



National Association of
Conservation Districts

Technical Assistance Grants

Financial Reporting



Larry E.

Amazing County SWCD Announces NACD Grant!!!

July 1 – **Larry E.**, ACSWCD Supervisor, is pleased to announce that the Amazing County Soil and Water Conservation District received a 12 month NACD grant of \$60,000 to be used to expand ACSWCD’s services to the county’s producers. The grant is being supported with \$2,000 from the Amazing County Council, \$8,000 from Our State Dept. of Agriculture and \$1,000 from ACSWCD’s annual budget.

...

The funds will be used to expand **Jenny Smith**, ACSWCD Education Coordinator, from part- to full-time and to add **Joe Doe**, Retired USDA-NRCS from Beautiful County, as an ACSWCD Technician.

...

Jenny and Joe will be working with **Hakeem F.**, USDA-NRCS Amazing County, on EQIP, CSP and COTA Farm Bill projects. Jenny, a favorite with our kids, will still be working in the schools part-time.



Three months later
it's October and

The Quarterly
Report is DUE!

This is a guide to show one way to handle NACD Technical Assistance Grants financial reporting. All grantees (whether a SWCD or another organization) operate differently and the information included here should be considered in the context of your own organization.

So, what happened during the three months?

Amazing County was lucky to already know Joe, so they didn't need to spend time and money advertising for the grant-supported employee.

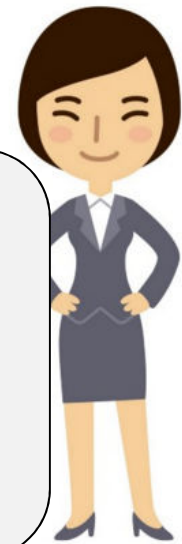


Joe Doe

Joe needed his own computer and desk/chair.

It ran \$2,000 to get him set up.

Joe hadn't worked with the County before, so he spent three hours with Amy in HR getting onboarded. Amy makes \$12 per hour, plus benefits.



Amy

Jenny already had a computer and access, but Joe needed Betty in IT to spend four hours getting his computer imaged and his access set up. Betty makes \$25 per hour, plus benefits.



Betty

Each week...



Jenny Smith

Joe and Jenny each work 40 hours, but Jenny splits her time between her education work and her NACD grant work. They are each getting paid \$15 per hour, plus benefits.

Kelli, the office administrator/director, spends about an hour discussing what Jenny and Joe are working on and handling their personnel paperwork.

She makes \$20 per hour plus benefits.



Kelli



Hakeem F.

Hakeem, USDA NRCS DC, also spends about an hour a week working with Jenny and Joe.

Hakeem makes \$25 per hour plus benefits.

Each month...



USDA NRCS and ACSWCD have an agreement to pay rent for the office space to XYZ inc. They also pay for the office to have internet. Altogether, it comes to \$384 per month. ACSWCD has an agreement with NRCS that they each pay a pro-rated share based on the number of staff.



Larry and his fellow ACSWCD Board members hold their monthly meeting (usually only four of them are there).

They typically spend about 15 mins. discussing what Joe and Jenny are working on.

Larry and the other board members receive a \$50 per hour stipend for their time at these meetings.



During July..



There was a training meeting at the State Office. All four staff decided they need to attend the meeting.

There's no charge for the meeting, but they need to take Kelli's car, rather than the NRCS truck, so ACSWCD will reimburse her mileage.

It's 60 miles each way, and they reimburse at \$0.58 per mile.



During August..



Corn Field County SWCD held a field day and brought in a recognized expert. Hakeem was going, and it was decided that Joe and Jenny should attend as well.

The charge for the field day was \$10 each. They drove the NRCS truck, so there wasn't any charge for mileage.



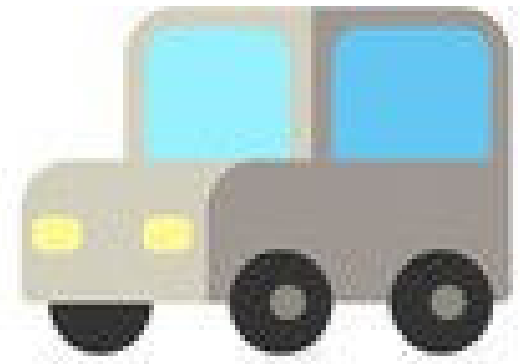
In Addition...



