Wisconsin Urban Forestry Grant

2014
Recordkeeping & Reimbursement Guide

WISCONSIN DEPARTMENT OF NATURAL RESOURCES • FORESTRY DIVISION

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Purpose of This Guide

The purpose of this guide is to assist Urban Forestry Grant project sponsors with record keeping and to provide instructions and forms for submitting the reimbursement claim. **Sponsors are urged to read through the guide carefully to avoid possible problems or delays with reimbursement.**

Your suggestions for improving this guide and facilitating the reimbursement process are encouraged. Direct any comments to the state urban forestry grant coordinator (map and contact information are on page 42).

The contributions of the Bureaus of Finance and Community Financial Assistance of the Wisconsin Department of Natural Resources to the production of this guide are gratefully acknowledged.

SECTION I

Overview of Grant Requirements and Procedures

The Wisconsin Urban Forestry Grant program is a 50-50 cost-share program. The grant recipient, or sponsor, uses its own resources to fund the entire cost of the project and upon project completion and approval, requests reimbursement for 50 percent of eligible costs up to the approved project funding level.

The Project Agreement

The project agreement is a formal contract between the sponsor and the Department of Natural Resources outlining the terms and conditions of the grant project. The sponsor's authorized representative signs one copy of the project agreement and returns it within 10 days to the Urban Forestry grant coordinator.

Create a second copy for the sponsor's grant project file.

Any change in the scope of work, project period or funding level requires an amendment to the project agreement. Proposed changes must be submitted in writing to the regional urban forestry coordinator **prior to initiating any changes and prior to project expiration**. Justification must be provided with the amendment request. Amendments are granted at the discretion of the Department. **Changes to the scope of work, project period or funding level are not allowed without an amendment**.

Advance Payments to Nonprofit Organizations

Nonprofit organizations may request an advance payment of half of their grant award upon signing the project agreement and claim the balance of reimbursable costs upon project completion. To request an advance, the sponsor marks the appropriate box on the project agreement signature page.

Once the signed project agreement requesting advance payment and all other necessary forms are received by the DNR, a check is issued to the nonprofit sponsor. Payment can be expected within 30 days of receipt by DNR.

Advanced funds **must** be deposited in a bank with FDIC insurance coverage. Because interest earned on advance payments is reportable and must be reported to the DNR, sponsors are encouraged to hold advance payments in a non-interest bearing account. Note: Project sponsors must use interest earned solely for project activities. Regardless of account type, the sponsor is cautioned that it must minimize the time between receiving and spending advanced funds.

Bidding and Contracting Requirements

Urban Forestry Grant projects are funded with state or federal funds, or both. It is the sponsor's responsibility to comply with local, state and federal bidding and contracting laws, depending on the source of grant funds. Bidding and contracting laws may require some sponsors to prepare bid documents, publicly advertise for bids and award contracts to the lowest responsible bidder. Sponsors who do not comply with applicable bidding and contracting laws jeopardize reimbursement of their project. **All project sponsors should consult their own attorney to ensure compliance with applicable bidding and contracting requirements.**

The State of Wisconsin Department of Natural Resources Procurement Guide for local governments receiving DNR grants contains **general** bidding and contracting guidelines for local governments receiving Department grants and loans. This guidance is available at dnr.wi.gov/aid/documents/procurementguide.pdf. However, it is not all-inclusive, does not apply to all circumstances and is not intended to replace legal advice from the sponsor's attorney.

In **all** cases, service arrangements totaling $25,000 or more **must** be covered by a formal contract or agreement with the service provider specifying financial terms, duration and services to be rendered. This includes tree purchase and/or planting agreements or contracts.

General Requirements for Financial Recordkeeping

Fiscal controls and accounting methods used to record project costs must be based on generally accepted accounting standards and principles. Sponsors must:

- track project costs separately from non-project costs
- provide sufficient detail as to the nature of all project costs
- document all project donations from third parties
- provide evidence of expenditures, including expenditures paid from third-party cash donations (include copy of front and back of canceled checks, electronic copies of canceled checks, ledger sheets, credit card statements, or bank statements)
- cross reference each expenditure with the supporting purchase order, contract, voucher, invoice or receipt
- document any revenue generated during the project period as a result of project activities
- maintain payroll vouchers for time spent on the project by the sponsor's employees
- document all project-related work with a position number or name of the worker, number of hours, type of activity, dates, and wage rate or volunteer value. Daily time sheets or logs should be maintained by all employees and volunteers working on the project. For activities using groups of volunteers, the **Workday Volunteer Labor Sign-in Sheet** (p.36) may be used.
- maintain daily records of any sponsor or donated equipment used on the project for which project costs will be claimed. Equipment use records must include the type of equipment, type of work and **actual, productive** project hours or miles. (Time spent in transport to/from or idled at a project site is not allowed.)
- maintain daily use logs of sponsor's non-exclusive equipment for which project costs will be claimed
- establish a cost basis for any sponsor equipment or supplies for which project costs will be claimed

Project Approval

Reimbursement is contingent on final review of all project documents and approval of the project within 90 days of project expiration. Approval is based on the sponsor's satisfactory completion of all project components and satisfaction of all terms and conditions of the project agreement. If a project has not been satisfactorily completed by the project expiration date, or if the sponsor is found to have violated any terms of the project agreement, the Department may cancel all or part of the grant. Upon cancellation, the Department may deny reimbursement for the entire project or for portions of the project, or may seek reimbursement of the state share or a portion of the state share previously distributed to the sponsor.

Claiming Reimbursement

Within 90 days of project expiration, the sponsor must submit a claim for reimbursement using the forms and worksheets provided in Appendix C of this guide, along with other specified documentation. **Failure to submit reimbursement claims within 90 days of project expiration may result in grant cancellation.** Claims for partial reimbursement prior to project completion are not allowed.

The DNR takes seriously its responsibility to protect all confidential data that are collected as the DNR administers its programs. Please protect confidential data by blackening out – also called "redacting" – bank account numbers, credit card account numbers, and other confidential data **before** proofs of payment are sent to the DNR. Please do not redact check numbers from bank statements. (page 19 in this guide)

Audit

The state has the right to audit or examine all books, papers, accounts, documents or other records of the sponsor as they relate to the project for which the program funds were granted. The purpose of the audit is to check compliance with the terms of the project agreement and verify that project expenditures were properly incurred and qualify for reimbursement. After reimbursement, the Department will audit a sampling of the grant projects to ensure compliance with all state and federal regulations.

Records Retention

Sponsors must keep all records substantiating the reimbursement claim for a minimum of three years after the date of final grant payment or final disposition of audit findings.

