Appendix I -

FINANCIAL ADMINISTRATION
Surface Water Grant Program
Lakes, Rivers, and Aquatic Invasive Species (AIS) Control Grants

The following information will provide you with guidance to manage the financial assistance you are receiving and help in filling out the forms for the Surface Water Grant Programs. *Read your grant agreement carefully and share it with your consultant(s); the agreement contains conditions that govern your project.*

**Project Grant Awards**
You have received a signed grant agreement from the DNR outlining the approved project scope that includes deliverables, start and end dates, and budget. Your authorized representative must sign one copy of this grant agreement and return it to your regional Environmental Grant Specialist (EGS) within 30 days of receipt from the DNR.

**Grant Agreement Effective Dates**
Note the start and end dates of your grant agreement. All grants have a start date of February 15 or April 15 and expire on either June 30 or December 31 of the year shown.

For Early Detection and Response grants (a subset of the AIS program), work can begin after you receive confirmation from your DNR Lake/AIS/River Coordinator that your grant application has been approved. Your DNR Lake/AIS/River Coordinator will assign a grant agreement start and end date.

**Caution!**
Costs incurred prior to the starting date listed or after the end date on the grant agreement will not be eligible for reimbursement. Consult with your EGS for special exceptions.

**Changes to the Grant Agreement (Amendments)**
Any changes to the grant agreement project activities (also known as the project scope), start or end dates, or budget must be requested in writing and submitted to the regional Environmental Grant Specialist before the grant agreement end date. Contact your regional Environmental Grant Specialist to discuss your situation before submitting a request.

**Change to the Project Scope**
Requests for an amendment to the project scope must be consistent with the project activity outlined in the original grant agreement. Changes in the agreement will not be made if the nature of the change substantially alters the scope of the project activity. Changes in project scope of the agreement that increase the grant amount are subject to availability of funds and may not exceed the maximum state share percentage or amount established by law.

**Changes to the Project Costs**
In rare circumstances, requests to amend project costs may be approved when project activity costs are higher than estimated or when a work activity is expanded. Cost amendment consideration is based on available program funds. Cost sharing shall not exceed the maximum state share percentage or amount established by law. Contact your regional Environmental Grant Specialist to discuss your situation before submitting a request to increase your grant amount.
Appendix I: Financial Administration Guidance

Changes to the Grant Agreement Time Period

Projects must be completed prior to the end date indicated in the grant agreement. If there is the possibility that a project won’t be completed by the end date, we recommend that you request an extension. Requests to extend the term of the grant agreement must be made prior to the project end date listed on the agreement.

If the requested change is approved, the Grantee will receive an amendment to the original grant agreement signed by the DNR.

Financial Administration During the Project Grantee’s Responsibilities

Accounting procedures and fiscal controls used to record project costs and state grant receipts must be based on generally accepted accounting principles. **Grantees must:**

- Establish a separate ledger for project expenditures.
- Itemize all project expenditures in sufficient detail to indicate the exact nature of the expenditure and maintain a copy of the expenditure in your files (e.g., a copy of a canceled check). If your bank does not return canceled checks, a copy of the bank statement is acceptable and should be placed in the project file.
- Comply with all local and state bidding requirements. (Consult with your attorney to ensure that you are in compliance with all applicable laws regarding competitive bidding and the awarding of bids.)
- All supporting documentation must be labeled with the grant project number (e.g., AEPP36817, LPL148417, RP24317 – the grant project number is listed on the grant agreement to the right of the grantee name).
- Maintain payroll vouchers for salaries and wages. If payroll vouchers are not used, a statement must be prepared at the end of each pay period showing the names of employees, the number of hours spent on the project, project activities undertaken during the pay period, and the gross amount of salary earned by each employee working on the project. The statement must be verified by the official responsible for the project and approved by the appropriate authority. All time associated with the project needs to be clearly documented.
- Report expenditures using the **Grant Payment Request Worksheet (DNR Form 8700-001).**

Local Share (“grantee match”)

The local share of the project cost (also known as “grantee match”) may include the substantiated value of donated materials, equipment, services, and labor subject to all the following:

- All sources of local share donation shall be indicated at the time that grant application is submitted.
- The maximum value of donated, non-professional labor shall be $12.00 per hour.
- The value of donated materials and professional services is established by market rates and documented by invoice. The local share may include:
  1. Professional supervision and administration staff time for the project, supported by **Force Account Labor** worksheets and summaries.
  2. The value of other professional services as established by market rates and documented by invoice.
### Expense Eligibility

- **Special Requirements for Land Acquisition Projects:** The fair market value of donated property may be approved for use as match under specific conditions. Value of donated property is determined by appraisal provided by the grantee; appraisals are reviewed by the DNR for compliance with applicable administrative codes. Appraisals provided by sellers are not acceptable.