Jenny attended a Project WILD workshop. The cost of the workshop was \$50. She drove herself and ACSWCD reimbursed her mileage.

It's 60 miles each way, and they reimburse at \$0.58 per mile.

Project WILD's mission is to help students learn how to think, not what to think, about wildlife and the environment. All curriculum materials are backed by sound educational practices and theory, and represent the work of many professionals within the fields of education and natural resource management from across the country. <https://www.fishwildlife.org/projectwild>



During September..



Amazing County held a meeting for producers. They brought in Farmer Vinny from the other side of the state (since coming from over 50 miles away makes him an expert) and paid him a \$100 consulting fee for the meeting.

Farmer Vinny will be speaking about how he's used EQIP funds to improve his operation.



Farmer Vinny

Also during the three months...



Jenny and Joe had a lot of interest in the farm bill programs, and when they tallied up their EQIP, CSP and COTA work, they had many activities (metrics) to enter into the Quarterly Report.

But we are focusing on financial reporting right now, so we won't look into what they got done and how to report it.

Financial Reporting starts by looking at all expenses and deciding what doesn't get charged and what falls under Cash or In-Kind.

Cash covers all expenses that are connected to the grant-supported employee that wouldn't need to be paid if they weren't there.

In-Kind is an expense that has to be paid whether the grant-supported employee is there or not, but is still connected in some way to the employee.

Jenny and Joe's expenses can be split into four parts: Initial Expenses, Weekly Expenses, Monthly Expenses and Special Events. A typical Quarterly Report covers three months; which could be 12, 13 or 14 weeks. For our story, our Quarterly Report covers 13 weeks.

Expenses	Valid - Cash	Valid - In-Kind	Not Valid
Initial Expenses – One time expenses of hiring a new employee			
Advertising for the grant-supported employee - \$0	Yes		
Joe's computer and desk - \$2,000	Yes		
Joe's Onboarding with Amy – 3 hours @ \$12 plus fringe/hr		Yes	
Joe's Computer set up by Betty – 4 hours @ \$25 plus fringe/hr		Yes	

Expenses	Valid - Cash	Valid - In-Kind	Not Valid
Weekly Reoccurring Expenses – 13 Weeks			
Kelli’s supervision of Jenny and Joe – 1 hour @ \$20 plus fringe/hr		Yes	
Hakeem’s review of Jenny and Joe’s work – 1 hour @ \$25 plus fringe/hr			No
Joe’s paycheck – 40 hours @ \$15 plus fringe/hr	Yes		
Jenny’s paycheck – 40 hours @ \$15 plus fringe/hr	*		*

Fringe Benefits are the indirect compensation paid for the employee. For TA grant reporting, they can include: employers’ portion of Social Security and Medicare taxes, federal and state employment taxes, employers' share of health insurance, holiday and vacation pay, retirement contributions. This list is only suggestive and not definitive. Speak to your local tax expert or state compliance officer for guidance. Calculating fringe will be covered shortly.

These grants come from federal funds, so anything NRCS pays for can not be counted as match – Hakeem’s time, truck mileage or rent/utilities.

* Jenny is paid for 40 hours per week, but her time is split between her education work and the grant work.

The project is only paying her for 20 hours per week. The expense of the time she spends on education work should not be included in the reporting.

Expenses	Valid - Cash	Valid - In-Kind	Not Valid
Monthly Reoccurring Expenses – 3 Months			
Monthly SWCD Board Meeting			
Larry E. – 15 mins at \$50/hr		Yes	
Mari Q. – 15 mins at \$50/hr		Yes	
Nigel R. – 15 mins at \$50/hr		Yes	
Orville S. – 15 mins at \$50/hr		Yes	
Peter T. – Never shows		Yes	
Building Rent and Internet - \$384/month		†	†

† NRCS and ACSWCD pay rent and internet for the space which now holds four employees. They each pay a pro-rated share.

Pro-rating the charge across the full staff works out to \$96 per person. Jenny’s share should be further divided in half.

Expenses	Valid - Cash	Valid - In-Kind	Not Valid
Special Events			
Training at the State Office (July) – Mileage (prorated share)		Yes	
Corn Field County’s Field Day (August) – Registration Fee	Yes		
Project WILD Workshop (August) – Registration Fee and Mileage‡			No
Amazing County’s Producer’s Meeting (September) – Farmer Vinny’s Fee	Yes		

‡ The Project WILD Workshop is a training for Conservation Educators. Jenny attended the workshop as a training for her education work and it has no connection to her grant-funded work.

