



**Capital Projects Fund
Digital Connectivity & Navigators
5-CPF-2024**

Reimbursements and Allowable Costs

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Objectives

- ✓ Learn about the process for getting reimbursed for allowable costs associated with your CPF-DCN Grants.

WHO	This presentation is meant for recipients of CPF-DCN grants.
WHAT	Go over what allowable costs are, and how to get reimbursed for them.
WHERE	Reimbursements are completed in the PSC Grants System.
WHEN	At grantee discretion; September 20th, 2024 – December 1, 2026 (Performance period +30 days).
WHY	Get reimbursed for project work. Get Wisconsinites connected!

Section 1 – Reimbursements and Allowable Costs

- Resources and Getting Started
- Overview
- Allowable Costs
- Reimbursement documentation of expenses
- Budget Categories
- Common Issues, Important Concepts

Section 2 – Reimbursements in the Grants System

- Step-by-step process
- Denied reimbursements, resubmittals, correspondence
- Other, General Reimbursement Information

Section 3 – Recap, Resources

Acronyms

CPF = Capital Projects Fund

DCN = Digital Connectivity & Navigators

GMS = Grants Management System

ERF = Electronic Records Filing

GA = Grant Agreement

GS = Grants Specialist

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Resources and Getting Started

- ❑ Grant Agreement
 - Section 1 – Definitions (1.15 Eligible Costs, 1.23 Performance Period, 1.31 Request for Payment)
 - Section 3 – Reimbursement (All)
 - Section 21 – Amendment (21.1.3)
- ❑ PSC CPF DOCKET
 - [5-CPF-2024](#)
- ❑ [PSC CPF Webpage](https://psc.wi.gov/Pages/ServiceType/Broadband/DigitalConnectivityNavigators.aspx)
 - [Budget Categories](https://psc.wi.gov/Documents/broadband/5-CPF-2024_final_BUDGET_CATEGORIES.pdf)
 - [CPF Infrastructure FAQ](https://psc.wi.gov/Documents/broadband/CPF_DCN-FAQ_Post_Award.pdf)
 - [PSC CPF Inbox](mailto:PSCCapitalProjectsFund@Wisconsin.gov)
- ❑ Grants Management System
 - [Home](https://psc.wi.gov/Pages/GrantsSystem.aspx)
 - [Login](https://apps.psc.wi.gov/apps/grants/Account/Login?ReturnUrl=%2Fapps%2Fgrants)
 - [One Pager](https://psc.wi.gov/Documents/broadband/5-CPF-2023GettingStartedGrantsSystem.pdf)
 - [Power Point](https://psc.wi.gov/Documents/broadband/5-CPF-2023GettingStartedGrantsSystemPowerPoint.pdf)
 - [Webinar](https://register.gotowebinar.com/recording/4881485715608827908)
 - [User Guide](https://psc.wi.gov/Documents/GrantsSystemUsersGuide.pdf)

Section 1 – Reimbursements and Allowable Costs

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Overview

The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement
2. US Treasury Guidance
3. Federal Rules/Regulations: 2 CFR 200

CPF-DCN Grant Award Funds are Reimbursement-based. To receive award funds, proof of purchase is required.

(There are state rules/regs that impact grants administered in WI. However, the extent and materiality of those rules/regs is otherwise encompassed in the above-listed legal documents)

Reimbursements and Allowable Costs

Overview

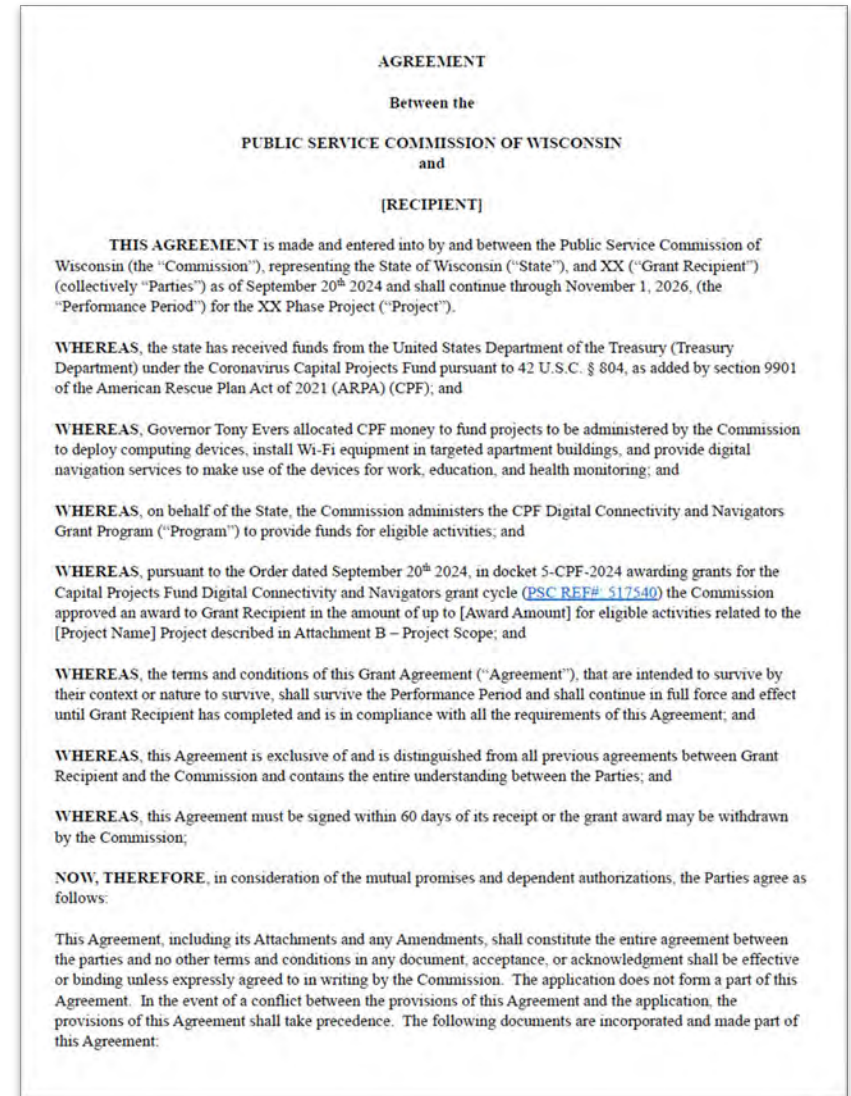
The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement

The Grant Agreement is the best source for prescriptive information about grant requirements.

A thorough understanding of its contents should be gained.

(of those rules/regs is otherwise encompassed in the above-listed legal documents)



Reimbursements and Allowable Costs

Overview

The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement

SectionContent

1.0	Definitions
1.15	Eligible Costs
1.23	Performance Period
1.31	Request for Payment
3.0	Reimbursement
5.0	Recordkeeping
21.0	Amendment

TERMS AND CONDITIONS APPLICABLE TO GRANT AWARDS

- 1.0 **Definitions.** The following terms are given the stated meaning:
- 1.1. **2 CFR Part 200** means the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#), commonly referred to as Uniform Guidance. It contains the government-wide general provisions applicable to Federal financial assistance. The OMB released revised Uniform Guidance on 10/1/2024. However, the 10/1/2024 updates do not apply to CPF grants. When referencing these provisions make sure to use the most recent version available prior to 10/1/24 (linked above).
 - 1.2. **Affiliate** means a person or entity that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person or entity. For the purposes of this definition, the term "own" means to own an equity interest (or the equivalent thereof) of more than 10 percent.
 - 1.3. **Agency or Commission** means the Public Service Commission of Wisconsin.
 - 1.4. **Ancillary Costs** means costs that are necessary to operationalize and put the capital assets to full use, including costs to increase broadband adoption and improve digital literacy. Examples include project costs related to project planning and feasibility, broadband installation, and community engagement, broadband adoption, digital literacy, and training.
 - 1.5. **ARPA** means the [American Rescue Plan Act \(ARPA\) Pub. L. 117-2, March 11, 2021](#).
 - 1.6. **Capital Asset** means, for the purpose of this program, the digital devices and Wi-Fi deployment equipment used to carry out the Capital Project.
 - 1.7. **Capital Project** means the construction, purchase, and installation of, and/or improvements to capital assets where the costs of such assets are capitalized or depreciated, including ancillary costs necessary to put the capital asset to use.
 - 1.8. **Commission Order or Order** means the Commission's Order on September 20th 2024, awarding Capital Projects Fund Digital Connectivity and Navigators Grant Applications in docket 5-CPF-2024.
 - 1.9. **Contract** means, for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see 2 CFR 200.331.
 - 1.10. **Contractor** means a dealer, distributor, merchant or other seller providing goods or services that are required to implement a Federal program (see 2 CFR 200.1). These goods or services may be for an organization's own use or for the use of the beneficiaries of the Federal program. Additional guidance on distinguishing between a subrecipient and a contractor (vendor) is provided in 2 CFR 200.331.
 - 1.11. **Community Engagement** means activities demonstrating working collaboratively with and through communities to make decisions that affect their well-being. Activities might include documented outreach with community to plan or support application (meetings and engagement with populations most impacted by pandemic that are not local government);

