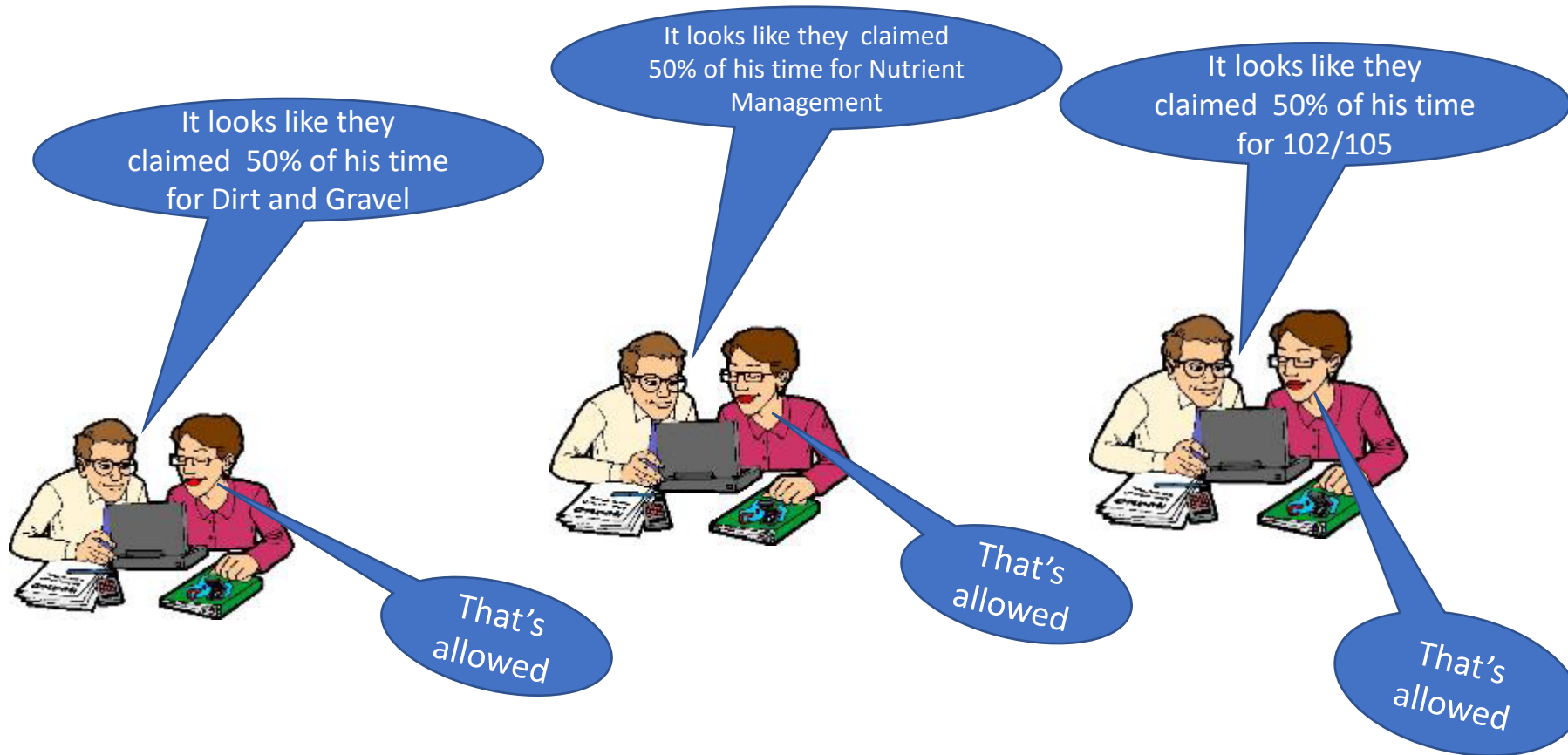
CAM based on staff time

- The percent of shared expenses that are eligible DGR expenses are equal to the percent of staff time spent on DGR activities.
 - The percent of staff time spent on DGR activities must be calculated compared to the total staff time spent on all programs/activities sharing the expense.

Same for LVR:

- The percent of shared expenses that are eligible LVR expenses are equal to the percent of staff time spent on LVR activities.
 - The percent of staff time spent on LVR activities must be calculated compared to the total staff time spent on all programs/activities sharing the expense.

Eligible Expenses



It looks like they claimed 50% of his time for Dirt and Gravel

That's allowed

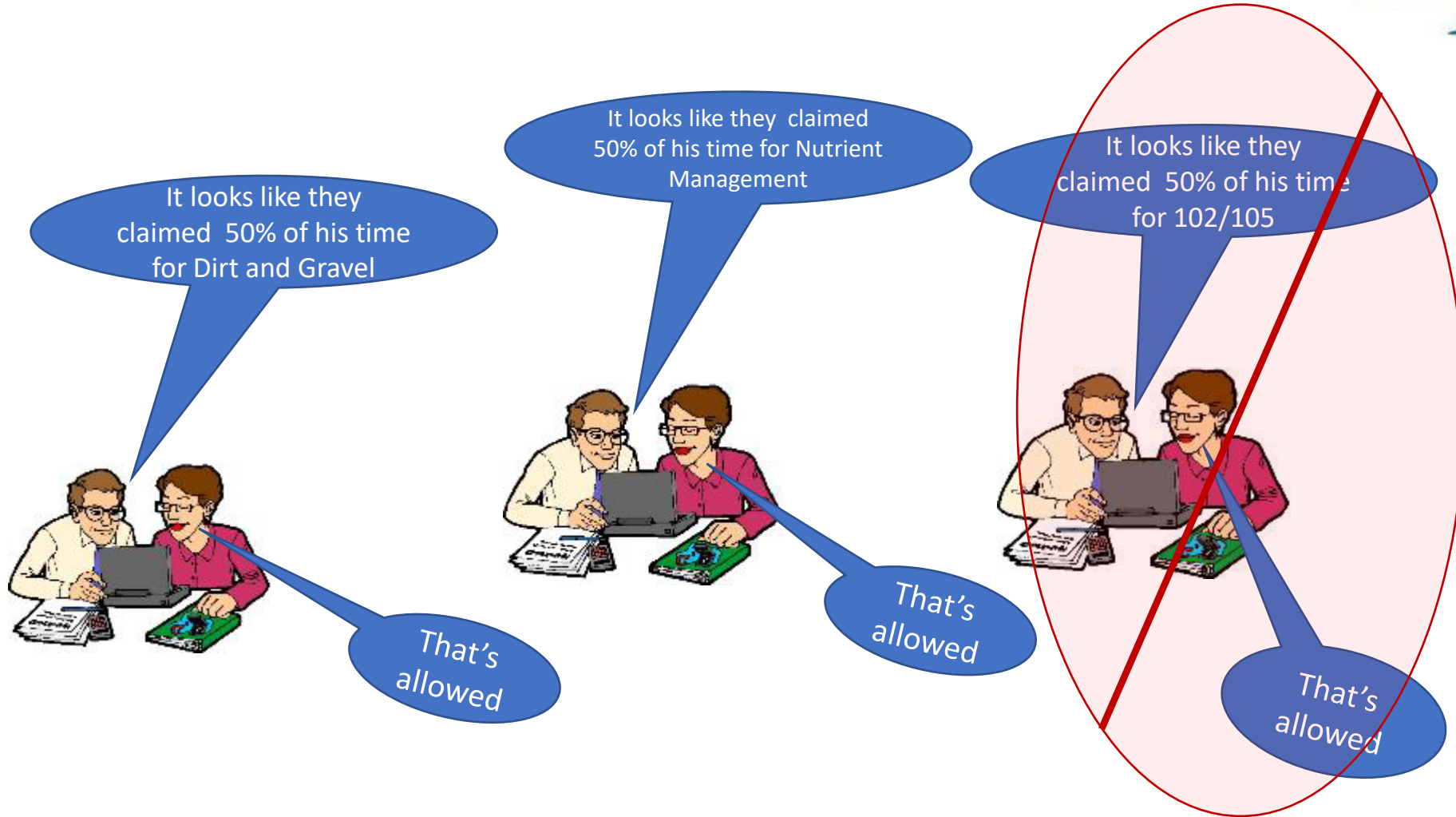
It looks like they claimed 50% of his time for Nutrient Management

That's allowed

It looks like they claimed 50% of his time for 102/105

That's allowed

Eligible Expenses



- Examples of cost allocation methods that meet the policy outlined above are available in appendix *E*.
 - These are not the only acceptable cost allocation methods.
- Contact the SCC for assistance in developing a cost allocation method or with any other policy questions/assistance needs.
- The SCC is there to help you understand and follow policy

Eligible Expenses

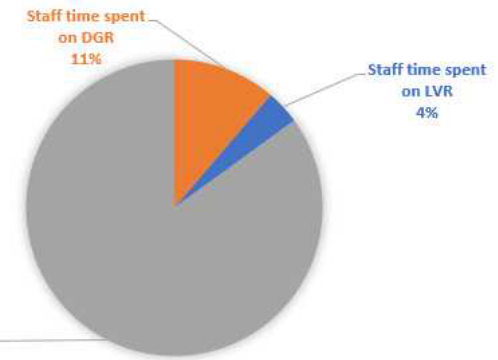


- Cost Allocation Method Spreadsheet
- Accompanies Admin Manual Appendix E
- Can be edited and used by CDs:
 - develop their own CAMs
 - Calculate how much of actual expenses are eligible DGLVR expenses
 - Document the CAMs

Template Available as an Excel Document

Cost Allocation Method - DGLVR Portion						
Full Time Equivalent (FTE) method for expenses shared among all conservation district staff						
The percent of shared expenses that are eligible DGR expenses are equal to the percent of the expense used for DGR (or LVR) activities . If this is estimated based on staff time spent on DGR activities, the percent of staff time spent on DGR (or LVR) activities must be calculated compared to the total staff time spent on all programs/activities sharing the expense.						
FTE = Full Time Equivalent (40 hrs/week for 52 weeks a year)						
			DGR	LVR	other	total
Total CCD FTEs	10	Staff 1	0.75	0.25	0	1
DGR FTEs	1.125	Staff 2	0.375	0.125	0.5	1
amount of total staff time spent on DGR (decimal)	0.1125	Staff 3	0	0	1	1
% of total staff time spent on DGR	11.3%	totals	1.125	0.375		
Percent of shared expenses (shared among all CD staff on this spreadsheet) that can be paid for with DGR admin funds						
Total CCD FTEs	10					
LVR FTEs	0.375					
amount of total staff time spent on LVR (decimal)	0.0375					
% of total staff time spent on LVR	3.8%					
Percent of shared expenses (shared among all CD staff on this spreadsheet) that can be paid for with DGR admin funds						
Total CCD Staff time	10 FTEs					
Staff time spent on DGR	1.125 FTEs					
Staff time spent on LVR	0.375 FTEs					
ST spent on DGLVR	8.5 FTEs					
		Staff time NOT spent on DGLVR				85%

CONSERVATION DISTRICT STAFF TIME



Appropriate CAM? Yes or No

1 out of 5 district staff members spend all of their time on DGR activities. 20% of the electricity bill for the district's office is paid with DGR funds.

 **YES!** 

Appropriate CAM? Yes or No

District utilizes DGLVR program funds to purchase a vehicle and pay for all vehicle expenses. The vehicle is shared by all district programs.

 **NO** 

Appropriate CAM? Yes or No

District technician spends 10% of their time on DGR and 10% of their time on LVR. 50% of their salary and benefits are paid for with DGLVR funds

 **NO** 

Appropriate CAM? Yes or No

A district technician spends $\frac{1}{3}$ of their time on DGLVR and $\frac{2}{3}$ of their time on E&S. 33% of a new desk for the technician is paid with DGLVR funds.

 **YES!** 

Appropriate CAM? Yes or No

A district technician spends 1/3 of their time on DGLVR and 2/3 of their time on E&S. 33% of the district's rent is paid with DGLVR funds.

 **NO** 

Appropriate CAM? Yes or No

A District spends 15% of their total staff time on DGR activities. 15% of a drill seeder is paid for with DGR funds.



Appropriate CAM? Yes or No

A district has \$2,000 of LVR education funds left over. The district pays for their annual newsletter with \$2,000 of LVR funds and \$750 in general funds. One out of 15 pages of the newsletter is about the DGLVR Program, and the rest of the newsletter is about different district programs.



Cost Allocation Methods (CAMs)



Pros and Cons

- Pro: funding is used appropriately for an eligible expense
- Con: it can take time and effort to develop a CAM
- Pro: once a CAM is developed, it can save time

Cost Allocation Methods (CAMs)



- Considerations:

- If the staff time it takes to develop and implement a CAM will cost more than the CAM will allow the district to receive in funding, does it still make sense to use the CAM?
 - From a profit standpoint: No. If alternate funding is available that does not require a CAM, use that funding instead.
 - From a responsibility standpoint: Yes. If policy requires a CAM to be used to receive funding, the CAM is not optional.

Cost Allocation Methods (CAMs)



- Considerations:
 - If a CAM is being used and does not seem reasonable:
 - Start tracking use of expense/staff time more closely
 - If a district pays direct expenses and they are always the same:
 - consider using a CAM to streamline expenses

Cost Allocation Methods (CAMs)



- Considerations:
 - How long does a district need to track staff time in order to develop a CAM?
 - What is reasonable for the type of CAM you're trying to develop?
 - Due to the seasonal nature of conservation work: at least 1 year

Cost Allocation Methods (CAMs)



- Considerations:
 - Districts that utilize CAMs should regularly reassess them
 - Check in with staff once a year to see if percentages of time spent on different programs are still reasonable
 - If number of staff change, reassess CAM
 - If existing staff time spent on different programs change, reassess CAM
 - If expenses or funding sources change, reassess CAM
 - Reassessing does not always result in a change

Outline



- DGLVR Policy and Tracking Funds
 - Receiving funds from the State Conservation Commission
 - Accounting for funds at conservation districts
 - Eligible expenses – Admin, Edu, Cost allocation methods (CAMs)
 - **Paying funds to grant recipients**

Paying funds to grant recipients



- At least 80% of funds must go to projects.
- Interest earned on all DGLVR Funds must be spent on projects



Paying funds to grant recipients

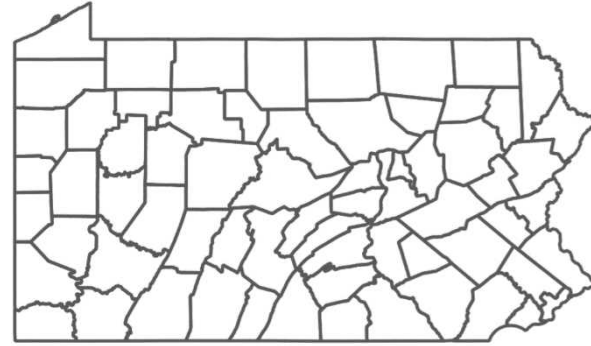
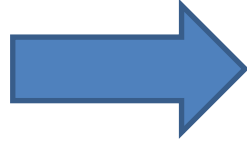


- Technical CD staff are checking that project expenses are eligible throughout the project
 - CD staff involved in application, design, construction, etc.
- Details on eligible project expenses available in other DGLVR trainings and resources
 - Admin Training, ESM Training, Stream Crossing Training
 - Technical Bulletins, Standards & Specifications, Admin Manual

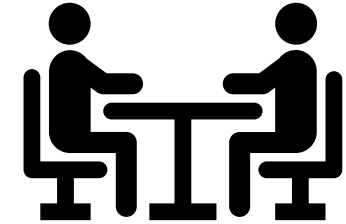
Paying funds to grant recipients



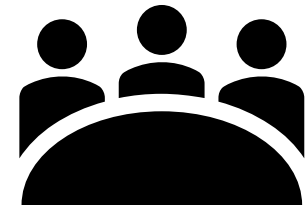
- Role of financial staff in project payments
 - Writing checks and accounting for funds
 - Recommend that managers and/or financial CD staff check math on project receipts/invoices
 - Be aware of DGLVR project payment requirements
 - Can only be made at certain times throughout the project
 - Must be within allowable percentages
 - Specific paperwork is required



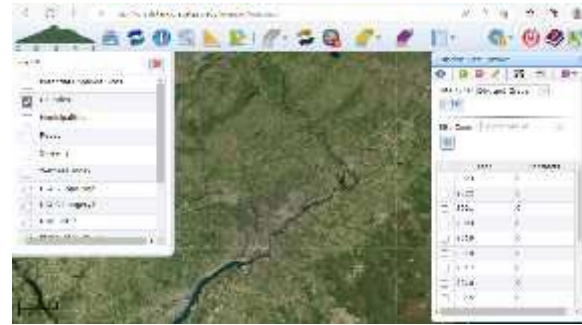
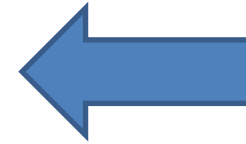
County Conservation District



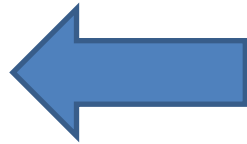
Quality Assurance Board



Conservation District Board

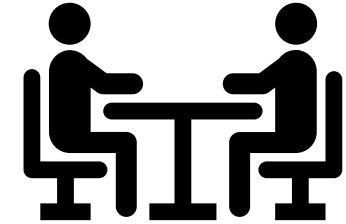
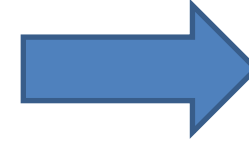
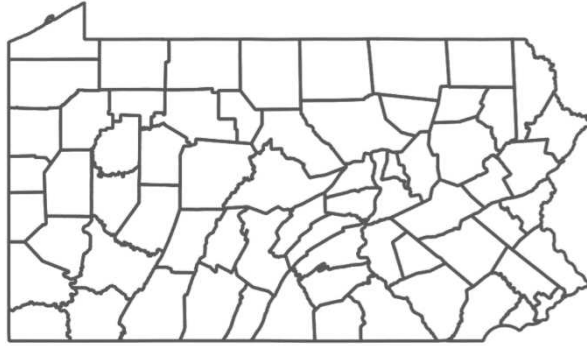
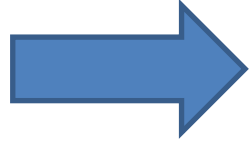


County Conservation District



Contract

Grant Application



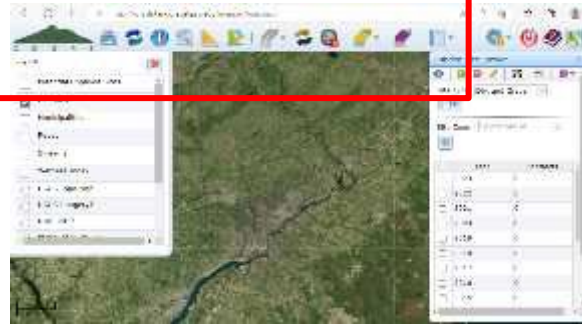
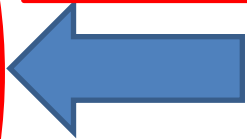
County Conservation District

Quality Assurance Board

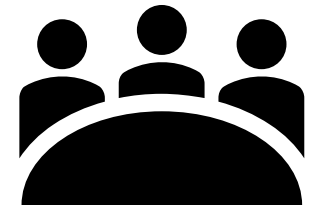
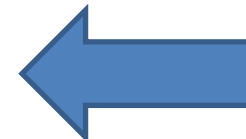
Grant Application

No payments or project work can happen until there is a fully signed contract

Contract



County Conservation District



Conservation District Board



3.8.5 Contracting

- All contracts must be generated in the GIS
- Signature required by conservation district and grant recipient
- No work done before a DGLVR contract is signed can be paid for with DGLVR funds
 - Preparation or design costs such as engineering or surveying that are incurred before the contract is signed are not eligible for grant reimbursement but can be counted as in-kind.