The cost of the workshop and the money the SWCD reimbursed her for mileage should not be included in the grant financial information.

Calculating Fringe/Benefits:

Most HR departments can give you a number to cover all the fringe. Depending on what benefits they offer, they may have it as a percentage or a flat amount. The best option is to ask them for the number.

If you need to determine it yourself, the proper way is:

- **How do you calculate fringe benefits percentage on a salary?** The rate is calculated by adding together the annual cost of all benefits and payroll taxes paid and dividing by the annual wages paid. For example, if the total benefits paid were \$25,000, and the wages paid were \$100,000, then the fringe benefit rate would be 25%.
- **How do you calculate fringe benefits per hour?** First: Calculate the total cost of each fringe benefit provided to each employee on an annual basis. Second: Annualize the cost of the benefit by dividing the total cost of the benefit provided by 2080 hours (40 hours/week x 52 weeks) to obtain the hourly figure.

Typically, fringe rates fall about 30 to 50%. For our story, we are using a rate of 30%.

We are now ready to start tracking the project's financial information for the quarter.

Your method of tracking the project may be similar to this, or not. What's important is to document consistently in a manner that makes sense to you.

Start by laying out the Project Budget and who has committed cash funds to the project.

It is also important to track when the committed funds are transferred to the project. Some funds may be transferred before work begins (Your NACD grant partial payments, the ACSWCD and the County Council's portions) some you may need to request after the funds are spent (Dept. of Ag's portion).

NACD Technical Assistance Grant					
Project Budget				% of Cash Budget	
Grant:	\$60,000.00			84.5%	
Match:		\$1,000.00	ACSWCD's Budget	1.4%	
		\$2,000.00	Amazing County Council	2.8%	
	\$11,000.00	\$8,000.00	Our State Dept. of Ag	11.3%	
	\$71,000.00				
Income	Source		Rec'd	Amount	
	Grant Payment		July 1	\$ 15,000.00	
	Transfer from SWCD Budget		July 1	\$ 1,000.00	
	County Council		July 1	\$ 2,000.00	
				\$ 14,250.00	

Each supporter's funds can be thought of as a bucket of money for you to draw on for cash expenses. Unless specified by one of the organizations supplying match, each dollar you spend should be spread across each of the buckets (based on the Cash Budget) when you pay it.

For our example, for each \$1.00 spent, take

- 85 cents from Grant Funds
- 1 cent from ACSWCD's Funds
- 3 cents from County Council's Funds
- 11 cents from Dept. of Ag's Funds

Quarterly Expenses – July 1 to September 30

Charge	Date	Cash	In-Kind	Explanation
Advertising	7/1	\$0.00	\$0.00	
Computer and Desk	7/1	\$2,000.00		
Onboarding with Amy	7/1		\$46.80	3 hours x \$12/hr x 1.30 (salary plus fringe)
Betty setting up computer	7/1		\$130.00	4 hours x \$25/hr x 1.30 (salary plus fringe)
Kelli's supervision	9/30		\$338.00	1 hour/wk x 13 weeks x \$20/hr x 1.30 (salary plus fringe)
Joe's payroll	9/30	\$7,800.00		40 hours/wk x 13 weeks x \$15/hr
Joe's Fringe	9/30	\$2,340.00		30% of payroll
Jenny's payroll	9/30	\$3,900.00		20 hours/wk x 13 weeks x \$15/hr
Jenny's Fringe	9/30	\$1,170.00		30% of payroll
Larry's Board Meeting	9/30		\$37.50	3 monthly meetings x 15 mins x \$50/hr
Mari's Board Meeting	9/30		\$37.50	3 monthly meetings x 15 mins x \$50/hr
Nigel's Board Meeting	9/30		\$37.50	3 monthly meetings x 15 mins x \$50/hr
Orville's Board Meeting	9/30		\$37.50	3 monthly meetings x 15 mins x \$50/hr
Peter's Board Meeting	9/30			They might think about replacing Peter since he never attends.
Building rent and internet	9/30		\$432.00	3 months x \$96/person x (Joe and half of Jenny)
July meeting - Mileage	7/10		\$34.80	120 miles x \$0.58/mile x 2 people x .25 (one person's share)
August Field Day Reg.	8/17	\$20.00		\$10 per person for 2 people
Sept Mtg - Farmer Vinny	9/1	\$100.00		Contracted Fee
		\$17,330.00	\$1,131.60	

Under 'Expenses,' list every valid cash and in-kind expense for the quarter. For simplicity, we grouped weekly and monthly expenses onto one line each. It is better to list each as it is paid.