Categories of Costs

Eligible Costs

Eligible costs are those necessary for completing the project. Costs must be documented, reasonable and consistent with the project scope. (Scope items are listed in the project agreement.) Examples include:

- salaries and fringe benefits of people working directly on the project
- cost of services, supplies, equipment or facilities used on the project
- value of labor, services, supplies, equipment or facilities donated to the project by third parties

Ineligible Costs

Ineligible costs are those which cannot be applied toward the project, either as match or for reimbursement. Ineligible costs include, but are not limited to:

- normal operating expenses with no tie to the project—often called indirect costs or overhead
- costs incurred before or after the project period, as specified in the project agreement
- purchase of equipment valued over $5,000
- fines and penalties imposed due to violations or failure to comply with federal, state and/or local laws or regulations
- costs for which payment is received under another state or federal financial aid, grant or loan program, with the exception of the Wisconsin Community Development Block Grant program
- certain types of donations (See SECTION V: Donations by Third Parties, beginning on page 22.)
- gifts, t-shirts, refreshments and similar items provided to thank project workers
- undocumented or improperly documented project costs

Reimbursable Costs

Eligible costs are either **reimbursable** or **non-reimbursable.**

Reimbursable costs are those which can be reimbursed by the grant. They include out-of-pocket expenses for eligible project items. *Reimbursable costs also include labor, services, supplies and equipment provided by the project sponsor*. Examples of reimbursable costs are:

- salaries and wages of sponsor's employees for time spent on project activities
- fringe benefits (actual benefits, not to exceed the rate established annually by the Department of Administration. For 2014 grant projects, the maximum fringe benefit rate is 46.71 percent.)
- purchased supplies, or supplies provided from sponsor's inventory for which a cost basis can be documented

- purchased or leased equipment, or equipment provided from sponsor's inventory for time/miles actively and productively used in project activities—See also pages 13–15. *Note: purchase of equipment valued over $5,000 is an* ***ineligible*** *cost*
- facilities leased specifically for the project
- cost of contractual or other professional services used on the project

Non-reimbursable Costs

Non-reimbursable costs are those which cannot be reimbursed by the grant, but can be applied toward the sponsor's match. Non-reimbursable costs include the value of goods and services donated by third parties or paid for by cash donated by third parties. Examples include the value of donated:

- labor and services
- supplies
- use of facilities and equipment

Contact your Regional Urban Forestry Coordinator or the Urban Forestry Grant Coordinator *RIGHT AWAY* if:

- you have questions about the eligibility of any proposed project cost
- you expect your actual project costs or any component cost will be substantially different (>20%) than the amount specified in the Cost Estimate Worksheet submitted with your grant application
- you have thoughts about making any changes to your project

Tracking Project Costs

For reimbursement purposes, project costs should be organized into four categories:

Labor and Services—*project tasks performed by the sponsor or donated by third parties*

Equipment—*use of sponsor's equipment or free use of equipment owned by third parties*

Supplies and Facilities—*use of sponsor's supplies or use of supplies or facilities donated by third parties*

Cash Expenditures—*out-of-pocket costs paid by the project sponsor, including costs paid from cash donations*

Forms for tracking these costs are provided in APPENDIX C, beginning on page 33. Sponsors are encouraged to use these forms throughout the project to keep a running tally of costs rather than waiting to transcribe costs onto the forms at the end of the project period. Guidance and instructions for tracking third-party project donations (of cash, labor, services, facilities, equipment or supplies) are contained in SECTION V of this guide, beginning on page 22.

Labor and Services Costs

Project labor and services involving no out-of-pocket expense, i.e., provided by the sponsor or donated by third parties, should be recorded on the **Sponsor and Individual Volunteer Labor and Services Worksheet** (p.35) or on the **Workday Volunteer Labor Sign-in Sheet** (p.36). Any labor or services involving out-of-pocket expenses should be recorded on the **Cash Expenditures Summary** (p.40).

— ***Sponsor labor costs*** are salaries and wages of the sponsor's staff or employees for time spent on project activities. Sponsor labor is sometimes called force account. Time spent on project activities must be distinguished from non-project work. All sponsor labor costs claimed for the project must be supported by time sheets, logbooks or similar documentation that includes the position number or the name of employee, number of project hours, type of activity and date the work was performed. Only regular salaries and wages can be charged to the project—**overtime pay rates are not allowed. No costs can be claimed for unpaid (personal) time spent on the project by the sponsor's employees.**

— ***Volunteer labor and services*** are those provided by a third party to the grant project without charge and without reciprocal benefit. Sponsors using any volunteer labor or services should read SECTION V: *Donations by Third Parties*, beginning on page 22.

Using time sheets, logbooks or other records, compile a **Sponsor and Individual Volunteer Labor and Services Worksheet** (p.35) for each project worker. A separate worksheet entry must be made for each worker that performs project activities. When the project is complete or the worker is finished on the project, summarize the total labor cost for that worker on his/her labor worksheet using raw labor rates (i.e., hourly rate of pay, excluding benefits) or volunteer value standards, as appropriate. (Volunteer value standards are found in SECTION V, page 23.) **The worker must sign and date the form,** and mark the appropriate box indicating whether they are a volunteer or sponsor's employee. For activities or workdays that involve large groups of volunteers, the **Workday Volunteer Labor Sign-in Sheet** (p.36) may be used. Each volunteer should print and sign their name and record the number of hours they worked. The person in charge of the workday must sign each workday volunteer sheet.

EXAMPLE 1: Sponsor and Volunteer Labor and Services Worksheet

Project Number: UF-1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Project Worker: James Brown

Check one: ☒ Employee ☐ Volunteer

Date	Work Description	Hours	Rate	Total
6/15/14	transported trees	4	12.18	$48.72
6/22/14	planted trees	5	12.18	$60.90
			Total	$109.62

I certify that the labor or service indicated above was performed and that this claim is just and correct.

James Brown 6/22/14

Signature of Worker Date

As labor worksheets are completed, enter the total labor cost for each worker on the **Sponsor and Volunteer Labor and Services Summary** (p.37). Actual fringe benefits, not to exceed the rate established annually by the Wisconsin Department of Administration, are eligible as part of the sponsor's labor costs. For 2014 grant projects, the maximum fringe benefit rate is 46.71 percent. Fringe benefits may include employee insurance, retirement plans, social security contributions, worker compensation, etc. Show benefits in a separate column on the summary sheet, as applicable. The project manager must sign the labor summary.

EXAMPLE 2: Sponsor and Volunteer Labor and Services Worksheet

Project Number: UF -1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Project Worker: James Brown

Check one: ☐ Employee ☒ Volunteer

Date	Work Description	Hours	Rate	Total
7/17/14	handed out brochures door-to-door	4	8.00	$32.00
8/20/14	planted trees	5	8.00	$40.00
			Total	$72.00

I certify that the labor or service indicated above was performed and that this claim is just and correct.

John Flomo 8/20/14

Signature of Worker Date

EXAMPLE 3: Workday Volunteer Labor Sign-in Sheet

Project Number: UF -1500-14 Project Name: Village Park Improvement Project Sponsor: Village of Madison Park

Worksite Location Lakeside Park Group/Organization Completing the Work: 4 Lakes Girl Scouts .

Date Work/Task Performed: 8/20/14 What Work/Task Was Performed? planted trees .

