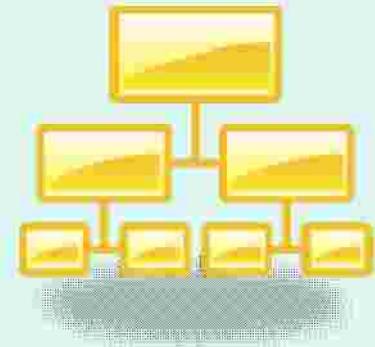


A light blue background with black paw prints and tracks. On the left side, there are several paw prints arranged in a vertical line. On the right side, there are several tracks arranged in a vertical line. The tracks are made of two parallel lines, suggesting a dog's track. The paw prints are arranged in a way that they seem to be following a path around the central text.

TRACKING THE MATCH

Pam King
Colorado State Conservation Board
NASCA 2010 Annual Meeting
Durango, Colorado

Systems Thinking



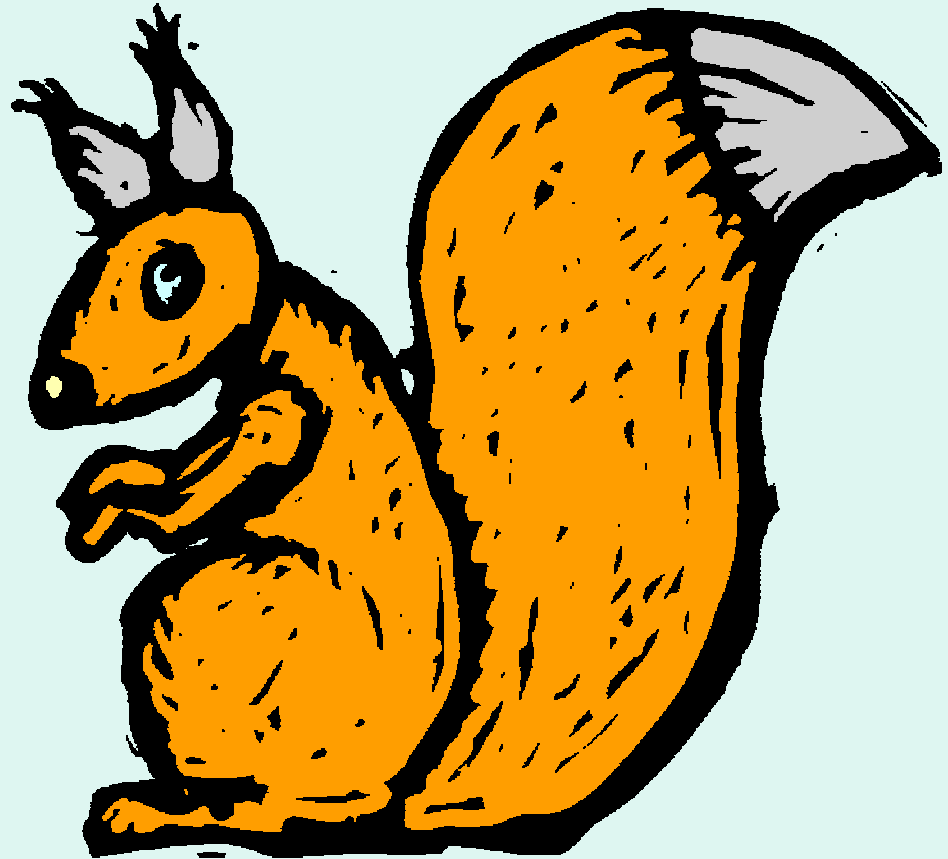
- **Day One:**
 - *How does the funder require to match be reported ?*
 - *What data do we need to record or analyze to meet our needs – financial department, boards, lobbying partners?*
 - *(what does the funder consider eligible match)*
- **Day Two:**
 - *Can it feasibly be tracked?*
 - *In three years time when an auditor asks and I'm no longer here*
.....
 - *The red face test: Think Auditors: Think IRS: Think conservative*



What Is the Big Match Mystery?