The 'Explanation' block is optional. We've included it so you can see how each entry was calculated.

Cash Expenses

The Cash Expenses are distributed into the different cash “buckets” based on their percent of Cash Budget.

	% of Cash Budget
NACD Grant	84.5%
ACSWCD's Budget	1.4%
Amazing County Council	2.8%
Our State Dept. of Ag	11.3%

Amazing County SWCD can now invoice the State \$1,952.68 to collect the first portion of their promised funding for this project.

Charge	Date	Cash	Cash Distributed			
			Grant	SWCD	Council	State
Advertising	7/1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer and Desk	7/1	\$2,000.00	\$1,690.14	\$28.17	\$56.34	\$225.35
Joe's payroll	9/30	\$7,800.00	\$6,591.55	\$109.86	\$219.72	\$878.87
Joe's Fringe	9/30	\$2,340.00	\$1,977.46	\$32.96	\$65.92	\$263.66
Jenny's payroll	9/30	\$3,900.00	\$3,295.77	\$54.93	\$109.86	\$439.44
Jenny's Fringe	9/30	\$1,170.00	\$988.73	\$16.48	\$32.96	\$131.83
August Field Day Reg.	8/17	\$20.00	\$16.90	\$0.28	\$0.56	\$2.25
Sept Mtg - Farmer Vinny	9/1	\$100.00	\$84.51	\$1.41	\$2.82	\$11.27
		\$17,330.00	\$14,645.07	\$244.08	\$488.17	\$1,952.68

For the charges paid for with NACD Grant funds, they’ll need to be further distributed across the different categories for the grant funds. You’ll need this breakdown in order to enter the amounts into the Quarterly Report.

Charge	Cash Distributed	Grant Funds Distributed						
	Grant	Personnel	Fringe	Travel	Contracting	Supplies	Training	Other
Advertising	\$0.00							\$0.00
Computer and Desk	\$1,690.14					\$1,690.14		
Joe's payroll	\$6,591.55	\$6,591.55						
Joe's Fringe	\$1,977.46		\$1,977.46					
Jenny's payroll	\$3,295.77	\$3,295.77						
Jenny's Fringe	\$988.73		\$988.73					
August Field Day Reg.	\$16.90						\$16.90	
Sept Mtg - Farmer Vinny	\$84.51				\$84.51			
	\$14,645.07	\$9,887.32	\$2,966.20	\$0.00	\$84.51	\$1,690.14	\$16.90	\$0.00

In-Kind Expenses

The In-Kind Expenses should also be distributed into the different possible categories.

Charge	Date	In-Kind	SWCD In-Kind				
			Sup'vision	Training	Admin	Equip/space	Other
Onboarding with Amy	7/1	\$46.80			\$46.80		
Betty setting up computer	7/1	\$130.00			\$130.00		
Kelli's supervision	9/30	\$338.00	\$338.00				
Larry's Board Meeting	9/30	\$37.50					\$37.50
Mari's Board Meeting	9/30	\$37.50					\$37.50
Nigel's Board Meeting	9/30	\$37.50					\$37.50
Orville's Board Meeting	9/30	\$37.50					\$37.50
Building rent and internet	9/30	\$432.00				\$432.00	
July meeting - Mileage	7/10	\$34.80		\$34.80			
		\$1,131.60	\$338.00	\$34.80	\$176.80	\$432.00	\$150.00

Submitting your Quarterly Report – Financial Information

The financial information is entered on the Quarterly Report.

Access the Quarterly Report at: https://nacd.formstack.com/forms/ta_quarterly_report

- Page 1 - Enter your name, which grantee you are with and which NACD grant distribution – say Round 2 – you are reporting on.
- Page 2 - Enter the metrics related to your accomplishments.
- Page 3 – Enter information about the grant supported staff
- Page 4 – Enter the financial information

Contribution Match

Please check the boxes of all the different types of contribution match sources utilized this quarter. New sections will auto-populate for you to fill out the exact amounts of contribution funds made this quarter.

Please do not report funds that were reported in previous reports.

Please refer to [Match and Grant Funds Defined](#) if you aren't clear where you should be reporting different spending.