Name (printed)	Name (signature)	Number of Hours Worked	Hourly Rate	Hours Worked X Rate = ($)
Jane Jones	*Jane Jones*	3.0	$8.00	$24.00
Sue Smith	*Sue Smith*	2.0	$8.00	$16.00
Holly Pike	*Holly Pike*	3.0	$8.00	$24.00
	Total	8.0		$64.00

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh 12/15/14

Signature of Project Worker Date

EXAMPLE 4:

Project Number: UF-1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Billing Period: 1/1/14 Through 12/31/14

Worker/Volunteer/Group	Sponsor Cost	Volunteer Value	Fringe Benefits	Fringe Rate	Total
James Brown	$109.62		$51.20	46.71%	$160.82
John Flomo		$72.00			$72.00
4 Lakes Girl Scouts		$64.00			$64.00
Total	$109.62	$136.00	$51.20		$296.82

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh *12/15/14*

Signature of Project Manager Date

Equipment and Supplies Costs

Equipment and supplies owned by the sponsor or donated by third parties for project use can be applied toward project costs. Use the **Sponsor and Donated Equipment Summary** on page 38 to record sponsor's or donated equipment used on the project. Use the **Sponsor and Donated Supplies Summary** on page 39 to record sponsor's or donated supplies used on the project and use of donated facilities. Out-of-pocket costs for supplies or equipment should be recorded on the **Cash Expenditures Summary** (p.40). Sponsors claiming costs for the use of any equipment, supplies or facilities donated by third parties should also refer to SECTION V: Donations by Third Parties, beginning on page 22.

— ***Heavy Equipment:*** Use of the sponsor's or donated third-party heavy equipment can be applied toward project costs based on the normal hourly or mileage rate for the equipment, not to exceed the hourly/mileage rates established by the Wisconsin Department of Transportation. Refer to the WisDOT State Highway Maintenance Manual for equipment classification and rates. Include the equipment description **and** classification number from the maintenance manual in the appropriate columns on the Sponsor and Donated Equipment Summary.

  Only the amount of time equipment is **actively and productively** used on the project can be applied to project costs. Equipment costs **cannot** be claimed for non-project use, idled or parked time, or time the equipment is being transported to/from a job site by another piece of equipment, even if such non-productive time makes the equipment unavailable for non-project use. For example, if a trailer hauls a tractor to a project site, costs for those hours/miles can be claimed for the trailer but not the tractor. Equipment used intermittently shall be charged only for the aggregate hours of the intermittent periods.

— ***Other Equipment***: Use of the sponsor's or donated third-party office equipment, chain saws or other depreciable equipment not listed in the State Highway Maintenance Manual can be applied toward project costs according to the schedule in appendix B, p.32. Non-exclusive equipment can be charged to the project only for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment must be supported by a log showing **all** project and non-project use during the project period

Example: The sponsor's $1,200 computer was used 70 percent of the time for everyday clerical or general program work and 30 percent of the time for project work. The computer has a useful life of four years.

($1,200) ÷ (4) x (.30) = $90

The eligible project cost is $90.

EXAMPLE 5: Sponsor and Donated Equipment Summary

Project Number: UF-1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Billing Period: 1/1/14 Through: 12/31/14

Date	Equip. Class.	Equipment Description	Work Description	Total hrs/ mi.	Rate	Sponsor	Donated
10/10/14	#101	1-ton truck	supervised planting	2.5 hrs.	$13.58	$33.95	
10/25/14	#202	30 hp wheeled tractor	transported trees	22.0 hrs.	$23.94		$526.68
12/10/14		computer	tree inventory database and report	122.0 hrs.	($1,200) ÷ (4) x (.3) = $90.00	$90.00	
					Total	$123.95	$526.68

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh 12/15/14

Signature of Project Manager Date

— ***Supplies:*** Eligible costs include office supplies, hand tools, nursery stock and similar items **furnished by the sponsor or donated to the project by third parties**. Supplies can be charged to project costs according to the schedule in APPENDIX B, p.32. A cost basis for the value of sponsor's supplies **must** be documented. Providing evidence of the cost of purchasing similar items will serve as adequate documentation. Documentation requirements for third-party donations of supplies and use of facilities are given on p.26.

EXAMPLE 6: Sponsor and Donated Supplies Summary

Project Number: UF – 1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Billing Period: 1/1/14 Through: 12/31/14

Date	Supply	Usage Description	Unit Price	Quantity	Sponsor Cost	Donated Value
10/1/14	fertilizer	fertilized trees	$.10	100 lb.		$10.00
10/5/14	trees	planting materials	$10.00	50 trees	$500.00	
				Total	$500.00	$10.00

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh 12/15/14

Signature of Project Manager Date

Cash Expenditures

Payment to vendors and service providers should be made directly by the project sponsor—payment by third parties should be avoided. Sponsors should provide proof of tax exempt status to vendors. **Sales tax is not an eligible cost**. Use the **Cash Expenditures Summary** on page 40 to document all out-of-pocket costs for the project, including costs paid from third-party cash donations. Obtain invoices or statements from vendors and service providers as evidence of transactions. Invoices/statements must be legible and include the following, as appropriate:

- date
- name and address of vendor or service provider
- type of goods or services provided (include tree species and quantity purchased)
- quantity of items
- unit price
- total cost

Note: *Project services totaling $25,000 or more* ***must*** *be covered by a formal contract or agreement specifying financial terms, contract duration and services to be rendered. This requirement also applies to tree purchase and/or planting agreements or contracts. See also Bidding and Contracting Requirements on page 6.*

— **Equipment Purchases**: Depreciable equipment purchased for the project can be applied toward project costs according to the schedule in appendix B, p.32. Non-exclusive equipment with a useful life greater than one year can be charged to the project **only** for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment must be supported by a log showing all project and non-project use during the project period.

Note: The purchase of equipment valued over $5000 is an ***ineligible cost*** *and no portion of the cost of such equipment can be charged to the project.*

Note: Rent-to-own agreements are considered purchases. Equipment leased under such an agreement is subject to the same guidelines and limits as any other equipment purchased for the project.

Note: Reimbursement for leased equipment and facilities is limited to that portion of the lease that is within the project period and for project-related activities.

EXAMPLE 7: Cash Expenditures Summary

Project Number: UF–1500-14 Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park Billing Period: 1/1/14 Through 12/31/14

Date of Check	Check No.	Voucher No.	Payee	Project Item	Inven -tory/ Plans	Educa- tion/ Training	Planting	Maint	Misc .	Sponsor Cost	Paid from Donation	Total
5/25/14	15545	8794216	AB Nursery	Trees			$500			$300	$200	$500
6/17/14	12065	7568481	HB Hardware	Stakes					$200	$200		$200
				Total			$500		$200	$500	$200	$700

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh 12/15/14

Signature of Project Manager Date

Project Revenue

Some projects generate income during the project period. Revenue earned during the project period must be accounted for and subtracted from the total project cost. (See line 1A on the **Reimbursement Request Form**, page 34). Revenue cannot be used as match, i.e., cannot directly reimburse or offset the sponsor's share of project costs. Revenue generated after project expiration does not have to be accounted for—it does not affect project cost or reimbursement. Examples of project revenue include:

- fees assessed by the sponsor for project related tree planting
- receipts from sale of wood removed as part of the grant project
- proceeds from sale of grant-produced publications

Note: Cash given by third parties in exchange for specific grant products or services is considered ***revenue****, not a donation.*

Example 1: A project to establish a memorial tree program requires a $200 payment from anyone wishing to have a tree planted in someone's memory. In return for the $200, a tree is planted. Planting of a tree is contingent on the $200 payment, therefore the money is considered revenue, not a cash donation. All proceeds from memorial payments received during the project period must be subtracted from the total project cost.

Example 2: A planting project splits the cost of street tree planting between the sponsor and the adjacent homeowner. If the homeowner does not pay half the cost, no tree is planted at that location. The portion of planting costs paid by homeowners is revenue and must be subtracted from the total project cost.