Overview

The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement

2. US Treasury Guidance

The US Dept. of the Treasury administers the Capital Projects Fund program.

Their [webpage](#) provides a variety of rules/regs/guidance about programmatic requirements.



(There are state rules/regs that impact grants administered in WI. However, the extent and materiality of those rules/regs is otherwise encompassed in the above-listed legal documents)

Reimbursements and Allowable Costs

Overview

The eligibility of CPF project costs is based off three legal instruments:

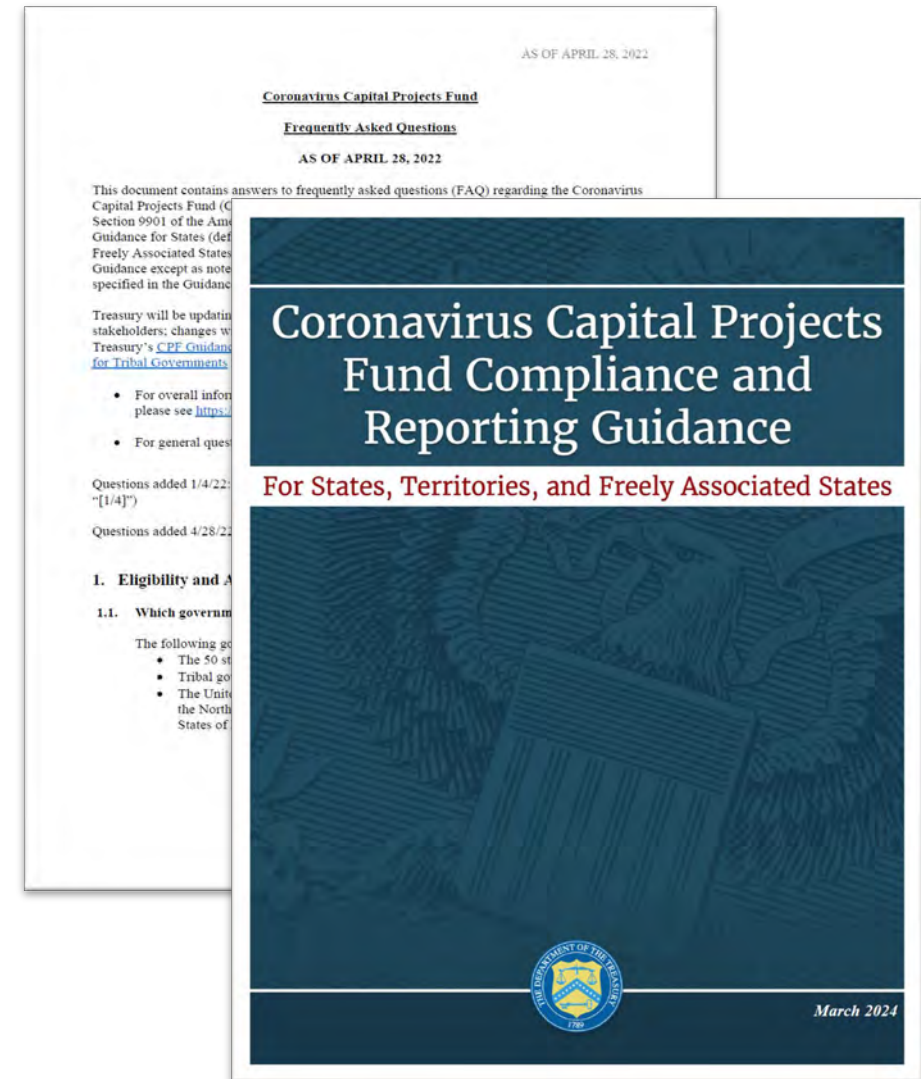
1. Grant Agreement

2. US Treasury Guidance

[Compliance and Reporting Guidance](#)

[Treasury CPF FAQs](#)

(There are state rules/regs that impact grants administered in WI. However, the extent and materiality of those rules/regs is otherwise encompassed in the above-listed legal documents)



Overview

The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement
2. US Treasury Guidance

3. Federal Rules/Regulations: 2 CFR 200

- [2 CFR 200](#) is the federal code which governs the use of federal grant funds.
- CPF is a federal program and bound by these rules/regs.

Old version of 2 CFR 200 applies to CPF-DCN grants (NOT updated as of 10/1/24).

- Link to “old” version: <https://www.ecfr.gov/on/2024-09-30/title-2/subtitle-A/chapter-II/part-200>
- Link to eCFR Resource: [Navigating to Previous Guidance on eCFR \(2 CFR 200\)](#)

Reimbursements and Allowable Costs

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The eligibility of CPF project costs is based off three legal instruments:

1. Grant Agreement
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3. Federal Rules/Regulations: 2 CFR 200

- 2 CFR 200.403 Factors affecting allowability of costs
 - **Necessary/reasonable**
 - In accordance with Generally Accepted Accounting Principles (GAAP)
 - Adequately documented
- 2 CFR 200.404 Reasonable costs
 - Cost is ordinary/necessary for proper and efficient performance of award
- 2 CFR 200.405 Allocable costs
 - Cost is **allocable** to a particular award; Incurred specifically for the award
 - Costs may not be charged/expensed to other federal awards

§ 200.405 Allocable costs.

- (a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

§ 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under

§ 200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

concerned acted with prudence in the circumstances considering their non-Federal entity, its employees, where applicable its students or membership, the Federal Government.

entity significantly deviates from its established practices and policies regarding the cost. Such a deviation may unjustifiably increase the Federal award's cost.

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Reimbursements and Allowable Costs



Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by any other federal or state funding, have been expended, can be audited by the Commission, are directly attributable to activities identified in Attachment B-Project Scope, and are identified in Attachment C-Project Budget, subject to any Amendments to this Agreement; which are incurred within the Performance Period; and expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds but after March 15, 2021, so long as they are used exclusively for the project, and for which the recipient provides reasonable assurance that the costs were incurred pursuant to the negotiation of and in anticipation of the CPF award and are necessary for the efficient and timely performance of the Project. CPF projects are required to operate for at least five years after the end of the Period of Performance. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.



Reimbursements and Allowable Costs

Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by other funding sources, have been expended, can be audited by the Commission, are included in Attachment B-Project Scope, and are not prohibited by any applicable laws, rules, or Amendments to this Agreement; which are necessary for materials, community planning and pre-engineering services purchased before the date the Commission issues an order on or after March 15, 2021, so long as they are used exclusively for the purposes of the CPF award and are necessary for the efficient operation of the CPF projects are required to operate for at least five years. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.

***Performance period
means the period
from the date of the
Commission Order
(September 30, 2024)
until November 1,
2026.***

(Section 1.23 of grant agreement)

Reimbursements and Allowable Costs



Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by any other federal or state funding, have been expended, can be audited by the Commission, are directly attributable to activities identified in Attachment B-Project Scope, and are identified in Attachment C-Project Budget, subject to any Amendments to this Agreement; which are incurred within the Performance Period; and expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds but after March 15, 2021, so long as they are used exclusively for the project, and for which the recipient provides reasonable assurance that the costs were incurred pursuant to the negotiation of and in anticipation of the CPF award and are necessary for the efficient and timely performance of the Project. CPF projects are required to operate for at least five years after the end of the Period of Performance. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.



