



Reporting SWCD Capacity Grants

10 Tips & Tricks



GoBig

- ▶ Please
- ▶ PLEASE
- ▶ **PLEASE!!!!**
- ▶ Read our [Guidance on Budgeting in Grants \(GoBig\)](#)
- ▶ There are lots of helpful hints and examples!


Chapter 10: Budget Amendments

The Application Budget and Exhibit A of the grant agreement are the grantee's statement of how OWEB funds will be spent on the project. The Application Budget shows budget categories and the various line items under each budget category; Exhibit A shows only the budget categories, which mirror those in the final, approved Application Budget.

OWEB recognizes that projects can undergo changes during implementation, which might impact the budget. Grantees must receive prior permission from OWEB to change either line items or budget categories. [L](#)

Budget Amendment Thresholds

Grantees are required to communicate with their OWEB Project Manager by informing of any project changes that impact the budget, regardless of amount.

OREGON WATERSHED ENHANCEMENT BOARD							
FORM for BUDGET AMENDMENTS		GRANT NUMBER _____					
Grant Budget Categories	Original Budget	Change #1	Change #2	Change #3	Change #4	Revised Budget	
Salary, Wages and Benefits	\$16,572.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,572.00	
Contracted Services	\$204,500.00	-\$32,300.00	\$0.00	\$0.00	\$0.00	\$172,200.00	
Travel	\$1,890.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,890.00	
Materials and Supplies	\$1,500.00	\$32,300.00	\$0.00	\$0.00	\$0.00	\$33,800.00	
Equipment and Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130.00	
** Grant Admin / Indirect Costs	\$22,459.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,459.00	
Post-Grant	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,250.00	
GRANT TOTAL	\$249,301.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,301.00	

JUSTIFICATION FOR CHANGE: Please provide a comprehensive justification below.

Example 1 – Budget Amendment Form

Payments & Budget

Resources

Please check the Guidance, Forms, and Videos sections under Documents & Links on this page for the resources mentioned below.

Please note that [Operating Capacity](#) and [Small Grants](#) have their own fiscal forms.

[Budget](#)

[Getting Paid](#)

[Travel and Mileage](#)

Contact

If you need a form that is not on this page or if you have questions, please contact [✉ Tara Choate \(971-345-7232\)](mailto:Tara.Choate@hawaii.gov) or [✉ Leilani Sullivan \(971-375-3559\)](mailto:Leilani.Sullivan@hawaii.gov). Grant-specific forms and guidance are located on grant program pages.

Guidance Documents & Links

Guidance

[GoBIG: Guidance on Budgeting in Grants](#)

[Travel Rates Effective January 2021](#)

[Travel Rates Effective October 2020](#)

[Travel Rates Effective January 2020](#)

[Travel Rates Effective January 2019](#)

[Travel Rates Effective January 2018](#)

Forms

[Budget Amendment Request Form](#)

[Expense Tracking Spreadsheet](#)

[Request for Release of Funds](#)

[Tax ID Form](#)

[Travel Log January 1, 2018](#)

[Travel Log January 1, 2019](#)

[Travel Log January 1, 2020](#)

[Travel Log January 1, 2021](#)

Videos

[Fiscal Training on YouTube](#)

Tip 1: Actual Costs Rule



OWEB cannot pay for anything other than actual costs



There needs to be backup for EVERY cost



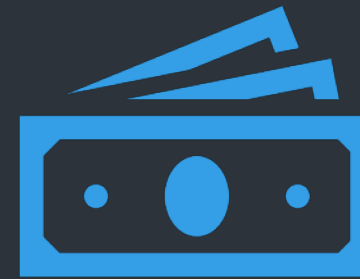
OWEB can request the back-up documentation at any time



Tip 2: Use our Tracking Form



Use our Tracking Form



If you can't use our form, use
an accounting report


Compatible with Accounting Programs

- ▶ Most accounting programs allow an export to Excel.
- ▶ Use this feature to export your list and copy it into our form.
 - ▶ This allow you to use your own categories if they don't align with ours

Profit & Loss Detail								
July 1, 2019 through June 23, 2020								
Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Credit	04/29/2020	1652	220-900-17092 BR ...	Davis Compu...	OWEB	Accounts Pay...	45.75	731.45
Credit	04/29/2020	1652	220-900-17092 BR ...	Banner Card-...	OWEB	Accounts Pay...	8.00	739.45
Total Software and Equipment							739.45	739.45



04/29/2020	SOW	Davis Computers							\$ 45.75	\$ 45.75
07/27/2020	SOW	HC Journal							\$ 8.00	\$ 8.00



Tip 3: Receipts and the memo fields

Capacity grants do not require you to send receipts. You are required to keep them on file.