Example 3: A hazard tree identification and removal project sells some of the wood waste to a firewood contractor. Payments received from the contractor during the project period must be subtracted from the total project cost.

Note: Registration fees charged by the sponsor for project related educational workshops or seminars are handled differently from other forms of revenue. Project related registration fees can be used as match, i.e., can directly offset the sponsor's share of project costs, up to a maximum of 50 percent of total eligible project costs. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for any amount of registration fees exceeding 50 percent of eligible project costs.

Project revenue is recorded on line 1A of the **Reimbursement Request Form** (p.34). Revenue is not a project expense and cannot be recorded on the **Cash Expenditures Summary.**

Cost Overruns and Underruns

Sponsors should keep a running estimate of costs throughout the project period. Sponsors should notify their regional urban forestry coordinator if total project costs, or any component costs, appear likely to vary substantially (>20 percent) from the sponsor's cost estimate worksheet submitted with the grant application. A project cost overrun or underrun may require an amendment to the project agreement or may increase or decrease the project's funding level.

Filing the Reimbursement Claim

The sponsor claims reimbursement when the project is complete. One copy of the reimbursement request should be submitted to the urban forestry grant coordinator (see p.42) no later than 90 days after grant expiration. Failure to submit a reimbursement request within 90 days may result in grant cancellation. Your regional urban forestry coordinator must approve the technical aspects of your project before reimbursement can be made. The urban forestry grant coordinator will approve the financial aspects of the reimbursement request.

Completing the Reimbursement Request Form

Use your completed labor and services, equipment, supplies, and cash expenditures summaries to complete the **Reimbursement Request Form**, 2400-135 (p.34). Use the appropriate boxes in the "this claim" column to record all project expenses.

To calculate the amount of reimbursement:

1. **Total Expenditures**—Total all labor/services, equipment, supplies and cash expenditures for the project by adding the figures you listed in the top half of the form. Enter the amount on line 1

A. ***Project Revenue***—The total amount of any project related income paid to the sponsor during the project period must be listed on line 1.A. (See page 16.)

B. ***Project Cost***—Subtract the amount listed on line 1.A from the amount listed on line 1 and enter the difference on line 1.B.

C. ***Approved Project Amount***—In most cases, this will be the amount listed as "Total Cost" on the first page of your project agreement. If your project agreement was amended to reflect a cost increase or decrease, the revised Total Cost listed in the amendment should be entered on line 1.C.

D. ***Cost Overrun***—If line 1.B is greater than line 1.C, subtract line 1.C from line 1.B and enter the difference on line 1.D.

2. **Sponsor Share**—If the Project Cost (line 1.B) is **less than or equal to** the Approved Project Amount (line 1.C), divide the Project Cost (line 1.B) between the Sponsor Share (line 2) and the Grant Share (line 3). If the Project Cost (line 1.B) is **greater than** the Approved Project Amount (line 1.C), divide the Approved Project Amount (line 1.C) between the sponsor and the grant, then increase the sponsor's share by any amount of Cost Overrun (line 1.D) not claimed on line 1.E. **All sponsors** must make sure the value of any labor/services, supplies, equipment, facilities and expenditures from cash donated by third parties is charged to the Sponsor Share (line 2). No amount of project donations may be charged to the Grant Share (line 3).

3. **Grant Share**—Subtract Sponsor Share (line 2) from Project Cost (line 1.B) and enter the difference on line 3. Record the amount of any advance grant payment on line 3.A. Subtract the amount listed on line 3.A from the amount listed on line 3 and enter the difference on line 3.B.

Caution to Project Sponsors — Secure Confidential Data

Attention Non Profit Grantees that authorize use of personal checks for grant payments:

The Wisconsin Department of Natural Resources (DNR) takes seriously its responsibility to protect all confidential data that are collected as the DNR administers its programs. For DNR grant programs, "confidential data" typically includes:

- **Personal — Social Security number, date of birth, driver's license number, signature**
- **Financial — Bank account numbers on cancelled checks and statements. Credit card numbers on submitted receipts. Account and credit balances or limits. Federal or Wisconsin tax returns.**

If a grant is being issued to an individual, we need most of the personal data listed above before we can issue payments or reimbursements. This needed data comes to the DNR on completed W-9 forms. The DNR has a process to restrict access to and secure W-9 forms.

The DNR, however is often sent ***unnecessary*** confidential data that are attached to proofs of payment, receipts, or other documents in support of a reimbursement request. Please protect confidential data by blackening out – also called "redacting" – bank account numbers, credit card account numbers, and other confidential data ***before*** proofs of payment are sent to the DNR. Please do not redact check numbers from bank statements.

With each of us doing our part, we can protect confidential data and minimize identity theft.

EXAMPLE 8: Urban Forestry Grant Reimbursement Request

Sponsor Name: Village of Madison Park Box 45 Madison, WI 53717	Project Number: UF-1000 - 14	RUFC Initials/Date:	
	Project Name: Village Park	Bur. FR Initials/Date:	
The DNR will mail the check to the name identified on the application as "Check Recipient."		Bur. FN Initials/Date:	

Classification		Expenditures: This Claim	Expenditures: Submitted to Date	Amendment	This Claim
LABOR & SERVICES	— Sponsor	$160.82			
	— Volunteer *(not reimbursable)*	136.00			
EQUIPMENT USAGE	— Sponsor	123.95			
	— Donated by Third Parties *(not reimbursable)*	526.68			
SUPPLIES	— Sponsor	500.00			
	— Donated by Third Parties *(not reimbursable)*	10.00			
CASH EXPENDITURES	— Sponsor	500.00			
	— From Third Parties Donations *(not reimbursable)*	200.00			
1. Total Expenditures		2,156.89			
A. Project Revenue		0			
B. Project Cost		2,156.89			
C. Approved Project Amount (Grant Award)		2,000.00			
D. Cost Overrun		156.89			
E. Additional Aid Requested		0			
2. Sponsor Share		1,156.89			
3. Grant Share		1,000.00			
A. Advance Amount		0			
B. Balance Due		1,000.00			

Certification: I certify, to the best of my knowledge and belief, that the billed costs of expenditures are based on actual payments of record and are in accordance with the terms of the project, and that the reimbursement represents the grant share due which has not previously been requested. I also certify that the items purchased and services rendered have been received and all bills have been paid.

Signature of Authorized Representative: *Albert Darh*		Date Signed: *12/15/14*
Printed or Typed Name of Authorized Representative: Albert Darh		Title: Project Manager
Office Telephone: (123) 456-7890	Alternative Telephone: (123) 456-7890	Email: adarh@provider.com

Submitting the Reimbursement Request

Read, sign and date the certification section at the bottom of the Reimbursement Request form. Review the list of additional forms and documentation below that must be submitted with the Reimbursement Request form.

Submit **one copy** of the **Reimbursement Request Form** 2400-135 (p.34), and **one copy each** of the following documentation, as appropriate. Reimbursement materials are to be submitted within 90 days of the end date of the grant or the grant may be canceled.