What Kind is In-Kind?

- Its Squirrely....
- Grants USA
- Ask
- OMB Circulars
 - 2 CFR, part 225 (old A-87)
 - part 230 (old A-122)
- Idiots Guide

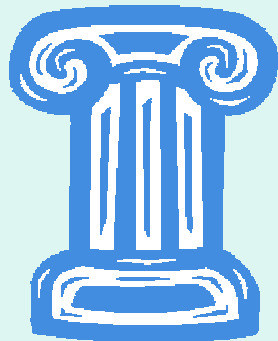


- *Volunteer or donated labor*
- *Donated materials or equipment –partners or already in inventory*
- *Salary/benefits of non-specific positions:*
 - *Existing salaried positions*
 - *Portions of support staff*
- *Indirect costs if not deducted*
- *Unreimbursed travel costs*
- *Indirect costs not deducted*
- **Don't Guess or Assume– ASK THE FUNDER !!**

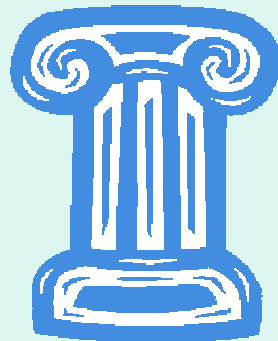
The Four Pillars

How can I prove the match is valid and the figures are accurate?

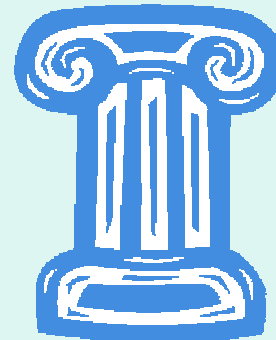
SOURCE



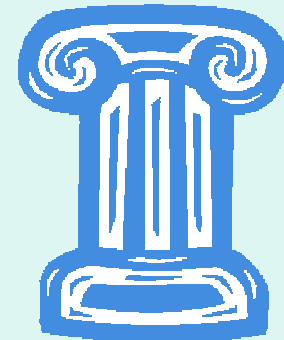
WHAT



VALUE



VERIFICATION



Source



- *The questions are.....*
- *How are you going to demonstrate the match is from an eligible source?*
- *How are you going to demonstrate there is no double-dipping?*
- *How are you going to demonstrate the match occurred within eligible timeframe?*

What



- *The question is*
- *How are you going to demonstrate the expense was a legitimate purchase or activity?*

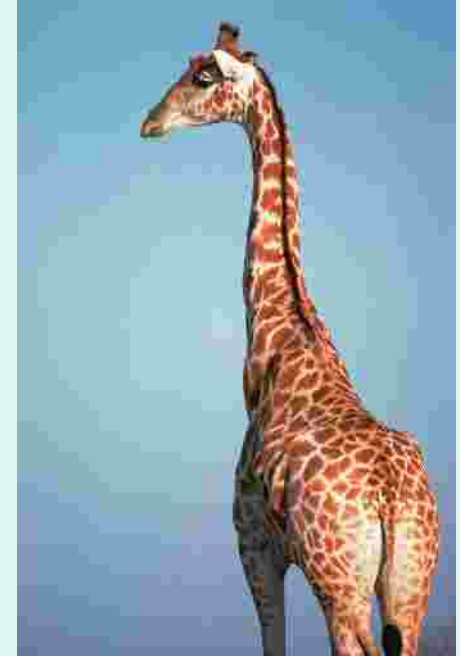
Value



- *The questions are*
- *Where did that figure come from?*
- *How can the value be justified?*
- *What about pro-rated calculations (by FTE, by % use- budget- time, by depreciation)?*

Verification

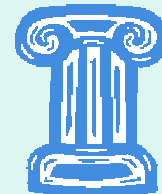
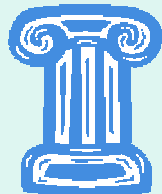
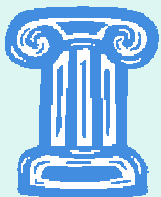
- *The question is.....*