Reimbursements and Allowable Costs

Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by any other federal or state funding. Costs that are directly attributable to activities identified in Attachment C-Project Budget, submitted and approved by the Commission, are directly attributable to activities identified in Attachment C-Project Budget, submitted and approved by the Commission, and incurred within the Performance Period; and engineering that are for the project and may have been incurred prior to the Commission issuing an order approving awarding grant funds. Costs that are directly attributable to activities identified in Attachment C-Project Budget, submitted and approved by the Commission, and incurred exclusively for the project, and for which the recipient certifies that the costs were incurred pursuant to the negotiation of and in anticipation of the CPF award and are necessary for the efficient and timely performance of the Project. CPF projects are required to operate for at least five years after the end of the Period of Performance. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.

Directly attributable means the expense can be traceable/allocable to the CPF grant project.

Reimbursements and Allowable Costs



Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by any other federal or state funding, have been expended, can be audited by the Commission, are directly attributable to activities identified in Attachment B-Project Scope, and are identified in Attachment C-Project Budget, subject to any Amendments to this Agreement; which are incurred within the Performance Period; and expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds but after March 15, 2021, so long as they are used exclusively for the project, and for which the recipient provides reasonable assurance that the costs were incurred pursuant to the negotiation of and in anticipation of the CPF award and are necessary for the efficient and timely performance of the Project. CPF projects are required to operate for at least five years after the end of the Period of Performance. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.



Allowable Costs

Section

Some costs incurred prior to order date are allowable (materials, planning, pre-engineering); IF (x4)

the Performance Period that are incurred, can be audited by the Commission under the Project Scope, and are subject to the terms and conditions of this Agreement; which are incurred within the Performance Period; and expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds **1** after March 15, 2021, so long as they are used **2** exclusively for the project, and for which the recipient provides reasonable assurance that the costs were **3** incurred pursuant to the negotiation of and in anticipation of the CPF award and **4** necessary for the efficient and timely performance of the Project. CPF projects are required to operate for at least five years after the end of the Period of Performance. Grant Recipient should plan with this requirement in mind and plan for full capital asset depreciation over the Performance Period.

Reimbursements and Allowable Costs

Allowable Costs

Section 1.15 of grant agreement:

Eligible Costs means those costs incurred by Grant Recipient during the Performance Period that are not covered by any other federal or state funding, have been expended, can be audited by the

Commission, are directly related to the Project, are not in the original B-Project Scope, and are

identified in Attachment B to this Agreement; which are

incurred within the Performance Period for community planning and pre-

engineering that are necessary to complete the Project by the date the Commission

issues an order approving the Project, so long as they are used

exclusively for the Project, and the recipient provides reasonable assurance that the costs

were incurred pursuant to the negotiation of and in anticipation of the CPF award and are necessary

for the efficient and timely performance of the Project. CPF projects are required to operate for at

least five years after the end of the Period of Performance. Grant Recipient should plan with this

requirement in mind and plan for full capital asset depreciation over the Performance Period.

All grant funds must be drawn down within the performance period. Any digital devices to be used maintain the fleet through the 5 year post close timeframe should be purchased within the performance period to be eligible for reimbursement.

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Documentation of Expenses: Requirement

- Documentation of expenses is required.
- Purpose of documentation is to..
 - ✓ prove actual costs incurred and allocated to a project.
 - ✓ provide basis for determining allowability

Section 3.5 of grant agreement:
With each Request for Payment, the Grant Recipient must include a copy of an invoice or other written support for each Eligible Cost item for which reimbursement is requested.

Documentation of Expenses: Acceptable Documents

Acceptable

- ✓ Receipts
- ✓ Invoices
- ✓ Internal labor records

Occasionally: supplementary internal/external documentation is required to prove allowability (i.e. logs, work orders, contracts, etc.)

NOT Acceptable

- ✗ Quotes
- ✗ Statements
- ✗ Sales orders (unless it shows payment)
- ✗ Work orders

Documentation of Expenses: Required Information

- ✓ Date: Date of purchase or date of work performed.
 - Can be date range for labor
 - Must be within performance period (unless an eligible pre-award planning cost)
- ✓ Invoice/Receipt Number
- ✓ Vendor Information: for the entity selling good/service (Ex: Name, Address, Phone, Email).
- ✓ Recipient Information (if applicable): for the entity receiving the good/service.
- ✓ Description: of good/service purchased.
- ✓ Purchase price: Amount paid for the good/service.
- ✓ Allocation description/calculation (if applicable): only costs allocable to project.
- ✓ Other information as requested by Commission (i.e., Labor – stay tuned)

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Reimbursements and Allowable Costs

Budget Categories

Expenses shall be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
2. Equipment
3. Supplies
4. Labor (Salary, Fringe)
5. Permitting, Licensing Fees
6. Travel
7. Other

Budget Categories Link:

https://psc.wi.gov/Documents/broadband/5-CPF-2024_final_BUDGET_CATEGORIES.pdf

CPF Digital Connectivity and Navigators Final Budget Categories

BUDGET CATEGORIES	
Contractual, Consultant Fees	All project expenses for work performed by a third-party contractor. A third-party contractor is any entity that is not a signatory to the grant agreement. Examples: legal services, cement contractors, tree trimmers, electrician, engineering services, etc. Any materials supplied by a third-party contractor should be included here.
Equipment	Equipment for this grant means everything that makes the program functional over the period of performance, including all components for Wi-Fi networks, fleets of devices*, software, warranties, navigators to bring the capital assets to full use for the duration of the period of performance plus five years following project close. Televisions are not an eligible digital device.
Supplies	Supplies means all tangible personal property other than those described by the Equipment category. All items with per-unit acquisition costs of less than \$5,000, regardless of the length of useful life, are considered supplies.
Labor (Salary, Fringe)	Actual labor expenses, including fringe benefits, of the grant recipient. This category is limited to direct personnel expenses only.
Permitting, Licensing Fees	All permitting & licensing expenses.
Travel	Grantee's travel expenses related to the project.
Other	Other expenses not specified above. Please provide details in the notes.

Allowable costs are determined in accordance with the cost principles identified in 2 C.F.R. Part 200, Subpart E.10. Federal funds committed to an award may only be used to cover allowable costs incurred during the period of performance and for allowable closeout costs incurred during the grant closeout process. Cost sharing is not a requirement for the use of these funds. SOURCE: GUIDANCE FOR THE CORONAVIRUS CAPITAL PROJECTS FUND. (treasury.gov)

Match: There is no match for this grant. However, organizations should plan for ongoing, unallowed costs like Operations and Maintenance, internet subscriptions and program requirement to keep the program operational five years following project close.

Eligible Costs: Eligible Costs mean those costs incurred and previously paid by Grant Recipient during the Performance Period that are not covered by any other federal or state funding, can be audited by the Commission, are directly attributable to activities identified in Attachment B: Project Scope, and are identified in Attachment C- Project Budget, subject to any Amendments to this Agreement, which are incurred between the date that the Commission Issues an order approving awarding grant funds to the Grant Recipient and November 1, 2026; and expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds but after March 15, 2021, so long as they are used exclusively for the project. And that the recipient provides reasonable assurance that the costs were incurred pursuant to the negotiation of and in anticipation of the Capital Projects Fund award and are necessary for the efficient and timely performance of the Project.

*CPF projects are required to operate for at least five years following project close (defined as when the project close letter is filed). Equipment and fleets should plan with this requirement in mind and plan for full capital asset depreciation over the period of performance.

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees

2. Equipment

3. Supplies

4. Labor (Salary, Fringe)

5. Permitting, Licensing Fees

6. Travel

7. Other

Budget Categories Link:

https://psc.wi.gov/Documents/broadband/5-CPF-2024_final_BUDGET_CATEGORIES.pdf

All project expenses for work performed by a third-party contractor. A third-party contractor is any entity that is not a signatory to the grant agreement.