Match and Grant Funds Defined is included at the end of this handout on pages 28 and 29.

Contribution Match Sources

- District Funds
- County / Local Funds
- State Agency Funds
- State Association Funds
- Private / NGO Funds
- Tribal Funds
- Other Funds

Amazing County has match from: District Funds, County/Local Funds and State Agency Funds. They check just those boxes and will then only have questions about those funds.

Each number entered can be found on the spreadsheet data on the previous pages of this guide.

District Funds

Cash

\$ 244.08

In-Kind

Employee / Contractor
Supervision

\$ 338.00

Training

\$ 34.80

Administrative Support

\$ 176.80

Equipment / Space

\$ 432.00

Other

\$ 150.00

Other Description

Board Mtg

Total District Funds

\$ 1,375.68

County / Local Funds

Cash

\$ 488.17

In-Kind

Employee / Contractor
Supervision

\$

Training

\$

Administrative Support

\$

Equipment / Space

\$

Other

\$

Other Description

\$

Total County / Local Funds

\$ 488.17

State Agency Funds

Operating

\$ 238.88

Personnel

\$ 1,713.80

Contract / Grant

\$

Total State Funds

\$ 1,952.68

Total Contribution Match

Do not attempt to fill in this section. The Total Contribution Match below auto-populates by adding all the contribution match funds you entered above. However, you can check to make sure this total aligns with what you actually contributed in the quarter in total. If not accurate, return above to make sure you entered accurately all your contribution match funds.

Total Contribution Match

\$ 3,816.53

Grant Funds only refers to the funds that NACD supplies through the Technical Assistance grants. Even if you used some of your match funds to pay for the items listed here, they should be reported as part of Match Cash on the previous pages.

Grant Funds Expended & Staff Hours for the Period

Please provide the exact amounts of **NACD Grant Funds** expended and the number of hours grant-supported staff worked for this period only.

Whether this is a normal reporting period, or your final report, do **NOT** re-report funds spent (or time) that were reported in an earlier report.

Personnel

\$ 9,887.32

Fringe Benefits

\$ 2,966.20

Travel

\$

Contracting

\$ 84.51

Supplies

\$ 1,690.14

Training

\$ 16.90

Other

\$

Funds Expended Total

\$ 14,645.07

Grant-Supported Staff Hours *

780

Enter "0" if you have none to report for this quarter

Grant-Supported Staff Hours for Joe is 40 hours/wk and for Jenny is 20 hours/wk.

For the quarter, they both would need to be calculated for 13 weeks.

Amazing County SWCD has now finished one quarter of financial tracking for their Technical Assistance grant.

For Amazing County, the next quarter started off with NACD sending their next partial payment. In addition, they received their payment from the Dept. of Ag. for the funds spent from the previous quarter.

NACD Technical Assistance Grant					
Project Budget					% of Project Budget
	Grant:	\$60,000.00			84.5%
	Match:		\$1,000.00	ACSWCD's Budget	1.4%
			\$2,000.00	Amazing County Council	2.8%
		\$11,000.00	\$8,000.00	Our State Dept. of Ag	11.3%
		\$71,000.00			
Income	Source		Rec'd	Amount	
	Grant Payment		July 1	\$15,000.00	
	Transfer from SWCD Budget		July 1	\$1,000.00	
	County Council		July 1	\$2,000.00	
	Grant Payment		Oct 1	\$15,000.00	
	Our State Dept. of Ag		Oct 7	\$1,952.68	
				\$34,952.68	

It's also good to notice that while the Match Cash only amounts to 15% of the Project's Cash Budget, with the In-Kind portion considered, the current match works out to about 20% of the first quarter Project Funds. (Total Match is only required be 20% of the Project Funds. Any additional Match should be reported.)

Grant funds spent		\$14,645.07	80%
Match funds spent	\$2,684.93		
Match In-Kind	\$1,131.60		
Total Match		\$3,816.53	20%
	Project Funds	\$18,461.60	

Be aware that this percentage may shift because not every quarter will include as much In-Kind Match.



National Association of
Conservation Districts

Technical Assistance Grants

This guide was created to help the organizations receiving our Technical Assistance Grants understand how to report their financial information. We are committed to making the process of reporting on these grants as straightforward as possible.

