

Guidance for Recipients of AIS, Lakes, and Rivers grants  
Bureau of Community Financial Assistance  
Wisconsin Department of Natural Resources

## Understanding Grant Match Requirements

### How is “grant match” defined?

*Grant match* is that portion of projects costs that is not covered by grant funding provided by the DNR. The project sponsor must contribute the balance to complete the project. Wisconsin law<sup>1</sup> requires that project sponsors contribute to project costs. When part of the project cost is paid by the project sponsor, the DNR is able to stretch available grant funding further. Grant match levels are as follows:

Grant Program	Sponsor Share
Lake Planning	33%
Lake Protection	25%
Aquatic Invasive Species	25%
River Planning	25%
River Protection	25%

### What counts as grant match?

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

**Cash** -- The most common type of match, and the easiest to track, is cash match. Cash match is either the grantee organization’s own funds (sponsor operating budget or fundraising) or cash donations from third parties (i.e., partner organizations). A cash match is project cost actually paid by the project sponsor.

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

- Donated labor from project sponsor members or volunteers
- Donated professional services
- Donated supplies or construction materials
- Donated equipment

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<sup>1</sup> Lake Protection Grants: s. 281.68, Wis. Stats., and ch. NR 191, Wis. Admin. Code.  
Lake Management Planning Grants: s. 281.68, Wis. Stats., and ch. NR 190, Wis. Admin. Code.  
River Protection Grants: s. 281.70, Wis. Stats., and ch. NR 195, Wis. Admin. Code.  
AIS Prevention & Control Grants: s. 23.22, Wis. Stats., and ch. NR 198, Wis. Admin. Code.

- Free usage of privately owned equipment
- Donate fee title land

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

- 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 project sponsor. 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 sponsors 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.

**For volunteer labor** -- Use DNR Form #[8700-349A](#) (Donated Volunteer Labor Worksheet and Summary) to record volunteer hours. Signature of volunteer is required. 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 force account labor** – “Force Account” is the term most often used to describe labor provided by the project sponsor’s own staff. Project sponsors 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 on file with the project sponsor. You will find Force Account Labor Worksheet and Summary sheet at: <http://dnr.wi.gov/Aid/SurfaceWater.html> (go to reimbursement tab)

**For donated supplies and equipment** – Per Wis. Admin. Code, the value of donated supplies and equipment must be consistent with the Wisconsin Department of Transportation (WDOT) Classified Equipment Rates Standard and Special Rated Units document. You can find the Highway Rates at: <http://dnr.wi.gov/Aid/SurfaceWater.html> (go to reimbursement tab).

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

- Choose closest equipment equivalent from WDOT Highway rates list
- Determine market rate – Project sponsor shall obtain at least three estimates for rental of item in question from vendors within the county. 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 also be maintained in the grantee’s project files.

## **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.