Examples: legal services, cement contractors, tree trimmers, electrician, engineering services, etc.

Any materials supplied by a third-party contractor should be included here.

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
- 2. Equipment**
3. Supplies

*CPF projects are required to operate for at least five years following project close (defined as when the project close letter is filed). Equipment and fleets should plan with this requirement in mind and plan for full capital asset depreciation over the period of performance.

B
ht

[CPF-2024 final BUDGET CATEGORIES.pdf](#)

Equipment for this grant means everything that makes the program functional over the period of performance, including all components for Wi-Fi networks, fleets of devices*, software, warranties, navigators to bring the capital assets to full use for the duration of the period of performance plus five years following project close. Televisions are not an eligible digital device.

Example: Digital Devices (fleets)

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
2. Equipment
- 3. Supplies**
4. Labor (Salary, Fringe)
5. Permitting, Licensing Fees
6. Travel
7. Other

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Supplies means all tangible personal property other than those described by the Equipment category. All items with per-unit acquisition costs of less than \$5,000, regardless of the length of useful life, are considered supplies.

Examples: Media materials, general navigator supplies

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
2. Equipment
3. Supplies
- 4. Labor (Salary, Fringe)**
5. Permitting, Licensing Fees
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Budget Categories Link:

https://psc.wi.gov/Documents/broadband/5-CPF-2024_final_BUDGET_CATEGORIES.pdf

Actual labor expenses, including fringe benefits, of the grant recipient. This category is limited to direct personnel expenses only.

Examples: internal labor costs

Will need to know composition of pay (i.e., flat rate, rate + fringe, etc.)

External (contracted) labor goes in “Contractual, Consulting Fees” category.

Budget Categories

Expenses must be categorized into one of seven budget categories.

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All permitting & licensing expenses.

Examples: Right of way permits, software licensing expenses specifically tied to project

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
2. Equipment
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4. Labor (Salary, Fringe)
5. Permitting, Licensing Fees
- 6. Travel**
7. Other

Budget Categories Link:

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Grantee's travel expenses related to the project.

Examples: Per diems, mileage

All travel costs must align with grantee's own documented travel policies, be allocable to the project, and not associated with any other reimbursed costs (overhead in labor).

Budget Categories

Expenses must be categorized into one of seven budget categories.

1. Contractual, Consulting Fees
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5. Permitting, Licensing Fees
6. Travel
- 7. Other**

Budget Categories Link:

https://psc.wi.gov/Documents/broadband/5-CPF-2024_final_BUDGET_CATEGORIES.pdf

Other expenses not specified above. Please provide details in the notes.

These will be approved on a case-by-case basis

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- Budget Categories
- **Common Issues, Important Concepts**

Section 2 – Reimbursements in the Grants System

- Step-by-step process
- Denied reimbursements, resubmittals, correspondence
- Other, General Reimbursement Information

Section 3 – Recap, Resources

Acronyms

CPF = Capital Projects Fund

DCN = Digital Connectivity & Navigators

GMS = Grants Management System

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Common Issues, Important Concepts

1. Labor types, labor components and documentation
2. Digital Device: Single purchase
3. Digital Device: Multiple purchases
4. Cost allocation calculations and descriptions

Reimbursements and Allowable Costs

Common Issues, Important Concepts: Labor types, Labor Components and Documentation

Labor Type	External (Contracted) Labor	Internal (Grantee) Labor
BUDGET CATEGORY	Contractual, Consulting Fees	Labor (Salary, Fringe)
DOCUMENTATION	Invoice	Internal Documentation <ul style="list-style-type: none">• Hours by employee class• Date(s) work was performed• Total Labor Expense Reported• What all is included in labor rate?

Grant Agreement

3.5.2. For Eligible Cost items that do not have a transaction invoice, such as employee labor expenses, Grant Recipient must provide documentation showing the total hours contributed by employee class (e.g., engineer, construction worker, instructor, IT support, or assistive technology expert) that worked on the project, the date(s) that the work was done, and the total labor expense reported. Labor expense is limited to actual payroll and fringe benefit costs. Upon the request of the Commission, Grant Recipient must also provide a list of actual hours worked and the specific wage for each employee that worked on a Project, and any payroll documentation or other similar evidence that the Commission might request

Common Issues, Important Concepts: Digital Device (Single purchase)

Scenario A: Standard Device Purchase

You purchase a fleet of digital devices as part of your DCN grant project and want to get reimbursed for the devices.

Is this cost allowable?

YES – digital devices are the primary reason/purpose of the grant and are an essential cost for reaching project goals and outcomes.

How to expense it?

- Devices should be expensed in the “Equipment” budget category.
- Supporting documentation should include: the invoice for the actual cost incurred. Invoice must contain necessary components (as outlined in slide 20).

Other Requirements?

YES – Section 5.6 of grant agreement (Record Keeping)

Grant Agreement

Section 5.6 The minimum acceptable digital device record consists of:

- 5.6.1. Each digital device will need to be assigned a **unique identifiable number**;
- 5.6.2. Create and maintain a list of devices in specific fleet clearly depicting the **date of acquisition, deployment information**, and other details as instructed by Commission staff,
- 5.6.3. **Device type** (laptop, tablet, desktop computer, Wi-Fi equipment, other),
- 5.6.4. Digital device **deployment start and end date** per individual receiving the device.

Common Issues, Important Concepts: Digital Device (multiple purchases)

Scenario B: Multiple Device Purchases

You purchase digital devices over time via multiple (separate) transactions.

Is this cost allowable?

YES – there is no requirement for all devices (fleet) to be purchased at one time (in one lot).

How to expense it?

- Request for reimbursement should be on a rolling basis as expenses are incurred.
- Generally, that means one invoice for each reimbursement request.
- Devices should be expensed in the “Equipment” budget category.
- Supporting documentation should include: the invoice for the actual cost incurred. Invoice must contain necessary components (as outlined in slide 20).

Other Requirements?

YES – Section 5.6 of grant agreement (Record Keeping)

Grant Agreement

Section 5.6 The minimum acceptable digital device record consists of:

- 5.6.1. Each digital device will need to be assigned a **unique identifiable number**;
- 5.6.2. Create and maintain a list of devices in specific fleet clearly depicting the **date of acquisition, deployment information**, and other details as instructed by Commission staff,
- 5.6.3. **Device type** (laptop, tablet, desktop computer, Wi-Fi equipment, other),
- 5.6.4. Digital device **deployment start and end date** per individual receiving the device.

Reimbursements and Allowable Costs

Common Issues: Allocation Calculations

Scenario:

Only a portion of an invoice was used for the grant project
OR you are only requesting reimbursement for a portion of
an invoice.

Is this cost allowable?

YES – partial expense of an invoice is allowed as long as it
never gets over-expensed on the grant or any other grant.

How to expense it?

- Whenever the reimbursement request amount is different than the invoice amount, justification is required.
- Provide supplemental information: allocation calculation, methodology, and/or justification.
- How? Added text to the invoice (or other documentation).