#### Surface Water Grant costs eligible and ineligible to be claimed

<table>
<thead>
<tr>
<th>Costs</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food at sponsored events</td>
<td>Ineligible</td>
</tr>
<tr>
<td>Meal expenses related to attending conference per current state business maximums. In-state: Breakfast $8, Lunch $10, Dinner $20.</td>
<td>Eligible</td>
</tr>
<tr>
<td>Clothing for sponsored events</td>
<td>Ineligible</td>
</tr>
<tr>
<td>Clothing for Clean Boats, Clean Waters (CBCW)</td>
<td>Eligible</td>
</tr>
<tr>
<td>Event Liability Insurance</td>
<td>Ineligible</td>
</tr>
<tr>
<td>Mileage specific to project scope, documented on Form 8700-012 - <a href="http://dnr.wi.gov/files/PDF/forms/8700/8700-012.pdf">http://dnr.wi.gov/files/PDF/forms/8700/8700-012.pdf</a>. When grantee charges mileage to the grant, it is limited to Federal IRS business rates for the year mileage is incurred.</td>
<td>Eligible</td>
</tr>
<tr>
<td>Costs to prepare and submit grant application</td>
<td>Ineligible</td>
</tr>
<tr>
<td>Indirect Costs</td>
<td>Ineligible</td>
</tr>
</tbody>
</table>

#### Donated Equipment

The value of donated equipment is determined based on the Wisconsin Department of Transportation’s (WI DOT) highway rates for equipment for the year in which usage occurred. If donated equipment does not appear on the WI DOT Classified Equipment Rates Standard and Special Rated Units document, the project applicant shall determine value of donated equipment using one of the following methods:

1. Choose closest equipment equivalent from WI DOT Highway rates list
2. Determine market rate – Applicant shall obtain at least three estimates for rental of item in question from vendors within the local vicinity. The lowest estimate will be used to establish the value of donated equipment. Copies of all estimates received must accompany your grant application and must be maintained in the grantee’s project file.
3. Match value limited to WI DOT rate or, if no WI DOT rate is available, daily market rate approved in application budget, prorated to reflect number of hours of actual use. (Example: Daily market rate $60, divided by 8 = $7.50 x 2 hours’ use = $15)

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<th>Surface Water Grant Donated Boat Use Rates</th>
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<td>$80/Day prorated to $10/hr.</td>
</tr>
<tr>
<td>Non-Motorized Boats (use WI DOT row boat rate)</td>
<td>$17.36/Day</td>
</tr>
</tbody>
</table>

#### Claims for Reimbursement

Claims for payment of project expenditures are made on a reimbursement basis (with the possible exception of escrow closing for fee title or easement land acquisitions). To be eligible for reimbursement, all costs must:

- Be eligible costs incurred by the grantee named on the grant agreement within the project time period shown in the grant agreement. Clarifying note: If the grantee is ‘pass through’ funds to a third-party partner, the grantee must have paid the third-party partner fully before seeking reimbursement from the DNR.
- Be assignable and directly related to the project that is summarized in the grant agreement and detailed in the application approved to receive grant funding. Clarifying note: This includes actual salary or hourly wages and fringe benefits incurred by immediate supervisors and support staff that can be tracked, charged directly to and accounted for by the project.
Appendix I: Financial Administration Guidance

- Not exceed the total amount of state aid shown in the grant agreement.

If a partial payment request is being sought, a project progress report is also required for the period of time covered by the payment request. Consult with your DNR Lake/AIS/River Coordinator on progress report requirements.

The DNR shall withhold 10% of the grant amount for the final payment for a lake protection, an aquatic invasive species, and a river management project.

No partial payments are possible for lake management planning and a river planning grant. See specific grant program guidelines that apply. Final claims for payment shall be submitted within six months of the grant agreement end date.