Always report the vendor.

We want to see **What** is being purchased, **Where** it was purchased, **When**, and **How** much it cost.

Use the memo fields to describe the purchase.

Bad Example

07/27/2020	SOW	Herald							\$ 18.85	\$ 18.85
07/27/2020	DO	Banner Card	Office Supplies/Meeting Expense			\$ 11.97				\$ 11.97
07/27/2020	DO	Banner Card	Office Supplies/Meeting Expense			\$ 75.98				\$ 75.98
07/27/2020	SOW	Black Distributing	Fuel			\$ 57.77				\$ 57.77
07/27/2020	DO	Centurylink							\$ 29.87	\$ 29.87

- ▶ What is the “Banner Card” purchasing?
- ▶ Why are they paying the Herald?

Good Example

Identify in column B whether each expense is for the SOW or District Operations Funds

Date	SOW/Operations	Vendor Name	Invoice Number	Salary Wages Benefits	Contracted Services	Travel	Materials and Supplies	Equipment	Other	TOTALS
			SOW	\$84,327.00	\$24,953.00	\$ 4,000.00	\$ 1,360.00	\$2,000.00	\$ -	\$116,640.00
			DO	\$ -	\$ -	\$ -	\$ -	\$ -	\$49,989.50	\$ 49,989.50
			Total	\$84,327.00	\$24,953.00	\$ 4,000.00	\$ 1,360.00	\$2,000.00	\$49,989.50	\$166,629.50
			Spending To Date	62,680.68	17,589.93	1,964.78	7,455.78	0.00	20,070.07	109,761.24
7/1/19	DO	Jan Jaroncyk Consult	June 2019 Accounting & Admin service		\$ 1,256.44					\$ 1,256.44
7/1/19	DO	Heceta Properties LL	Monthly rent						\$ 750.00	\$ 750.00
7/5/19	DO	Adobe	monthly subscription				\$ 14.99			\$ 14.99
7/5/19	DO	Intuit	Payroll subscription						\$ 2.00	\$ 2.00
7/5/19	DO	County Trans & Recy	trash						\$ 20.55	\$ 20.55
7/10/19	DO	Central Lincoln PUD	Electric bill						\$ 48.90	\$ 48.90
7/13/19	DO	Charter Spectrum Bu	internet & phone service						\$ 177.10	\$ 177.10
7/30/19	DO	OACD	Dues						\$ 1,000.00	\$ 1,000.00
8/1/19	DO	Driftwood Shores	deposit for 12/2/19 meeting						\$ 150.00	\$ 150.00
8/1/19	DO	Dropbox	Dropbox annual fee				\$ 119.88			\$ 119.88
8/1/19	DO	Heceta Properties LL	Monthly rent						\$ 750.00	\$ 750.00
8/2/19	SOW	REI	GPS MAP66i Field Communicator				\$ 633.90			\$ 633.90
8/3/19	SOW	Garmin	GPS satellite service						\$ 62.80	\$ 62.80
8/5/19	SOW	True Value	tree marking paint				\$ 12.58			\$ 12.58

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7/1/19	DO	Jan Jaroncyk Consult	June 2019 Accounting & Admin service	\$ 1,256.44						\$ 1,256.44
7/1/19	DO	Heceta Properties LLC	Monthly rent						\$ 750.00	\$ 750.00
7/5/19	DO	Adobe	monthly subscription				\$ 14.99			\$ 14.99
7/5/19	DO	Intuit	Payroll subscription						\$ 2.00	\$ 2.00
7/5/19	DO	County Trans & Rec	trash						\$ 20.55	\$ 20.55
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8/3/19	SOW	Garmin	GPS satellite service						\$ 62.80	\$ 62.80
8/5/19	SOW	True Value	Tree marking paint				\$ 12.58			\$ 12.58

Tip 4: Mistakes are easy

- ▶ If (when) you need to adjust a previously reported expense, just place the adjustment on its own line.

SOW		returned field supplies			\$ (9.90)		\$ (9.90)
SOW	CONNECT				\$ (275.00)		\$ (275.00)
SOW		cover crop workshop supplies			\$ 51.97		\$ 51.97
DO	District Website	domain charge				\$ 264.00	\$ 264.00
DO	WIX	fee				\$ 47.88	\$ 47.88

- ▶ This method is less helpful because it doesn't directly correlate.

