DGLVR Quarterly Report
Quick Reference for Conservation Districts
Example: Jan-March 2024 quarter
Version 1: March 2024

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 the GIS staff at the Center for Dirt and Gravel Road Studies (CDGRS) 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 CDGRS or the SCC. Contact info is at the end of this guide.

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Tips for understanding the GIS

Forget what a line in the GIS means?

Hovering your mouse over the words in the GIS will display a description of each item

Forget what all the buttons do?

Click on the "Help" tool (purple circle with question mark)

For an overview of the tools in the quarterly report.

One-on-one assistance with understanding and filling out the DGLVR Quarterly Report is available!

Contact Ken Corradini or the SCC to request assistance. Contact info is at the end of this guide.

Report all Income and Expenses for the quarter

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

"Income and Expenses" can be completed by any GIS user for the conservation district

Don't forget to click save!

Total of DGR (or LVR) advances deposited into the DGR (or LVR) account from 1/1/2024 - 3/31/2024. Note that advances are typically received once per year during the July – Sept quarter.

Total of DGR (or LVR) replenishments deposited into the DGR (or LVR) account from 1/1/2024 - 3/31/2024.

Sum of interest deposited in DGR (or LVR) account from 1/1/2024 – 3/31/2024.

Report admin and edu funds that left the DGR (or LVR) account between 1/1/2024 – 3/31/2024 to pay for eligible expenses.

Project payments are entered into individual DGR and LVR contracts in the funded site viewer tool (🏠) in the GIS and are automatically summed in this line of the quarterly report.

Reserved for special cases. Consult Ken or the SCC if you think you have other expenses or income, and make sure to include a description of these in the "activity report."

Questions about eligible expenses?
→ Administrative Manual contains guidance on eligible expenses
→ Call the SCC to discuss specific questions

Quarterly Report

1/1/2024 – 3/31/2024   Select County

Date Submitted:

Tabs: Dirt and Gravel | Low Volume | Activity Report | Files | Managers

Make sure to complete both the DGR and LVR financial tabs!

Program Income
- SCC Advance: $
- SCC Replenishment: $
- Interest Earned: $
- Other: $

Program Expenses
- Administrative: $
- Education: $
- Projects: $
- Other: $

Balance at District
- Starting Balance: $
- Income: $
- Expenses Total: $
- Ending Balance: $

Replenishments
- Potential Claim: $
- Harrisburg Funds (Cur): $
- Harrisburg Funds (Prev): $
- Amount Requested: $

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

SCC Use Only
- Accept Date: By:
- ☐ Replenishment Processed   ☐ Expenses Approved

Report activities done in the quarter

Report Checklist
- ☐ Income & Expenses
- ☐ Activity Report (circled)
- ☐ Balances Verified
- ☐ All Contracts Valid

"Activity Report" can be completed by any GIS user for the conservation district

Make sure to fill out each section of the activity report or check "none"

Don't forget to click save!

Quarterly Report (left panel)

Select Quarter | Select County | Date Submitted:

Tabs: Dirt and Gravel | Low Volume | **Activity Report** | Files | Managers

Summarize education, outreach, and promotional activities: ☐ None

Includes education/outreach conducted by the CD to program participants as well as training/education attended by CD staff. If there are edu expenses, the description here should support what the edu funds were spent on.

Summarize site visits, including pre-application, conducted by CD: ☐ None

Includes any site visits conducted by the CD for the DGLVR Program. Most are construction inspections of funded projects, but can include pre-application meetings, pre-construction meetings, site assessments, reviews of completed projects, etc.

Describe other activities done or time spent on DGLVR Program: ☐ None

Often includes application ranking, QAB meeting, creating contracts, and other administrative tasks.

List any individual admin/edu expenses greater than $500, excluding salaries: ☐ None

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

SCC Use Only
Accept Date: ___ By: ___
☐ Replenishment Processed ☐ Expenses Approved

Quarterly Report (right panel)

1/1/2024 – 3/31/2024 | Select County | Date Submitted:

Tabs: Dirt and Gravel | Low Volume | Activity Report | Files | Managers

List any individual admin/edu expenses greater than $500, excluding salaries: ☐ None

Please also include any cost allocation methods used if the expense was part of an expense shared by other district programs. It can be helpful to upload an invoice/receipt or additional information about these large expenses as well.

