
FINANCIAL ADMINISTRATION

Recreational Boating Facilities Program

**Who is this
Information for?**

The following information provides guidance to governmental units and qualified lake associations to manage the financial assistance received from the Wisconsin Waterways Commission for recreational boating feasibility studies, development projects, aquatic plant harvesting equipment, channel dredging and the purchase of regulatory markers and aids to navigation.

Project Grant Awards

Upon approval of your project by the Waterways Commission, you will receive a signed contract from the Department outlining the approved project scope, project period and project amount. The individual authorized by resolution should sign one copy of this contract and return it to the appropriate district community services specialist (CSS). The remaining copy should be maintained in your project files.

Caution!

Most costs incurred prior to the date of the signed contract approval by the Department will not be eligible for reimbursement.

**Changes to the Project
Contract
*Amendments***

Requests for changes in the project contract in either the scope of the work, project period, or approved project amount must be submitted in writing to the district CSS before the project end date expires. Changes in either the scope of the work or approved project amount must be approved by the Waterways Commission.

Documentation for amendment requests will vary. Requests for additional time must indicate why the project cannot be completed by the end date and be accompanied by a detailed status report.

Requests for the addition or deletion of scope items to a project must justify the need for more or less scope and be accompanied by a revised cost estimate worksheet. Requests for changes in scope must be made prior to making any changes. Requests to amend project costs may be submitted when project activity costs are higher than estimated or when a work activity is expanded.

**Financial Administration
During the Project**
Grantee's Responsibilities

The fiscal controls and accounting procedures used to record project costs and state grant receipts are based on generally accepted accounting standards and principles. You must:

- ✓ Establish a separate ledger account for project expenditures.
- ✓ Maintain payroll vouchers for salaries and wages. Daily timesheets or "log books" should be filled out by all employees working on a recreation boating facilities project. All time associated with the project needs to be clearly documented.
- ✓ Cross-referencing of each expenditure with the supporting purchase order, contract, voucher, invoice, receipt, cash register slip, etc. These supporting documents should contain the signature of the individual authorized to approve such expenditures.
- ✓ Maintain daily records of local sponsor-owned equipment actually used on the project. These daily records must show the type of equipment used, actual hours of use and type of work for which the equipment was used. The time equipment is at the job site but not in use (idle time) is not eligible. The county approved equipment rates established by the Department of Transportation (DOT) may be used if you do not have a locally established rate (not to exceed DOT's).
- ✓ Report expenditures on the reimbursement claim worksheets.

Please Note:

All income gained through the intended recreational use of the project can be disposed of by you in a way that is consistent with your normal operating procedure.

NEW INFORMATION

CAUTION TO PROJECT SPONSORS – PROTECT CONFIDENTIAL DATA

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.

Thank you for your assistance and cooperation.

Claims for Reimbursement:

Claims for payment expenditures are made on a reimbursement basis with the exemption of the purchase of aids to navigation or regulatory markers. To be eligible for reimbursement, all costs must be incurred within:

- The project time period shown on the contract
- The scope of activity defined in the contract
- The state aid project amount shown in the contract

Please Note:

Claims must be submitted within six months of the project termination date.

Required Documentation:

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

1. Copies of all contracts or agreements with contractors, service providers or equipment dealers.
2. Completed Department reimbursement forms. Completion instructions are included on the forms:
8700-001 - Grant Payment Request
8700-002 - Grant Payment Worksheet
3. Original vendor invoices for services or materials.
4. Time sheets and daily equipment reports for force account labor and equipment.
5. Photocopies of canceled checks (front and back) issued for payment of all services and materials. If your bank does not return canceled checks, then a copy of the bank statement is acceptable.

Please Note:

Counties submitting a reimbursement claim may follow single audit requirements for documentation.

Send all Claims for Reimbursement to:

Your district community services specialist

**How Reimbursement
Claims are Processed:**

The district community services specialist (CSS) reviews the claim for compliance with the project contract. If the claim for reimbursement is complete and in compliance with the project contract, the CSS recommends reimbursement and forwards it to the Department's Bureau of Finance for auditing and issuing the check.

Audits:

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

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

Upon successful audit of project expenditures, the Bureau of Finance will arrange for the issuance of the check for the reimbursement of eligible expenses.

All project records must be retained by the applicant for a period not less than three (3) years after final payment or final disposition of the audit figures.

**When a Project is not in
Compliance with the
Contract:**

If the Department finds a project has not been satisfactorily completed by the end of the grant period or the sponsor has violated a term of the grant contract, the Department may terminate the grant and/or seek reimbursement of the state share previously distributed to the sponsor.