The following documentation is required to process a claim for reimbursement of project expenditures:

1. Copies of all contracts or agreements with contractors or service providers.
2. Completed DNR reimbursement form. Instructions are included on the form. For all grants, submit the following form:
   - Form 8700-001, Grant Payment Request & Worksheet
   - Form 9200-230, If the grant includes Federal Fund, this form must be included with every reimbursement request
3. Acceptable proofs of purchase must be submitted when requesting reimbursement of project expenditures. Example: photocopies of the vendor invoices for services or materials and receipts for project materials. Invoices and checks combining costs for multiple grants must be explained so that the specific cost associated with each grant are properly identified.
4. Proofs of payment documentation must be maintained within the grantee’s files in the event of an audit. Example: photocopies of canceled checks (front and back) issued for payment of all services and materials, bank statements, invoices marked “paid in full” with initials of the responsible party and date, and credit card statement showing charged item was paid in full; for local government grants, copies of municipal ledgers showing payments made. As these records will be subject to open records law, please be sure to redact (blacken out) bank or credit card account numbers.
5. Form 8700-352, Local Government Force Account Report. Grantees should use this form to report local government staff time paid with local government funds for the grant project. If using other means to track daily paid staff time, report must identify the project name, name of staff member, professional title (if professional rate was paid), dates and nature of work performed, number of hours multiplied by wage/benefit rate, and total value of documented labor during that reimbursement request time period. **Report must be signed by staff member.**
6. Form 8700-350, Donated Professional Services Used as Grant Match. This form must be signed by donor. Also acceptable: an invoice from donor identifying the project name, name of the donor, his/her professional title, dates services were performed, nature of services, number of hours multiplied by professional wage/benefit rate, and total value of the donation with signature of donor; or, invoice from donor with the information listed above, and a **signed statement from the donor** indicating the value of the services is donated to the project.
7. Form 8700-362, Donated Equipment or Equipment Usage Worksheet Use this form to show equipment donated to a grant project. Identify the project name, date work was performed, name of the operator, type of equipment used, and nature of work performed in relation to project, number of hours
multiplied by WI DOT or documented market rate. The form will automatically calculate the total value of the donation. Or, include an invoice from donor with the information listed above, and a signed statement from the donor indicating the value of the services donated to the project. The grantee’s Authorized Representative must sign the form.

The Surface Water Grant Program requires volunteers to document volunteer time and activities, creating a record that can help grantees meet requirements for matching grant funds. One of the best ways to ensure that volunteer efforts are recognized is to record donated service at the time it is performed.

Grantees must comply with Wis. Admin. Code DWD 270.18, and volunteers must be at least 14 years of age to volunteer and for those donated hours to count toward local match.

Effective January 1, 2018, hours accrued by CLMN or WAV volunteers after January 1, 2017, may be valued at $12/hour and used as local match for a Surface Water grant, subject to the following conditions:

a. Recipients of CLMN or WAV contracts will be required to use DNR Forms 8700-349 A, B, or C, as appropriate, to track volunteer time spent on contract activities. Contract recipients will store completed forms. Contract recipients will make copies of completed forms available to future Surface Water grant applicants as evidence of eligible CLMN or WAV volunteer hours spent in certain waterbodies.

b. The value of volunteer hours may be used as match to only one AIS, Lake, or River grant-funded project and that grant project must be located on the same waterbody in which the volunteer hours were worked.

c. Any balance of CLMN or WAV volunteer hours on a waterbody not used as match on a designated grant project will not be available for use on a subsequent grant-funded project.

d. A grant applicant wishing to use accumulated contract volunteer hours as grant match must indicate this in their grant application at the time that the application is submitted to the DNR for consideration. Copies of completed Forms 8700-349 A, B, or C, as appropriate and provided by a Contract Recipient, must be attached to the application when submitted to the DNR.

e. CLMN or WAV volunteer hours earned before January 1, 2017, are not eligible to be used as grant match to a future Surface Water grant project.

The following forms should be used to track volunteer labor. Note: The minimum age for a volunteer is 14.

8. **Form 8700-349A, Volunteer Labor Worksheet & Summary** identifies the Volunteer’s name, grant number, project name, dates and nature of work performed in relation to the project, number of hours multiplied by $12 per hour, and total value of the donation. By clicking on the (+) sign at the bottom of the worksheet, multiple volunteers can be added and tracked within the same form. The summary at the end of the document automatically summarizes each volunteer’s time and total value into the form.