- *Who is putting their neck on the line that the match is true and accurate?*
 - *Signatures of responsible parties*

Design the Tools

- Tools must build the four pillars
- Tools must fulfill reporting and analytical needs
- Tools must be easy to use
- Data collecting and analytical tools must integrate



Match Categories

- *Hard Cash or In-Kind*
- *Labor- salaried, contracted, volunteer, donated, benefits*
- *Materials/supplies*
- *Equipment – purchase or leased*
- *Indirect; office space, utilities, custodial, communications, insurances*
- *Travel*
- *Training*
- *Administration*
- *Miscellaneous – don't do it!*
- *Consistency is important*



Tracking Cash Match

Build the four pillars



Source – where did the funds come from? Is their expenditure identifiable through a separate or coded account of eligible funds?



What: sufficient detail on receipt, invoice and traceable line item identification in accounts



Value – receipts and paid invoices



Verification – largely through tracing match figures through to bank activity

District Match Collection Tools

- **Match identification tool**
- **Receipts and paid invoices**
- **Supporting data:** *calculations of pro-rated costs, published figures of goods/labor values, depreciation rates, policy mileage and per diem rates*
- **Event Preparation and Attendance**
- **Labor**
 - *Timesheet (signed) and payroll records for paid labor*
 - *Timesheet or letters for donated labor*
 - *Labor rates for same work – OMB prefer district or, secondarily, local business rates*
 - *Published trade rates*
 - *Published volunteer rate www.independentsector.org*

Base Figures on Something Objective!!!! Be conservative!!

Match Identification Tool

HARD CASH MATCH

	<u>Method of Calculation to \$</u>	<u>Total \$ Value</u>
District General or other non-state funds for:		
Project Materials	\$ amount	
Project labor (non administration)	hrs x hrly rate	
Project equipment leasing	\$ amount	
Project travel costs (mileage, meals, accomodation)	rate x mileage/\$ amount	
Cash donations to District from non-state partner A for project costs	\$ amount	
Cash donations to District from non-state partner B for project costs	\$ amount	
Cash donations to District from non-state partner C for project costs	\$ amount	
District grant administration time - paid District personnel max 30hrs at hourly rate	hrs x hrly rate	
District project administration - paid District personnel at hourly rate	hrs x hrly rate	
Indirect Costs - District owned building spcae	\$ amount	

District Match Summary for CSCB Matching Grants

Project Name:

Contract End date:

Total Match required:

Minimum Cash Match required:

CASH MATCH

Date raised	Source	Item Description	\$ Value

Total cash match raised \$0

IN KIND MATCH

Date raised	Source	Item Description	\$ Value

Total in-kind match raised \$0

Total match raised \$0

District Match Summary

Event/Meeting Signing-In Form

Should Include:

Event/meeting topic (**what**)

Date, Location (**verification, source**)

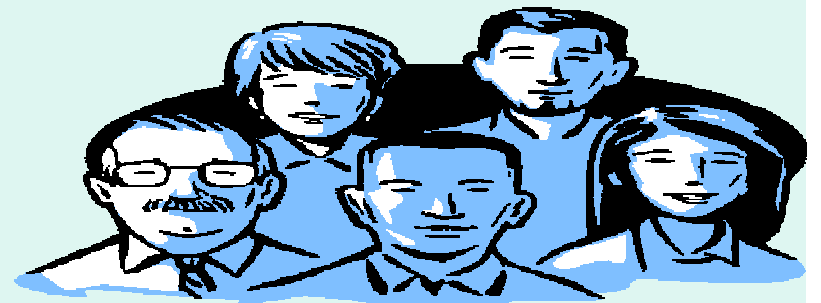
Time (**value**)

Name & affiliation of attendees (**source**)

Mileage per vehicle (**what, value of labor and travel**)

Statement of permission (**source**)