If you have any questions or feedback on the Quarterly Reports, or this guide, please contact:

Meg Leader

NACD Projects and Partnerships Coordinator

p: 812.512.1811

e: meg-leader@nacdnet.org

Match and Grant Funds Defined, page 1

NACD Technical Assistance Grants		
Definitions and Clarifications for each Category of Grant and Match Funds		
Grant Funds/Match Funds Defined		
Grant Funds	- the funds that NACD is making available through its Technical Assistance grants.	
Match Funds	- the local/state/other funds and in-kind support that the Grantee is using to support the Grant Funds. By the end of the grant, the sum should be at least 20% of the Project Funds. This works out to 25% of the Grant Funds.	
Project Funds	- the total of Grant and Match Funds that are being used to complete this project.	
Match Funds		
District Funds	Support supplied by the local organization who has the grant (often Conservation Districts) Referred to as <i>Grantee</i> below	
<i>Cash</i>	<i>Grant-funded employee pay, fringe or expenses being covered by the Grantee. These charges would not happen if the person wasn't there. (Expenses could include supplies, travel, training etc.)</i>	
<i>In-Kind</i>	<i>Grantee expenses that would happen if the grant-funded employee wasn't there, but support the person being there.</i>	
	Employee/Contractor Supervision	Pay and fringe of the grant-funded employee's supervisor, but only for the hours devoted to that role.
	Training	For training opportunities that the grant-funded employee might have, but there isn't an individual charge that needs to be paid for the person to participate.
	Admin Support	Pay/fringe/charges for processing the grant-funded employee's employment, but only for the time/charges devoted to supporting them. (example - HR person managing personnel paperwork or an IT person getting the grant-funded employee a working computer.
	Equipment/Space	Share of the Grantee's charges for equipment and office space that the grant-funded employee needs to do their job.
	Other	Any District based In-Kind that doesn't fit above. For example, the time of board members managing project updates at meetings, etc.
County/Local Funds	Support supplied by county/parish governments or by another local organization acting as the Grantee	
<i>Cash</i>	<i>Grant-funded employee pay or expenses being covered by this organization. These charges would not happen if the person wasn't there. (Expenses could include supplies, travel, training etc.)</i>	
<i>In-Kind</i>	<i>Expenses that would happen if the grant-funded employee wasn't there, but support the person being there.</i>	
	Employee/Contractor Supervision	Pay and fringe of the grant-funded employee's supervisor, but only for the hours devoted to that role.
	Training	For training opportunities that the grant-funded employee might have, but there isn't an individual charge that needs to be paid for the them to participate.
	Admin Support	Pay/fringe/charges for processing the grant-funded employee's employment, but only for the time/charges devoted to supporting them. (example - HR person managing personnel paperwork or an IT person getting the grant-funded employee a working computer.
	Equipment/Space	Share of the office's charges for equipment and office space that the grant-funded employee needs to do their job.
	Other	Any county/parish based In-Kind that doesn't fit above.

Match and Grant Funds Defined, page 2

State Agency Funds	Support supplied by a State/Territorial governmental unit
<i>Operating</i>	<i>Funds directed to the Grantee with no specified purpose that are used to support the grant-funded employee</i>
<i>Personnel</i>	<i>Funds directed to the Grantee that are directed to cover pay and fringe of the grant-funded employee</i>
<i>Contract/Grant</i>	<i>Funds directed to the Grantee that have a specified purpose that the grant-funded employee is supplying</i>
State Association Funds	Support supplied by the State/Territorial CD association
<i>Amount</i>	<i>Funds directed to the Grantee with no specified purpose that are used to support the grant-funded employee</i>
<i>Non-federal Grants</i>	<i>Funds directed to the Grantee that have a specified purpose that the grant-funded employee is supplying</i>
<i>Contracts</i>	<i>Funds directed to the Grantee that have a specified purpose that the grant-funded employee is supplying</i>
Private/NGO Funds	Support supplied by private industries, charities or national (non governmental) organizations
Tribal Funds	Support supplied by tribal resources
Other Funds	Any other match that doesn't fit into the other categories.
Grant Funds	
Personnel	Grant-funded employee's pay paid with grant funds
Fringe	Grant-funded employee's benefits and taxes paid with grant funds
Travel	Grant-funded employee or contractor's travel expenses paid with grant funds
Contracting	Cost of a contractor working for the Grantee to achieve project goals
Supplies	Grant-funded employee or contractor's supplies paid with grant funds
Training	Grant-funded employee or contractor's training expenses paid with grant funds
Other	Other project expenses paid for with grant funds that don't fit into the other categories.