10-29-2014

DIRT, GRAVEL AND LOW VOLUME ROAD MAINTENANCE PROJECT AGREEMENT BETWEEN COUNTY CONSERVATION DISTRICT AND _____ County

Now, this ____ day of _____, the _____ Conservation District ("district") and _____, known wherein as the "project participant", agree as follows:

- (1) _____ w conduct, or cause to be conducted, a road maintenance project on specified portions in accordance the Application and Work Plan attached hereto.
- (2) This project will be conducted in accordance with standards that prohibit use of materials or practices that are environmentally harmful and in accordance w application and work plan attached hereto and incorporated herein. Any changes o modifications to the work plan will be performed to the satisfaction of the district.
- (3) This project will be conducted in accordance with the "General Contract Conditions" required by the State Conservation Commission ("Commission"), the "Dirt, Gravel and Low Volume Road Maintenance Program Statement of Policy" adopted by the Commission and as may be amended from time to time, and the environmental standards approved by the Quality Assurance Board, which are att hereto and incorporated herein.
- (4) The project participant agrees to provide documentation to the district required federal, state, or local permits have been obtained prior to project commencement, and further agrees to comply with all such permits as a condition performing this agreement.
- (5) The project participant shall ensure that this contract and all other arrangements entered into pursuant to the implementation of this contract are in conformance with all applicable local, state, and federal laws, rules, and regulations project in an amo _____
- (6) The district agrees to _____ to, but not exceeding, \$ _____ using the Program's "Contract _____ original contract amount ident _____
- (7) The project funds _____
- (8) A project participant shall maintain a separate accounting of funds received under the program.
- (9) Records must be kept for three years from the date of project completion.
- (10) The Commission will have access to all relevant program documents during that time.
- (11) Neither the district nor the Quality Assurance Board shall be held responsible for any loss of life, personal injury, or property damages of any kind incurred in performing or completing the work or duties under this contract.
- (12) The project participant agrees to work concurrently with the district to complete a copy of the Project Performance Report when the project is completed.
- (13) The project participant shall provide the district notice of at least _____ days prior to project commencement.
- (14) The project participant shall complete the project no later than _____ unless an extension of time is approved by the district.
- (15) The project participant shall obtain and satisfy all requirements as determined by the district.
- (16) This document and the attachments hereto constitute the entire agreement between parties.

WHEREFORE, the parties have set their hands on the date indicated, intending to be bound hereby.

FOR THE DISTRICT: _____ (Date) _____ (Signed) _____ (Print Name)

FOR: _____ (Date) _____ (Signed) _____ (Print Name) _____ (Title)

Attachment E - Project Application (project specific)
Attachment F - Work Plan (project specific)
Attachment G - General Contract Provisions (PA standard)
Attachment H - Dirt, Gravel and Low Volume Road Maintenance Program Statement of Policy (PA standard)
Attachment I - Quality Assurance Board Standards (county specific)
Attachment J - Schedule of Payments (project specific)
Attachment K - Project Performance Report (project specific)

Page 1 of 2
Page 2 of 2

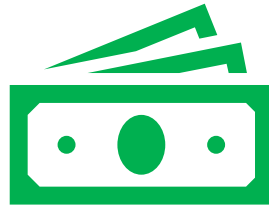
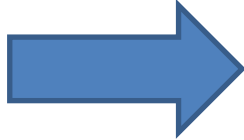
Available at
<https://dirtandgravel.psu.edu/>
and generated in GIS

Dispersing Funds to Grant Recipients

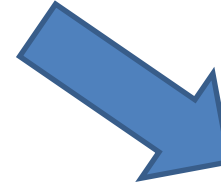
- Districts can advance up to 50% of contract amount to grant recipients
- At least 30% of contract amount must be retained until project completion
- Conservation districts should develop individual policies regarding payment to grantees
- Written schedule of payments is included in contract



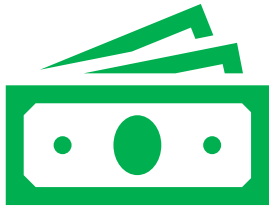
Contract (signed)



Advance Payment (up to 50% of contract)



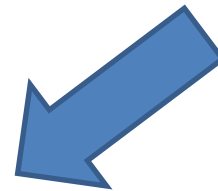
Start Project



Partial Payment? (up to 70% of contract on a cash expended basis)



Contract Amendments?



- If needed, a simple one-page amendment form can be used to:
 - increase contract by up to 40% *(total of original contract)*
 - Or more with SCC permission
 - extend completion date
 - Increase both funds and time

Must Generate in GIS

Available at
<https://dirtandgravel.psu.edu/>
and generated in GIS

Contract # _____
Contract Amendment

**DIRT, GRAVEL, AND LOW VOLUME ROAD
MAINTENANCE PROJECT AMENDMENT # _____
TO AGREEMENT BETWEEN _____
COUNTY CONSERVATION DISTRICT AND
_____**
(project participant)

Whereas, the agreement required the project participant to perform a road maintenance project ("project") in accordance with an Application and Work Plan attached to the agreement.

Whereas, the agreement required the district to fund the eligible costs of the project in an amount up to, but not exceeding \$ _____.

Whereas, the project participant underestimated the amount of money that it would need to complete the project in accordance with an Application and Work Plan attached to the agreement.

Whereas, the district is able to provide eligible funds to the project participant as long as the funds are used to complete the project as specified in the Application and Work Plan attached to the agreement and the total additional funds are no more than 40% of the amount of money included in the original agreement, unless a larger amount is approved by the SCC and the approval form is attached to this Amendment.

Now therefore, intending to be legally bound, the parties agree as follows:

1. The district agrees to provide additional monies to fund the eligible costs for the project in an amount up to, but not exceeding \$ _____. The maximum amount payable to project participant for the entire project is increased to \$ _____.
2. The district agrees to extend the project completion date to _____. The project participant agrees to complete the project by this extended date.
3. Except as amended hereby, the original agreement remains in full force and effect.

Wherefore, the parties have set their hands on the date indicated, intending to be bound hereby.

For the District:		For the Project Participant:	
_____ (Signed)	_____ (Date)	_____ (Signed)	_____ (Date)
_____ (Print Name)		_____ (Print Name)	
_____ (Title)		_____ (Title)	

Attachment: SCC Approval Form (if applicable) Revised: 07/2022

Paying funds to grant recipients



Partial Project Payments

- Grant funding can be provided to the grant recipient once project work is underway on a cash expended basis.
- Total project payments cannot exceed 70% until after project completion.
- The project participant must provide documentation to the conservation district that advanced funds and additional cash expended were spent on eligible expenses in order to receive subsequent payments.

Paying funds to grant recipients



Example:

- \$100,000 total contract amount
- \$50,000 is advanced
- District receives receipts for \$20,000 in materials costs.
- Can you provide another payment for \$20,000?



- Because the grant recipient still has \$30,000 of the original advance
- An additional payment at this point would essentially be another advance, which is not allowed

Paying funds to grant recipients



Example:

- \$100,000 total contract amount
- \$50,000 is advanced
- District receives receipts for \$70,000 in materials costs.
- Can you provide another payment for \$20,000?

YES!

- Because the grant recipient has spent the original advance, plus an additional \$20,000

Paying funds to grant recipients



Example:

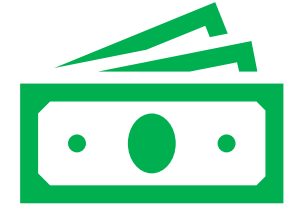
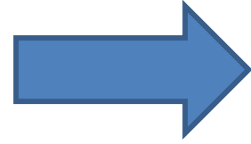
- \$100,000 total contract amount
- \$50,000 is advanced
- District receives receipts for \$80,000 in materials costs.
- Can you provide another payment for \$30,000?



- Because you have to retain at least 30% of the contract for final payment
- You can make a partial payment of \$20,000.
- The other \$10,000 is part of the final payment.



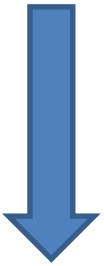
**Construction with
conservation district
inspection/oversight**



**Final Payment
(at least 30% of contract)**



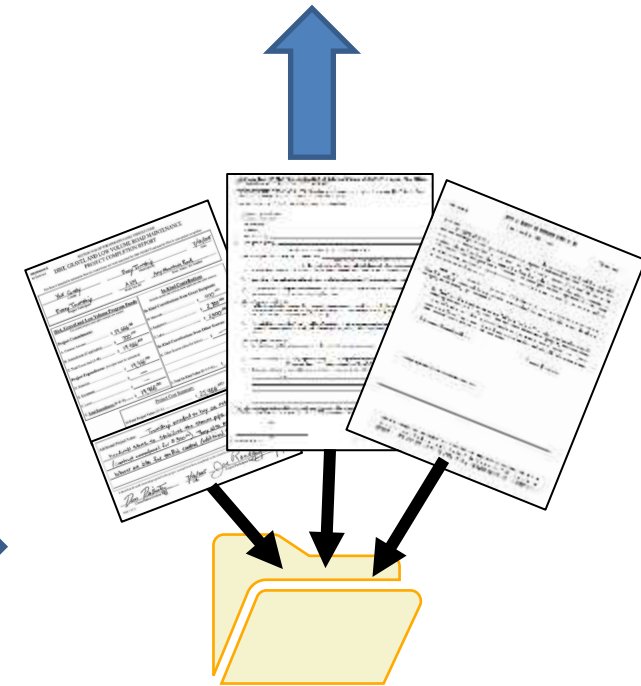
Construction with conservation district inspection/oversight



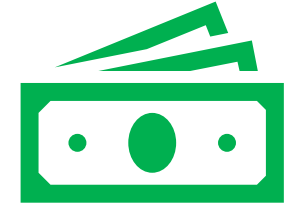
Final inspection



Adjustments on site as needed



ALL Paperwork in CD file



Final Payment (at least 30% of contract)

Paying funds to grant recipients



- Completion Report
 - Filled out by CD working with grant recipient
 - Summarizes final finances and project deliverables
 - Generated/filled out in GIS
 - Signed by CD and grant recipient
 - Required before making final payment
 - Recommended that manager/financial staff double check this
- Being updated in 2024

SECTION 9106 OF THE PENNSYLVANIA VEHICLE CODE
DIRT, GRAVEL AND LOW VOLUME ROAD MAINTENANCE
PROJECT COMPLETION REPORT

This form is intended to summarize financial expenditures and work completed for ONE PROJECT and must be filed in upon project completion.

Contract # _____

County _____	Municipality _____	Date _____
Project Participant _____	Funded Site ID _____	Road Name / ID Number _____

Dirt, Gravel and Low Volume Program Funds <i>Use actual project costs after receipts are totaled.</i>	In-Kind Contributions <i>Includes goods and services from applicant and other sources.</i>
Project Commitments:	In-Kind Contributions from Grant Recipients:
A. Contract Amount..... \$ _____	I. Materials..... \$ _____
B. Amendments (if applicable)..... \$ _____	J. Equipment..... \$ _____
C. Total Committed (A+B)..... \$ _____	K. Labor..... \$ _____
Project Expenditures: (receipts must be submitted)	L. Engineering..... \$ _____
D. Materials..... \$ _____	In-Kind Contributions from Other Sources:
E. Equipment..... \$ _____	M. Other Sources (describe below)..... \$ _____
F. Labor..... \$ _____	N. Total In-Kind Value (I+J+K+L+M). \$ _____
G. Engineering (limit 20%/S25K of C)..... \$ _____	
H. Total Expenditures (D+E+F+G)..... \$ _____ <i>Represents the total DGLVR funds paid to the grant recipient.</i>	

Project Cost Summary

O. Total Project Value (grant + in-kind): (H+N)..... \$ _____

Additional Project Notes:

I attest that all work elements proposed in the project contract have been completed to the extent invoiced and in accordance with all contract agreements.

Conservation District Rep. _____ Date _____ Project Participant Rep. _____ Date _____

Paying Funds to grant recipients



- Project Expense Tracker spreadsheet

AutoSave On | QAQC_Project_Expense_Tracker_blank - Saving...

File Home Insert Page Layout Formulas Data Review View Help Acrobat Search

M9

	A	B	C	D	E	F	G	H
1	PA Dirt, Gravel, and Low-Volume Road Maintenance Program							
2	Project Expense Tracker - Grant Funding Only, No In-Kind							
3	County:				This form is used to compile and summarize receipts for grant expenditures. It can be attached to the Project Completion Report upon successful completion of the project. Only receipts and funds paid through the grant should be included. In-kind funding should not be included on this page. The "total" at the bottom should match the amount reported in GIS and the total of project checks.			
4	Municipality:							
5	Date:							
6	Road Name:							
7	Worksite ID							
8								
9	Date	Vendor	Description / Use	Quantity				
10	11/7/2017	Example: Jim's Pipe Supply	Example: 15" plastic pipe for 3 crosspipes	100.0	ft	\$ 10.00	\$ 1,000.00	
11							\$ -	
12							\$ -	
13							\$ -	
14							\$ -	
15							\$ -	
16							\$ -	
17							\$ -	
18							\$ -	

**Template Available
as an Excel
Document**

Paying funds to grant recipients



Other required documentation is summarized on the File checklist:

4/2023

PA State Conservation Commission - Dirt, Gravel, and Low Volume Road Program

Project File Checklist

Worksite ID Project Participant Road Name / ID Number

References are to the DGLVR Administrative Manual (online at <https://dirtandgravel.psu.edu>) unless otherwise noted

<u>REQUIRED DOCUMENTS</u>	<u>REQUIRED (IF APPLICABLE) DOCUMENTS</u>
<ul style="list-style-type: none"><input type="checkbox"/> Contract: complete and signed by both parties (3.8.5)<input type="checkbox"/> All attachments as outlined in the admin manual are included with contract: (3.8.5.1)<ul style="list-style-type: none"><input type="checkbox"/> Application: Completed and signed. Applicant ESM certified. Detailed cost estimates included.<input type="checkbox"/> Work plan: Identifies all deliverables on project. Identifies location of site (can be separate map).<input type="checkbox"/> General Contract Provisions<input type="checkbox"/> QAB Standards (any local policy)<input type="checkbox"/> Schedule of Payments<input type="checkbox"/> Prevailing Wage Notification and Acknowledgement Form: Required for every project. Must be signed by the grant recipient and returned to the District.	<ul style="list-style-type: none"><input type="checkbox"/> Prevailing Wage Certified Payroll and Certified Statement of Compliance (3.7.4.5)<input type="checkbox"/> Traffic Count Validation Form (7.5)<input type="checkbox"/> Stream Crossing Eligibility Determination Form: required for all stream crossings (7.1.2.6)<input type="checkbox"/> Stream Crossing Replacement Project: Lifecycle Checklist: required for all stream crossing projects (7.1.2.6)<input type="checkbox"/> Additional Stream Crossing Project Documentation: See Page 2 for details<input type="checkbox"/> Off Right of Way Consent Form: on projects that involve any work outside the public right of way (3.7.4.8)<input type="checkbox"/> 3rd Party Mix Design for Full Depth Reclamation

Paying funds to grant recipients



Blank Forms on Center for Dirt and Gravel Road Studies Website

- <https://dirtandgravel.psu.edu/pa-program-resources/program-specific-resources/blank-forms/>

A screenshot of a web browser displaying the Penn State Center for Dirt and Gravel Road Studies website. The browser's address bar shows the URL: https://dirtandgravel.psu.edu/pa-program-resources/program-specific-resources/blank-forms/. The website header includes the Penn State logo and the text "PennState Center for Dirt and Gravel Road Studies". A green navigation bar contains links for HOME, PA PROGRAM RESOURCES, GENERAL RESOURCES, EDUCATION/TRAINING, NEWS & EVENTS, BOF, and CENTER. The main content area has a green background with the title "Blank Forms" and a breadcrumb trail: Home » PA Program Resources » Program Resources » Blank Forms. On the left, a sidebar menu lists various resources, with "Blank Forms" highlighted. The main content area features a large image of a dirt road winding through a lush green forest. Below the image, the text reads: "Blank Forms" followed by "Unless noted otherwise for specific items such as traffic counts, all policies and forms apply to both the 'Dirt and Gravel' and 'paved Low Volume Road' portions of the Program." At the bottom, there is a link for "Grant Application Packet".

Outline



- DGLVR Program Overview
- DGLVR Policy and Tracking Funds
- **Documenting DGLVR Funds**
- Reconciling Accounts
- Budgeting and Spending Requirements

Documenting DGLVR Funds



- The district is responsible for keeping accurate and detailed records of what was paid for with DGLVR funds for a minimum of seven years from the end of the fiscal year in which the expenses were incurred.
- This documentation must be available to the SCC upon request.
- The district is responsible for properly reporting income and expenditures in the GIS Program.