List CD employees who were partially/fully funded by the Program: ☐ None

A simple list of names is acceptable here.

Explain any income/expense listed in the "Other" spaces for each Program: ☐ None

List what the other income/expense is and why it does not fit into any of the other categories.

Enter any comments that do not pertain to above activities: ☐ None

This last box is especially useful to mention if there were corrections made in the GIS to help reconcile the GIS and local DGR or LVR account balances. Also feel free to add any other comments as needed.

Verify that the local and GIS account balances match

Report Checklist

☐ Income & Expenses   ☐ (Balances Verified) ← circled

☐ Activity Report   ☐ All Contracts Valid

GIS user designated as "District Manager" role for the district user must verify balances

How to verify balances:

- If income and expenses are properly reported in the 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**, see the flow chart on the next page for guidance.

- **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 than to check this box incorrectly.
  - The SCC and Ken Corradini are available for assistance in verifying account balances.

Quarterly Report

1/1/2024 – 3/31/2024   Select County

Dirt and Gravel | Low Volume | Activity Report | File

Balance at District

Starting Balance: $

Income: $

Expenses Total: $

Ending Balance: $

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

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?**

Yes → **Can you fix it?**

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.

No →
- 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.

1. <u>Check for typos</u>
- 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. <u>Check that the correct transactions were made.</u>
- 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.

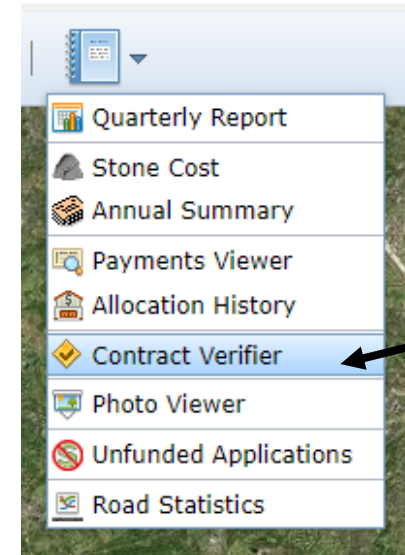## 3. <u>Reach out for assistance</u>
- If you cannot identify why the local and GIS account balances do not match, the SCC and Center for Dirt and Gravel Road Studies GIS staff can assist.

Report Checklist

- [ ] Income & Expenses
- [ ] Activity Report
- [ ] Balances Verified
- [ ] **All Contracts Valid**

GIS user needs full access to edit contracts in order to validate expired contracts.

- Districts cannot manually check or uncheck the "All Contracts Valid" box. This will automatically reflect whether contracts are valid.

- If the "All Contracts Valid" box is **checked:**
  - → No DGLVR contracts are expired.
  - → No further action is needed before submitting the quarterly report.

- If the "All Contracts Valid" box is **unchecked:**
  - → there is at least one expired DGLVR contract.
  - → Open the "contract verifier" tool to see which contracts are expired.
  - → Expired contracts must be made "valid" before the QR can be submitted:
    - This typically means a contract amendment is needed to extend the contract end date.
    - It can also mean the contract needs to be marked as completed.
      - Note: ONLY do this if the project is actually complete, meaning that construction is properly done, all paperwork is completed and in the CD file, and final payment is made and entered in the GIS.
    - See the recorded webinar on the contract verifier for more guidance (link to the right)

Menu items:
- Quarterly Report
- Stone Cost
- Annual Summary
- Payments Viewer
- Allocation History
- Contract Verifier
- Photo Viewer
- Unfunded Applications
- Road Statistics

The contract verifier tool can be checked any time by conservation districts to see contracts approaching their expiration date

Recorded webinar available on Center's website: https://dirtandgravel.psu.edu/education-training/webinars/past-webinars/

March 4, 2022: GIS Contract Verifier / Quarterly Report Update

This webinar addressed the issue of contracts that have become expired because of not completing them by the contract's completion date. It reviewed updates to the Contract Verifier as well as discussed new requirements for the Quarterly Report.