- **Sponsor and Individual Volunteer Labor and Services Worksheet** (p.35) for each worker.
- **Workday Volunteer Labor Sign-in Sheet** (p.36)
- **Sponsor and Volunteer Labor and Services Summary** sheet(s) (p.37)
- **Sponsor and Donated Equipment Summary** sheet(s) (p.38)
- **Sponsor and Donated Supplies Summary** sheet(s) (p.39)
- **Cash Expenditures Summary** sheet(s) (p.40) with copies of invoices/statements and front and back sides of canceled checks or bank statements, credit card statements.
- Invoices or statements for all donated equipment, facilities, supplies and services
- Documentation of the source and amount of any project-specific cash donations and private grants
- Documentation showing cost basis for sponsor supplies
- Documentation showing competitive procurement of materials and services, if applicable
- Contract for any services over $25,000
- Invoices or statements which include non-project-related items must clearly distinguish project from non-project costs.

Mail the Reimbursement Request and financial documentation to:

Department of Natural Resources

Urban Forestry Grant Specialist FR/4

101 S. Webster St.

PO Box 7921

Madison, WI 53707

Payment

It generally takes about sixty days to process reimbursement requests. Delays can occur, however, and are usually attributable to missing or unclear documentation in the reimbursement request. The urban forestry grant coordinator may contact you if there are questions about your reimbursement claim.

Donations by Third Parties

Third-party donations of cash, labor, services, facilities, equipment and supplies are encouraged as a way to be cost effective and to build project awareness and support. All or part of the required sponsor match for an Urban Forestry Grant project may be donated by third parties. However, there are a number of restrictions and requirements that can influence whether such donations are eligible as project costs. Sponsors planning to use **ANY** third-party donations on an Urban Forestry Grant project should read this section thoroughly to understand eligibility criteria, documentation requirements and valuation of such donations. Questions about third-party donations should be directed to the urban forestry grant coordinator (p.42).

What Is a Third-party Donation?

For purposes of the Urban Forestry Grant program, a third-party donation is anything of value provided by a third party to the grant project without charge and without reciprocal benefit. Examples include:

- project tasks performed by volunteers such as tree board or service club members, or ordinary citizens
- services such as free printing of a project publication by a local business
- cash receipts from a fund-raiser held specifically to defray project costs and spent on the project
- free use of a local business's cold storage facility to store nursery stock for project tree planting
- free use of a tree board member's pick-up truck to transport project workers
- free seedlings from a local nursery for a project related Arbor Day event

— To be eligible as a project cost, a third-party donation must have value and must directly relate to the project. A product or service that a vendor or contractor provides free of charge to all customers has no value as a project donation. For example, if the local electric company customarily removes trees interfering with its facilities at no cost, that same service provided in conjunction with a grant project is not considered a donation. The service cannot be counted as a project cost.

— Time spent by third parties attending a project-related workshop or listening session is not valuable service or labor and cannot be counted as a donation.

— Indirect costs (also called "overhead") and similar expenses not specifically related to the project cannot be included in the value of donations.

— Third-party payments in exchange for project goods or services (e.g., payment for a memorial or boulevard tree, purchase of a project publication, etc.) are not donations. Such fees constitute project **revenue**, not costs. See page 16.

How Third-party Donations Affect Project Cost and Reimbursement

Eligible third-party donations, except for donations of cash, add to the total cost of a project. Because there is no cost to the sponsor, third-party donations cannot be reimbursed with grant funds. However, the value of eligible third-party donations can be applied to the sponsor's match. **Reimbursement is reduced dollar for dollar for any amount of third-party donations exceeding 50 percent of the total project cost.**

Project Donation Examples	Initial Grant	Total Project Cost	Value of Donation	Sponsor's Labor Equipment and Cash Outlay	Maximum Grant Reimbursement *(cannot exceed 50% of total project cost)*
Third-party donations of cash, labor and equipment valued at $5,000	$10,000	$20,000	$5,000	$15,000	$10,000
Third-party donations of cash, labor and equipment valued at $12,000	$10,000	$20,000	$12,000	$8,000	$8,000

What Is Donated Labor Worth?

Labor donated by third parties has fundamental value, regardless whether the labor could otherwise have been billed to the project. There are some restrictions on donations of labor, however. Please read Restrictions on Labor Donated by Government and Sponsors' Employees, Public School Teachers and Students on the next page.

For purposes of the Urban Forestry Grant program, time donated to a project by third parties is valued as follows:

• ***laborer*** (age 12 and above) — $8.00/hr.

Provides unskilled, manual labor such as site preparation, planting, watering, mulching, data gathering or entry, surveying for insects and diseases, pruning, bookkeeping and clerical work, etc.

• ***project coordinator or expert*** — $16.00/hr.

Coordinates the project or significant aspects thereof or provides expert information or assistance based on expertise or specialized training. This might include project planning, recruiting and training workers, arranging for supplies or facilities, scheduling workers or activities, etc. The project coordinator rate may apply to tree board members acting in their advisory capacity.

Note: A professional such as a consultant can donate a portion of their time or services, in addition to providing other time or services for a fee. The contract between the sponsor and consultant must clearly describe the nature of the donation, to include an estimate of hours and costs donated to each project component. All time spent by the consultant on the project must be documented as to amount of time and activity. Donated and fee-based work must be clearly distinguished in the reimbursement claim. If the consultant is not a sole proprietorship business, donated time must exclude indirect costs, even if that means the value of the donated hours is less than the value of the hours for which the consultant receives payment.

Restrictions on Labor Donated by Government and Sponsors' Employees Not in Pay Status *(personal time)*:

- Unpaid time spent by **Department of Natural Resources** employees on an Urban Forestry Grant project **cannot** be claimed as a donation. Personal time spent on an Urban Forestry Grant project by other government employees—including those employed by other state agencies—**can be** claimed as a donation, provided the project sponsor is not that person's employer.
- Unpaid time spent by **government** employees on an Urban Forestry Grant project sponsored by their own employer **cannot** be claimed as a donation. See page 10. Time spent on the project by an employee of the project sponsor during paid work hours is eligible as an in-kind expense. See page 8.
- Unpaid time spent by employees of a **nonprofit organization** on an Urban Forestry Grant project **sponsored by their own employer can** be claimed as a donation, provided that the nature of the volunteer work is clearly distinguishable from that when in pay status.

Restrictions on Labor Donated by Government Employees and Public School Teachers While in Pay Status, by Public School Students During the Normal School Day, and by Jail Inmates:

- Time spent by local, state, federal or tribal government employees and public school teachers in pay status (during normal work hours) on another sponsor's Urban Forestry Grant project **cannot** be claimed as a donation. For example, if a city forestry department plants trees for a nonprofit organization's grant project, no value/cost can be claimed for that service.

  Note: A project sponsor CAN contract with a government agency for staff to work on the sponsor's grant project. The cost of the government employee's project contract that is paid by the sponsor is an eligible, reimbursable cost. A formal agreement or contract between the parties is recommended and is required if the cost is $25,000 or more.

- Public school students' time spent on an Urban Forestry Grant project during the normal school day **cannot** be claimed as a donation.
- Labor supplied by public offenders sentenced to community service may be claimed as a donation if the community justice program provides written documentation that the individual work crew members choose whether to fulfill their community service commitment through the grant project or in some other way.

What Are Donated Equipment, Supplies and Facilities Worth?