Signature of attendees (**verification**)



DISTRICT MEETING EXPENDITURE TRACKING REPORT

Meeting Purpose: _____
 Meeting Date: _____ Meeting to/from time: _____
 Meeting Location: _____

Codes:

A: Number of non-state participants _____
 B: Meeting Duration in hours _____
 C: Total travel miles for non-state participants (adjusted for shared vehicles) _____
 D: Attendees hourly rate (\$XX) _____
 E: Attendees mileage allowance (XX/mile) _____

Labor Match

District staff meeting time	B x hourly rate	\$ _____
District staff travel time (@ 50mph)	C/50 x hourly rate	\$ _____
District staff meeting prep time	hrs x hourly rate	\$ _____
Cash labor total		<u> 0 </u>

Attendees meeting time	(A x B) x D	\$ _____
Attendees travel time (@ 50mph)	C/50 x D	\$ _____
Board supervisor meeting time prep time		\$ _____
Partner meeting time prep time		\$ _____
In-kind labor total		<u> 0 </u>

Travel match

(cash if paid/ reimbursed by District - in-kind if not)

Attendees mileage	C x E	\$ _____
District staff mileage	C x E	\$ _____
Speakers (non-state) travel time	C x rate	\$ _____
Board Supervisor mileage	C x E	\$ _____
Partner mileage	C x E	\$ _____

Cash travel match	_____
In-kind travel match	_____

Other Costs (where not State sourced)

Meeting Room - hours x hourly rate:	\$ _____	cash or in kind
Speakers fees - hours x hourly rate:	\$ _____	
Advertising costs:	\$ _____	
Materials	\$ _____	
Other (specify) _____	\$ _____	
Other (specify) _____	\$ _____	
Other (specify) _____	\$ _____	
Other (specify) _____	\$ _____	

Cash Match Total:	_____
In-kind Match Total:	_____

District Signature: _____ Date: _____

Print Name: _____

Explanation of how hourly rates/mileage etc calculated:

Labor Match Letter Example

XYZ Conservation District

1, Main Street
Sometown, CO 11111
Tel: 111 222 3333
Fax: 111 222 4444
E-mail: XXXX@email.com
President: Jane Doe
Vice President: John Smith

Date

The XYZ Conservation District very much appreciates the work you have done in implementing natural resource conservation practices on your land. Your donated labor and materials also have a financial value to the District in that they can be used to leverage funding. If you are willing, we would very much appreciate using your donated resources to help raise funds to further natural resource conservation in our District.

Please read the description of those donated resources below and provide a signature to verify the accuracy of, and give agreement for, the described donated resources to be used by the District to leverage funding.

I, _____ have installed twelve terraces to prevent soil erosion on XXX acres of my land on which I grow winter wheat and corn. I spent four hours on DATE with John Smith, NRCS District Conservationist, assisting in the installation of the terraces. This was my own time, which I freely donate to the XYZ Conservation District to use in leveraging funds for natural resource conservation purposes. This time has not been used as a donation for any other purposes.

Sincerely

Landowner

FOR DISTRICT USE ONLY:

Value of time donation: XX hours at \$XX per hour: \$ _____

Value of materials received if applicable: \$ _____

Total donated resources: \$ _____

Date: _____



Program Manager Tracking Tools

- *How much detail do you need and can you handle?*
- *Use of spot checks and audits*



CSCB Natural Resources Matching Grants Program
Request for Reimbursement

Conservation District: Project Name	Happy Valley Operation Doo Dah	FOR CDA USE ONLY	
		FEIN #	CDA Contract #

Date of Expenditures From: June 1st 2009
 To: July 31st 2009

You may be reimbursed for COMPLETED work only. You may claim reimbursement after the District has paid an invoice, received an invoice, or otherwise has confirmation of completed work. FOR LANDOWNER COST-SHARE PROJECTS you must send copies of the completed landowner cost-share agreement(s). On this form just put the total reimbursement of landowner cost-share requested as one line item in the expenses table and total match from the landowner cost-share agreements as a one line item in the match table. Reimbursements will not be paid more frequently than once a month. ADVANCES: if you have received an advance payment, no reimbursements will be paid until all your advance has been expended you must document such advance expenditures using the "5 advance expended" column.

