

Operating Capacity Grants for Watershed Councils and Soil and Water Conservation Districts

OWEB Operating Capacity grants for watershed councils (councils) and Soil and Water Conservation Districts (districts) help fund costs such as staff, contractors and operating costs of these Grantees. The costs listed below are eligible **only** in OWEB Operating Capacity grants for councils and districts in the following budget categories: “Contracted Services;” “Other;” “Materials and Supplies;” and “Equipment and Software.” Examples are provided below. For a council and district whose OWEB Operating Capacity grant does not fully fund the operating or facilities and administration costs of the council or district, the council or district may charge operating costs to the Grant Administration budget category in any OWEB project grant. If a council or district with an OWEB Operating Capacity grant also acts as its own Fiscal Agent and charges a portion of its operating costs to both the Operating Capacity grant and to “Grant Administration” in project grant(s) then the receipts submitted must clearly document the pro-rated share allocation of costs to “Grant Administration” and to the budget categories in the Operating Capacity grant.

In addition, grantees receiving operating capacity grants must ensure accounting controls are in place to prevent double charging an expense to the capacity grant and the grant administration budget category in a project grant. Also, if the Grantee charges Grant Administration using the 10% de minimus option in other OWEB grants, the grantee cannot collect more funds than expenses between the Operating Capacity grant operating costs and the other OWEB project grants grant administration costs. Upon request of OWEB, grantees receiving operating capacity grants will furnish expenditure and revenue reports, payroll records, timesheets and receipts documenting the total operating revenues collected and total operating expenses charged for the council or district for the period requested..

Allowable Costs for council and district Operating Capacity Grants

Salaries, Wages and Benefits

- Hours worked that cannot be readily assignable to a project grant

Contracted Services:

- IT support costs and general website development
- Audit and Tax prep costs
- Contracted grant administration

Materials and Supplies:

- General Office supplies (e.g. paper, pens, toner, office furniture etc.)
- Postage, copy and printing costs

Travel:

- Mileage, Lodging, per diem, Parking, Conference and workshop registration, etc.

Equipment and Software (\$300 or more):

- Office equipment (e.g. copiers, printers and scanners)
- Computers, laptops and software for non-project activities (e.g.: accounting staff, executive director, office support staff, etc.)

Other:

- Rent, Utilities, Janitorial, Yard Maintenance, Copier Lease, PO Box Rent, Meeting Refreshments
- Insurance (workers comp insurance is a payroll cost and belongs in Salaries)
- Banking fees, Payroll Service fees, Business license fees, Dues

Unallowable Costs for council and district Operating Capacity Grants:

- **Grant administration**