9. **Form 8700-349B, Volunteer Labor Worksheet** identifies the Volunteer’s name, grant number, project name, dates and nature of work performed in relation to the project, number of hours multiplied by $12 per hour, and total value of the donation. If the grant has Federal funding, check the box...
indicating Federal funding. This will expand the form and create a signature field next to each volunteer line. The volunteer must provide an actual signature on each line that indicates time volunteered. If no Federal funding, the volunteer may type their name, date, email address and/or phone number in the certification section at the bottom of the page. By clicking on the (+) sign at the bottom of the form, a second volunteer can be added and tracked within the same form.

10. **Form 8700-349C, Volunteer Labor Summary** identifies the grantee’s name, grant number, project name, name of the volunteer, number of hours multiplied by $12 per hour, and total value of the donation. This form summarizes all volunteers’ total hours and value of time volunteered. The grantee’s Authorized Representative must sign the summary. The typed name of the Authorized Representative in lieu of an actual signature may be accepted if the document is submitted by the Authorized Representative from their designated email.

**Depreciation**

When a grantee buys equipment with useful life of greater than one year and cost of $5,000 or more per unit, the total cost of that equipment is not counted as an immediate expense. Rather, the cost is spread out over several years based on the life of the equipment. This process is known as depreciation.

Example: Grantee builds a decontamination unit for AIS prevention at a cost of $8,800. The life of the decontamination unit is 10 years. Therefore, the amount that can be claimed each year in reimbursement requests for the decontamination unit is $880 ($8,800 divided by 10 years = $880 each year). If the life of the grant is 3 years, under this scenario, the grantee would be eligible to claim a total of $2,640 ($880/year x 3 years = $2,640) towards the purchase of the decontamination unit.

Depreciation applies in the following cases:
- If the grantee receives a donated piece of equipment that has a value of $5,000 or more.
- If one unit of equipment is purchased at a cost of $5,000 or more.
- If the total cost of components of a customized piece of equipment is $5,000 or more. [effective as of the December 10, 2018 (Fiscal Year 2019) grant cycle]

For equipment with a value of more than $1,000 but less than $5,000, the grantee must maintain documentation (invoice or receipt) in their file and make that documentation available to the DNR upon request.

**Inventory Management**

**Equipment and Supplies Disposition:**

When the original or replacement equipment acquired under a Surface Water grant is no longer needed for the original project, the grantee shall dispose of the equipment as follows:
- If the current per-unit fair market value is less than $5,000, the grantee may retain, sell, or dispose of the equipment and may retain any sale proceeds.
- If the current per-unit fair market value is more than $5,000, the equipment may be retained or disposed of utilizing the accepted procedures outlined below. The DNR shall be paid an amount calculated by multiplying the current market value or proceeds from the sale by the percentage of funds originally provided by the DNR for the purchase of the item.
Appendix I: Financial Administration Guidance

Procedures for Disposal of Equipment Purchased with DNR Grant Funds

The grantee shall follow the procedures below when transferring, selling, or otherwise disposing of surplus and salvage equipment purchased with a DNR grant:

- Sale to the public by one of the following means:
  1. Competitive bid
  2. Public auction
  3. Open negotiated and documented sale
  4. Offer to the public at a fixed sale price
- Donation to a nonprofit organization, as defined in s. 181.0103(17), Wis. Stats., organized under ch. 181, Wis. Stats.
- Sale for salvage value
- Donation to scrap yard or business when it is determined that equipment has no or limited value
- Transfer or sale of equipment to another grantee qualified to receive a grant under this program

Sales to state employees are prohibited unless items are sold at announced public sales or auctions.

The Grantee shall maintain a record of the disposition of the excess or surplus supplies in accordance with a proper record retention schedule.

Protect Confidential Data

The 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 will shred W-9 forms after verifying the data or maintain them in confidential files.

The DNR, however, is often sent *unnecessary* confidential data in support of a payment request. Please protect confidential data by blackening out – also called “redacting” – bank account numbers, credit card account numbers, and other confidential data before sending to the DNR. DNR staff will not redact confidential data before placing the document in public files. Please do not redact check numbers from bank statements.

Final Report Requirements

All projects must result in a final report that is suitable for use by the general public. The final report must meet the criteria agreed to in the grant agreement and be approved by the regional AIS/Lake/River Coordinator prior to the final payment being disbursed.