Layers

- Potential Unpaved Sites
- Counties
- Municipalities
- Roads
- Streams
- Wetness Index
- USGS Topo Map
- USGS ImageryTopo
- NAIP 2017
- PEMA 2018-2020

Quarterly Report

Select Quarter: [] Select County: [] Date Submitted: []

Dirt and Gravel | Low Volume | Activity Report | Managers

Program Income		Program Expenses	
SCC Advance: \$	[]	Administrative: \$	[]
SCC Replenishment: \$	[]	Education: \$	[]
Interest Earned: \$	[]	Projects: \$	[]
Other: \$	[]	Other: \$	[]

Balance at District		Replenishments	
Starting Balance: \$	[]	Potential Claim: \$	[]
Income: \$	[]	Harrisburg Funds (Cur): \$	[]
Expenses Total: \$	[]	Harrisburg Funds (Prev): \$	[]
Ending Balance: \$	[]	Amount Requested: \$	[]

Report Checklist

<input type="checkbox"/> Income & Expenses	<input type="checkbox"/> Balances Verified	Accept Date: []	By: []
<input type="checkbox"/> Activity Report	<input type="checkbox"/> All Contracts Valid	<input type="checkbox"/> Replenishment Processed	<input type="checkbox"/> Expenses Approved

SCC Use Only [] []


GIS Demo – Quarterly Reports



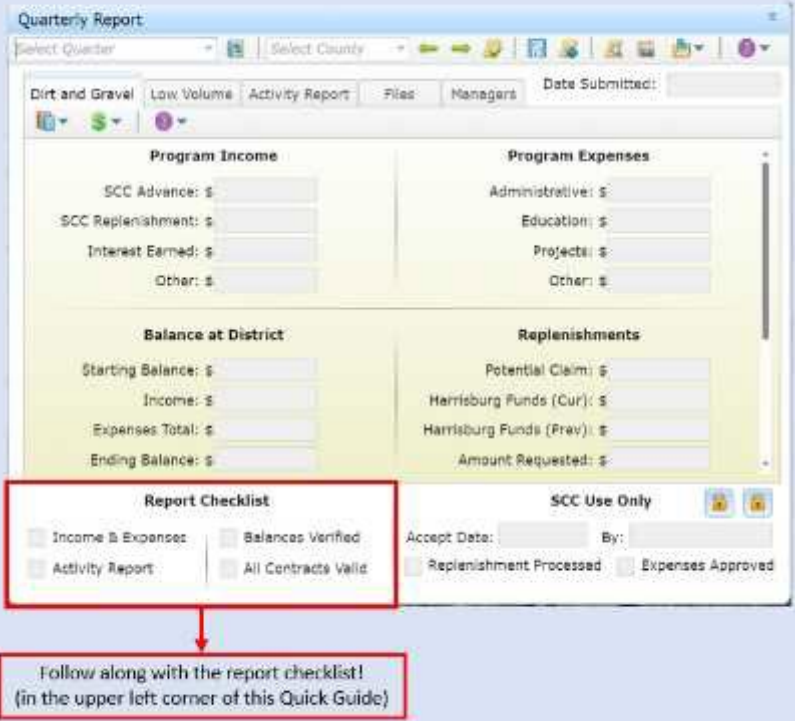
Documenting DGLVR Funds



- DGLVR Quarterly Report “Quick Guide” now available



DGLVR Quarterly Report
Quick Reference for Conservation Districts
Example: Jan-March 2024 quarter



Report Checklist

- Income & Expenses
- Balances Verified
- Activity Report
- All Contracts Valid

Follow along with the report checklist!
(in the upper left corner of this Quick Guide)

Notes

- Dirt, Gravel, and Low Volume Road (DGLVR) Program Quarterly Reports are due on Jan 15, Apr 15, July 15, and Oct 15.
- Reports are completed in the DGLVR GIS Mapper: <https://dirtandgravel.psu.edu/general-resources/gis/>
- Conservation district staff must complete one-on-one GIS training with Ken Corradini, Center for Dirt and Gravel Road Studies (kjc139@psu.edu) to obtain access and log in credentials to the DGLVR GIS Mapper.
 - Each conservation district needs at least one user with full GIS training to edit DGLVR contracts.
 - Each district must have one user who is designated as the “manager” to submit quarterly reports.
 - The same district staff member may have full GIS training and be designated as the “manager” user.
- For assistance completing reports, contact Ken Corradini or Sherri Law, SCC (shlaw@pa.gov)

Documenting DGLVR Funds



- **Show where the income and expenses numbers in your quarterly report came from**
- Many conservation districts summarize quarterly expenses on a 1-page document or spreadsheet
 - Backed up by more other, more detailed documentation
 - Can show income on same summary page
- A QuickBooks transaction report is a great place to start

Quarterly Report

04/01/2023 - 06/30/2023



Dirt and Gravel

Low Volume

Activity Report

Files

Managers

Date Submitted: 07-24-2023



Program Income

SCC Advance:	\$	0.00
SCC Replenishment:	\$	22,641.27
Interest Earned:	\$	1,197.79
Other:	\$	0.00

Program Expenses

Administrative:	\$	3,343.26
Education:	\$	0.00
Projects:	\$	0.00
Other:	\$	0.00

Balance at District

Starting Balance:	\$	194,093.17
Income:	\$	23,839.06
Expenses Total:	\$	3,343.26
Ending Balance:	\$	214,588.97

Replenishments

Potential Claim:	\$	3,343.26
Harrisburg Funds (Cur):	\$	0.00
Harrisburg Funds (Prev):	\$	0.00
Amount Requested:	\$	0.00

Report Checklist

- Income & Expenses
- Balances Verified
- Activity Report
- All Contracts Valid

SCC Use Only



- Accept Date: 07-25-2023 By: Roy Richardson
- Replenishment Processed
 - Expenses Approved

Register: 1101 · DG Roads Fund (FNB)

From 04/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
04/05/2023			1000 · General Fund Checking ...	Advance Pay	36,222.00	X		157,871.17
04/12/2023			1102 · LV Roads Fund (FNB)	Correction of 4/5/23 ...		X	36,222.00	194,093.17
04/28/2023			Interest Income - Restricted:DG...	Interest		X	340.67	194,433.84
05/02/2023			1000 · General Fund Checking ...	Q1 2023 DGR Admi...	3,343.26	X		191,090.58
05/19/2023			1000 · General Fund Checking ...	Q1-2023 replenishm...		X	22,641.27	213,731.85
05/31/2023			Interest Income - Restricted:DG...	Interest		X	434.65	214,166.50
06/30/2023			Interest Income - Restricted:DG...	Interest		X	422.47	214,588.97

Tot. Int. = 1197.79

Documenting DGLVR Funds



- Be able to explain and back up what each transaction is, especially the expenses.
- Can include written description, receipts/invoices, spreadsheets, etc.



CONSERVATION DISTRICT

Dirt, Gravel, Low-Volume Paved Road Program

Administrative/Education Expense Reimbursement Form

Reimbursement Period: 1/1/2023 -3/31/2023

DGR Administrative Expenses:			
Description	# of Units	Rate	Total
Salary & benefits	0.5	\$6,507.05	\$3,253.53
DGR mileage for Q1 of 2023	137	\$0.655	\$89.74
			\$0.00
A. Total DGR Administrative Expenses =			\$3,343.26
DGR Education Expenses:			
Description	# of Units	Rate	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
B. Total DGR Education Expenses =			\$0.00
TOTAL DGR REIMBURSEMENT (A + B) =			\$3,343.26

LVR Administrative Expenses:			
Description	# of Units	Rate	Total
Salary & benefits	0.5	\$6,507.05	\$3,253.53
LVR mileage for Q1 of 2023	89.5	\$0.655	\$58.62
			\$0.00
C. Total LVR Administrative Expenses =			\$3,312.15
LVR Education Expenses:			
Description	# of Units	Rate	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
D. Total LVR Education Expenses =			\$0.00
TOTAL LVR REIMBURSEMENT (C + D) =			\$3,312.15



CONSERVATION DISTRICT

Dirt, Gravel, Low-Volume Paved Road Program

Administrative/Education Expense Reimbursement Form

Reimbursement Period: 1/1/2023 -3/31/2023

DGR Administrative Expenses:			
Description	# of Units	Rate	Total
Salary & benefits	0.5	\$6,507.05	\$3,253.53
DGR mileage for Q1 of 2023	137	\$0.655	\$89.74
			\$0.00
A. Total DGR Administrative Expenses =			\$3,343.26
DGR Education Expenses:			
Description	# of Units	Rate	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
B. Total DGR Education Expenses =			\$0.00
TOTAL DGR REIMBURSEMENT (A + B) =			\$3,343.26

Quarterly Ag Program Staff Costs Breakdowns

01/01/23 to 03/31/23

Salary	Benefits	Total Sal + Ben	ACT %	ACT Sal + Ben Total	NRCS Agree %	NRCS + Ben Total	DGLVR Prg %	DGLVR Sal + Ben Total	Sal + Ben Not Funded by Prgs	Monthly Total Sal. + Ben.
14,504.80	4,198.26	18,703.06	31.01%	5,799.82	0.00%	0.00	0.00%	0.00	12,903.24	6,234.35
14,476.00	5,242.34	19,718.34	0.00%	0.00	67.00%	13,211.29	33.00%	6,507.05	0.00	6,572.78

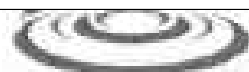
Benefits:

Insu. per mo.	601.56
Insur. Per qrtr.	1,741.05
PMRS	725.24
Employer Taxes	1,731.97
Total =	4,198.26

*Green = Enter values from Labor Distribution Report

Benefits:

Insu. per mo.	963.07
Insur. Per qrtr.	2,788.77
PMRS	723.80
Employer Taxes	1,729.77
Total =	5,242.34



CONSERVATION DISTRICT

Dirt, Gravel, Low-Volume Paved Road Program

Administrative/Education Expense Reimbursement Form

Reimbursement Period: 1/1/2023 -3/31/2023

DGR Administrative Expenses:			
Description	# of Units	Rate	Total
Salary & benefits	0.5	\$6,507.05	\$3,253.53
DGR mileage for Q1 of 2023	137	\$0.655	\$89.74
			\$0.00
A. Total DGR Administrative Expenses =			\$3,343.26
DGR Education Expenses:			
Description	# of Units	Rate	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
B. Total DGR Education Expenses =			\$0.00
TOTAL DGR REIMBURSEMENT (A + B) =			\$3,343.26

Mileage by Program - 2023

MONTH	Ag	GG Ag BMP Projects	BGR	LVR	Edu	SLF	MDC	WS	E&S/ Misc.	Farm. Pres.	Total All Prgs.
<i>January</i>	289	0	0	0	0	0	0	369	1121	23	1802
<i>February</i>	755	0	0	0	0	0	62	184	1163	0	2164
<i>March</i>	1953.5	0	137	89.5	0	0	0	99	431	65	2775
<i>April</i>											0
<i>May</i>											0
<i>June</i>											0
<i>July</i>											0
<i>August</i>											0
<i>September</i>											0
<i>October</i>											0
<i>November</i>											0
<i>December</i>											0
YTD Totals =	2997.5	0	137	89.5	0	0	62	652	2715	88	6741
1st Qtr. Totals =	2997.5	0	137	89.5	0	0	62	652	2715	88	6741
2nd Qtr. Totals =	0	0	0	0	0	0	0	0	0	0	0
3rd Qtr. Totals =	0	0	0	0	0	0	0	0	0	0	0
4th Qtr. Totals =	0	0	0	0	0	0	0	0	0	0	0
Totals Check:	2997.5	0	137	89.5	0	0	62	652	2715	88	6741

Example mileage tracking

County Conservation District
Vehicle Mileage Record
YEAR: 2021 QUARTER: 4

Date	Person	Description of Use (include code from bottom)	Odometer Beginning	Odometer Ending	Miles	Account Charged
10-19		Site visit	41689.8	41718.7	28.9	CWF
10/20			41718.7	41752.6	33.9	DGR-A
10/21			41752.6	41768.0	8.4	WS
10/27			41768.0	42765.0	4	WS-DEPEE?
10/29		Barn	41765.0	41791.1	26.1	NM
10/25		Brent	41791.1	41795.4	4.3	
11/3		Virginia Campbell	41795.4	41810.4	15	CWF
11/4		(log, etc)	41810.4	41881.0	70.6	WS
11/4			41881.0	41922.6	51.6	WS
11/5			41922.6	41983.7	57.1	WS
11/5		ac blash	41983.7	41985.4	1.7	WS
11/6		Rain Barrel drop off	41985.4	42080.2	94.8	DEPEE
11/9			42080.2	42092.1	11.9	CWF
11/11			42092.1	42130.1	38	WS
11/17			42130.1	42148.9	18.8	NM
11/18		complaint	42148.9	42180.5	31.6	CWF
11/18		Site visit	42180.5	42210.1	29.6	CWF
11/22		visit	42210.1	42242.5	32.4	CWF
11/23		revisit	42242.5	42270.9	28.4	CWF
12-1			42270.9	42272.9	2	
12-9			42272.9	42307.5	34.6	LVR
12-15			42307.5	42317.2	9.7	WS
12-16			42317.2	42350.6	33.4	WS
12-20		Low's	42350.6	42354.8	4.2	WS-DEPEE
12-28		to Barn (A)	42354.8	42355.5	.7	
Cleanwater			165.9		$165.9 \times .56 = 92.90$	
Watershed S.			264.5		$264.5 \times .56 = 148.12$	
DGR-A			33.9		$33.9 \times .56 = 18.98$	
LVR			34.6		$34.6 \times .56 = 19.38$	
NM			44.9		$44.9 \times .56 = 25.14$	
DEPEE grant			103		$103 \times .56 = 57.68$	

CODES
 WS = Watershed Specialist LVR A = Low Volume Admin DGR A = Dirt & Gravel Admin
 NM = Nutrient Management LVR E = Low Volume Edu DGR E = Dirt & Gravel Edu
 EE = Environmental Ed Grants EE = Environmental Ed Grants CWF = Clean Water Fund
 Also document mileage for YCC, CNC, ALP, PACD Grants, or any other grant or program where mileage is documented or reimbursed.



First National Bank

Statement Ending 06/30/2023

Account Summary

Date	Description	Amount
06/01/2023	Balance Last Statement	\$214,166.50
	1 Credit(s) This Period	\$422.47
	0 Debit(s) This Period	\$0.00
06/30/2023	Balance This Statement	\$214,588.97

Interest Summary

Description	Amount
Annual Percentage Yield Earned	2.43%
Interest Days	30
Interest Earned	\$422.47
Interest Paid This Period	\$422.47
Interest Paid Year-to-Date	\$2,880.20
Average Available Balance	\$214,166.50

Account Activity

Post Date	Description	Debits	Credits	Balance
06/01/2023	Balance Last Statement			\$214,166.50
06/30/2023	INTEREST		\$422.47	\$214,588.97
06/30/2023	Balance This Statement			\$214,588.97

Daily Balances

Date	Amount
06/30/2023	\$214,588.97

Quarterly Report

04/01/2023 - 06/30/2023

Dirt and Gravel

Low Volume

Activity Report

Files

Managers

Date Submitted: 07-24-2023

Program Income

SCC Advance: \$ 0.00
SCC Replenishment: \$ 22,641.27
Interest Earned: \$ 1,197.79
Other: \$ 0.00

Program Expenses

Administrative: \$ 3,343.26
Education: \$ 0.00
Projects: \$ 0.00
Other: \$ 0.00

Balance at District

Starting Balance: \$ 194,093.17
Income: \$ 23,839.06
Expenses Total: \$ 3,343.26
Ending Balance: \$ 214,588.97

Replenishments

Potential Claim: \$ 3,343.26
Harrisburg Funds (Cur): \$ 0.00
Harrisburg Funds (Prev): \$ 0.00
Amount Requested: \$ 0.00

Report Checklist

- Income & Expenses
- Balances Verified
- Activity Report
- All Contracts Valid

SCC Use Only

- Accept Date: 07-25-2023 By: Roy Richardson
- Replenishment Processed
 - Expenses Approved

Documenting DGLVR Funds



- Example time tracking and mileage logs

Example Staff Time Documentation

**Template Available
as an Excel
Document**

DGLVR Staff Time Sheet									
Month:	January								
Year:	2022								
Staff name:	Jane Doe								
Title:	Resource Conservation Technician								
Conservation District:	Example County Conservation District								
Date	Activity Description <i>Be sure to include enough info to justify whether the activity is an eligible admin and/or edu expense. See DGLVR Admin Manual Section 3.4 for details. Consider including road name and owner for potential or funded DGLVR projects.</i>	DGR	DGR	LVR	LVR	DGR	DGR	LVR	LVR
		Admin Hours	Edu Hours	Admin Hours	Edu Hours	Admin Miles	Edu Miles	Admin Miles	Edu Miles
1/3/2022	watched webinar on Annual Summary Report	0.25	0.25	0.25	0.25				
1/6/2022	Present at local Township Association meeting about DGLVR Program		1		1		9		9
1/10/2022	Pre-application meeting with Example Township on Roads A, B, and C (all potential DGR projects)	1.5	1.5			55			
1/13/2022	Assist Example Township fill out grant application for Roads A and B (DGR)	1	1						
1/18/2022	review applications from Example Township and provide feedback (Roads A & B)	1							
1/20/2022	review revised app for Roads A and B, Example Township	0.5							
1/25/2022	QAB meeting	3							
1/27/2022	Attended Example CCD Board meeting - shared updates on DGLVR Program & shared QAB recommendations for project funding	0.5		0.5					
1/28/2022	prepared contracts for projects approved at Board meeting (2 DGR and 4 LVR - see meeting minutes)	1		2					
1/31/2022	Example2 Township, Road X (LVR) - inspect cross pipe installation			2.5				21	
Totals		8.75	3.75	5.25	1.25	55	9	21	9
hourly rate/mileage rate		\$ 35.00	\$ 35.00	\$ 35.00	\$35.00	\$0.585	\$0.585	\$0.585	\$ 0.585
Total expense		\$306.25	\$131.25	\$183.75	\$43.75	\$32.18	\$ 5.27	\$12.29	\$ 5.27

Example Time Tracking

DGLVR Hours

DGR-A	DGR-E	LVR-A	LVR-E
-------	-------	-------	-------

	6.5	3	1	
Week 1	20.5	12	2	
Week 2	2	1	0.5	
Week 3	8	12.5	1.5	
Week 4	13.5			
Week 5	2			
Week 6	4			
Week 7	1			
Week 8	2			
Week 9	9			
Week 10	7			
Week 11	7.5			
Week 12	5.5			
Week 13				
Total Hours	88.5	28.5	5	0
Hourly Rate:		\$ 46.11		
Amount	\$ 4,080.74	\$ 1,314.14	\$ 230.55	\$ -
Grand Total		\$ 5,625.42		

from **DECEMBER 6** WEEK 49

MON, DEC 6 342/25	TUE, DEC 7 341/24	WED, DEC 8 342/23
7 12:30 - 3:00 p	7 Pearl Harbor Remembrance Day 10am - 5:30pm	7 9am - 5:30
8 - 5 1/2 sick (sick kid @ home)	8 (-1.5) (sick kid @ home)	8
9	9	9 check in
10	10 Free Planning Meeting	10 Office of Open Records Webinar
11	11	11
12	12	12
13 Call back	13 Meet with and	13 Phone calls Maria,
14 - Records Retention Sent Kathy Email about Access Training	14	14 & Notes
15 2 Email / Planning Time Mgmt	15 Meet with to Review for Annual Rep	15 Send Emails + calls to ESM Participants Sent Email to Kathy + Materials
16 3 3	16 3 Email / Schedule Planning	16 3 Planning a Mise
17 4	17 4 - Renew ESM training stuff Plans / Refreshments etc	17 4
18 5	18 5	18 5
19 6	19 6	19 6
20 7	20 7	20 7
21 8	21 8	21 8