EXPENSE ITEM FOR REIMBURSEMENT	\$ REQUEST	\$ ADVANCE EXPENDED
Landowner materials for doo-dah - thingamebobis	15,000.26	1,533.26
Project administration	166.00	
Contact labor to install doo-dah	378.50	
TOTAL	\$15,545	\$1,533

EXPENSE ITEM FOR MATCH	CASH	\$ VALUE		SOURCE
		IN-KIND		
Labor to install doo-dah	1,054.38			contractor
Materials for doo-dah - widgets	15,503.23			Landowner
Doo-dah completion certification			2,023.63	NRCS/BOR
Travel to verify project completion			159.23	NRCS
TOTAL	\$16,558		\$2,183	
		\$18,740		

Note: you must ordinarily raise match at a minimum dollar-for-dollar of requested funds. If you are reporting less than this, please explain below and outline where and when you expect to raise remaining match:

Person requesting funds: Janie Schull, District Manager
 (must be District Manager, Designated Project Co-ordinator, or Board)
 Date: August 1st 2009

District Claim and Match Reporting Form

XYZ District Matching Grants Reimbursement Tracking Form

Project name: Range Management Cost-Share
 Contract #: 7924
 Contract end date: November 20th 2010

	\$	Remaining
Total CSCB Award:	\$25,000.00	\$5,397.92
Cash Match Req:	\$12,500.00	-\$6,102.08
Total Match Req:	\$25,000.00	\$2,559.09
CSCB advance	\$0.00	

Match level needed for current award reimbursement claimed		
cash	Total	
9801.04	19602.08	target
18602.08	22440.91	actual
-8801.04	-2838.83	difference

Date request submitted	To/From dates for Reimbursement expense requested	REQUEST			MATCH		
		\$ amount requested	Paid Date	EFT or warrant	cash match reported	in-kind match reported	total match reported
	Contract start Jan 7th			EFT			0
4/7/2010	match only reported			ria		2557.83	2557.83
6/28/2010	Jan 1 - Jun 24	7190.98	6/29/2010	EFT	6471.98	1000	7471.98
7/22/2010	25 Jun - 21 Jul	12411.1	7/28/2010	EFT	12130.1	281	12411.1
							0
TOTALS		19602.08			18602.08	3838.83	22440.91

Award	Item	Cash				in-kind			
		District	County	Fed	Other	District	County	Fed	Other
	Materials				15,602.08				
	Labor	2,000				800		2838.83	
	Landowner labor								
	Equipment								
	Travel	500							
	Indirect	500							
	Admin					200			
\$0.00		\$3,000.00	\$0.00	\$0.00	\$15,602.08	\$1,000	\$0.00	\$2,838.83	\$0.00
	Total cash		\$18,602.08			Total in-kind		\$38,38.83	

Overall Program Match Monitoring from Individual Tracking Records

2010 Matching Grants Financial Summary

	\$	%
Award Total	\$510,551	
Award Expended	\$144,205	28.2
Award remaining Dec 09	\$366,346	71.8
Match Target for Expenses	\$144,205	
Total Match Raised	\$201,929	140.0
Difference	-\$57,724	
Cash Match raised	\$181,177	89.7
In-Kind Match raised	\$20,752	10.3
Advance Paid Out	\$0	0.0

SUGGESTIONS OR QUESTIONS?

Pam King
Colorado Department of Agriculture
Conservation Services Division
Colorado State Conservation Board
700 Kipling Street, Suite 4000
Lakewood, CO 80125

Tel: 303 239 4170

E-mail: pam.king@ag.state.co.us

Division web site: <http://www.colorado.gov/ag/csd>

(district tracking forms on Conservation Board website under Matching Grants page)