INVOICE					
DATE: 1/2/24	INVOICE #12345	CUSTOMER ID: ABC12345	TO:	BEST GRANT CORP 432 FIRST STREET Nowhere, WI 123-456-7890	
CLASSIFICATION	JOB	PAYMENT TERMS	DUE DATE		
DIGITAL NAVIGATOR	DCN GRANT	Due on receipt	1/2/24		
DATE	EMPLOYEE	DESCRIPTION	HOURS	RATE	LINE TOTAL
12/25/23	JANE	DIG NAV SERVICE (DEVICE ONBOARDING)	3.00	35.00	115.00
12/25/23	JOE	DIG NAV SERVICE (APPLICATIONS TRAINING)	8.00	35.00	280.00
12/26/23	JANE	DIG NAV SERVICE (DEVICE ONBOARDING)	8.00	35.00	280.00
Joe's position is paid for by non-grant funds. Requesting reimbursement for Jane: \$280+\$115=\$395					
TOTAL					675.00
MAKE ALL CHECKS PAYABLE TO ABC CORP Thank you for your business! ABC CORP 123 FOURTH ST NOWHERE, WI PHONE: 111-222-3333 FAX: 111-222-3334					

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Reimbursements in the Grants System



Step-by-Step

1. Login to the Grants Management System (GMS)
2. Navigate to the “Reimbursements” tab of the project
3. Add expense – single budget category
4. Add expense – multiple budget categories
5. Submit reimbursement

Reimbursements in the Grants System

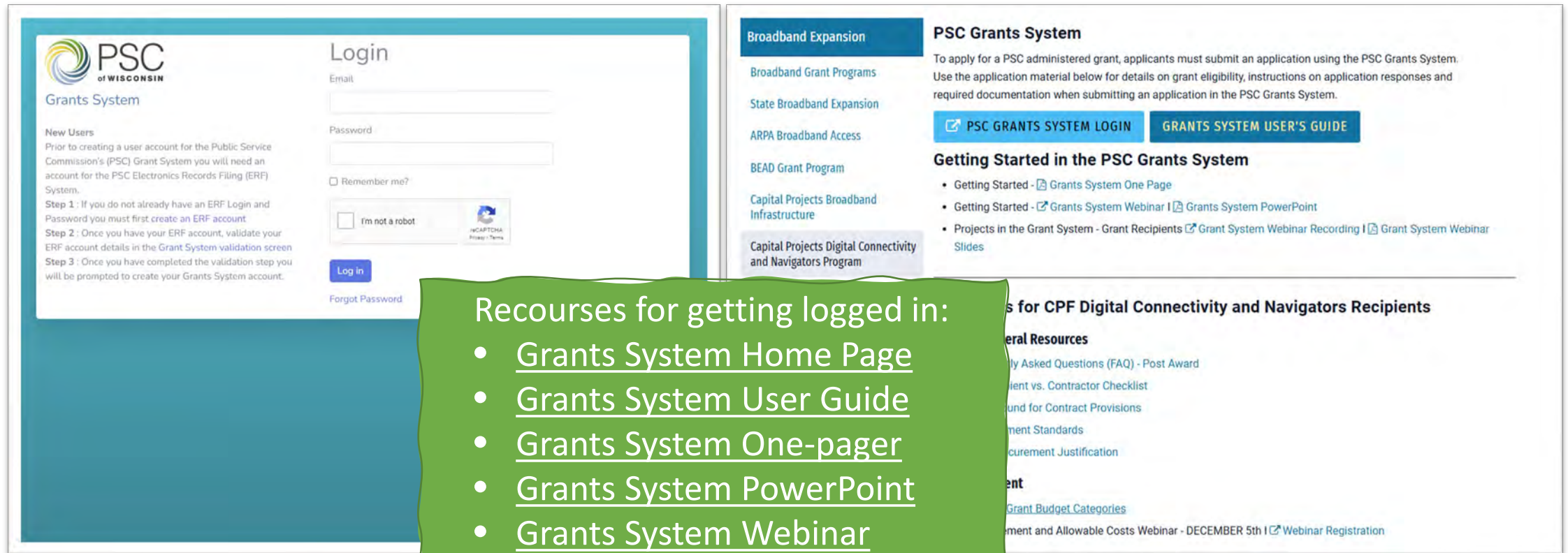
Step-by-Step: 1. Login to GMS

Login Page:

<https://apps.psc.wi.gov/apps/grants/Account/Login?ReturnUrl=%2Fapps%2Fgrants>

CPF-DCN Webpage:

<https://psc.wi.gov/Pages/ServiceType/Broadband/DigitalConnectivityNavigators.aspx>



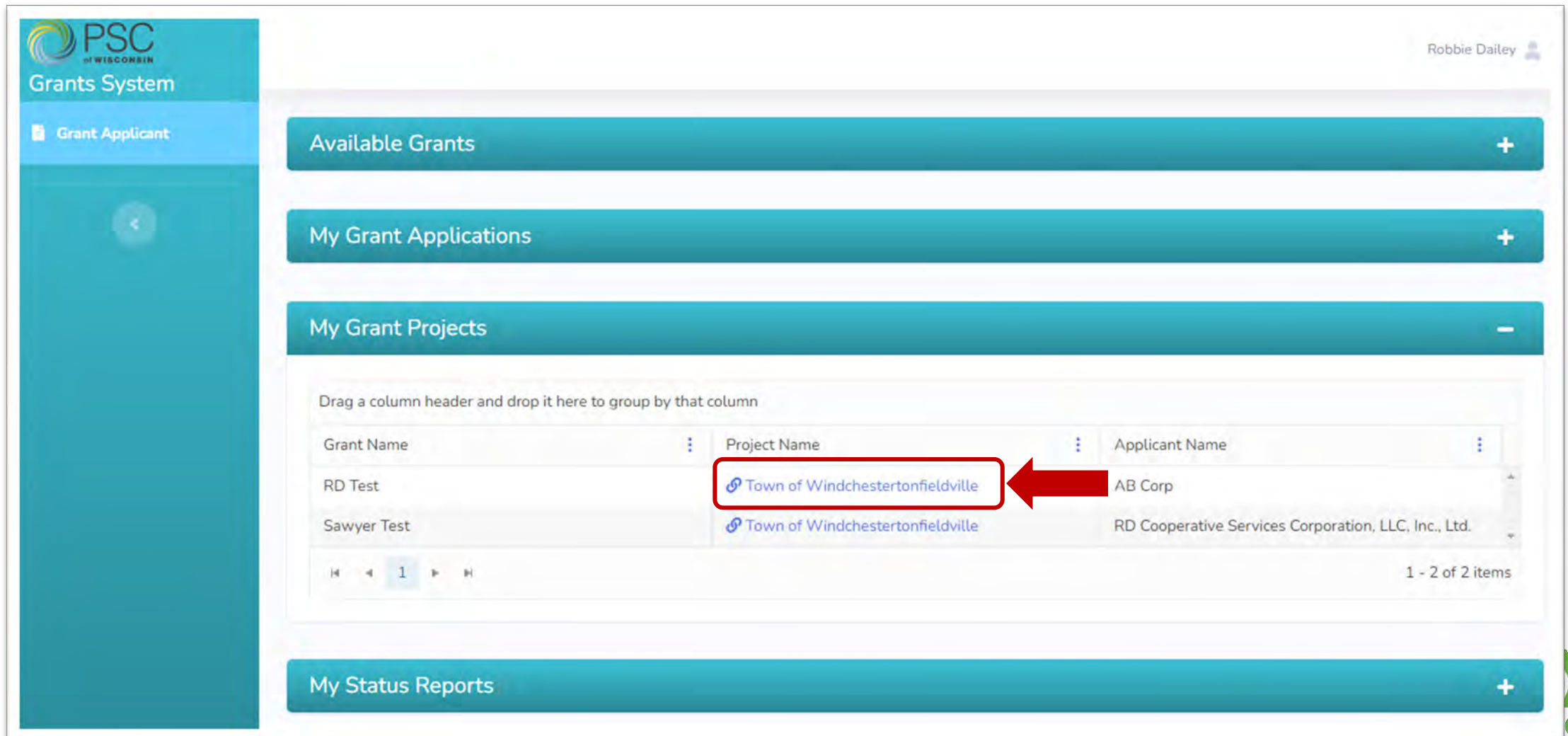
Recourses for getting logged in:

- [Grants System Home Page](#)
- [Grants System User Guide](#)
- [Grants System One-pager](#)
- [Grants System PowerPoint](#)
- [Grants System Webinar](#)

Reimbursements in the Grants System

Step-by-Step: 2. Navigate to the reimbursements tab for your project

Under the “My Grant Projects” section, click on the grant project you’d like to submit a reimbursement for.