SOW	Banner Card- Whitney	Software and Equipment				\$ 7.99	\$ 7.99
SOW	Black Distributing	Fuel			\$ 10.51		\$ 10.51
DO	Centurylink					\$ 29.94	\$ 29.94
SOW	Davis Computers					\$ 45.75	\$ 45.75
SOW	General Credit 11111#...	Office Supplies/Meeting Expense			\$(1,183.25)		\$(1,183.25)
SOW	Underpayment on #...	Office Supplies/Meeting Expense			\$ 4.00		\$ 4.00
DO	Verizon Cell					\$ 45.78	\$ 45.78



Tip 5:
Reporting
Staff



Keep a timesheet



Use memo field to note hours worked



Reminder: Worker's Comp should be reported in SWB

Timesheets Can Be Simple

- Hours worked
- Grants worked
- Signature by all parties

August 2017																															TIMESHEET		
Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Grants	Hours
										0.25	0.5			8	6.5	3.5	5.5	5										5.5	7	6	6	JW Cap 2016	64.25
		2	2	6.5																												TNC - PGE	0
																																Lost Creek	0
															2.5	1	0.5	3										4	2	2	Dorris Ranch	15	
																																Wallace Creek SG	0
																																Staley Creek	62.75
	9	7.5	8.5				12.75	11	14																						Capacity 1609825	0	
															0.5	2	0.5												1			Gorrie Ck SG	4
	9.0	9.5	10.5	6.5	0	0	12.75	11.0	14.0	0.25	0.5	0	0	8.0	9.5	6.5	6.5	8.0	0	0	0	0	0	0	0	0	0	9.5	8.0	8.0	8.0	Total Worked	146
																1	1.5	1				8	8	8	8	8						Used Credit Hrs	43.5
																																Sick Hrs	
																																PTO Hrs	
																																Total Hours (worked+other)	189.5
																																Total Hours Expected to work	

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		2	2	6.5																												TNC - PGE	0
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	9	7.5	8.5				12.75	11	14																						Capacity 1600R25	0	
															0.5	2	0.5											1			Gorrie Ck SG	4	
	9.0	9.5	10.5	6.5	0	0	12.75	11.0	14.0	0.25	0.5	0	0	8.0	9.5	6.5	6.5	8.0	0	0	0	0	0	0	0	0	0	9.5	8.0	8.0	8.0	Total Worked	146
																1	1.5	1				8	8	8	8	8					Used Credit Hrs	43.5	
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	9.0	9.5	10.5	6.5	0	0	12.75	11.0	14.0	0.25	0.5	0	0	8.0	9.5	6.5	6.5	8.0	0	0	0	0	0	0	0	0	0	9.5	8.0	8.0	8.0	Total Worked	146
																1	1.5	1				8	8	8	8	8					Used Credit Hrs	43.5	
																																Sick Hrs	
																																PTO Hrs	
																																Total Hours (worked+other)	189.5
																																Total Hours Expected to work	

Bugs Bunny

Elmer Fudd

Don't lump payroll costs

7/1/20-9/30/2	SOW	Human 1	379 hours	\$
7/1/20-9/30/2	SOW	Human 2	32 hours	\$
7/1/20-9/30/2	SOW	Human 3	26 hours	\$ 588.81
7/1/20-9/30/2	SOW	Human 4	PERS	\$ 1,590.31

+ Hours

- For quarter

07/31/2019	SOW	Human 1	Payroll Taxes	\$ 0.20
07/31/2019	SOW	Human 2	Payroll Taxes	\$ 2.02
07/31/2019	SOW	Human 1	Payroll Taxes	\$ 5.17
07/31/2019	SOW	Human 1	Health Insura	\$ 5.89
07/31/2019	SOW	Human 1	Payroll Taxes	\$ 6.82
07/31/2019	SOW	Human 1	Payroll Taxes	\$ 29.17
07/31/2019	SOW	Human 1	Retirement	\$ 37.63
07/31/2019	SOW	Human 2	Payroll Taxes	\$ 48.09
07/31/2019	SOW	Human 2	Health Insura	\$ 54.19
07/31/2019	SOW	Human 2	Payroll Taxes	\$
07/31/2019	SOW	Human 1	Health Insura	\$
07/31/2019	SOW	Human 2	Wages	\$
07/31/2019	SOW	Human 2	Payroll Taxes	\$
07/31/2019	SOW	Human 2	Retirement	\$ 349.77
07/31/2019	SOW	Human 2	Vacation Pay	\$ 380.19

+ For one month

- No hours



Nice...

12/31/20	SOW	Human 1	149.3 hrs	4,361.05		
12/31/20	SOW	Human 1				229.25
12/31/20	SOW	Human 2	387 hrs	15,507.09		
12/31/20	SOW	Human 2				129.66
12/31/20	DO	Human 2	62.25 hrs	2,494.36		



BEST!