Example Staff Time Documentation

January

DGLVR Program 2021 Expense Tracking

Date	Expense	Amount	Description	D&G Admin	D&G Ed	D&G Project	LVR Admin	LVR Ed	LVR Project	Total
										0.00
										0.00
			Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1/7/2021	finance mgr	1 hr	annual summary webinar	14.50			14.50			29.00
1/13/2021	finance mgr	1 hr	updated monthly sheets/balancing quarter	14.50			14.50			29.00
1/14/2021	finance mgr	1/2 hr	qaqc webinar	7.25			7.25			14.50
1/14/2021	finance mgr	1 hr	finalize quarter, balance out year end, make tracking sheets for 2021	14.50			14.50			29.00
1/28/2021	finance mgr	2 hrs	admin training	14.50	14.50		14.50	14.50		58.00
1/29/2021	finance mgr	2 hrs	admin training	14.50	14.50		14.50	14.50		58.00
										0.00
										0.00
			Total Admin	79.75	29.00	0.00	79.75	29.00	0.00	217.50
1/7/2021	RCS	4 Hrs	Webinar/Ems/Staff Mtg	39.02	39.02		39.02	39.02		156.08
1/12/2021	RCS	4 Hrs	Year End/Mtg Rd	39.02	39.02		39.02	39.02		156.08
1/13/2021	RCS	2 Hrs	Q4 Reporting	39.02			39.02			78.04
1/14/2021	RCS	3 Hrs	Webinar/ASR		58.53			58.53		117.06
1/15/2021	RCS	1 Hr	Rd DEP Coord Ltr				39.02			39.02
1/19/2021	RCS	4 Hrs	DG Site Visit-	78.04	78.04					156.08
1/22/2021	RCS	1 Hr	ASR/Allocation/ Twp Mtg	9.76	9.76		9.76	9.76		39.04
1/29/2021	RCS	1 Hr	Staff Mtgs	19.51			19.51			39.02
			Total Time	224.37	224.37	0.00	185.35	146.33	0.00	780.42

Grand Total \$304.12 \$253.37 \$0.00 \$265.10 \$175.33 \$0.00 \$997.92

Documenting DGLVR Funds



- Example quarterly summary sheets

Example Quarterly Summary Sheet

Staff Hours											
Staff Hours Dirt and Gravel Road						Staff Hours Low Volume Road					
	Justin	Roy	Sherri	Andy	Total		Justin	Roy	Sherri	Andy	Total
DGR	32.00	0.50	0.25	0.00	32.75	LVR	29.25	0.00	0.25	0.00	29.50
DGED	9.00	0.00	0.00	0.00	9.00	LVED	12.50	0.00	0.00	0.00	12.50
					41.75						42.00

Income Dirt, Gravel, Low Volume Road											
Interest Earned Dirt and Gravel Road						Interest Earned Low Volume Road					
Jan 2023	\$				1.09	Jan 2023	\$				0.89
Feb 2023	\$				0.99	Feb 2023	\$				0.80
Mar 2023	\$				1.30	Mar 2023	\$				2.24
Total	\$				3.38	Total	\$				3.93

Replenishments & Reimbursements Received Dirt and Gravel Road	
Administrative	
Training & Education	
Projects	
Total	\$ 40,127.25

Replenishments & Reimbursements Received Low Volume Road	
Administrative	
Training & Education	
Projects	
Total	\$ 33,380.15

Expense Dirt, Gravel, Low Volume Road											
Checks Written Dirt and Gravel Road						Checks Written Low Volume Road					
Check Number					0	Check Number					0
Amount of Check	\$				-	Amount of Check	\$				-
Name of Project					0	Name of Project					0
Total DGR checks	\$				-	Total LVR checks	\$				-

Program Expenses for the Quarter	
Expense	Amount of Expense
Rent	\$ 857.52
Copier/Scanner	\$ 103.57
Internet/Phones	\$ 426.49
LVR Mileage	\$ 56.75
DGR Mileage	\$ 92.43
LVR Expense	\$ -
DGR Expense	\$ -
Other Expense(s)	\$ -
Total Quarterly Expenses	\$ 1,536.76

← Training & Education
← Training & Education

DGR Mileage .655 158 \$ 103.49
LVR Mileage .655 97 \$ 63.54
\$ 167.03

Dirt & Gravel Road Program

7/1/2022 to 9/30/2022

Administrative	Dirt & Gravel Road		
Staff Time	Hours	Rate	Total
Manager	3.5	\$56.62	\$198.17
SW Coordinator	12	\$31.06	\$372.72
SW Coordinator	0	\$31.42	\$0.00
RC Technician	10	\$26.74	\$267.40
Admin Asst	3.5	\$23.32	\$81.62

Training	Dirt & Gravel Road		
Staff Time	Hours	Rate	Total
Manager	4.5	\$56.62	\$254.79
SW Coordinator	6	\$31.06	\$186.36
SW Coordinator	7	\$31.42	\$219.94
RC Technician	8	\$26.74	\$213.92
Admin Asst	4.5	\$23.32	\$104.94

Administrative Expenses (Prorated)	
Computer (Service/Network/MS365)	\$77.49
Phone	\$25.21
Copies/Copier	\$26.38
Postage	\$16.24
Supplies - General Office (1/9th)	\$7.74
Rent	\$446.57
Advertisement-meeting dates	
Other - Staff Clearances	\$30.13

Training Expenses	
Other - BCATO Convention Exhibitor	\$100.00
Other - Annual Workshop (SWC, RCT)	\$250.00

Mileage	Miles	Rate	Total
	39	\$ 0.625	\$24.38

Mileage	Miles	Rate	Total
	157	\$ 0.625	\$98.13

Total Administrative Expenses	\$1,574.05
Admin Expenses to be reimbursed	\$1,574.05
Administrative Expenses INKIND	\$0.00
Admin Expenses paid Directly	\$0.00

Total Training Expenses	\$1,428.08
Training Expenses to be reimbursed	\$1,078.08
Training Expenses INKIND	\$0.00
Training Expenses paid Directly	\$350.00

**Total to be reimbursed to District
General Account from DGR Account \$2,652.12**

Example Quarterly Summary Sheet

LVR Expense 4/1/22 to 6/30/22

Check #	Date	For	Amount	Admin	Edu
128	4/8/2022	Traffic Cnt Battery	\$ 47.03	\$ -	\$ 47.03
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
TOTAL			\$ 47.03	\$ -	\$ 47.03

Example Quarterly Summary Sheet

LVR Mileage 1/1/22 to 6/30/22

	miles	rate		
LVR Admin Mileage:	394	0.5850	\$	230.49
LVR Ed Mileage:	222	0.5850	\$	129.87

LVR Salary 1/1/22 to 6/30/22

Staff #1's time	\$45.10	per hour	Staff #2's time	\$43.42	per hour
LVR Admin hours	73	\$3,292.30	LVR Admin hours	19	\$824.98
LVR Edu hours	80	\$3,608.00	LVR Edu hours	27	\$1,172.34

Admin

Expenses	Staff #1	Staff #2	Mileage	
\$ -	\$ 3,292.30	\$ 824.98	\$ 230.49	\$ 4,347.77

Edu

Expenses	Staff #1	Staff #2	Mileage	
\$ 47.03	\$ 3,608.00	\$ 1,172.34	\$ 129.87	\$ 4,957.24

Construction

LVR Projects			
Twp./ Boro.	Project Name	Funds Pd to Twp	Check No.
Township 1	Twp Road 1	\$ 21,579.85	129
Township 2	Twp Road 2	\$ 21,400.00	130
Total		\$ 42,979.85	

Interest Earned	LVR
4/30/2022	\$ 0.76
5/31/2022	\$ 0.83
6/30/2022	\$ 0.58
	<u>\$ 2.17</u>
reimbursement Rec'd	
	\$ -
	<u>\$ -</u>

Example Quarterly Summary Sheet

10/13/22

DIRT & GRAVEL ROADS PROGRAM
Year: 2022
Agreement #

Date	Clk.# / Dep.	Purpose	Program Income (Advance/Replenishment)			Interest Earned			Administrative Expense			Education Expense			Project Expense			Total Balance	DGR Balance	LVR Balance	QB Ledger
			Total Amount Received	DGR	LVR	Total Amount	50% DGR	50% LVR	Total Amount	50% DGR	50% LVR	Total Amount	50% DGR	50% LVR	Total Amount	DGR	LVR				
		Forwarding Balance from 2021															\$437,243.05	\$245,116.39	\$192,126.65	\$ 437,243.05	
01/31/22	465	Co. Gov. 2021 4th Qtr Sal & Ben. DGLVR (9/12 to 12/18/21)	\$0.00			\$0.00			\$2,357.04	1178.52	1178.52	\$0.00			\$0.00		\$434,886.00	\$243,937.87	\$190,948.12	\$ 434,886.01	
01/31/22	466	Township Road (DGR-50% Final)	\$0.00			\$0.00			\$0.00			\$0.00			\$15,868.32	15868.32	\$419,017.68	\$228,069.55	\$190,948.12	\$ 450,754.33	
01/31/22	Interest	Interest payment January 2022	\$0.00			\$11.12	\$6.67	\$4.45	\$0.00			\$0.00			\$0.00		\$419,028.80	\$228,076.22	\$190,952.57	\$ 149,028.81	
02/28/22	Interest	Interest payment February 2022	\$0.00			\$10.01	\$6.01	\$4.00	\$0.00			\$0.00			\$0.00		\$419,038.81	\$228,082.23	\$190,956.57	\$ 419,038.82	
03/31/22	Interest	Interest payment March 2022	\$0.00			\$11.03	\$6.62	\$4.41	\$0.00			\$0.00			\$0.00		\$419,049.85	\$228,088.85	\$190,960.99	\$ 419,049.85	
		1st Qtr Totals (01/01/2022 - 03/31/2022) submitted 4/11/22	\$0.00	\$0.00	\$0.00	\$32.16	\$19.30	\$12.86	\$2,357.04	\$1,178.52	\$1,178.52	\$0.00	\$0.00	\$0.00	\$15,868.32	\$15,868.32	\$419,049.85	\$228,088.85	\$190,960.99		
04/12/22	467	Co. Gov. 2022 1st Qtr Sal & Ben. DGLVR (1/1 to 3/12/22)	\$0.00			\$0.00			\$4,713.14	2,356.57	2,356.57	\$0.00			\$0.00		\$414,336.71	\$225,732.28	\$188,604.42	\$ 414,336.71	
04/29/22	Interest	Interest payment April 2022	\$0.00			\$10.24	6.16	4.10	\$0.00			\$0.00			\$0.00		\$414,346.97	\$225,738.44	\$188,608.52	\$ 414,346.97	
05/24/22	468	Order#266116, QAB site evals - Legal Ad CDT	\$0.00			\$0.00			\$64.46	32.23	32.23	\$0.00			\$0.00		\$414,282.51	\$225,706.21	\$188,576.29	\$ 414,282.51	
05/31/22	Interest	Interest payment May 2022	\$0.00			\$10.64	6.34	4.22	\$0.00			\$0.00			\$0.00		\$414,293.07	\$225,712.55	\$188,580.51	\$ 414,293.07	
06/13/22	469	Order#271616, QAB rankings mtg - Legal Ad CDT	\$0.00			\$0.00			\$62.55	31.28	31.27	\$0.00			\$0.00		\$414,230.52	\$225,681.27	\$188,549.24	\$ 414,230.52	
06/13/22	470	Order#271616, Road (LVR-50% start-up)	\$0.00			\$0.00			\$0.00			\$0.00		\$26,655.00	\$26,655.00	\$387,575.52	\$225,481.27	\$161,894.24	\$ 387,575.52		
06/30/22	Interest	Interest payment June 2022	\$0.00			\$10.21	5.11	5.10	\$0.00			\$0.00			\$0.00		\$387,585.73	\$225,486.38	\$161,899.34	\$ 387,585.73	
		Journal Entry: # entered by DM; total reflects match with submission					17.60	13.43				2,420.08									
		2nd Qtr Totals (04/01/2022 - 06/30/2022) submitted 7/19/22	\$0.00	\$0.00	\$0.00	\$31.03	\$17.61	\$26.85	\$4,840.15	\$2,420.08	\$2,420.07	\$0.00	\$0.00	\$0.00	\$26,655.00	\$26,655.00	\$387,585.73	\$225,486.37	\$161,899.34		
07/29/22	Interest	Interest payment July 2022	\$0.00			\$15.30	9.18	6.12	\$0.00			\$0.00			\$0.00		\$387,601.02	\$225,495.55	\$161,905.46	\$ 387,601.03	
08/11/22	ACH	Advancement DGR - FY 22-23 (50% of \$142,310.00)	\$71,155.00	\$71,155.00		\$0.00			\$0.00			\$0.00			\$0.00		\$458,756.02	\$296,650.55	\$161,905.46	\$ 458,756.03	
08/11/22	ACH	Advancement LVR - FY 22-23 (50% of \$105,759.00)	\$52,879.50		\$52,879.50	\$0.00			\$0.00			\$0.00			\$0.00		\$511,635.52	\$294,850.55	\$214,784.96	\$ 511,635.53	
08/17/22	471	Reimbursement (mileage & meals)	\$0.00			\$0.00			\$97.43	48.72	48.71	\$0.00			\$0.00		\$511,538.09	\$294,801.83	\$214,736.25	\$ 511,538.10	
08/17/22	472	PA Game Commission (DGR-50% startup)	\$0.00			\$0.00			\$0.00			\$0.00		\$50,525.00	\$50,525.00	\$461,013.09	\$244,274.83	\$214,736.25	\$ 461,013.10		
08/17/22	473	Twip (DGR-50% startup)	\$0.00			\$0.00			\$0.00			\$0.00		\$16,963.10	\$16,963.10	\$444,049.99	\$229,313.73	\$214,736.25	\$ 444,050.00		
08/31/22	Interest	Interest Payment August 2022	\$0.00			\$39.92	23.95	15.97	\$0.00			\$0.00			\$0.00		\$444,089.91	\$229,337.68	\$214,752.22	\$ 444,089.92	
09/01/22	474	Co. Gov. 2022 2nd Qtr Sal & Ben. DGLVR (3/26 to 6/18/22)	\$0.00			\$0.00			\$5,038.44	2519.22	2519.22	\$0.00			\$0.00		\$439,051.47	\$224,818.46	\$212,233.00	\$ 439,051.48	
09/20/22	475	Twip (DGR-Final)	\$0.00			\$0.00			\$0.00			\$0.00		\$42,000.00	\$42,000.00	\$397,051.47	\$184,818.46	\$212,233.00	\$ 397,051.48		
09/20/22	476	Twip (LVR - 50% startup)	\$0.00			\$0.00			\$0.00			\$0.00		\$27,088.72	\$27,088.72	\$369,962.75	\$184,818.46	\$185,144.28	\$ 369,962.76		
09/30/22	Interest	Interest Payment September 2022	\$0.00			\$38.74	23.24	15.50	\$0.00			\$0.00			\$0.00		\$370,001.49	\$184,841.70	\$185,159.78	\$ 370,001.50	
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00					\$370,001.49	\$184,841.70	\$185,159.78		
			\$0.00			\$0.00			\$0.00			\$0.00				</					

Example Quarterly Summary Sheet

3rd Q 2022 DGLYR PROGRAM EXPENSES

Date	Description	DGR PROGRAM Income Received	INTEREST Income Received	DGR MILEAGE REIMBURSEMENT FOR TRUCK USE BY OTHER PROGRAMS Income Received	LVR PROGRAM Income Received	INTEREST Income Received	DGR PROJECT FUNDS		LVR PROJECT FUNDS		DGR ADMINISTRATIVE EXPENSES		LVR ADMINISTRATIVE EXPENSES		DGR TRAINING/EDUCATION		LVR TRAINING/EDUCATION EXPENSES	
							Check Amount Remitted	Check Amount Remitted	Check Amount Remitted	Time/Existing Materials	Check Amount Remitted	Time/Existing Materials	Check Amount Remitted	Time/Existing Materials	Check Amount Remitted	Time/Existing Materials		
09/30/2022	xxxx staff time 3rd Q 22										\$6,276.19		\$4,030.29					
09/30/2022	xxxx staff time 3rd Q 22										\$235.34		\$80.36					
09/30/2022	xxxx staff time 3rd Q 22										\$1,412.61		\$477.11					
07/07/2022	Comcast Internet										\$24.68		\$8.19					
07/07/2022	Pennsylvania American Water										\$17.83		\$5.94					
07/07/2022	Brake job on truck										\$255.57							
07/07/2022	Gsuite										\$16.88		\$5.62					
07/07/2022	Quickbooks software										\$100.86		\$33.62					
07/08/2022	xxx Sanitation, Inc. trash service										\$12.94		\$4.31					
07/11/2022	Comcast Business Phone										\$82.97		\$27.65					
07/11/2022	cleaning service										\$43.87		\$14.63					
07/11/2022	Peoples Gas Company LLC										\$16.43		\$5.48					
07/11/2022	MS 365 subscription										\$13.25							
07/11/2022	Gsuite										\$16.88		\$5.62					
07/19/2022	xxxx staff mileage										\$41.18		\$41.18					
07/20/2022	xxxx staff cell phone										\$37.50		\$12.50					
07/21/2022	Electric										\$64.91		\$21.63					
07/26/2022	Lease August 2022										\$525.00		\$175.00					
08/02/2022	Quill Corporation copy paper folders, office supplies										\$27.40		\$9.13					
08/05/2022	QAB mtg sunshine ad										\$33.30		\$11.10					
08/05/2022	Wex credit card-truck gas													\$114.02			\$38.01	
08/05/2022	truck oil change										58.30		\$19.43					
08/11/2022	xxx Charters & Tours - bus for legislative tour													\$521.25			\$173.75	
08/12/2022	FY22/23 Cash Advance	\$ 10,000.00			\$ 10,000.00													
08/17/2022	xxx Twp DR2211 xxx Rd cash advance						\$ 25,767.50											
08/17/2022	xxxx Twp LV2205 xxxx cash advance							\$ 52,178.00										
08/17/2022	xxx Twp LV2206 xxxx RD rmbmnt							\$ 17,711.50										
08/24/2022	xxxx Catering lunch for legis bus tour													\$324.19			\$108.06	
09/19/2022	Annual maintenance workshop hotel													\$93.75			\$31.25	
09/23/2022	Staples - paperfolders for legislative bus tour														\$31.49			\$10.49
7/18/22	xxx Twp DR2105 xx Road rmbmnt						\$ 31,945.58											
7/18/22	xxxx Twp LV2102 xxxx RD rmbmt							\$ 34,547.32										
7/22/22	2nd Q 2022 truck mileage use reimbursement			\$ 1,065.29														
7/31/22	Interest		\$ 12.98			\$ 4.32												
8/16/22	xxxx Twp LV2102 xxx RD rmbmnt							\$ 18,551.98										
8/15/22	Replenishment				\$ 3,709.81													
8/31/22	Interest		\$ 14.96			\$ 4.98												
9/22/22	xxx Twp DR2102 xx RD rmbmnt						\$ 17,865.00											
9/30/22	Interest		\$ 14.88			\$ 4.96												
7/18/22	xxx Twp DR2002 xx RD rmbmnt						\$ 8,267.37											
PROGRAM TOTAL \$:		\$10,000.00	\$42.82	\$1,065.29	\$13,709.81	\$14.26	\$83,845.45	\$122,988.80	\$9,313.79	\$4,988.79	\$1,084.70	\$361.56						