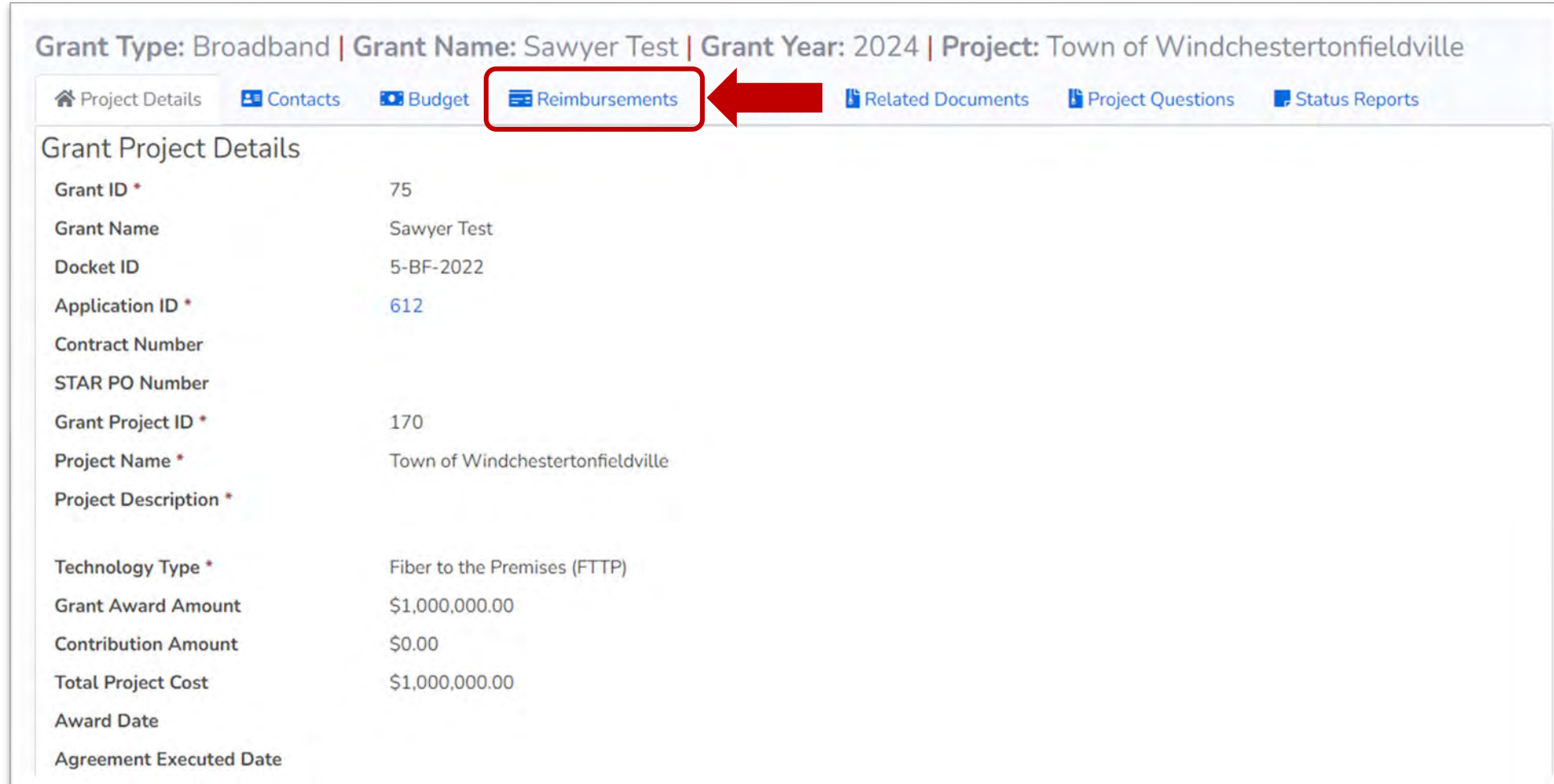
The screenshot shows the PSC Grants System interface. The left sidebar contains the PSC of Wisconsin logo and the text 'Grants System' and 'Grant Applicant'. The main content area has a teal header with 'My Grant Projects' and a minus sign. Below this is a table with columns: Grant Name, Project Name, and Applicant Name. The first row shows 'RD Test' for the 'Town of Windchestertonfieldville' project, with the project name highlighted by a red box and a red arrow pointing to it. The second row shows 'Sawyer Test' for the same project, with the applicant name 'RD Cooperative Services Corporation, LLC, Inc., Ltd.' visible. The table has a pagination control at the bottom showing '1 - 2 of 2 items'.

Grant Name	Project Name	Applicant Name
RD Test	Town of Windchestertonfieldville	AB Corp
Sawyer Test	Town of Windchestertonfieldville	RD Cooperative Services Corporation, LLC, Inc., Ltd.

Reimbursements in the Grants System

Step-by-Step: 2. Navigate to the reimbursements tab for your project

From there, click on the “Reimbursements” tab.



Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

Project Details | Contacts | Budget | **Reimbursements** | Related Documents | Project Questions | Status Reports

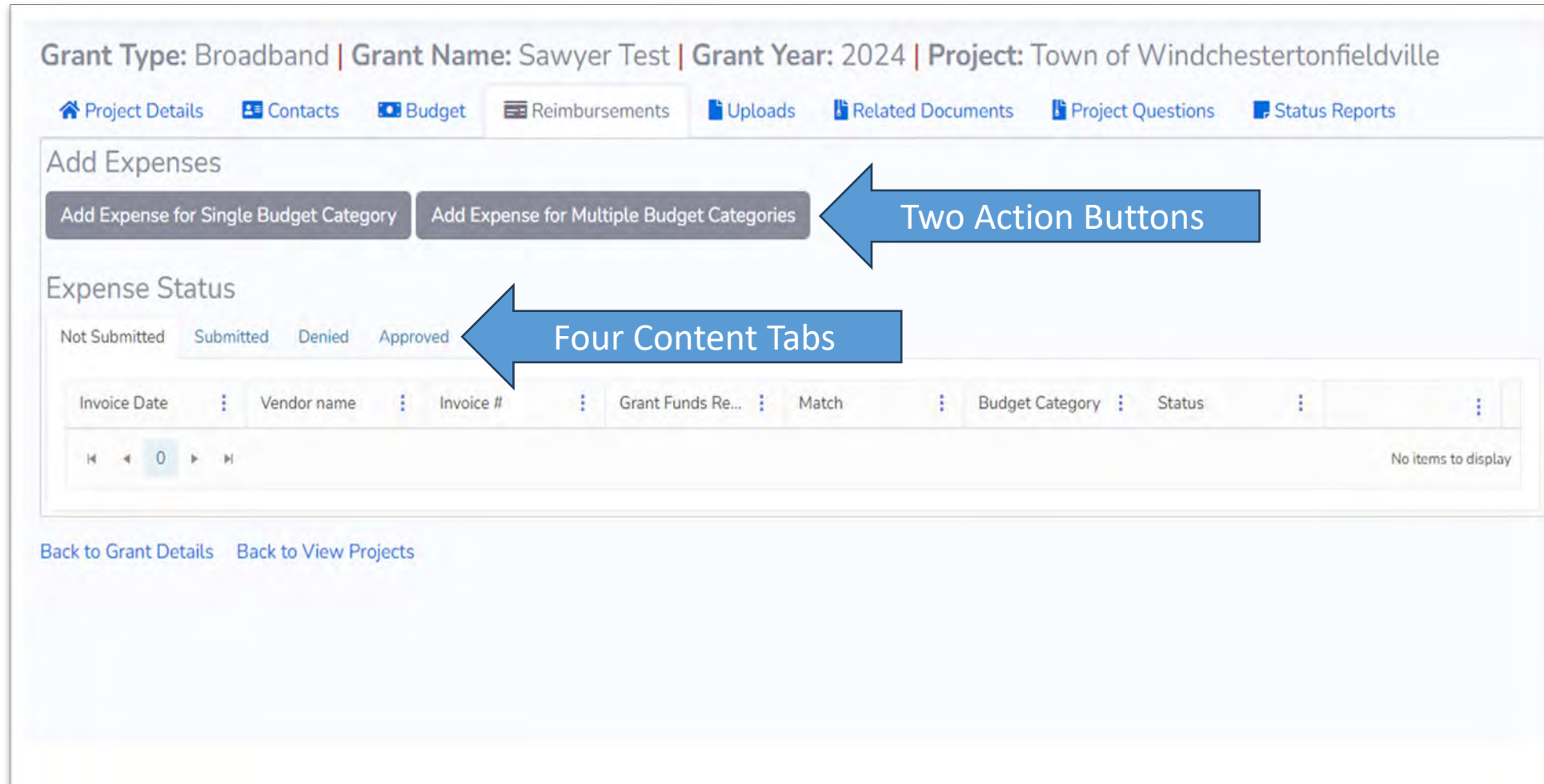
Grant Project Details

Grant ID *	75
Grant Name	Sawyer Test
Docket ID	5-BF-2022
Application ID *	612
Contract Number	
STAR PO Number	
Grant Project ID *	170
Project Name *	Town of Windchestertonfieldville
Project Description *	
Technology Type *	Fiber to the Premises (FTTP)
Grant Award Amount	\$1,000,000.00
Contribution Amount	\$0.00
Total Project Cost	\$1,000,000.00
Award Date	
Agreement Executed Date	

Reimbursements in the Grants System

Step-by-Step: 2. Navigate to the reimbursements tab for your project

Reimbursements tab is one-stop-shop for managing reimbursements.