The value of equipment use, facilities and supplies donated by third parties is the normal charge for those items or as otherwise appropriate for the area. However, equipment costs **cannot exceed** rates established in the Wisconsin Department of Transportation "State Highway Maintenance Manual." See appendix B, p.32, to determine eligible costs of donated equipment and supplies for which no rate is listed in the highway maintenance manual. Note also:

- If equipment, supplies or facilities are provided to the project sponsor at reduced cost, the value of the donation is the difference between the cost normally charged for the item (up to specified maximum costs/rates) and the cost actually charged for project use.
- Supplies donated in used condition must be valued accordingly.
- Equipment and supplies purchased with federal or state funds and donated to the grant project cannot be counted as project costs. Examples include free use of a school bus or school computer.

Gifts of Cash and Private (Non-government) Grants

Third-party monetary gifts and private grants given specifically for and spent on the Urban Forestry Grant project are considered donations, provided a product or service is **not** contingent on the contribution. If a product or service **is** contingent on the gift or private grant, the money is considered revenue and is subtracted from the total project cost. (See Project Revenue, p.16.)

Cash donations spent on the Urban Forestry Grant project can be used as match, i.e., can directly offset the sponsor's share of project costs, up to a maximum of 50 percent of total eligible project costs, not to exceed the grant award. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for the total value of all donations of cash, labor, services, facilities, equipment and supplies exceeding 50 percent of eligible project costs. **No portion of project costs paid from a private grant, cash gift or resulting from any other third-party donation can be reimbursed by the Urban Forestry Grant.**

Example 1: A sponsor receives an Urban Forestry Grant of $10,000. Several businesses give cash gifts totaling $2,000 toward the Arbor Day component of the project. The Arbor Day celebration will take place regardless of any gifts received. Project costs are less than expected, with eligible costs for the entire project totaling $8,000. Maximum reimbursement from the grant is $4,000. ($8,000 x .50=$4,000)

Example 2: A sponsor receives a $10,000 Urban Forestry Grant to plant low-growing trees beneath overhead power lines. Their local electric service provider also has given the community $10,000 cash assistance for the same project. Total project costs are $20,000. The utility company grant can be used to match the Urban Forestry Grant. Maximum reimbursement from the Urban Forestry Grant is $10,000. ($20,000 x .50=$10,000)

Example 3: A sponsor receives a $10,000 Urban Forestry Grant for the project described in example 2. They have also received $12,000 from various businesses and individuals to be used toward the project. The planting will take place as planned, regardless of who contributed money. Total project costs amount to $20,000. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for the cash gifts in excess of 50 percent of total project costs. Maximum reimbursement from the Urban Forestry Grant is $8,000. ($20,000 x .50=$10,000; $10,000-2000=$8,000)

Example 4: A sponsor receives a $10,000 Urban Forestry Grant for a project similar to that described above. In order to have a street tree planted at a given location, the adjacent property owner must pay half the planting cost. Homeowner payments total $5,000. **Because planting is contingent on payment, the $5,000 from homeowners is considered revenue, not a donation, and must be subtracted from the total project cost.** Project costs total $20,000. Maximum reimbursement from the Urban Forestry Grant is $7,500. ($20,000-5,000=15,000; $15,000 x .50=$7,500)

Examples	Initial Grant Award	Total Project Cost	Cash Gifts, Private Grants or Revenue	Maximum Grant Reimbursement *(cannot exceed 50% of total project cost)*
Example 1	$10,000	$8,000	$2,000	$4,000
Example 2	$10,000	$20,000	$10,000	$10,000
Example 3	$10,000	$20,000	$12,000	$8,000
Example 4	$10,000	$20,000	$5,000	$7,500

Tracking and Documenting Third-party Donations

All project donations must be properly tracked and documented. Donations that do not meet minimum documentation standards are not eligible project costs.

Individual volunteer time claimed toward the project must be documented with **all** of the following: name of volunteer, date(s) worked on the project, number of hours for each date worked on the project, specific tasks performed on each date and hourly value of the volunteer's time. In the case of a volunteer workday involving a group of volunteers, the **Workday Volunteer Labor Sign-in Sheet** (p.36) may be used. For ease of tracking, copies of the **Sponsor and Individual Volunteer Labor and Services Worksheet** (p.35) should be distributed to project volunteers at the project outset. Completed, signed worksheets for each volunteer must be submitted with the reimbursement request.

Additional documentation is required for volunteers who donate time to a project while in pay status by another (non-government) employer. All such volunteers must have written permission from their employer authorizing the work on behalf of that employer. The letter must include the names of the employees authorized to donate time and an estimate of the number of hours each employee will spend on the project. The letter must be submitted with the reimbursement request, with the understanding that the employees' time has not been previously reimbursed through another federal or state government grants program.

Time spent on another sponsor's Urban Forestry Grant project by local, state, federal or tribal government employees (including public school teachers) in pay status **cannot** be claimed as a donation. Time spent by local government employees in pay status on projects sponsored **jointly** (whether as co-applicants or as partners that have entered into an agreement approved by the department) by their own employer and another local government or nonprofit organization is not a donation but is eligible as sponsor's labor.

To be eligible as match, equipment, supplies or facilities donated by third parties must have supporting documentation in the sponsor's reimbursement request. Contractors and vendors must provide an itemized invoice and/or statement certifying that the donated value represents the normal billing price for the product, equipment or facility being donated. Additional supporting documentation is encouraged, such as price lists, rate sheet, catalogs, previously paid invoices, etc. Sales tax is not an eligible project cost and should not be included in the value of donated equipment and supplies. Equipment rates cannot exceed those listed in the State Highway Maintenance Manual.

Costs for donated equipment use should be recorded on the **Sponsor and Donated Equipment Summary,** p.38. Costs for donated supplies and use of facilities should be recorded on the **Sponsor and Donated Supplies Summary**, p.39.

Roles and Responsibilities

Those involved in administering or managing an Urban Forestry Grant have the following roles and responsibilities including:

Project Sponsors:

- Delegate a project manager to develop a project implementation schedule and to directly supervise day-to-day project activities
- Prepare and submit a semi-annual progress report to the regional urban forestry coordinator, if required
- Submit in writing to the regional urban forestry coordinator any changes requested in the project scope, time period or funding; wait for approval **before** initiating changes
- Record and document all project expenditures, including staff and volunteer time
- Maintain familiarity with provisions specified in the grant project agreement
- Comply with all applicable federal, state, city and municipal laws
- Prepare and submit a final project summary to your regional urban forestry coordinator, as specified in your project agreement
- Prepare and submit one copy of the reimbursement claim within 90 days of the grant expiration date
- Develop a long-term commitment for ensuring project maintenance and viability
- Educate the public on project results and importance
- Maintain project records for a minimum of **three** years after the date of final payment or final disposition of audit findings

DNR Urban Forestry Coordinators and Staff:

- Provide assistance with grant application process
- Provide related technical and professional assistance
- Review and rate grant applications
- Determine which grant applications will be funded and the amount of each grant award
- Monitor projects and provide ongoing assistance
- Approve time extensions and scope changes, as requested by the project sponsor
- Inspect/review and approve completed projects
- Serve as contact person for technical forestry aspects of grant projects

DNR Urban Forestry Grant Coordinator:

- Serve as contact person for financial aspects of grant projects and program administration
- Provide assistance with grant application process
- Review and process grant applications
- Prepare grant project award agreements
- Prepare cost amendments and time extensions to project agreements, as requested by the project sponsor
- Monitor grant progress through the payment process
- Issue 6-month reminders and project expiration notices, as needed
- Review and process reimbursement requests
- Arrange for reimbursement payments to project sponsors