Send All Reimbursement

Your regional Environmental Grant Specialist.
### Claims to:

#### How Reimbursement Claims are Processed

The regional [AIS/Lake/River Coordinator](#) reviews the final report for technical compliance with the project grant scope and approves the report. Your regional Environmental Grant Specialist then reviews the reimbursement claim. If the final report is approved by the biologist and claim for reimbursement is complete (including all required documentation) and in compliance with the project grant agreement, the Environmental Grant Specialist will approve the claim for reimbursement.

#### Audits

The state has the right to audit or examine all books, papers, accounts, documents or other records of the Grantee as they relate to the project for which the specific grant program funds were granted.

The Grantee must retain all project records for a period of not less than 3 years after final payment or final disposition of audit findings.

The purpose of the audit is to check compliance with the terms of the grant agreement and verify that project expenditures were properly incurred and qualify for reimbursement or payment.

#### Single Audit

Organizations, including Tribes, shall comply with annual Single Audit requirement as specified in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, & Audit Requirements*. The grantee agrees to have an audit in accordance with this Uniform Guidance if they expend $750,000 or more in federal awards during one fiscal year.

#### When a Project is not in Compliance with the Grant Agreement

If the DNR finds that a project has not been satisfactorily completed by the end date of the grant agreement or that the Grantee has violated a term of the grant agreement, the DNR may terminate the grant and seek reimbursement of any state share previously paid to the Grantee.

#### Applying for Reimbursement

Open the *Grant Payment Request & Worksheet, Form 8700-001*, on your computer and complete the Grantee and Project Information section. Once this section is complete, you can fill in the other Form sections. Record project expenses on the Worksheet, adding additional lines as needed by clicking on the “+” symbol.

Save a working copy of Form 8700-001 to your computer so that you can add to or modify it throughout the course of the project. It is also recommended that you back-up your work periodically to another device.

Payment Requests Allowed: Lake Planning, River Planning, and Clean Boats, Clean Waters Grants, have a maximum of two payment requests during the life of the project: an advance payment at the time of award and a final pay request. Grantees may also decline the advance payment for one final payment.

Before submitting the *Grant Payment Request & Worksheet* form, make sure you have provided the required documentation for each line item listed on the Worksheet:
• **Acceptable proofs of purchase must be submitted when requesting reimbursement of project expenditures.** Example: photocopies of the vendor invoices for services or materials and receipts for project materials. Invoices and checks combining costs for multiple grants must be explained so that the specific cost associated with each grant are properly identified.

• Copies of bid proposals, professional service contracts, change orders, and authorized detailed force account time sheets or volunteer time sheets, if applicable.

• **Proofs of payment documentation must be maintained within the grantee’s files in the event of an audit.** Example: A copy of both sides of the canceled check to pay that bill. If canceled checks aren’t available, a copy of the appropriate bank or credit card statement may be substituted. Be sure to clearly highlight the transaction amount on the statement and to redact account numbers to protect sensitive information.

For land acquisition projects, you must also submit:

• Proof that the grant agreement was recorded on the property deed at the County Register of Deeds with the new disclaimer inserted (see the financial section of the grant agreement).

• A copy of the title insurance policy

• A copy of the signed closing statement

### Who to Contact with Questions

Your regional [Environmental Grant Specialist](mailto:environmental.grant.specialist@yourorganization.com).

### Warning: Many current browsers do not open PDF forms properly:

7. From a **desktop computer**, download the PDF form (right-click on the link, then select "Save as" or "Download")

8. Make a note of the file location and file name so you can access the file from your device.

9. Do not double-click the file. Open the **Adobe Reader** software then select "File > Open" then browse to the PDF file you saved on your device.

See [PDF Help](https://www.adobe.com/support/reader.html) for additional information.
Appendix I1.
Guidance for Recipients of AIS, Lakes, and Rivers grants

Understanding Grant Match Requirements

How is “grant match” defined?

*Grant match* is that portion of project costs that is not covered by grant funding provided by the DNR. The applicant must contribute the balance to complete the project. Wisconsin law\(^1\) requires that applicants contribute to project costs. When part of the project cost is paid by the applicant, the DNR is able to stretch available grant funding further. Grant match levels are as follows:

<table>
<thead>
<tr>
<th>Grant Program</th>
<th>Grantee Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lake Planning</td>
<td>33%</td>
</tr>
<tr>
<td>Lake Protection</td>
<td>25%</td>
</tr>
<tr>
<td>Aquatic Invasive Species</td>
<td>25%</td>
</tr>
<tr>
<td>River Planning</td>
<td>25%</td>
</tr>
<tr>
<td>River Protection</td>
<td>25%</td>
</tr>
</tbody>
</table>

What counts as grant match?