The screenshot displays the 'Reimbursements' tab in the Grants System. At the top, it shows the grant details: 'Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville'. Below this is a navigation bar with tabs for 'Project Details', 'Contacts', 'Budget', 'Reimbursements', 'Uploads', 'Related Documents', 'Project Questions', and 'Status Reports'. The 'Reimbursements' tab is active. Underneath, there are two buttons: 'Add Expense for Single Budget Category' and 'Add Expense for Multiple Budget Categories'. Below these are four content tabs: 'Not Submitted', 'Submitted', 'Denied', and 'Approved'. A table is visible below the tabs, with columns for 'Invoice Date', 'Vendor name', 'Invoice #', 'Grant Funds Re...', 'Match', 'Budget Category', and 'Status'. The table is currently empty, showing 'No items to display'. At the bottom, there are two links: 'Back to Grant Details' and 'Back to View Projects'.

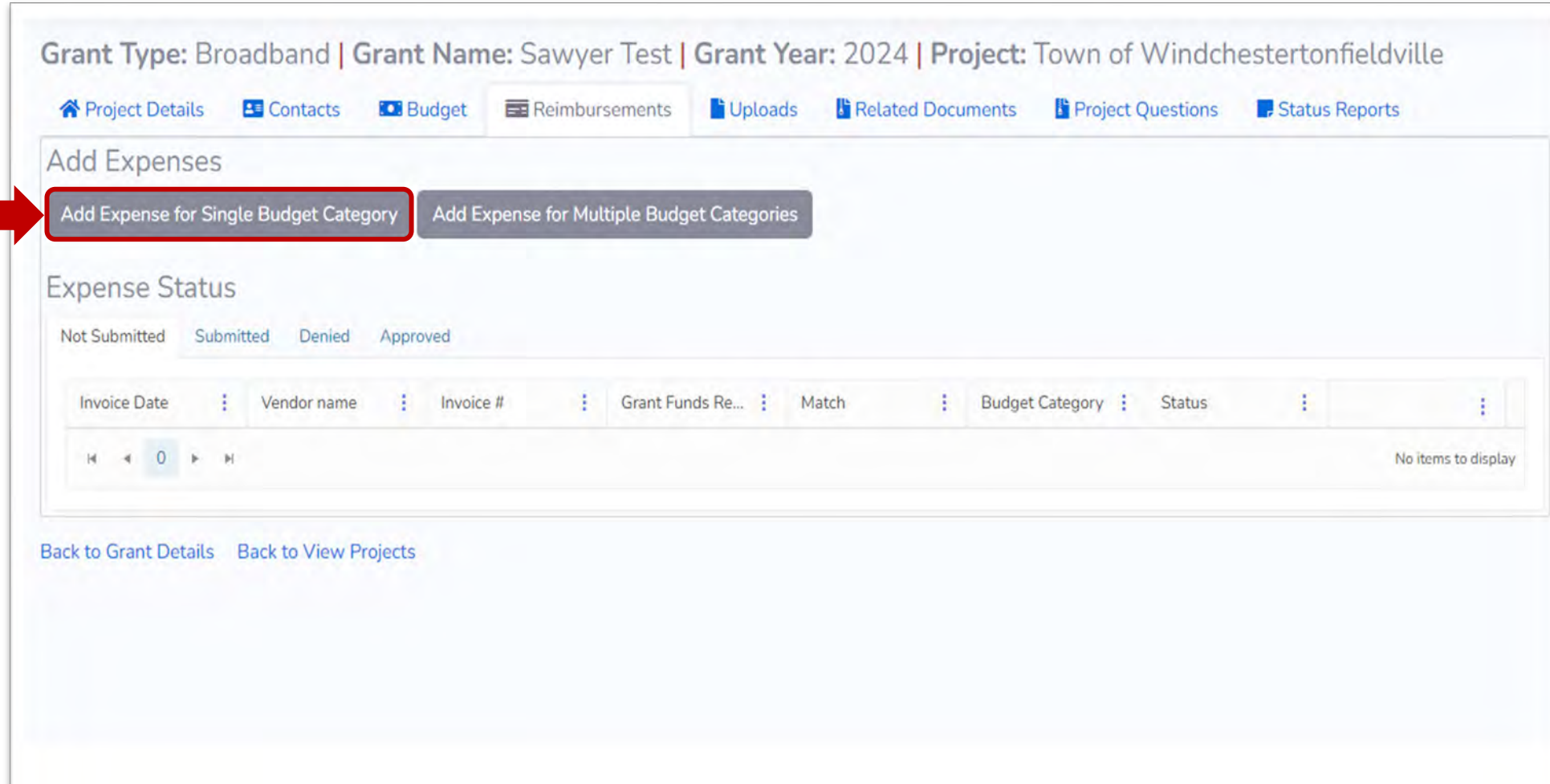
Two Action Buttons

Four Content Tabs

Reimbursements in the Grants System

Step-by-step: 3. Add Expense for Single Budget Category

Click on “Add Expense for Single Budget Category” button



Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense for Multiple Budget Categories](#)

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#)

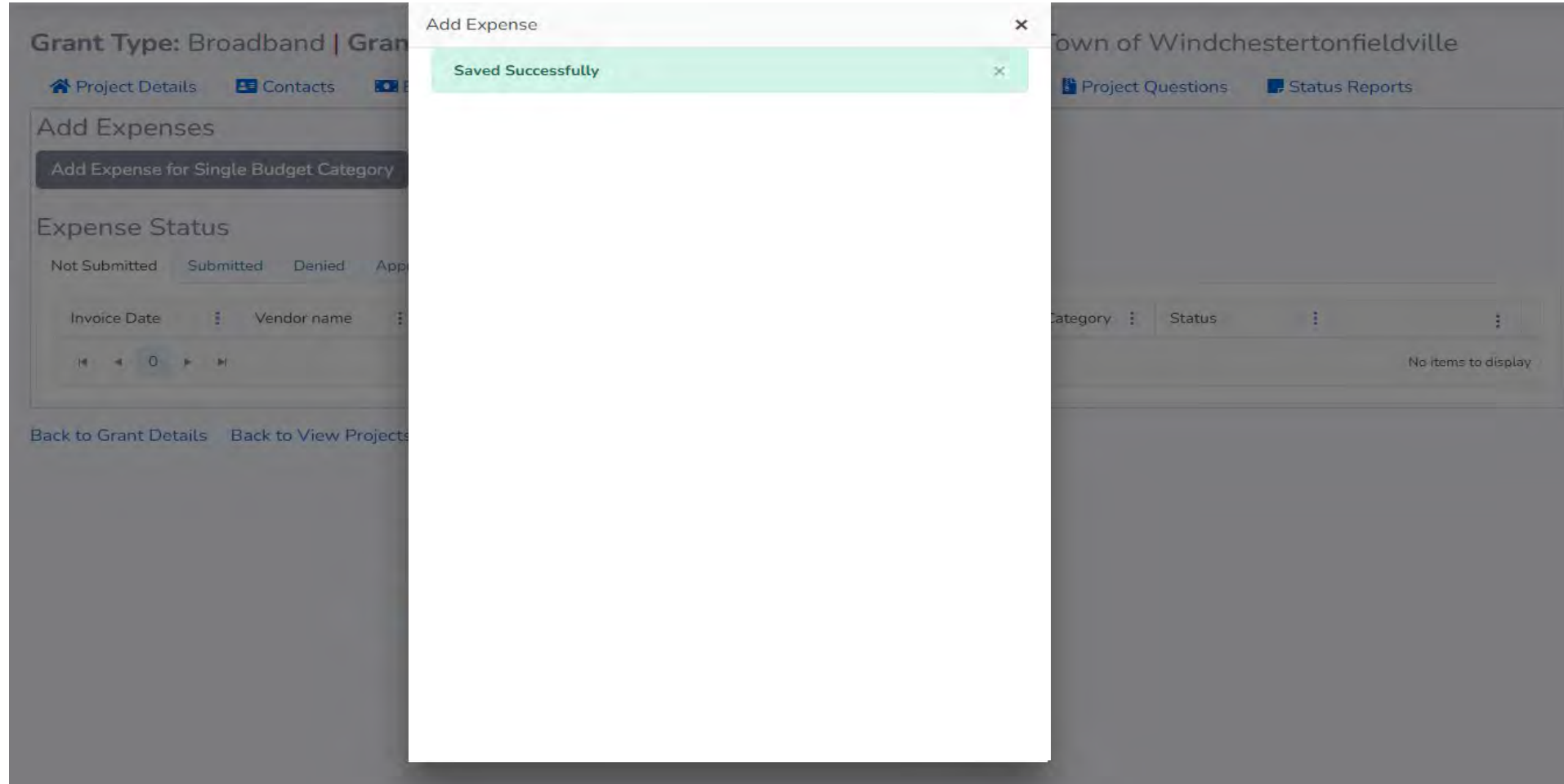
Invoice Date	Vendor name	Invoice #	Grant Funds Re...	Match	Budget Category	Status
No items to display						