DNR Finance Staff:

- Encumber funds for individual grant projects
- Audit reimbursement requests
- Process payments
- Request reimbursement from the federal government
- Monitor grant balances
- File annual financial reports with the state and federal governments

Appendices

APPENDIX A: Glossary

APPENDIX B: Eligible Costs of Equipment and Supplies

APPENDIX C: Financial Forms

APPENDIX D: Urban Forestry Coordinator Map

Glossary

cost basis
amount paid for property or materials in cash or other property; generally the cost of the materials

cost overrun
costs in excess of the approved project amount specified in the project agreement

cost underrun
balance remaining from the approved project amount specified in the project agreement after subtracting all project costs

donated
provided to the project by third parties free of charge and without reciprocal benefit

eligible costs
expenses necessary for carrying out the project; the sum of all eligible costs, less project revenue, comprises the total project cost

grant cancellation
an action taken by the Department of Natural Resources to withdraw all or partial funding for a grant project based on failure of the sponsor to satisfactorily complete the project, failure to comply with terms and conditions of the project, or based on other violations of provisions of the Urban Forestry Grant program; grant cancellation can also be by mutual agreement, at the request of the project sponsor

ineligible costs
expenses not allowed toward the project cost; they cannot be reimbursed by the grant, nor applied toward the sponsor's match

labor
salaried or hourly work for project related tasks

non-reimbursable
eligible project costs which cannot be reimbursed, but can be applied toward the sponsor's match; donations by third parties are non-reimbursable

project
an approved scope of work covered by the grant project agreement

project agreement
the grant contract

project cost
all eligible costs or equivalent value required to complete a project, adjusted for any project revenue

project expiration
date by which reimbursable project work must be completed, usually December 31 of the grant year or as otherwise amended by the project agreement

project manager
person delegated by the project sponsor to oversee day-to-day implementation of the project

project period
period of time covered by the project agreement, generally from the date the Department of Natural Resources signs the agreement through December 31 of the grant year or as otherwise amended

reimbursable
eligible project costs which can be claimed for reimbursement

service
useful labor that does not produce a tangible commodity; examples include engineering or legal advice

sponsor
the county, city, village, town, tribe or nonprofit organization that receives a grant to undertake an urban forestry project; the sponsor is the principal beneficiary and is ultimately responsible for no less than half the project costs

third party
not employed by or belonging to the project sponsor

volunteer
person not employed by the sponsor who works on project related activities without charge and without reciprocal benefit

Eligible Costs of Equipment and Supplies

Use the lists at the right to determine eligible costs of equipment and supplies used on the project. If an item is not listed contact the urban forestry grant coordinator (page 42) for guidance.

Full Cost Eligible

computer software
educational resources (urban forestry related books, videos, etc.)
signage and educational markers specific to urban forestry
safety equipment: hard hats, steel-toed boots, chaps, eye protection
climbing gear: ropes, saddles, carabiners, etc.
hand tools: pruners, loppers, pole saws, etc.
cabling and bracing supplies
lightening protection apparatus
diagnostic tools and equipment: soil probes, increment borers, diameter tape, pH meters, etc.
sprayers (hand or backpack)
macro-infusion equipment: chemicals, tubing, t-caps, pumps
planting supplies: stakes, straps, irrigation bags, mulch
nursery supplies: grow tubes, irrigation apparatus, fencing

Partial Cost Eligible*

	USEFUL LIFE
computer hardware	4 years
Personal Digital Assistant (PDA)	4 years
Global Positioning System unit	4 years
digital camera, LCD projector, camcorder, etc.	4 years
audiovisual equipment: overhead and slide projectors, etc.	10 years
display board	5 years
chain saw	3 years
chain saw sharpening grinder	15 years
hydrolic pruner/pole lopper	3 years
aerial platform (tow-behind)	12 years
brush chipper	8 years
stump cutter/grinder	10 years
trencher	10 years
directional borer or tunneling device	5 years
air spade	10 years
compressor	10 years
resistograph (decay detection probe)	4 years
rototiller (walk-behind)	8 years
tree spade/planter	12 years
water tank	12 years

** Project cost may not exceed the total cost of the item divided by its useful life: costs for non-exclusive equipment must be further prorated based on project vs. non-project use (see example, p. 13); no portion of costs for items valued over $5,000 is eligible.*

APPENDIX C

Financial Forms

Urban Forestry Grant Reimbursement Request
Sponsor and Individual Volunteer Labor and Services Worksheet
Workday Volunteer Labor Sign-in Sheet
Sponsor and Volunteer Labor and Services Summary
Sponsor and Donated Equipment Summary
Sponsor and Donated Supplies Summary
Cash Expenditures Summary
Reimbursement Request Checklist

State of Wisconsin
Department of Natural Resources
Division of Forestry
dnr.wi.gov

Urban Forestry Grant Reimbursement Request

Form 2400-135 (01/13)

Notice: Pursuant to U.S. Public Law 95-313, s. 6(b), s. 23.097, Wis. Stats., and ch. NR 47, Wis. Adm. Code, you are required to provide information requested on this form to apply for reimbursement of an Urban Forestry Grant. The Department will be unable to process your application unless complete information is provided as requested. Information will be used to determine payment, provide statistical information and potentially to use as an example for other grant recipients. Personally identifiable information on this form is not intended to be used for other purposes. Information may also be made available to requesters as required under Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

LEAVE BLANK – DNR USE ONLY

Sponsor Name:	Project Number:	RUFC Initials/Date
The DNR will mail the check to the name identified on the application as "Check Recipient."	Project Name:	Bur. FR Initials/Date Bur. FN Initials/Date

Classification		Expenditures		Amendment	This Claim
		This Claim	Submitted to Date		
LABOR & SERVICES	- Sponsor				
	- Volunteer *(Not Reimbursable)*				
EQUIPMENT USAGE	- Sponsor				
	- Donated by Third Parties *(Not Reimbursable)*				
SUPPLIES	- Sponsor				
	- Donated by Third Parties *(Not Reimbursable)*				
CASH EXPENDITURES	- Sponsor				
	- From Third-Party Donations *(Not Reimbursable)*				
1. Total Expenditures					
A. Project Revenue					
B. Project Cost					
C. Approved Project Amount					
D. Cost Overrun					
E. Additional Aid Requested					
2. Sponsor Share					
3. Grant Share					
A. Advance Amount					
B. Balance Due					

Certification - I certify, to the best of my knowledge and belief, that the billed costs of expenditures are based on actual payments of record and are in accordance with the terms of the project, and that the reimbursement represents the grant share due which has not previously been requested. I also certify that the items purchased and services rendered have been received and all bills have been paid.

Signature of Authorized Representative		Date Signed
Printed or Typed Name of Authorized Representative		Title
Office Telephone ( )	Alternative Telephone ( )	E-mail address:

Urban Forestry Grant Reimbursement Request Worksheets

Form 2400-135A (01/13)

Notice: You are required to provide information requested on this form to apply for reimbursement of an Urban Forestry Grant, under U.S. Public Law 95-313, s. 6(b), Wis. Stats. 23.097, Wis Admin. Code, NR47. The Department will be unable to process your application unless you provide complete information as requested. Information will be used to determine payment, provide statistical information and potentially to use as an example for other grant recipients. Personally identifiable information on this form is not intended to be used for other purposes. Information may also be made available to requesters as required under Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

SPONSOR AND VOLUNTEER LABOR AND SERVICES WORKSHEET

Project Number: _____ Project Name: _____

Project Sponsor: _____ Project Worker: _____

Check one: Employee: ☐ Volunteer: ☐

Date	Work Description	Hours	Rate	Total ($)
			Total $	

I certify that the labor or service indicated above was performed and that this claim is just and correct.

