

# The Knowles-Nelson Stewardship Program

## Development Grants for State Properties

### GRANT REPORTING GUIDELINES

Updated August, 2013

Reasonable and necessary costs that are consistent with the project scope and are incurred during the grant period are eligible for grant funding. Friends groups and nonprofit conservation organizations (NCOs) receiving grants under the Stewardship Program are responsible for:

- ✓ Providing financial records that show how grant funds were spent, assuring that project expenditures were within the scope of the project as defined in the grant agreement.
- ✓ Obtaining a final review and approval of the project from the Property Manager, assuring that all permits were obtained and all regulations and Department standards were met.
- ✓ Keeping all project related records for a period of four years after completion of the project for state auditing purposes.<sup>1</sup>

Please comply with the following guidelines to ensure that your group is meeting Department grant reporting requirements. If you have any questions about these guidelines, please call Lavane Hessler at 608/267-0497 or email her at [Lavane.Hessler@wisconsin.gov](mailto:Lavane.Hessler@wisconsin.gov).

1. Establish a separate ledger account for each grant you receive and record all expenditures for the project in that account.
2. Itemize all project expenditures on 8700-02 in sufficient detail to explain the nature of the expenditure. The ledger may be neatly hand-written or typed, or electronically reproduced. The itemization should include: a) date of expense; b) expense; c) check number; d) payee; e) amount; f) balance.
3. Submit a final *Grant Report* (attached) for the project to the DNR Property Manager within 90 days of either the completion of the project or by the date indicated in the grant agreement, whichever is sooner. The Property Manager will review the final report, verify that all regulations and Department standards were met, approve the report, and forward it to the Bureau of Facilities and Lands. The following should be attached to the *Grant Report*:
  - ✓ A copy of the ledger account and 8700-02 for the project.
  - ✓ Evidence supporting each expenditure including:
    - a) **Copy of the invoice**
    - b) **Copy of the canceled check**
    - c) If employees of your organization completed the work, include details of the hours worked and salary paid. In a separate packet, attach payroll vouchers including name of employee, hours spent on the project, and gross salary earned. The vouchers must be verified/signed by the individual responsible for the project and this information will be kept confidential unless a formal FOIA request is legitimately made.
    - d) If donated materials, services, equipment or labor were listed as an eligible sponsor match in the grant contract, attach a copy of the Donated Volunteer Labor Worksheet for donated volunteer labor, or a copy of an invoice validating the value of the donation for donated professional labor, materials, services or equipment.

<sup>1</sup> The state may examine all records related to any project funded with a state grant. The purpose of an audit is to verify that project expenditures were properly incurred and fall within the scope of the project. If the Department finds that a project has not been satisfactorily completed by the end of the grant period, or that the sponsor has violated a term of the grant agreement, the Department may terminate the grant contract and seek reimbursement of the state share or a portion of the state share previously distributed to the Friends group or nonprofit conservation organization.

- ✓ A check for any unused grant funds. If actual expenses for the project are less than estimated in the grant agreement, then the Friends group or NCO must return unused grant funds to the Department. Contact Lavane Hessler prior to mailing unused grant funds to ensure program compliance.
- ✓ **All expenditures must be verified by invoice and canceled check.**

### **REPORTING DONATED MATERIALS, EQUIPMENT, SERVICES AND LABOR**

There are three types of non-cash donations that may be used as sponsor match:

**1. Donated Volunteer Labor**

- Record on the enclosed Donated Volunteer Labor Worksheet
- Each volunteer must sign the Volunteer Labor Worksheet to establish their contribution
- Shall be valued at the Federal minimum wage, which currently set at \$5.15

**2. Donated Professional Labor and Materials**

- Establish value through invoice
- Shall be valued at market rates

**3. Donated Equipment Rental**

- Establish value through invoice
- Shall be valued at market rates

**The value of all non-cash donations cannot exceed the amount established in the grant contract.** Requests to increase this amount through an amendment of the grant contract should be submitted to Lavane Hessler at (608) 267-0497, however, there is no guarantee.

Total donated volunteer labor should have one line in the ledger account. For example, if 10 volunteers each worked 8 hours at \$7.25 per hour, the total value of their donation would equal \$580. \$580 would be entered into the ledger account (8700-02), and the Donated Volunteer Labor Worksheet would be attached to show the individual names and contributions. Donated professional labor and equipment should each have one line in the ledger account (8700-02) for each invoice. For example, if Monroe Builders donated \$2,000 in labor and materials to build a shelter, \$2,000 would be entered into the ledger account. Additionally, if Green Designs donated \$600 in labor and materials for landscaping around the shelter, \$600 would be entered into the ledger account on an additional line.

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**FINAL GRANT REPORT**

Please submit this report to the Property Manager within 90 days of completion of the project. Attach the following to the report:

- ✓ A copy of the ledger account (8700-02) for the project.
- ✓ A copy of all invoices and canceled checks for project expenditures, including materials and labor
- ✓ A copy of the Volunteer Labor Worksheet, if applicable
- ✓ A copy of invoices for donated materials, services, professional labor, and equipment, if applicable
- ✓ A check for any unused grant funds. (Contact Lavane Hessler @ 608/267-0497 before mailing)
- ✓ Inspection form 8700-335 completed by property manager.

<b>Project Information</b>	
Project Name:	
Grant Number:	
Project Sponsor:	
Contact Name:	
Contact Day Phone:	Contact E-mail:

<b>Project Accounting</b>	
A. Total Project Costs.....	\$ _____
B. Sponsor share .....	\$ _____
(50% of costs, including non-cash donations)	
C. State Share.....	\$ _____
(50% of costs)	
D. Grant Amount Already Received.....	\$ _____
E. Amount Owed to the Department, if any <sup>1</sup> .....	\$ _____
(Line D minus Line C)	
F. Additional Amount Requested, if any <sup>2</sup> .....	\$ _____
(Line C minus line D)	

<sup>1</sup> Enclose a check for this amount payable to the Wisconsin Department of Natural Resources

<sup>2</sup> An increase in the grant amount will require an amendment to the grant contract.

**Certification**

I certify that to the best of my knowledge and belief this project accounting is based on actual payments of record, and expenditures are in accordance with the terms of the grant agreement. The group pledges to retain all project records for a period of four years after completion of the project or submittal of the final report.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Printed or Typed Name

\_\_\_\_\_  
Title

**Property Manager Sign Off**

- All permits have been acquired
- Project meets Department standards
- 8700-335 Inspection Form attached

\_\_\_\_\_  
Signature of Property Manager

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Printed or Typed Name