8/31/20	DO	Human 1	99 hours	\$ 3,465.00	
8/31/20	SOW	Human 1	61 hours	\$ 2,135.00	
8/31/20	SOW	Human 2	32 hours	\$ 800.00	
9/30/20	DO	Human 1	55 hours	\$ 1,925.00	
9/30/20	SOW	Human 1	66 hours	\$ 2,310.00	
10/31/20	DO	Human 2	4 hours	146.00	
10/31/20	SOW	Human 2	26 hours	689.26	
11/30/20	DO	Human 2	32 hours	1,168.00	
11/30/20	SOW	Human 2	8 hours	292.00	

Tip 6: Categories are important

Contracted Services includes:



AUDITS



BOOKKEEPING

Physical Stuff



Materials & Supplies – you got it (no worries)



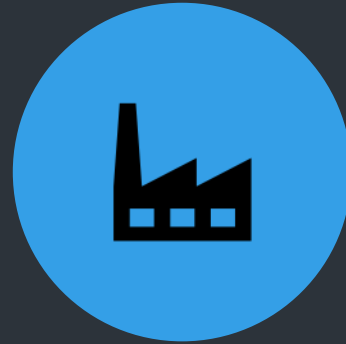
Equipment – Not used very often, remember its over \$2500



Tip 7: Other (the category)



RENT



UTILITIES



FEES



Avoid Playing 20 Questions



IF IT'S MARKED "BANK",
WE'RE GOING TO ASK
QUESTIONS



WE CANNOT PAY FOR LATE
FEES, BOUNCED CHECKS,
ETC.



TO AVOID QUESTION, USE
THE MEMO FIELD!



Ineligible Expenses

- ▶ **Education**

- ▶ Outreach activities **MUST** be necessary for carrying out eligible restoration and acquisition projects that protect or restore native fish or wildlife habitat or that protect or store natural watershed or ecosystem functions in order to improve water quality or stream flows.

- ▶ **General DEI Training**

- ▶ **Costs that are billed to other OWEB grants**

Tip 8: Travel



Encourage you to use a mileage rate



Can't charge a mileage rate and then charge when things break (e.g. new tires, oil change)



Understand what travel can and can't pay for

What's the plan?

- Fuel purchases
- Unknown travel purchases
- Tires and lube
- Personal Vehicle Mileage (PVM)

4/29/20	SOW	Black Distributing	Fuel			\$ 10.51
2/21/20	SOW	Banner Card	Travel Expense. Other			\$ 12.50
5/26/20	SOW	Commercial Tire	Maintenance and Repair			\$ 13.75
9/23/19	SOW	Lube Depot	Maintenance and Repair			\$ 14.25
2/21/20	SOW	Black Distributing	Fuel			\$ 15.19
2/21/20	SOW	Employee PVM	Travel Expense. Other			\$ 21.45
7/27/20	SOW	Greater EO Network	Maintenance and Repair			\$ 24.75
7/19/19	SOW	Banner Card	Supplies and Materials			\$ 25.97
7/27/20	SOW	Lube Depot	Maintenance and Repair			\$ 32.00
9/23/19	SOW	Banner Card	Travel Expense. Other			\$ 43.68
11/25/19	SOW	Black Distributing	Fuel			\$ 46.24
10/24/19	SOW	Black Distributing	Fuel			\$ 46.69
7/19/19	SOW	Black Distributing	Fuel			\$ 47.60
7/19/19	SOW	Employee PVM	Travel Expense. Other			\$ 55.00
8/31/20	SOW	Black Distributing	Fuel			\$ 56.35

What's the plan?

- ▶ How do you charge other grants?
- ▶ Pick a method and stick to it.

Gasoline here



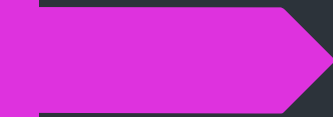
Oil change here



Mileage rate here



Mileage rate here





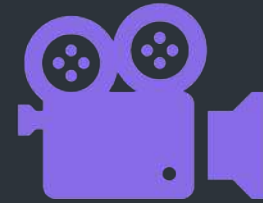
Tip 9: Food



Read GoBig!

Travel: Page 10-11

Other: Page 12



View Videos



Board Meetings

OWEB can reimburse, but you must have a sign-in sheet & agenda



Outreach Meetings

OWEB can reimburse, but you must have a sign-in sheet & agenda

Coffee with a landowner

OWEB can NOT reimburse



Meetings with employees

OWEB can NOT reimburse



Day travel

OWEB can NOT reimburse





Tip 10: Report as you go



Consider pulling a report each quarter and submitting it with both DO and SOW costs.



Unnecessary to save DO for once a year.

Got Questions?

- ▶ Tara Choate: 971-345-7232
- ▶ Sandi Hiatt: 503-986-4704
- ▶ Courtney Shaff: 971-345-7012