Match can be either cash or an in-kind contribution.

**Cash** -- Cash match is the grantee organization’s own funds (from applicant’s operating budget, donations, or fundraising).

**In-Kind Contribution** -- In-kind contributions are contributions other than cash. Examples of in-kind contributions include value of:

- Donated labor from grantee members or volunteers
- Donated professional services
- Donated supplies or construction materials
- Donated equipment
- Free usage of privately-owned equipment
- Donate fee title or easement land

In-kind contributions can come from applicant members or from third parties. For grant purposes, “third parties” are neither the State of Wisconsin agency nor the applicant. Common examples of third-party match include:

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- A local attorney donates her time to review real property acquisition contract documents and oversee the closing of a land transaction on behalf of the applicant. If the attorney does not charge for her services, the donated value of the attorney’s time (based on her normal hourly rate) can count as grant match.

- Local contractor donates his services to complete work directly related to the grant project. If the contractor does not charge for his services, the donated value of the contractor’s time (based on his normal hourly rate) can count as grant match.

- The local hardware store donates nuts, bolts, and other construction materials for a grant project. The retail value of those materials is allowable third-party in-kind contribution to the project.

How do project grantees properly document grant match?

1. Develop accurate project budget that shows total project costs, grant amount, cash match, and in-kind contributions.

   NOTE: Cash or in-kind contributions used as grant match for one grant project shall not be used as match for another grant project.

2. Track expenditures based on established budget.

3. Maintain proofs of purchase and proofs of payment for all project expenditures.

4. Maintain documentation that shows value for all in-kind contributions.

Grantees must comply with Wis. Admin. Code DWD 270.18, and volunteers must be at least 14 years of age to volunteer and to have those volunteer hours count as grant match.

**For volunteer labor** -- Use DNR Form #8700-349A (Donated Volunteer Labor Worksheet and Summary) to record volunteer hours. Signature of volunteer is required at each volunteer event. By Wis. Admin. Code, donated non-professional labor is valued at $12 per hour.

**For donated professional services** – Use DNR Form #8700-350 (Donated Professional Services Worksheet and Summary) to document the value of donated professional services. Value of donated professional services is determined by market rate. The value of these services must be documented with a letter or invoice from the professional indicating the donor's professional title, date of the donation, number of
hours donated, description of the work performed, and hourly rate. Signature of professional is required for this donation to count as grant match.

**For force account labor** – “Force Account” is the term most often used to describe labor provided by the applicant’s own staff. Applicants should retain copies of timesheets as proof of force account work on a project. *Force Account Labor Worksheets* are used to document the type of work performed for the project on a daily basis. The worksheets are completed by each individual contributing to the project. Totals from these worksheets are tallied on a single *Force Account Labor Summary* sheet submitted with each reimbursement request. Copies of the worksheets and summary sheets must be kept in the applicant’s project file. You will find *Force Account Labor Worksheet* and *Force Account Labor Summary* sheet at: [http://dnr.wi.gov/Aid/SurfaceWater.html](http://dnr.wi.gov/Aid/SurfaceWater.html) (go to reimbursement tab)

**For donated supplies and equipment** – The value of donated supplies and equipment must be consistent with the Wisconsin Department of Transportation (WI DOT) *Classified Equipment Rates Standard and Special Rated Units* document. You can find the Highway Rates at: [http://dnr.wi.gov/Aid/SurfaceWater.html](http://dnr.wi.gov/Aid/SurfaceWater.html) (go to reimbursement tab).

If the donated equipment does not appear on the WI DOT Classified Equipment Rates Standard and Special Rated Units document, the applicant shall determine value of donation by one of the following two methods:

- Choose closest equipment equivalent from WI DOT Highway rates list
- Determine market rate – Applicant shall obtain at least three estimates for rental of item in question from vendors within the area where the project is located. The lowest estimate will be used to establish the value of donated equipment. Copies of all estimates collected must accompany your grant application and must also be maintained in the grantee’s project files.