Documenting DGLVR Funds



- Administrative and Education purchases
 - Retain receipts
 - Document how much of the receipt is a DGLVR expense and why

Documenting DGLVR Funds



- Documenting cost allocation methods (CAM)
 - Record what the CAM is
 - Explain how you came up with the CAM
 - Document that you followed the CAM
 - Ways to document these items:
 - Narrative
 - Spreadsheet
 - Receipts

County Conservation District

Cost Allocation Method - DGLVR Portion

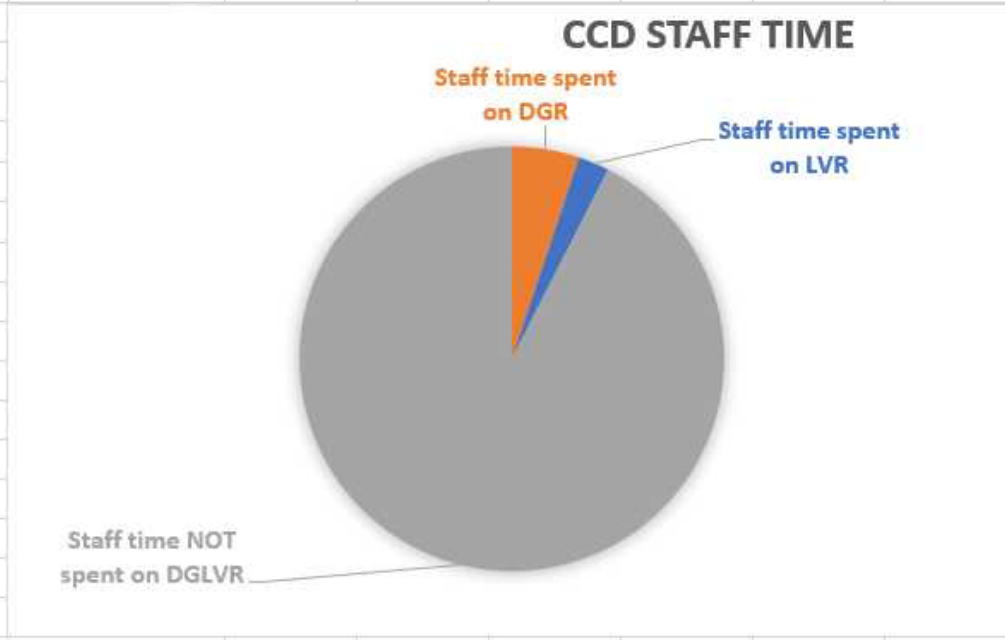
The percent of overhead expenses that are eligible DGR admin expenses is equal to the percent of conservation district staff time spent on DGR activities
 The percent of overhead expenses that are eligible LVR admin expenses is equal to the percent of conservation district staff time spent on LVR activities

FTE = Full Time Equivalent (40 hrs/week for 52 weeks a year)

			DGR	LVR	other	total	
Total	CCD FTEs	6					
	DGR FTEs	0.3083					
amount of total staff time spent on DGR (decimal)		0.05138					
% of total staff time spent on DGR		5.1%					
3% of shared expenses can be paid for with DGR admin funds							
			Ty Basinger	0.2	0.1	0.7	1
			Chris Tanczos	0.075	0.025	0.9	1
			Nathan Brophy	0.0333	0.0167	0.95	1
			totals	0.3083	0.1417		

	Total FTEs	6
	LVR FTEs	0.1417
amount of total staff time spent on LVR (decimal)		0.02362
% of total staff time spent on LVR		2.4%
1% of shared expenses can be paid for with LVR admin funds		

Total	CCD Staff time	6 FTEs
	Staff time spent on DGR	0.3083 FTEs
	Staff time spent on LVR	0.1417 FTEs
	Staff time NOT spent on DGLVR	5.55 FTEs



Summary
report backed
up with
Receipts

Dirt & Gravel Roads Reimbursement

Date:	6-30-23
Salary Expense	<u>\$2,312.34</u>
Travel:	<u>\$45.20</u>
<i>Mileage</i>	45.20
<i>Parking/hotel</i>	
<i>Meals</i>	
<i>Conference Registration</i>	
Equipment:	<u>\$420.22</u>
<i>Internet Service</i>	18.75
<i>Printer</i>	0.00
<i>Telephones</i>	19.65
<i>Fax</i>	0.00
<i>Zoom and Office 365</i>	16.89
<i>Field Supplies</i>	0.00
<i>Computer Service</i>	54.00
<i>Copier</i>	277.18
<i>Website Hosting</i>	33.75
	0.00
Vehicle Expenses:	<u>\$0.00</u>
<i>Vehicle Service</i>	0.00
<i>Auto Insurance</i>	0.00
Office Supplies/Other	<u>\$167.38</u>
<i>Office Supplies</i>	11.08
<i>District Wear</i>	0.00
<i>Clearances/Background Check</i>	0.00
<i>Legal Notices</i>	0.00
<i>Job Advertisements</i>	18.52
<i>newsletter</i>	22.29
<i>PACD Due/Fee</i>	20.00
<i>Meeting Expense</i>	12.50
<i>new office expenses</i>	82.99
Copies:	<u>\$38.00</u>
	0.00
Postage:	<u>\$16.07</u>
Total Reimbursed:	<u><u>\$2,999.21</u></u>

Salary Expenses:

Employee	Admin/Edu	Hours	Rate	Total
Employee 1	Admin	12	\$ 27.11	\$ 325.32
Employee 1	Edu	2	\$ 27.11	\$ 54.22
Employee 2	Admin	59	\$ 24.56	\$ 1,449.04
Employee 2	Edu	8	\$ 24.56	\$ 196.48
Employee 3	Admin	7	\$ 41.04	\$ 287.28
(Jan-March)		Total Salary Expenses		\$ 2,312.34

Project Expenses:

Twp	Road	DSA testing		
Twp	Road	50% upfront.		\$ -
Total Project Expenses				\$ -

Summary
report backed
up with
Receipts

$$\$131.10 \times 0.05 = \$6.55$$

- 5% of staff time is spent on DGR activities
- 5% of shared expenses are paid for with DGR admin funds



SERVICE ELECTRIC TELEPHONE SECV
4242 MAUCH CHUNK RD

Account Summary

Last Month

Balance from last statement	131.10
Payment Received 01/31/2023	131.10
Thank You Balance	\$0.00

This Month

Telephone Charges	120.69
FEDERAL TAX	3.47
STATE TAX	6.94
Current Charges	\$131.10

Total Amount Due **\$131.10**

For All Billing Inquiries, call 570-495-4100

Account Number: 000000
Account Name: CONSERVATION COUNTY
Bill Date: February 15, 2023
Due Date: March 5, 2023

PAID

2/21

Acct #

ck # 194

DGR
#6.55

RECEIVED
FEB 21 2023

BY:

Outline



- DGLVR Program Overview
- DGLVR Policy and Tracking Funds
- Documenting DGLVR Funds
- **Reconciling Accounts**
- Budgeting and Spending Requirements

Reconciling Accounts



How to verify balances:

- If income and expenses are properly reported in GIS, then **the “Ending Balance” in GIS should match the conservation district’s local DGR (or LVR) bank account balance as of the last day of the quarter.**
- Review your bank statement (for the last month of the quarter) and your quarterly report:
 - **If the end balances match**, check the “balances verified box” and move on to the next portion of your quarterly report.
 - **If the end balances don’t match**, reconcile accounts

A screenshot of a web-based "Quarterly Report" form. The form has a title bar "Quarterly Report" and a date range "1/1/2024 - 3/31/2024". Below the date range are several tabs: "Dirt and Gravel", "Low Volume", "Activity Report", and "File". The "Balance at District" section contains four input fields: "Starting Balance: \$", "Income: \$", "Expenses Total: \$", and "Ending Balance: \$". The "Ending Balance" field is highlighted with a red rectangular box. A red arrow points from this box down to a larger red-bordered text box.

This number should match the conservation district DGR (or LVR) bank account balance as of the last day of the quarter (3/31/2024 in this example) to the penny. If the account balances do not match, do NOT check the “balances verified” checkbox

Reconciling Accounts



- **DO NOT check the “balances verified” box if the Ending Balance in GIS does not match your local account balance.**
 - It’s better to submit the report late and correctly than to check this box incorrectly.
 - The SCC and Ken Corradini are available for assistance in verifying account balances.
 - There is a flow chart in the GIS Quick Guide to help

Verifying Balances in the DGLVR Quarterly Report

Does the “ending balance” in the QR match your local bank account balance to the penny as of the last day of the quarter?

Yes

Click the “Balances Verified” box on the quarterly report.

Congratulations!
You’re done verifying balances.

No

Do you know why the balances do not match?

Included in
Quarterly
Report Quick
Guide

Yes

Can you fix it?

No

Yes

Make the necessary transactions, edits to the quarterly report, etc. as needed to make the account balances match.

Once the corrections are made and the balances match, Click the “Balances Verified” box on the quarterly report.

No

For example, a DGLVR project check has not been cashed by the grant recipient yet. If the balances match when accounting for these outstanding checks, then click the “Balances Verified” box on the quarterly report.

- See Account Reconciliation Checklist
- A template Excel spreadsheet for comparing conservation district financial documentation to the quarterly report is available for use.
- Contact Ken Corradini or the SCC with questions or for assistance.
- Do not check the “balances verified” QR box until the GIS and local account(s) are reconciled.

Reconciling Accounts



- Common reasons local accounts and DGLVR GIS do not match:
 - typos – accidentally typing the wrong number
 - When completing quarterly reports
 - When doing math
 - When making journal entries
 - When making transfers

Reconciling Accounts



- Common reasons local accounts and DGLVR GIS do not match:
 - Timing
 - Report income when it is deposited in the DGLVR account(s)
 - Report project checks when they are written
 - Report admin and edu expenses when DGLVR funds are used to pay for them

Reconciling Accounts



- Remember what counts as a DGLVR admin/edu expense:
 - An admin/edu expense is when DGLVR funds leave your Program account
 - An admin/edu expense has been paid with Program funds
- DGLVR quarterly reports are on a cash basis of accounting



Reconciling Accounts



- Common reasons local accounts and DGLVR GIS do not match:
 - Incorrect transfers (less common)
 - DGR income/expenses being transferred into/out of the LVR account
 - LVR income/expenses being transferred into/out of the DGR account
 - DGLVR income/expenses being transferred into/out of non-DGLVR accounts

Reconciling Accounts



- If the GIS is higher than the local account:
 - You may have forgotten to report an expense
 - You may have reported a replenishment or advance before depositing it into your local DGLVR account(s)
 - A project check was not put in GIS but was cashed
- If the GIS is lower than the local account:
 - You may have forgotten to transfer funds out of the DGR (LVR) account for admin and edu expenses
 - You may not have reported all replenishments/advances yet
 - A project check was put in GIS but was not cashed yet

Account Balance Reconciliation Checklist

1. Check for typos

- Were all income and expenses entered into the GIS correctly?
- Were all income and expenses properly calculated before entering them in GIS?


If correcting mathematical errors and typos does not reconcile the accounts, then:

2. Check that the correct transactions were made.

- Identify the last time that the local and GIS accounts matched.
- Review all transfers of funds into and out of the local account since the last time that accounts matched to see if any errors were made.
 - Were the correct amounts transferred?
 - Was the funding transferred to/from the correct accounts?
 - Was the funding transferred during the quarter it was reported?
 - Quarterly report income and expenses can be downloaded from GIS as a spreadsheet. A template Excel spreadsheet is available to assist in comparing GIS data to local documentation.
 - If transaction errors were made, corrections may be needed in the GIS and/or the local accounts.

3. Reach out for assistance

- If you cannot identify why the local and GIS account balances do not match, the SCC and Center for Dirt and Gravel Road Studies GIS staff can assist.



**Included in
Quarterly
Report Quick
Guide**

Reconciling Accounts



- Recommend using a spreadsheet during your financial review because it allows you to check your work
 - Example reconciliation spreadsheet

**GIS Demo –
downloading the QR
spreadsheet for use
in reconciliation**

A screenshot of a web browser displaying a GIS application. The browser's address bar shows the URL <https://gis.dirtandgravel.psu.edu/mapper/map.aspx>. The application interface includes a map on the left and a "Quarterly Report" form on the right. The form has several sections: "Program Income" with fields for SCC Advance, SCC Replenishment, Interest Earned, and Other; "Program Expenses" with fields for Administrative, Education, Projects, and Other; "Balance at District" with fields for Starting Balance, Income, Expenses Total, and Ending Balance; "Replenishments" with fields for Potential Claim, Harrisburg Funds (Cur), Harrisburg Funds (Prev), and Amount Requested; "Report Checklist" with checkboxes for Income & Expenses, Balances Verified, Activity Report, and All Contracts Valid; and "SCC Use Only" with fields for Accept Date, By, Replenishment Processed, and Expenses Approved. The "Dirt and Gravel" tab is selected in the form's navigation bar.

Reconciling Accounts



- Once you've identified the reason for the discrepancies, make sure they are corrected.
- May require:
 - Bank transfers
 - Adjusting journal entries
 - edits in quarterly reporting
 - May need to request that Ken or SCC unlocks the QR
- Upload documentation in GIS once the corrections are made
- Make notes in the "other" section of the quarterly report activity report

Outline



- DGLVR Program Overview
- DGLVR Policy and Tracking Funds
- Documenting DGLVR Funds
- Reconciling Accounts
- **Budgeting and Spending Requirements**

Budgeting and Spending Requirements



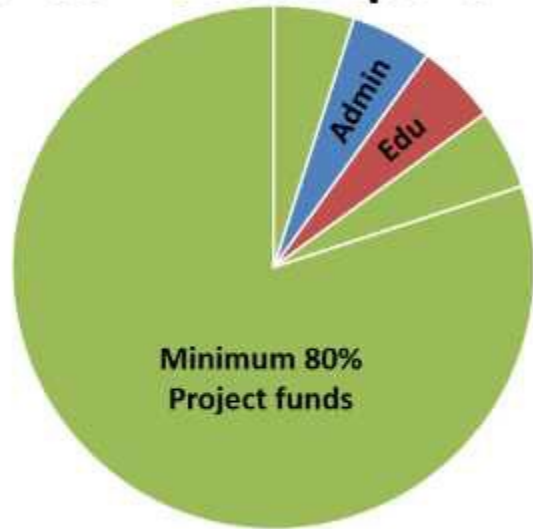
- Big picture planning
- Using grant funds wisely includes more than spending money on eligible expenses and tracking funds properly

Budgeting and Spending Requirements



- 3 spending requirements to remember
 - annual allocation: 2 years

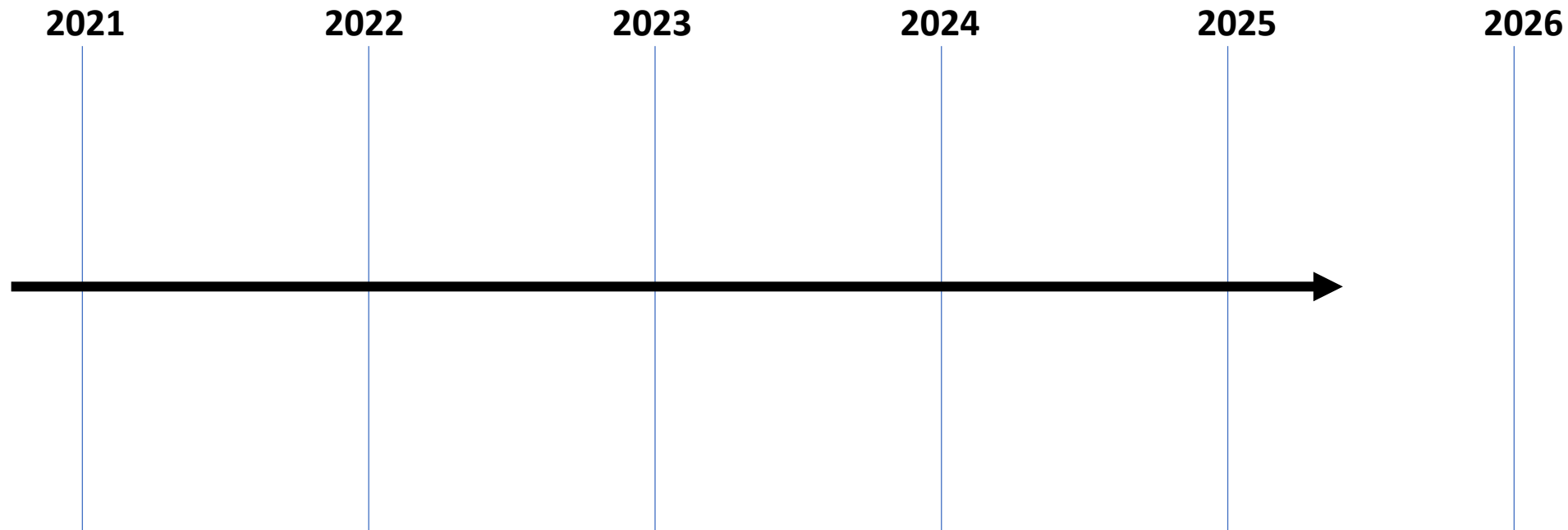
All funds must be spent in 2 years



Budgeting and Spending Requirements



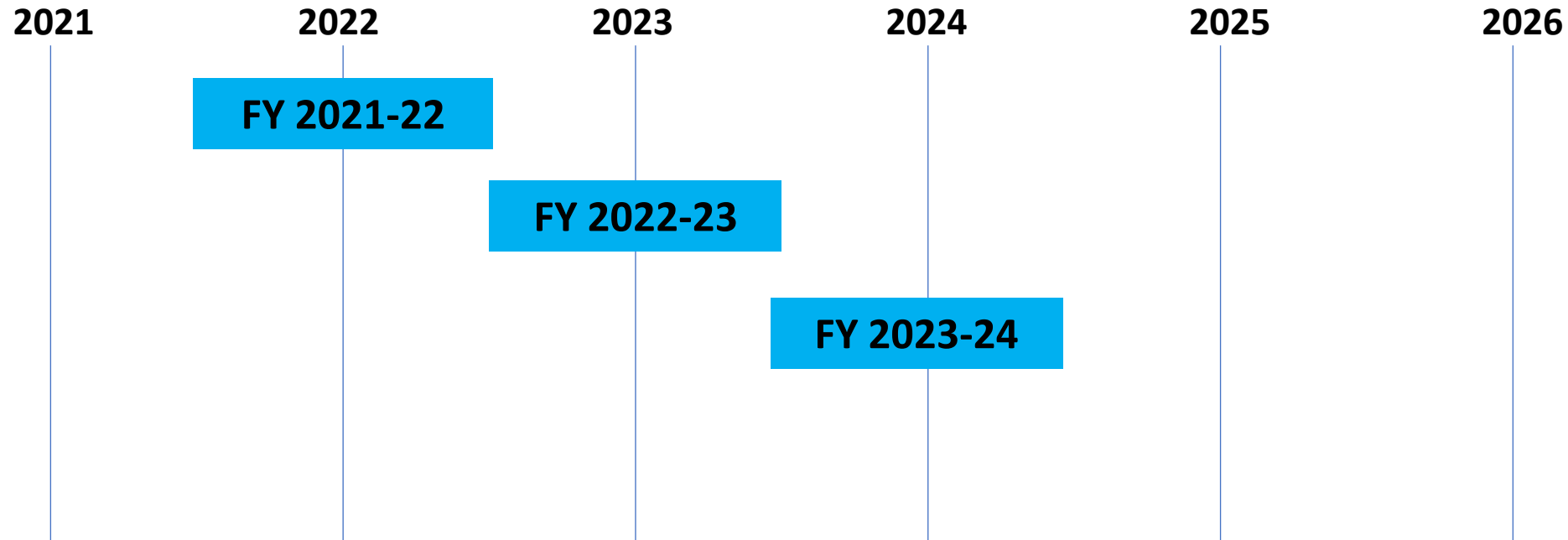
- Annual allocations + 2 year spending requirement = overlapping financial tracking