_____ _____

Signature of Worker Date

WORKDAY VOLUNTEER LABOR SIGN-IN SHEET

Project Number: _____ Project Name: _____ Project Sponsor: _____

Worksite Location: _____ Group/Organization Completing the work: _____

Date Work Was Performed: _____ Work/Task Performed?_____

Name (Printed)	**Name (signature)**	**Number of Hours Worked**	**Hourly Rate**	**Hours Worked x Rate = ($)**
			$8.00	$
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
			$8.00	
	Total			**$**

I certify that this is an accurate summary of the supplies used and that this claim is just and correct.

_____ _____
Signature of Project Manager Date

SPONSOR AND VOLUNTEER LABOR AND SERVICES SUMMARY

Project Number:_____ Project Name: _____

Project Sponsor: _____ Billing Period: _____/ /_____through_____/ /_____.

Date	Worker/Volunteer Name	Sponsor Cost ($)	Volunteer Value ($)	Fringe Benefits ($)	Fringe Benefit Rate (%)	Grand Total ($)
	Total	**$**	$	$	%	$

I certify that the labor and services summarized above were performed and that this claim is just and correct.

_____ _____
Signature of Project Manager Date

SPONSOR AND DONATED EQUIPMENT SUMMARY

Project Number: _____ Project Name: _____

Project Sponsor: _____ Billing Period: _____ through _____.

Date	Equipment Classification *(See State Hwy. Maint. Manual)*	Equipment Description	Work Description	Total hrs./min.	Rate ($)	Sponsor ($)	Donated Value ($)
						$	$
					Total	$	$

I certify that the equipment named above was used as described and that this claim is just and correct.

_____ _____
Signature of Project Manager Date

SPONSOR AND DONATED SUPPLIES SUMMARY

Project Number: _____ Project Name: _____ _____

Project Sponsor: _____ Billing Period: _____/ / _____through _____/ / _____.

Date	Supply	Usage Description	Unit Price ($)	Quantity	Sponsor Cost ($)	Donated Value ($)
					$	$
				Total	$	**$**

I certify that this is an accurate summary of the supplies used and that this claim is just and correct.

_____ _____
Signature of Project Manager Date

CASH EXPENDITURES SUMMARY

Project Number: _____ Project Name: _____

Project Sponsor: _____ Billing Period: _____/ / _____through_____/ / _____.

Date of Check	Check No.	Voucher No.	Payee	Project Item	Inventory/ Plans	Education/ Training	Planting	Maint.	Misc.	Sponsor Cost	Paid From Donations	Total
					$	$	$	$	$	$	$	$
				Totals	$	$	$	$	$	$	$	$

I certify that this is an accurate summary of the out-of-pocket costs incurred and that this claim is just and correct.

_____ _____
Signature of Project Manager Date

Reimbursement Request Checklist

Your reimbursement request is ready to submit for payment when it includes one copy of the following, as appropriate:

- ☐ **Reimbursement Request Form**, 2400-135 (page 34 in this guide)
- ☐ **Sponsor and Individual Volunteer Labor and Services Worksheet**(s) for each worker (page 35 in this guide)
- ☐ **Workday Volunteer Labor Sign-in Sheet** (page 36 in this guide)
- ☐ **Sponsor and Volunteer Labor and Services Summary** sheet(s) (page 37 in this guide)
- ☐ **Sponsor and Donated Equipment Summary** sheet(s) (page 38 in this guide)
- ☐ **Sponsor and Donated Supplies Summary** sheet(s) (page 39 in this guide)
- ☐ **Cash Expenditures Summary** sheet(s) (page 40 in this guide)
- ☐ Copies of paid invoices/statements and the front and back sides of canceled checks (or electronic copies of canceled checks) or bank statements, credit card statements, for all cash expenditures
- ☐ Copies of invoices/statements for all donated equipment, facilities, supplies and services (page 27 in this guide)
- ☐ Documentation of the source and amount of project-specific cash donations and private grants
- ☐ Documentation showing cost basis for sponsor supplies
- ☐ Documentation showing competitive procurement of materials and services
- ☐ Consultant contract or contract(s) for any tree planting or other services or purchase of trees (required for project services totaling >$25,000)

Invoices or statements which include non-project-related items must clearly distinguish project from non-project costs. Also, indicate on each invoice, statement and canceled check the specific project component to which the purchase was related (e.g., “tree inventory”).

Mail the Reimbursement Request and financial documentation to:

Department of Natural Resources

Urban Forestry Grant Specialist FR/4

101 S. Webster St.

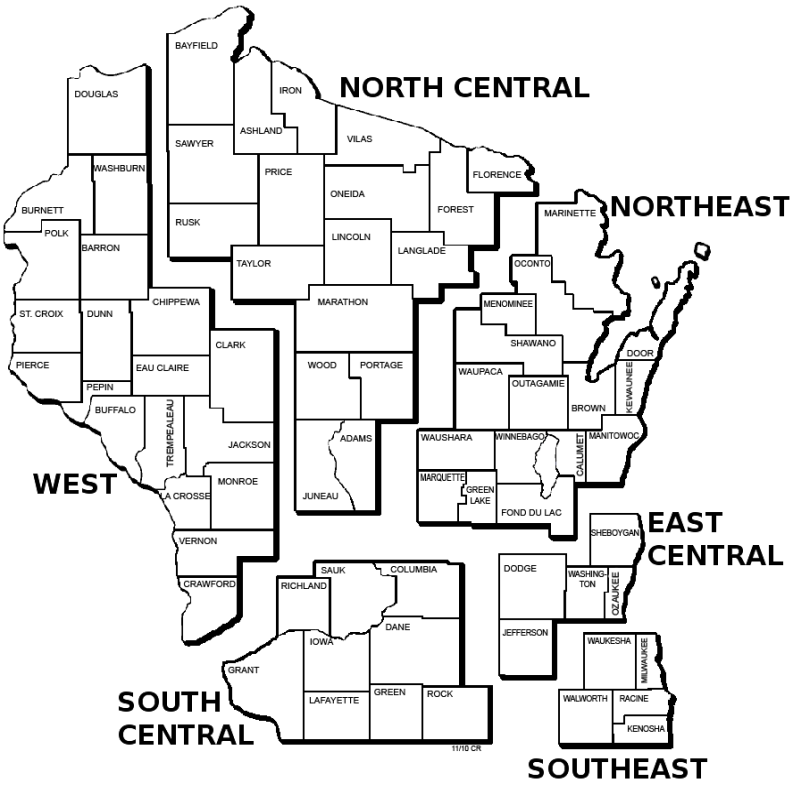
PO Box 7921

Madison, WI 53707

Urban Forestry Grant Contacts

Wisconsin Urban Forestry website:
dnr.wi.gov keyword: UF Grant

EAB website:
http://www.emeraldashborer.wi.gov/



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