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**Why is it important to effectively manage third-party in-kind contributions to your grant project?**

Effective tracking of third-party contributions can efficiently support your DNR grant and will allow your reimbursement request to be processed more quickly by the DNR.
Appendix I2.
Clarification:

1- Determining Local Cost Share (“Grant Match”) for Training vs. Education
2- Determining Local Cost Share (“Grant Match”) for Global Positioning System (GPS) units

Applicability: This clarification applies to the following grant programs:
- Lake Planning
- River Planning
- Lake Protection
- River Management
- Aquatic Invasive Species

Purpose: This document clarifies the following statement found in ss. NR 198.14(f), NR 195.10(1)(f), NR 191.06(1)(h), and NR190.005 (e), Wis. Adm. Code:

“The substantiated value of donated materials, equipment, services, and labor as all or part of the local share of the project cost.”

Note: Grantees must comply with Wis. Admin. Code DWD 270.18, and volunteers must be at least 14 years of age to volunteer.

1- Determining Local Cost Share for Training vs. Education

<table>
<thead>
<tr>
<th>Eligible as Grant Match?</th>
<th>Situation</th>
</tr>
</thead>
</table>
| Yes                     | Time spent by grantee **volunteers** (minimum age for a volunteer is 14) and staff attending training where training prepares attendees to conduct activities approved within project scope and budget. Documentation must clearly describe the training objective, the qualification of the trainer, and intended results.  
  
  **Example #1:** Time spent by participants at Clean Boats, Clean Waters training or Citizen Lake Monitoring Network training, where trainers are providing instruction on current water sample collection techniques, or AIS monitoring procedures. (Trainers must provide signup sheets to document names of participants and time spent at training sessions).  
  
  **Example #2:** **Non DNR instructor's** expenses including: time, mileage, travel, and supplies may be an eligible cost or eligible for use as donated grant match. |
<p>| Yes                     | Time spent by grantee <strong>staff</strong> providing instruction at training sessions. The training must be an element of the scope in the project and approved for grant funding. Documentation must clearly describe the training objective, the qualification of the trainer, and intended results. |
| Yes                     | Time spent by grantee volunteers and staff participating in one start-up meeting and one wrap-up meeting where plan development or post-project evaluations are deliverables. |</p>
<table>
<thead>
<tr>
<th>Eligible as Grant Match?</th>
<th>Situation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Time spent by grantee staff providing instruction to students. The training must be an element of the scope in the project and approved for grant funding. Documentation must clearly describe the training objective, the qualification of the trainer, and intended results. Student’s time is not allowed as grant match unless preapproved.</td>
</tr>
<tr>
<td>Yes</td>
<td>Time and travel expenses of grantee staff or volunteers making presentations on projects to school classes or other organizations if approved in the project scope and budget.</td>
</tr>
<tr>
<td>No</td>
<td>Time spent by local officials at meetings where local governing board approvals are sought for project activities.</td>
</tr>
<tr>
<td>No</td>
<td>Time spent by meeting attendees where the purpose is general community education.</td>
</tr>
<tr>
<td>No</td>
<td>Time spent by volunteers training other volunteers.</td>
</tr>
</tbody>
</table>

## 2- Determining Local Cost Share for Global Positioning System (GPS) units

The DNR has historically determined value for donated equipment or equipment usage using parameters established by the WI Dept. of Transportation (WI DOT). The WI DOT established the rental rates for Global Positioning System (GPS) units as “set locally” -- presumably in acknowledgement of the reduced cost of GPS units that are capable of measurements that are accurate to within 3 meters.

For the grant programs referenced above, the DNR is setting the following local value for GPS units:

1- $300 per project for usage of donated GPS units. This flat rate will significantly reduce the need for grantees to document hourly use of donated GPS units.

2- Up to $300 per GPS unit purchased exclusively for use on a grant-funded project, as determined by proof of purchase (receipt) submitted by the grantee. Per WI DOT equipment life expectancy guidelines, GPS units have a six-year lifespan. Grantees are limited to one grant-funded GPS purchase every six years.

Prior to grant award, regional Lakes, River, and AIS Coordinators may approve the purchase of additional GPS units if project applications include justification of the need for multiple GPS units. Similarly, regional DNR Coordinators may approve purchase or donated use values more than $300 if the application provides justification of the need for equipment with greater accuracy.

All equipment purchases to be claimed as grant match or as grantee expenditure must be clearly identified within the project budget at the time of grant application.