Budgeting and Spending Requirements



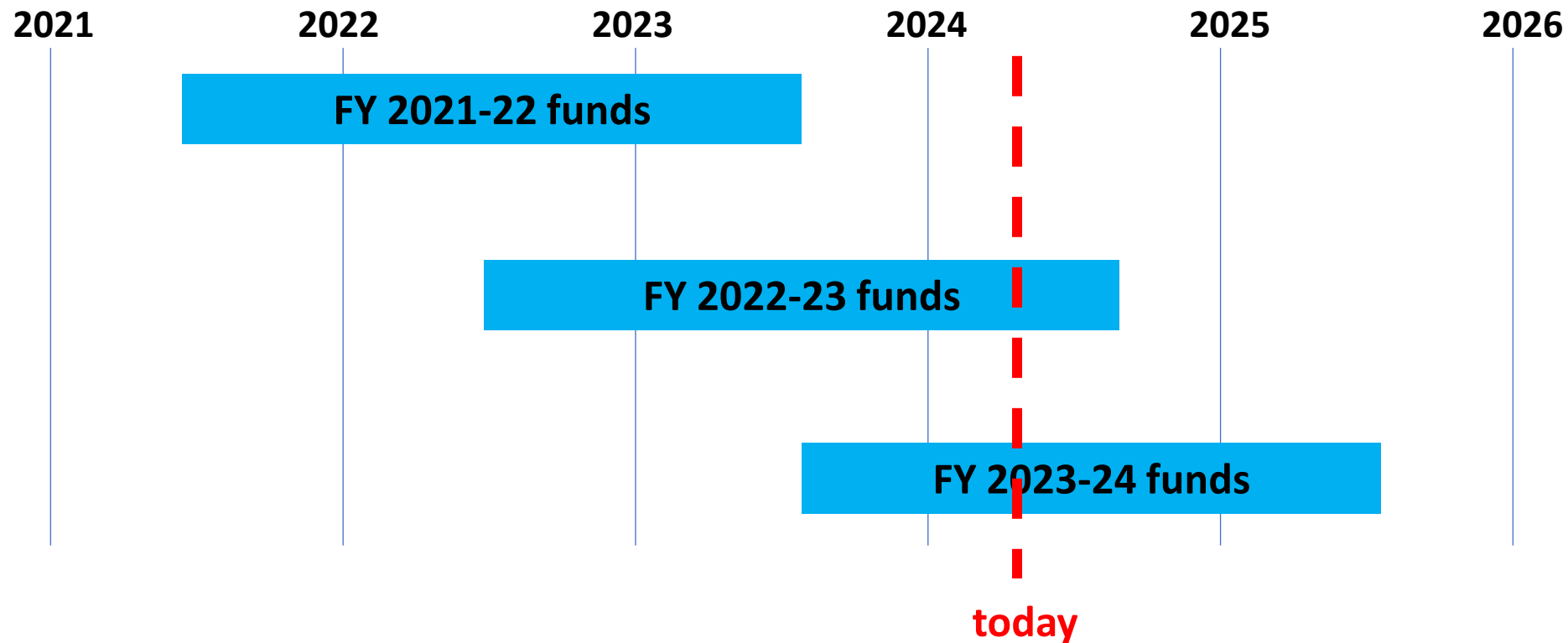
- PA Fiscal Year runs July 1 – June 30



Budgeting and Spending Requirements



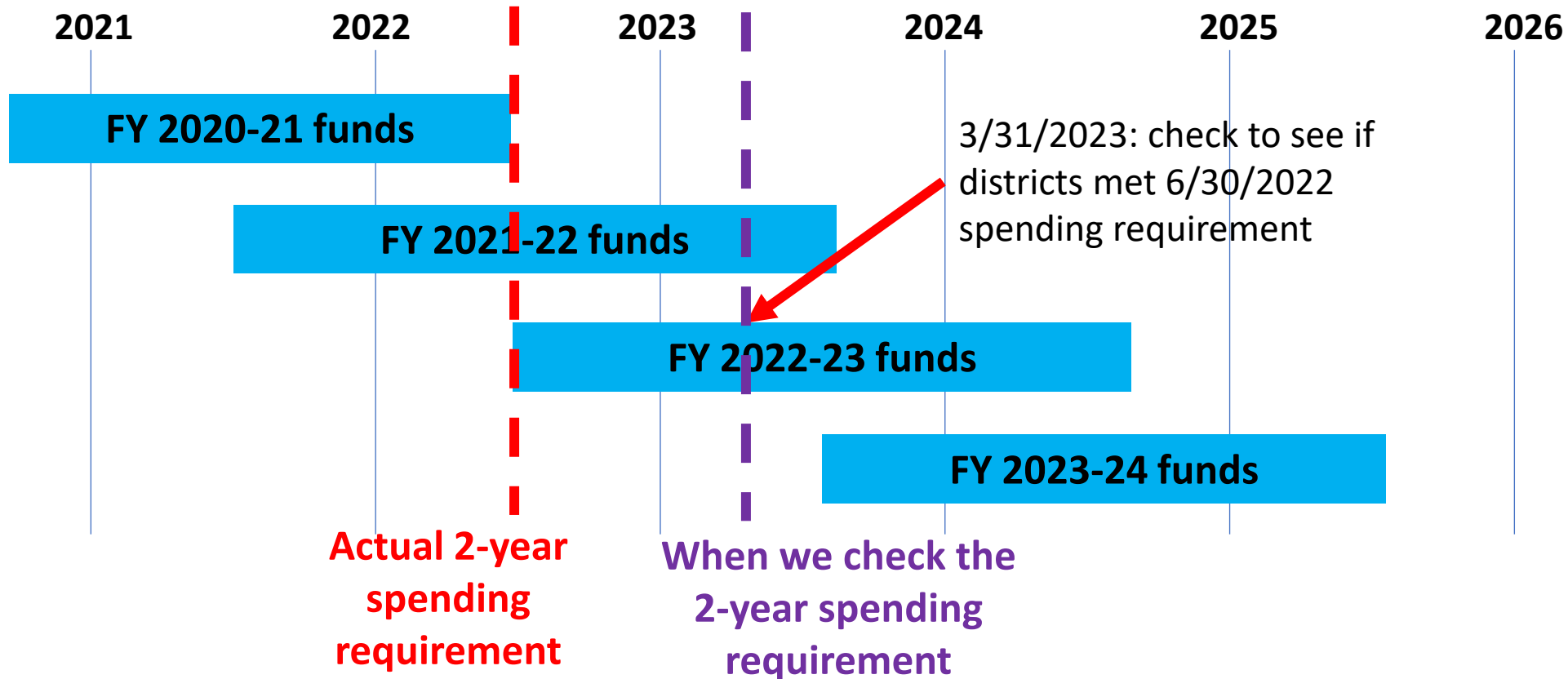
- Annual allocations + 2 year spending requirement = overlapping financial tracking



Budgeting and Spending Requirements



- SCC assesses 2-year spending requirements 9 months after the requirement



Budgeting and Spending Requirements



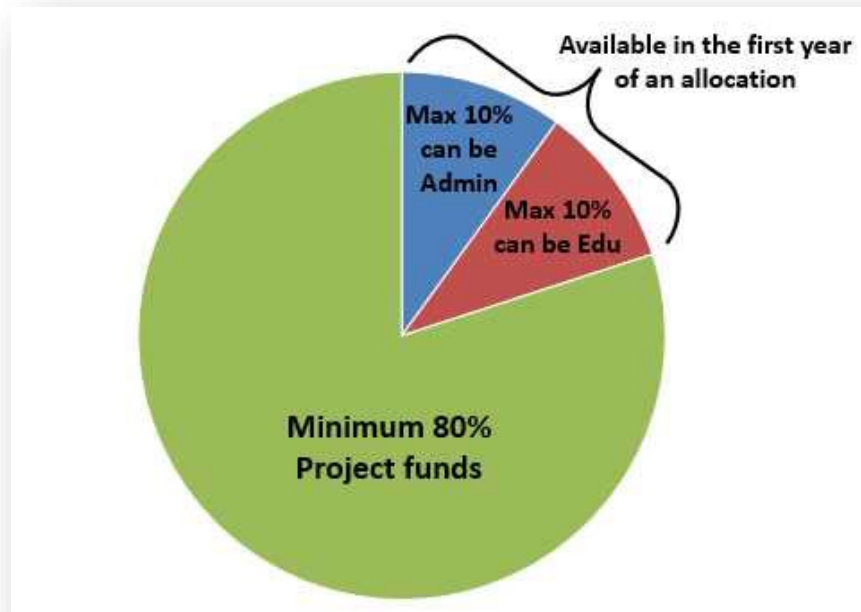
- How to figure out spending requirements?
 - GIS
 - Annual Summary Report
 - Budget Tool
 - Allocation History Tool

GIS DEMO –
2-year spending
requirements

Budgeting and Spending Requirements



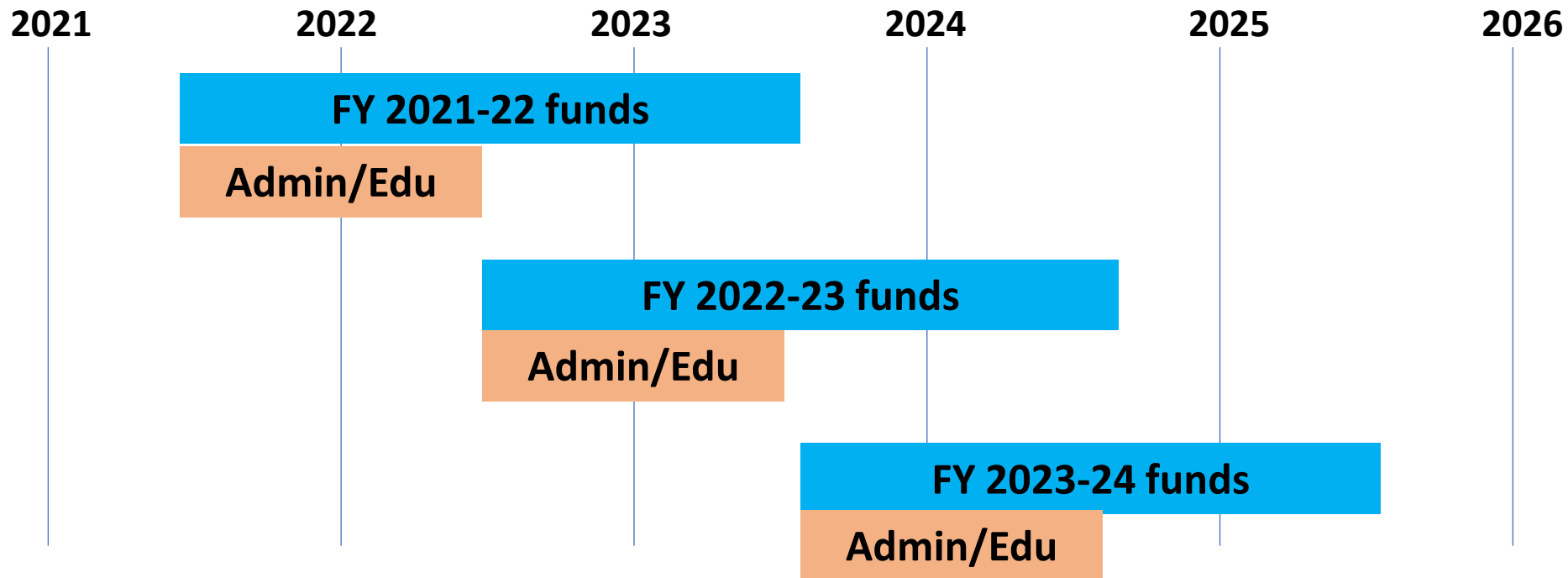
- 3 spending requirements to remember
 - annual allocation: 2 years
 - Admin/edu: 1 year



Budgeting and Spending Requirements



- Admin/edu funds available for 1 fiscal year
 - July 1 – June 30



Budgeting and Spending Requirements



- How to know how much admin/edu funds remain?
 - GIS
 - Tool in quarterly report

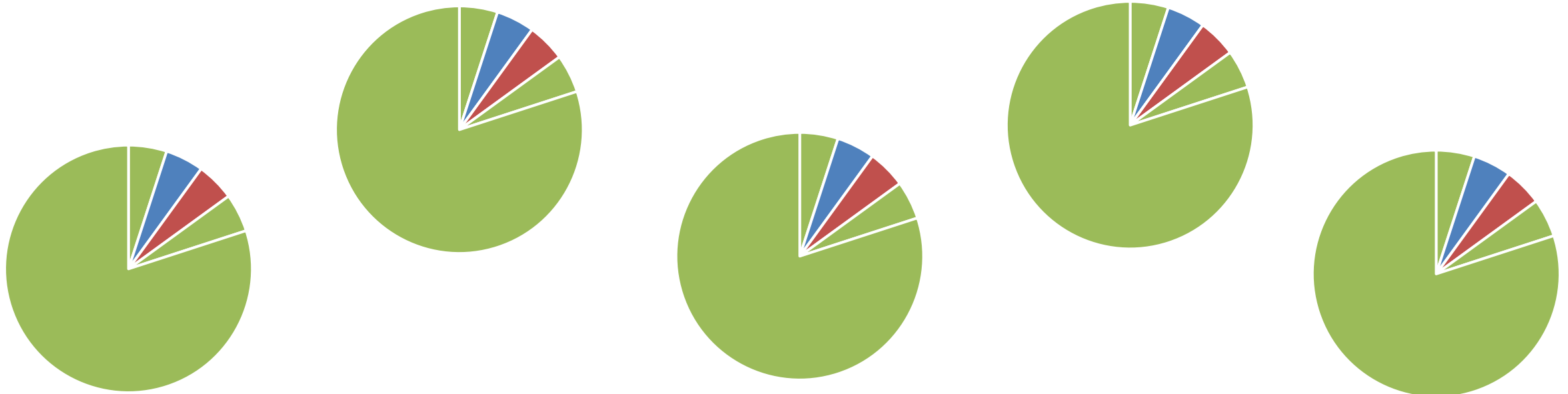
GIS DEMO –
admin/edu
remaining

Budgeting and Spending Requirements



- 3 spending requirements to remember
 - Admin/edu: 1 year
 - annual allocation: 2 years
 - End of 5-year agreements

Districts and SCC enter new agreement every 5 years

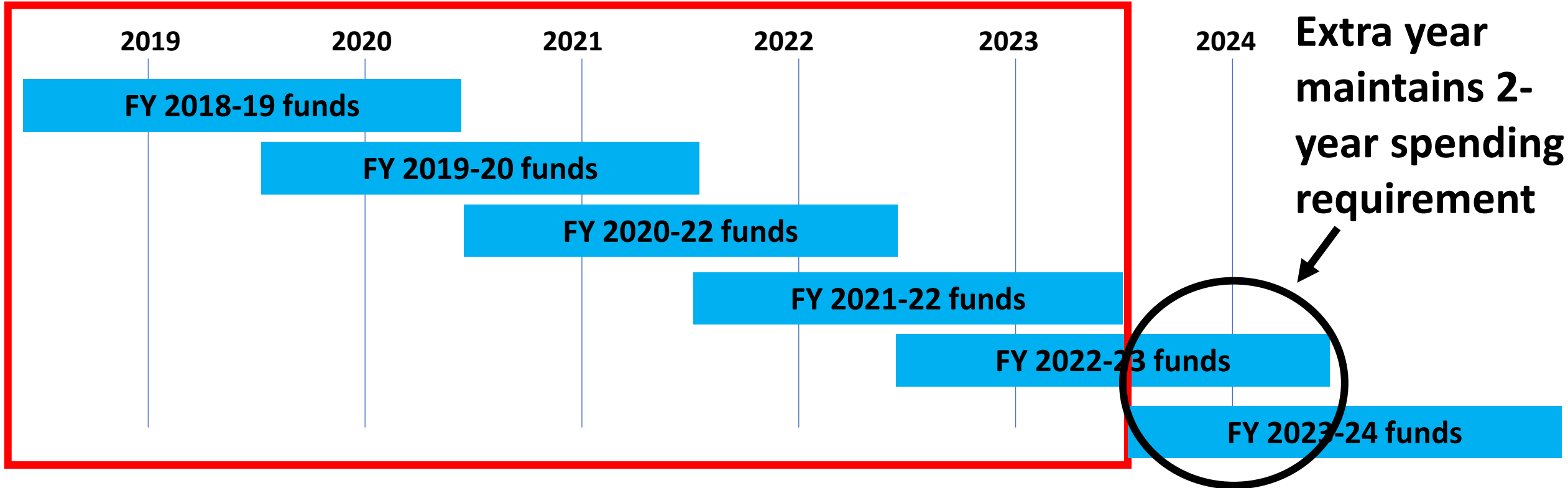


Budgeting and Spending Requirements



- Five Year Agreement

- Provides 6 years to spend 5 year's DGLVR allocations



Extra year maintains 2-year spending requirement



Budgeting and Spending Requirements



- How to track 5-year spending requirements?
 - GIS
 - Quarterly report

**GIS DEMO –
5-year spending
requirements**



How to keep up with
spending requirements?