Submitting the Quarterly Report

GIS user designated as "District Manager" role for the district user submit the report

Click this button to submit the report once all sections of the report are completed correctly.

What happens after the Quarterly Report is submitted?

Districts can see what their expected replenishment is in the body of the report ("amount requested") and by downloading a copy of the replenishment form (click the circled icon in the GIS)

- The SCC will review the report and reach out to the district if they have any questions.
- If edits are needed to the quarterly report, the SCC can "unlock" the report.
  - The district then makes edits, saves them, and resubmits the report.
- If there are any replenishments, the SCC will process them.
- The district receives automated emails from the GIS when the report is approved, if the report is unlocked, and when replenishments are processed.

DGLVR payments

- **<u>DGLVR funds are provided to conservation districts before they spend them.</u>**
  - Advances and replenishments are *not the same as reimbursement.*

- **<u>Advances:</u>** 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 "**<u>replenishment</u>**" of funds from the remaining 50% of the allocation in Harrisburg.

- Replenishments may be less than spending reported for a quarter depending on how much of the district's funds are left in Harrisburg.

- While replenishments are typically payments in the same amount as reported expenses, replenishments are <u>not meant to pay for those expenses.</u>

Replenishments vs Reimbursements

Replenishments & Advances

- 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

- Replenishments typically pay for future expenses

Reimbursement

- Reimbursements are paid after expenses are paid for out-of-pocket

- Reimbursements are the same amount as the out-of-pocket expense

- Reimbursements pay for past expenses

Receiving DGLVR payments

- Conservation districts receive all DGLVR payments (advances and replenishments) via direct deposit.

- As soon as DGLVR payments are received, the conservation district should transfer the funds into the appropriate DGR or LVR account

- Report advances and replenishments as income in the quarterly report corresponding to the date the funds were deposited into the DGR or LVR account.

- Don't forget to transfer DGR and LVR payments into the proper accounts in a timely manner, or account balances between the GIS and local accounts will no longer match.

Contact Information

- **Ken Corradini** – Center for Dirt and Gravel Road Studies
  - Contact for GIS training and assistance
  - kjc139@psu.edu
  - (814)-865-6966

- State Conservation Commission (SCC) – contact with policy questions or assistance with quarterly reports or other financial topics

- **Sherri Law**
  - Financial Specialist
  - shlaw@pa.gov
  - 223-666-2567 (office)
  - 717-480-2303 (cell)

- **Roy Richardson**
  - Program Manager
  - rrichardso@pa.gov
  - 717-787-2013

- **Andy Mickey**
  - Quality Assurance/ Quality Control
  - anmickey@pa.gov
  - 717-257-6549

Additional Resources

- **Administrative Manual**
  - Contains policy for DGLVR Program state-wide.
  - Consult for guidance on eligible expenses.
  - https://dirtandgravel.psu.edu/pa-program-resources/program-specific-resources/administrative-guidance-manual/
- **Recorded webinars**
  - New GIS tools are covered in webinars
  - https://dirtandgravel.psu.edu/education-training/webinars/past-webinars/
- **DGLVR Financial Training**
  - Covers topics including DGLVR financial policy, tracking funds, GIS financial tools, reconciling the GIS and conservation district DGLVR accounts, budgeting and spending requirements, and the financial portion of Quality Assurance / Quality Control (QAQC) visits.
  - No cost to attend, but online registration is required:
  - https://dirtandgravel.psu.edu/education-training/program-administration/financial-training-registration/
- **DGLVR Administrative Trainings**
  - Using the administrative manual as a guide, this class will outline the role of Conservation Districts in the Dirt, Gravel, and Low Volume Road Maintenance Program
  - No cost to attend, but online registration is required:
  - https://dirtandgravel.psu.edu/education-training/program-administration/admin-training/