

Wisconsin Department of Natural Resources
Wisconsin Forest Landowner Grant Program (WFLGP)
Landowner Expense Worksheet

Please use this worksheet to keep a record of your expenses. Paid Receipts or Cancelled Checks are required. Please keep an Expense Worksheet for each eligible practice (e.g. one for Reforestation and Afforestation, one for Forest Improvement, etc.). Make additional copies if you need more space. When you have completed your practice(s), submit copies of this worksheet and any receipts to your DNR forester. Keep all originals for your records. **See the reverse side of this worksheet for examples of eligible and ineligible activities.**

Landowner Name: _____

WFLGP Eligible Practice: _____

Date	Item (Description of purchase, service or task)	Landowner Time (labor, if applicable)	Price (of purchases and invoices)
		hours	\$
		hours	\$
		hours	\$
		hours	\$
		hours	\$
		hours	\$
		hours	\$

<i>FOR INTERNAL USE ONLY</i>		
TOTALS	hours	\$
x labor rate of \$/hour	\$	n/a
x 50% cost share rate	(a) \$	(b) \$
Grand Total	(a + b) \$	
Maximum Cost Sharing Approved (from application or award letter)	\$	
Total Payment Requested for Landowner (the smaller of the two amounts above)	\$	

Examples of Eligible Costs

All practices and costs **must** be approved by your DNR County Forester.

Documented Reasonable Costs: Costs associated with installing the practice including the costs of a plant survey, construction plan development, road layout, or the development of a burning plan.

Labor Costs: Costs reasonable for the type of work being done. For example, if an attorney does brush clearing on a property he/she could not charge \$150/hr towards the project cost even if that is what they normally make as an attorney. In general, \$15/hr is used for landowner or volunteer labor (if used as in-kind match). Rates may vary for more skilled labor such as heavy equipment operation. When foresters are estimating the cost of a project where landowner or volunteer labor is being used, they should take the local rate into account, not what a consulting forester or other professional would charge for the same amount of labor. Landowner and volunteer labor may not be as cost-effective as professional labor and should not be funded at that higher rate.

Equipment Rental: Actual rental costs for necessary equipment or comparable rate, if landowner is using their own equipment. Farm equipment rates are often available by county from the local FSA or UW Extension office.

Re-implementation of a Practice: Costs associated with re-implementation of partially or totally destroyed practices through no fault of the landowners or contractors

Examples of Ineligible Costs

Travel: Landowners travel to and from property.

Purchase of Property: Purchase of property and associated fees and costs.

Capital Purchases: Purchase of equipment such as chainsaws, sprayers, etc. However, if equipment is purchased at the landowners' expense, the hourly rental rate may be charged to the grant for the time used.

Repairing Damaged Practices: Costs associated with fixing, repairing or redoing a cost-shared practice damaged or lost because of poor installation or inadequate protection.

Practices paid for by another program: Costs already being paid for or reimbursed by another program.

Other Programs' Practice Maintenance: Costs associated with maintaining a practice the landowner has agreed to maintain under another program.

Mandatory Practices: Costs associated with installing a practice required or mandated by law or legal action; for example, wetland mitigation or disposal site clean-up. Note: This does not apply to mandatory practices under the Managed Forest Law (MFL).

Practices outside of grant approval dates: Costs incurred before and/or after the approval (award letter) and expiration dates of the grant.