Budgeting and Spending Requirements

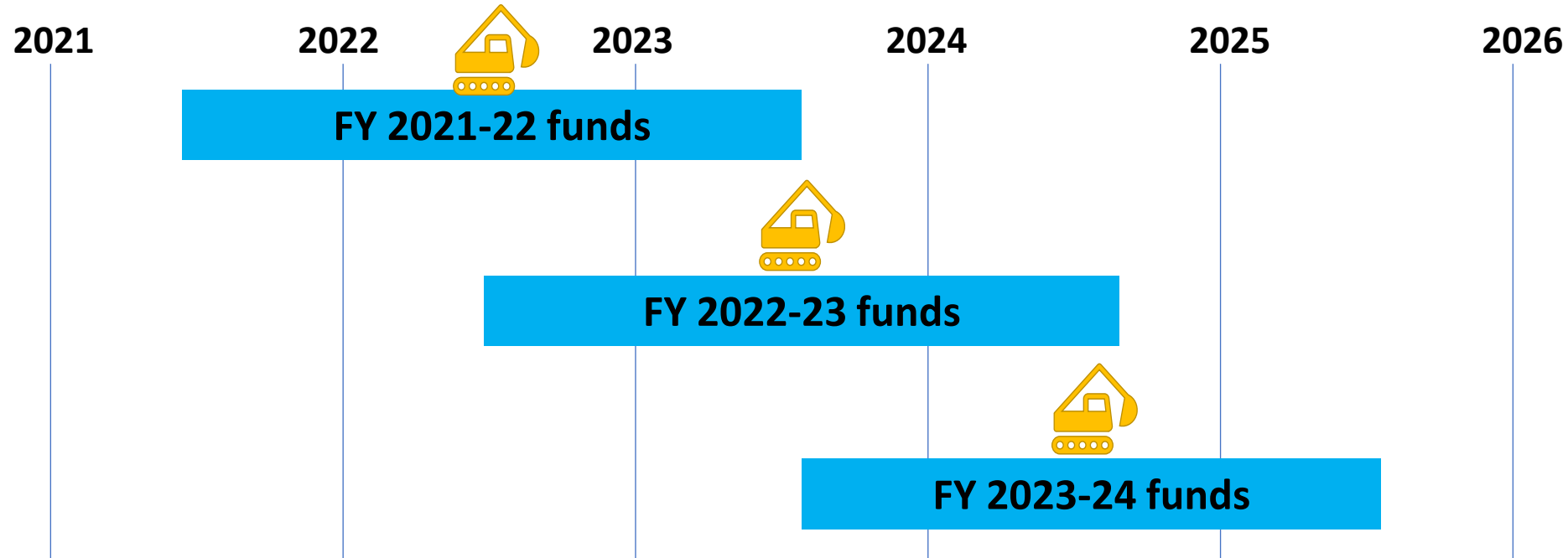


- How to keep up with spending requirements?
 - Budget
 - Run an annual grant program

Budgeting and Spending Requirements



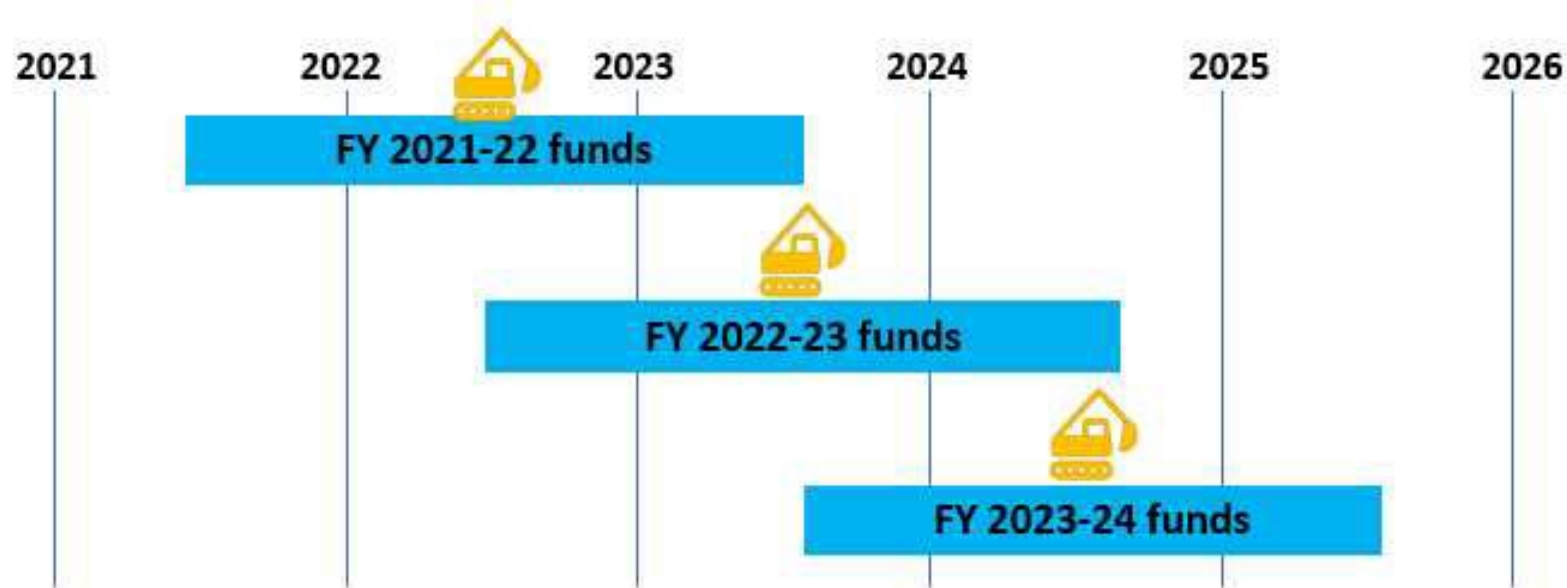
- Each 2-year period spans 1 calendar year and 1 construction season



Budgeting and Spending Requirements



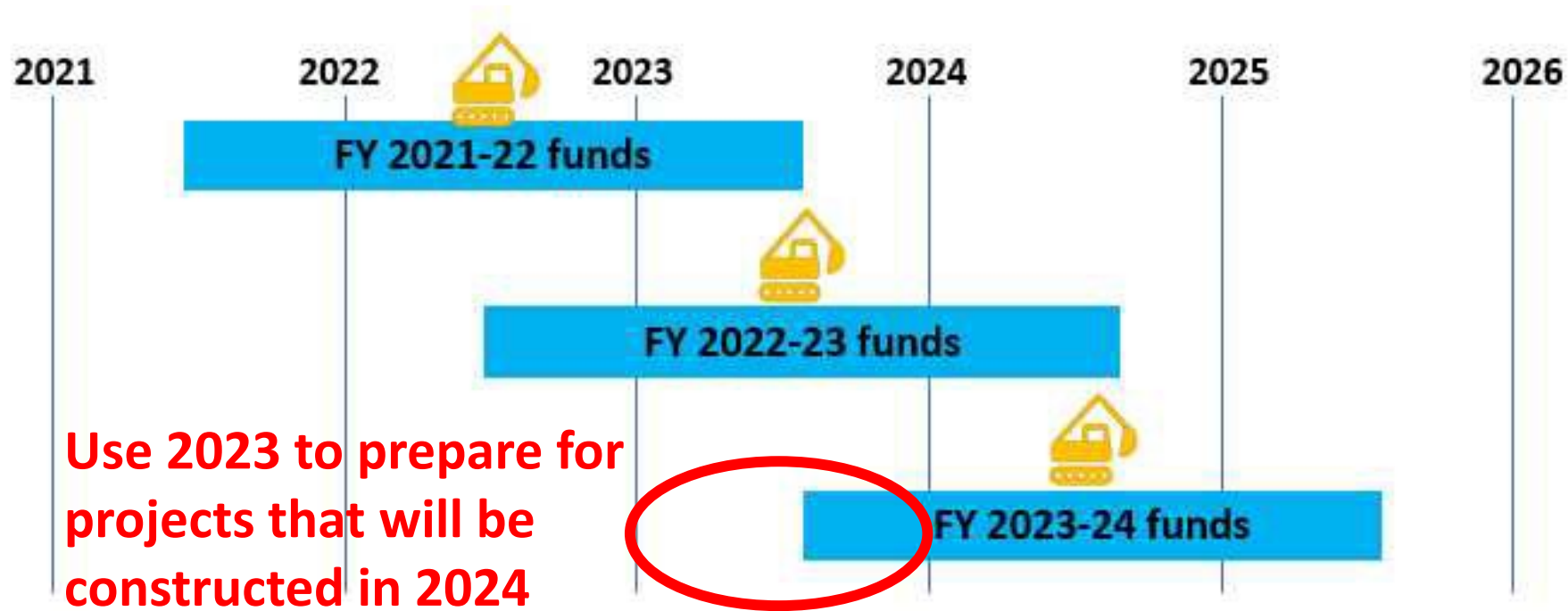
- #1 tip for keeping up with spending requirements:
 - Run an annual grant program
 - Act like you have 1 year to spend project funds instead of 2



Budgeting and Spending Requirements



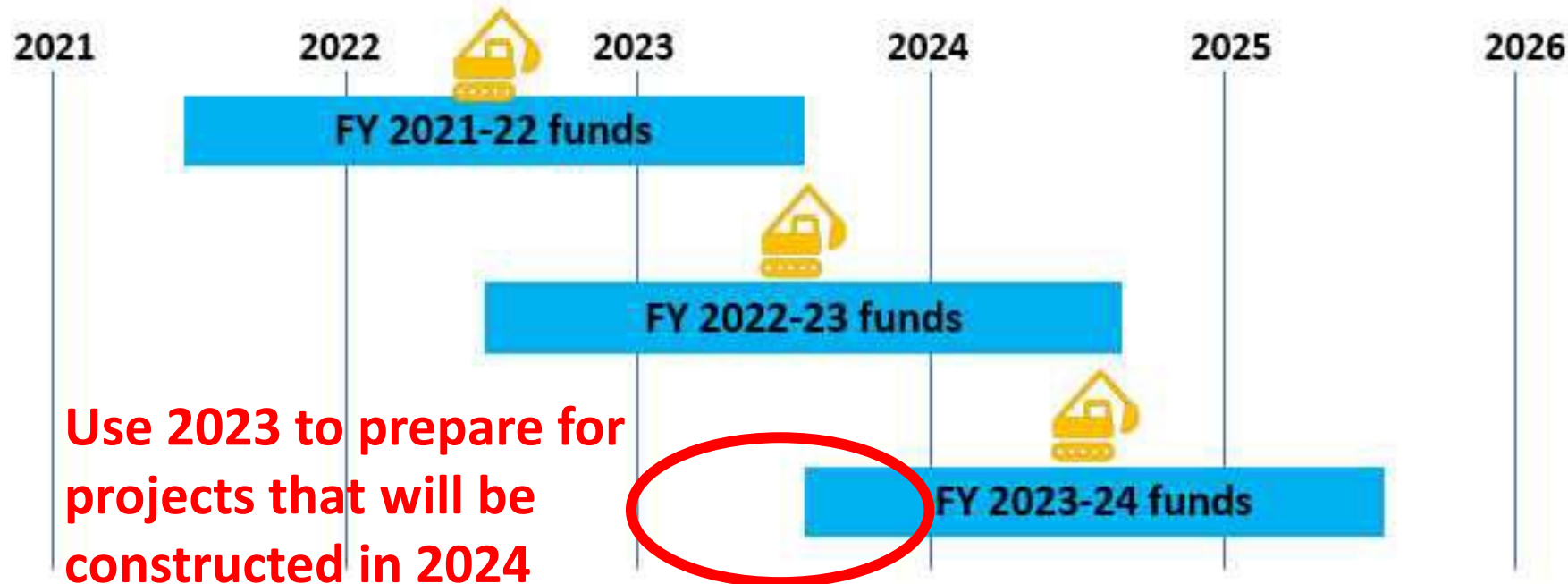
- Prepare projects the calendar year before they go to construction



Budgeting and Spending Requirements



- Complete pre-app meetings, application due date, QAB meeting, CD Board approval in 2023 for projects to be constructed in 2024 with FY 2023-24 funds



Budgeting and Spending Requirements



- How to budget DGLVR funds
 - **annually**
 - Because CDs receive new DGLVR funds every year
 - Because CDs have 1 year to spend admin/edu funds
 - Helps CDs stay on track to meet spending requirements

Budgeting and Spending Requirements



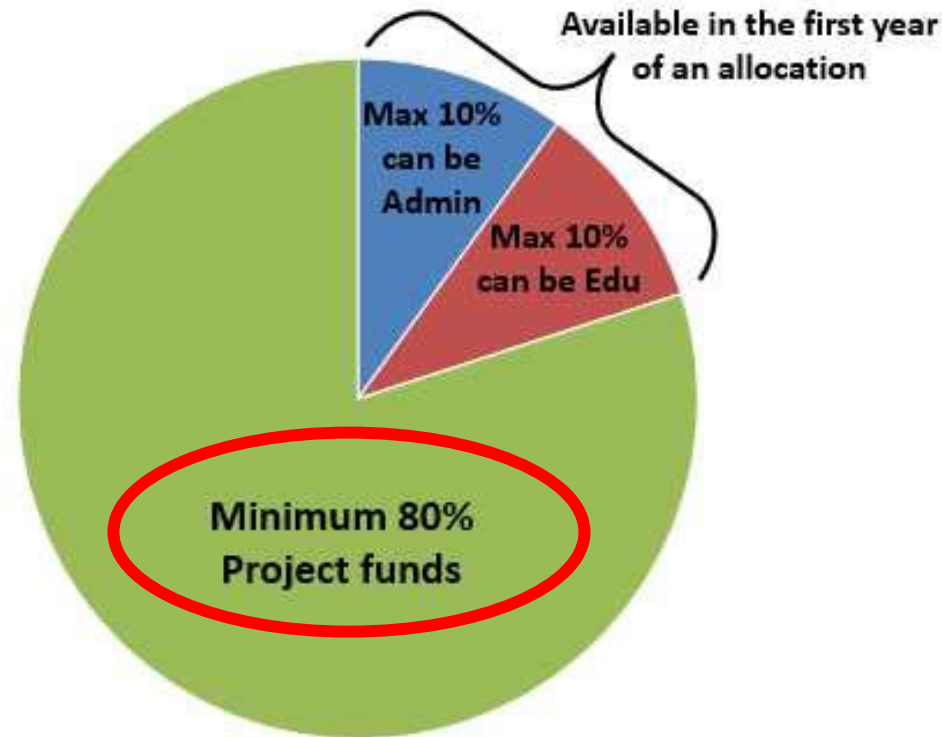
- How to budget DGLVR funds

Total allocation

?



projects

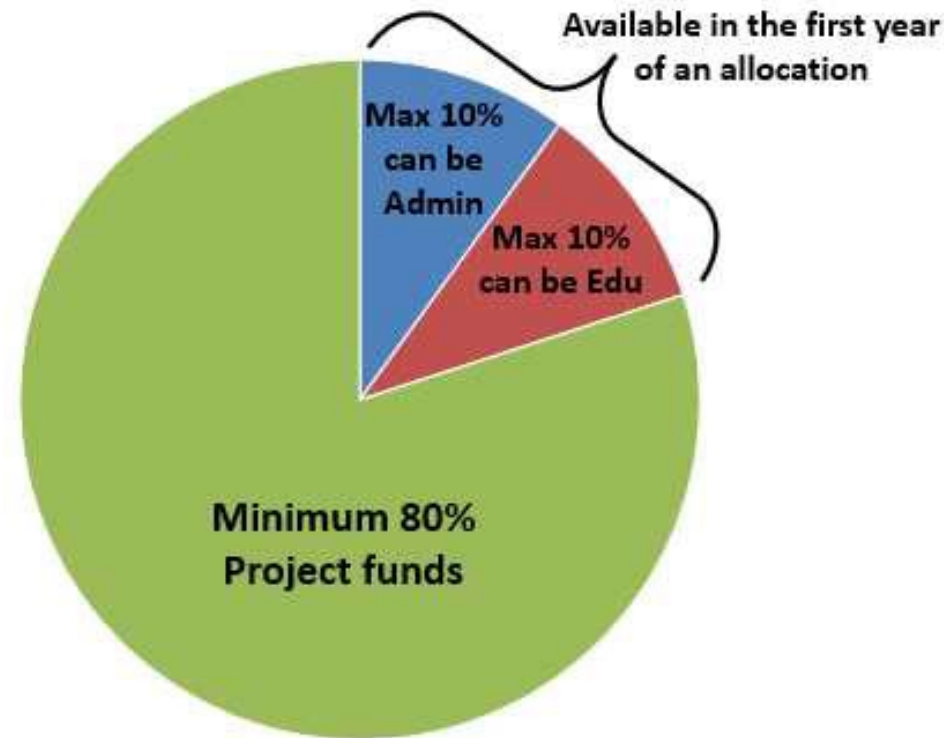


Budgeting and Spending Requirements



- How to budget DGLVR funds

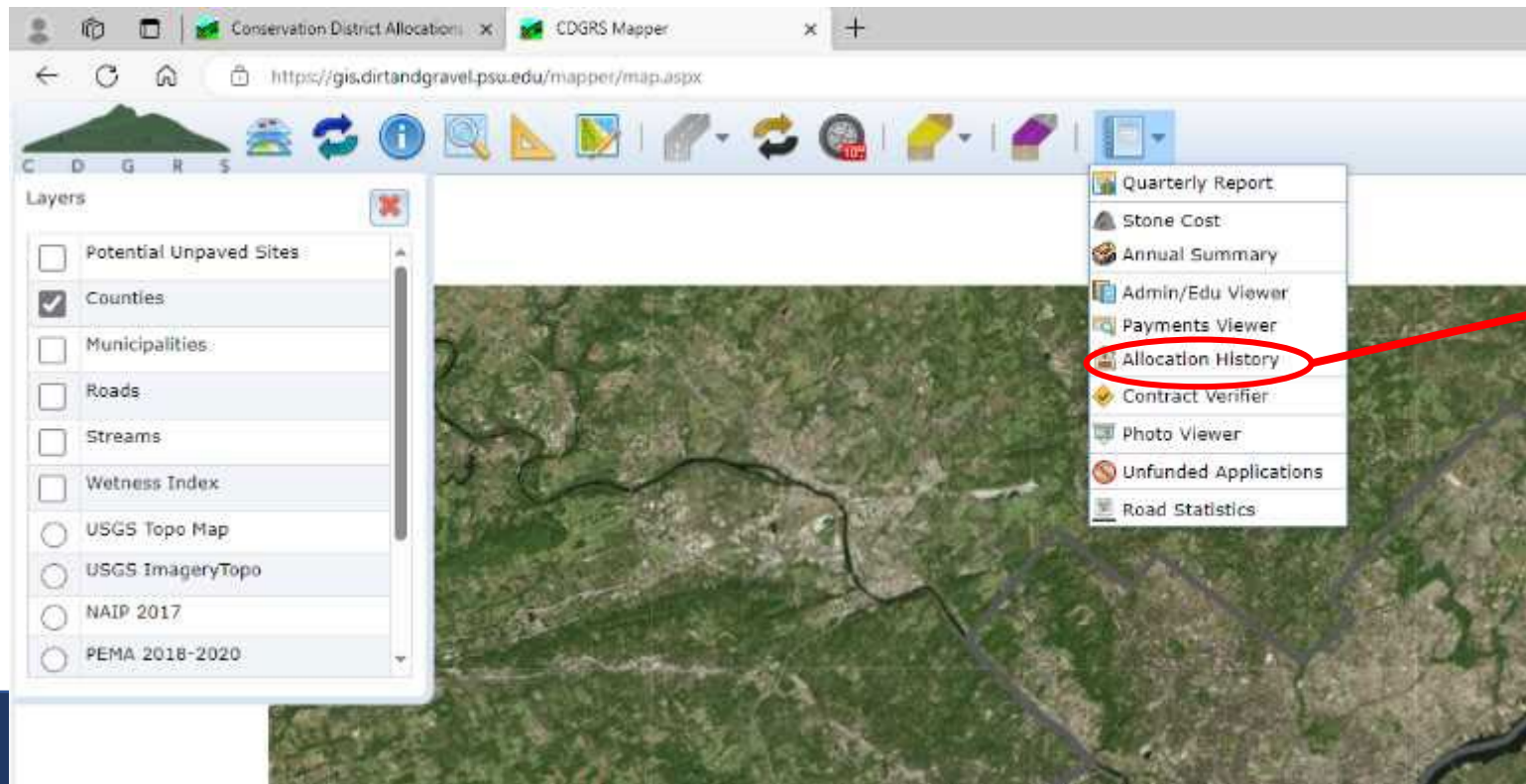
Total allocation – expected admin/edu spending = available for projects



Budgeting and Spending Requirements



- How to budget DGLVR funds
 - **Total allocation** - expected admin/edu spending = available for projects
 - Allocations are available in several places:
 - GIS



Fiscal Year	Dirt and Gravel	Low Volume	Total
23/24	100,000	40,000	140,000
22/23	100,000	40,000	140,000
21/22	100,000	40,000	140,000
20/21	100,000	40,000	140,000
19/20	100,000	40,000	140,000
18/19	100,000	40,000	140,000
17/18	100,000	41,008	141,008
16/17	100,000	40,000	140,000
15/16	100,000	40,000	140,000
14/15	100,000	40,000	140,000
13/14			
12/13			

Dirt and Gravel Allocation Total: \$

Low Volume Allocation Total: \$

Combined Allocation Total: \$

Budgeting and Spending Requirements



- How to budget DGLVR funds

- **Total allocation** - expected admin/edu spending = available for projects

- Allocations are available in several places:

- GIS

- Center's Website

- <https://dirtandgravel.psu.edu/pa-program-resources/program-specific-resources/conservation-district-allocations/>

- SCC meeting materials/email from Program

Budgeting and Spending Requirements

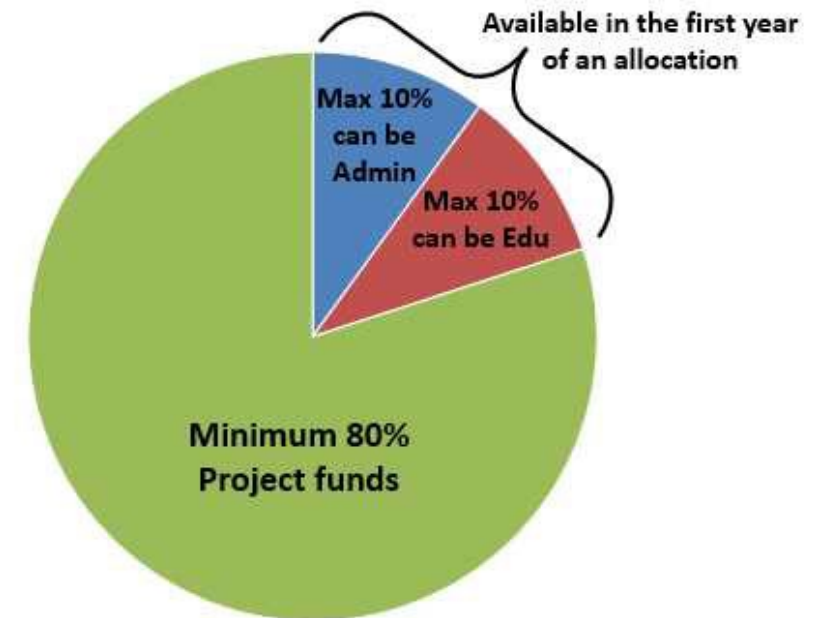


- How to budget DGLVR funds
 - **Total allocation – expected admin/edu spending = available for projects**
 - Check schedule D for how much you're allowed to spend on admin/edu
 - How much admin/edu do you spend over 12 months?

- Review last year's expenses
- Adjust for expected changes
- Add a safety factor?

ALSO

- Annual Summary Report in GIS includes how much admin/edu was spent per calendar year



Budgeting and Spending Requirements



Annual Summary Report

Funding Source: Dirt and Gravel | Whole State

Summary Report | Project Totals ('15 +) | Project Totals ('14 -) | All Contracts | Errors | Date Submitted:

Year	Contracted Count	Contracted Total	Contracted Spent	Completed Count	Completed Total	Administration	Education	Limestone Cost
2024	5	1,462,058.35	0.00	4	370,381.64	0.00	0.00	
2023	157	14,195,443.50	5,402,190.25	238	19,878,369.68	1,190,720.51	476,000.98	28.65
2022	22	1,596,396.92	757,434.53	259	18,051,728.88	1,321,339.20	446,360.56	26.85
2021	17	2,637,784.81	1,398,155.93	207	12,850,917.33	1,536,625.16	506,851.44	23.98
2020	6	1,336,108.22	724,676.93	268	16,604,129.56	1,420,652.74	443,439.90	23.65
2019	2	431,757.08	165,000.00	390	21,385,655.95	1,467,528.25	647,629.03	22.95
2018	1	153,700.00	76,850.00	268	15,346,704.89	1,417,325.96	718,143.88	22.47
2017	0	0.00	0.00	352	15,707,647.37	1,299,460.35	557,222.70	21.50
2016	0	0.00	0.00	358	13,683,316.04	1,300,929.38	468,000.45	21.27
2015	0	0.00	0.00	262	7,630,261.99	1,137,323.57	485,496.57	21.12
Total	210	21,813,248.88	8,524,307.64	5672	192,555,167.55	16,754,046.18	6,055,668.20	22.61

ASR Overview (2023/2024)

Total Spent: \$ 223,889,189.57

Spending Req.: \$ 208,735,592.00

Difference: \$ 15,153,597.57

Report Checklist

Stone Cost QRs Accepted

Contract Errors Reviewed/Corrected

Annual Summary Report Reviewed

Center Use Only

Accepted Date:

Accepted By:

Budgeting and Spending Requirements



- How to budget DGLVR funds
 - **Total allocation – expected admin/edu spending = available for projects**
 - What else is going on that could impact funds available for new projects?
 - Amendments needed for existing contracts?
 - Projects coming in under budget?
 - Contracts being cancelled?
 - Interest accrued must be spent on projects
 - Leftover admin/edu funds from last year/previous years

Quarterly Reports: Budget Tool

- Helps with simple budgeting
- Resets after each quarter but has a tool to import the previous quarter’s values
- Important to have the income and expenses current in the QR in order for the budget to be accurate

The screenshot shows a software window titled "Quarterly Report" with a "Budget Tool" dialog box open. The dialog box contains the following text and fields:

Budget Tool

In order to effectively use this budgeting tool, the Uncommitted Balance needs to be accurate. Be sure that the Dirt and Gravel income and expenses are current through today and have been entered into the Quarterly Report.

Uncommitted Balance: \$

Miscellaneous Income: \$

Proposed Administrative Expenses: \$

Proposed Education Expenses: \$

Expected Project Commitments: \$

Amount to Withhold for Amendments: \$

Estimated Project Balance: \$

At the bottom of the dialog, there are four checkboxes: "Income", "Activity Report", "All Contracts Valid", "Replenishment Processed", and "Expenses Approved".

The background window shows a "Quarterly Report" form with fields for "Select Quarter", "Select County", and "Date Submitted". It also has tabs for "Dirt and Gravel", "Low Volume", "Activity Report", "Files", and "Managers".

GIS DEMO – Budget tool QR

Budgeting and Spending Requirements



- How to budget DGLVR funds
 - Use budgeting tool in quarterly report
 - Revisit regularly or at least once a year
 - Reach out to SCC for assistance

Budgeting and Spending Requirements



- How to stay on track with spending requirements
 - Budget well so you don't have extra money leftover
 - Treat the program like you have 1 year to spend money instead of 2
 - Be up front with program participants about the required timelines
 - Fund projects that can be completed in the allotted time
 - Fund a variety of project types
 - If anything comes in underbudget, reallocate that funding ASAP

Budgeting and Spending Requirements



- What do you consider “spent”?
 - For DGLVR Program: **when DGLVR Funds leave your Program account**
 - An admin/edu expense has been paid with Program funds and reported in quarterly report
 - A check has been written to the grant recipient and entered in GIS
 - Advances, partial payments, final payments

Budgeting and Spending Requirements



- How do I know what my spending requirements are?
 - GIS
 - 2-year spending requirements tracked in Annual Summary Report
 - 5-year spending tracked in Quarterly Report
 - Only in the fiscal year following the end of a 5-year agreement

Outline



- DGLVR Program Overview
- DGLVR Policy and Tracking Funds
- Documenting DGLVR Funds
- Reconciling Accounts
- Budgeting and Spending Requirements

What's Next?

DGLVR Financial wrap up



- **Apply what you've learned**

- Conservation Districts can update their financial tracking, reporting, and usage at any time!
- If you have questions or would like more detail on anything mentioned today, don't hesitate to reach out.
- Prepare for your next quarterly report and QAQC
- Share suggestions for improving this training
 - shlaw@pa.gov

DGLVR QAQC Process



• QAQC Financial Review

- Primarily conducted remotely
- Financial documentation is provided to SCC electronically
- SCC checks:
 - That documentation matches quarterly reports
 - That funds were spent on eligible expenses

QAQC Financial Review - DGR										
1/1/2020-9/30/2020										
Date	Period	Address	Project/Activity	Source	Method	Project	Account	Project	Project	Project
10/1/2020-12/31/2020										

Date	Source	Project	Amount	Balance
07/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	10,000.00
08/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	20,000.00
09/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	30,000.00
10/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	40,000.00
11/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	50,000.00
12/01/2021	0000	TRF-2 Special Fund Dis	10,000.00	60,000.00
01/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	70,000.00
02/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	80,000.00
03/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	90,000.00
04/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	100,000.00
05/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	110,000.00
06/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	120,000.00
07/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	130,000.00
08/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	140,000.00
09/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	150,000.00
10/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	160,000.00
11/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	170,000.00
12/01/2022	0000	TRF-2 Special Fund Dis	10,000.00	180,000.00
01/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	190,000.00
02/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	200,000.00
03/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	210,000.00
04/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	220,000.00
05/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	230,000.00
06/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	240,000.00
07/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	250,000.00
08/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	260,000.00
09/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	270,000.00
10/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	280,000.00
11/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	290,000.00
12/01/2023	0000	TRF-2 Special Fund Dis	10,000.00	300,000.00

QAQC Financial Review



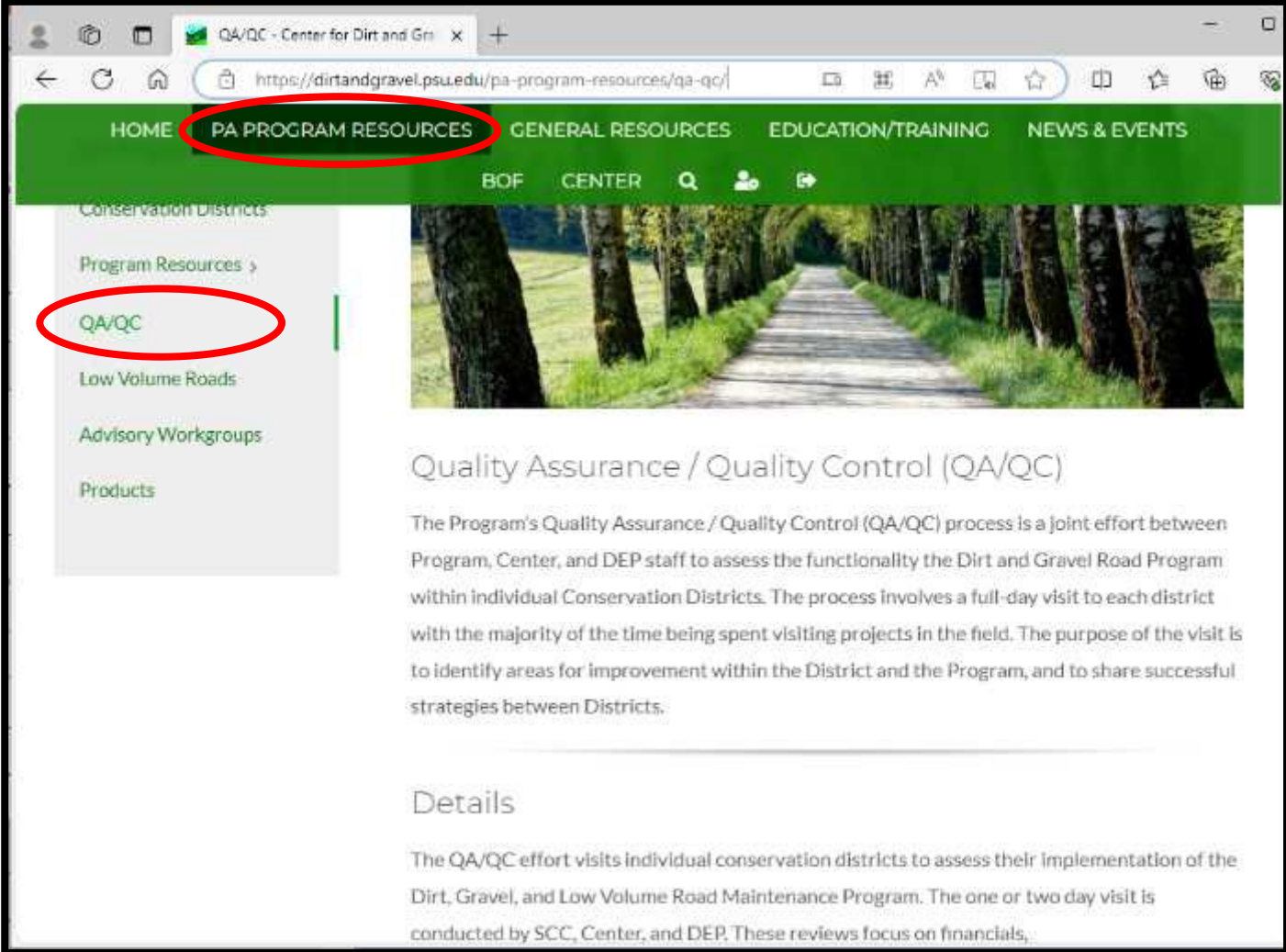
- SCC will request information to be provided before the visit:
- **Documentation of all DGR and LVR income and expenses reported in the 4 most recent quarterly reports.**
- **Documentation that each admin and education expense in this timeframe is eligible.**
 - Often includes staff timesheets, vehicle mileage log, and receipts/invoices as needed.
- **Bank statement(s) showing the DGR and LVR account balances at the end of the most recently completed quarter.**
 - 12/31/2023, 3/31/2024, 6/30/2024, or 9/30/2024
- **A list of all cost allocation methods (CAM) used to determine eligible DGLVR admin and edu expenses and an explanation of how each cost allocation method was determined/developed.**

QAQC Resources



- Website

<https://dirtandgravel.psu.edu/pa-program-resources/qa-qc/>

A screenshot of a web browser displaying the QA/QC page on the Center for Dirt and Gravel website. The browser's address bar shows the URL: https://dirtandgravel.psu.edu/pa-program-resources/qa-qc/. The website has a green header with navigation links: HOME, PA PROGRAM RESOURCES (circled in red), GENERAL RESOURCES, EDUCATION/TRAINING, and NEWS & EVENTS. Below the header is a secondary navigation bar with BOF, CENTER, a search icon, a user icon, and a share icon. A left sidebar menu lists: Conservation Districts, Program Resources >, QA/QC (circled in red), Low Volume Roads, Advisory Workgroups, and Products. The main content area features a large photograph of a tree-lined path. Below the photo is the title "Quality Assurance / Quality Control (QA/QC)" and a paragraph of text: "The Program's Quality Assurance / Quality Control (QA/QC) process is a joint effort between Program, Center, and DEP staff to assess the functionality the Dirt and Gravel Road Program within individual Conservation Districts. The process involves a full-day visit to each district with the majority of the time being spent visiting projects in the field. The purpose of the visit is to identify areas for improvement within the District and the Program, and to share successful strategies between Districts." Below this is a section titled "Details" with another paragraph: "The QA/QC effort visits individual conservation districts to assess their implementation of the Dirt, Gravel, and Low Volume Road Maintenance Program. The one or two day visit is conducted by SCC, Center, and DEP. These reviews focus on financials,".

Financial QAQC Review



How to make sure your conservation district does well on the financial portion of your QAQC:

Follow the guidance in this training!