[Back to Grant Details](#) [Back to View Projects](#)

Reimbursements in the Grants System

Step-by-step: 3. Add Expense for Single Budget Category

Complete expense fields > Attach supporting document > Click “Save”



The screenshot displays the 'Add Expense' modal window in the Grants System. The modal is titled 'Add Expense' and contains a green notification bar at the top that reads 'Saved Successfully'. The background shows the 'Add Expenses' section of the system, with a button labeled 'Add Expense for Single Budget Category'. Below this, there is an 'Expense Status' section with tabs for 'Not Submitted', 'Submitted', 'Denied', and 'Approved'. A table with columns for 'Invoice Date' and 'Vendor name' is visible, along with a pagination control showing '0' items. The background also shows the 'Town of Windchestertonfieldville' header and navigation links for 'Project Questions' and 'Status Reports'.

Reimbursements in the Grants System

Step-by-step: 3. Add Expense for Single Budget Category

Your saved reimbursement will now populate in the “Not Submitted” Tab.

Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense for Multiple Budget Categories](#)

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#)

Invoice Date	Vendor name	Invoice #	Grant Funds Re...	Match	Budget Category	Status	
06/25/2023	Fiber Supply	A123B456	\$10.00	\$0.00	Equipment	Not Submitted	Submit Delete

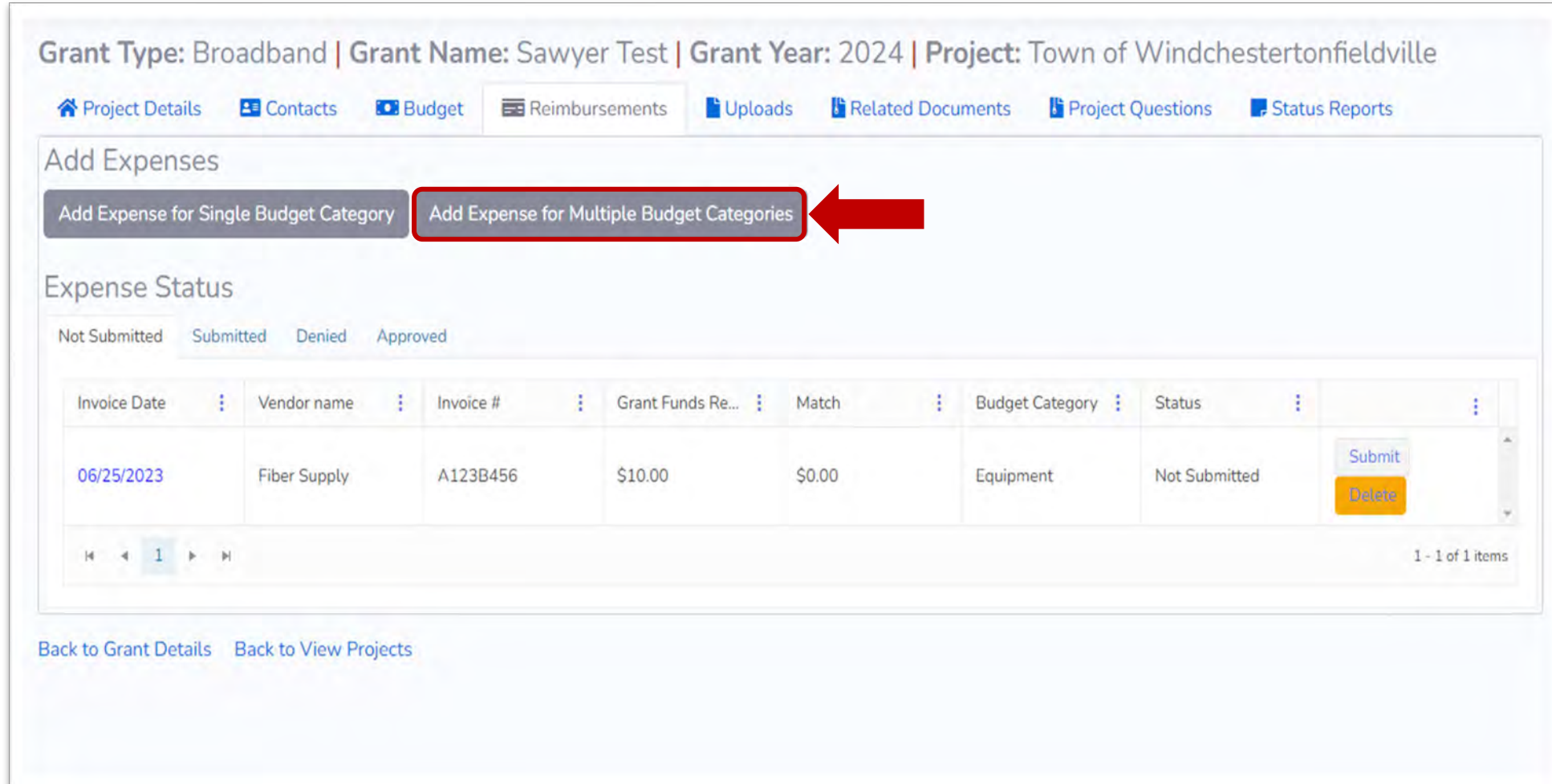
1 - 1 of 1 items

[Back to Grant Details](#) [Back to View Projects](#)

Reimbursements in the Grants System

Step-by-step: 4. Add Expense for Multiple Budget Categories

Click on “Add Expense for Multiple Budget Categories” button



Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense for Multiple Budget Categories](#)

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#)

Invoice Date	Vendor name	Invoice #	Grant Funds Re...	Match	Budget Category	Status	
06/25/2023	Fiber Supply	A123B456	\$10.00	\$0.00	Equipment	Not Submitted	Submit Delete

1 - 1 of 1 items

[Back to Grant Details](#) [Back to View Projects](#)

Reimbursements in the Grants System

Step-by-step: 4. Add Expense for Multiple Budget Categories

Complete each field > Attach Supporting Document > Click “Save”

Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Edit Expense

Budget Category	Grant Funded	Match	Description
Contractual	\$1,500.00	\$0.00	Contractual Labor
Equipment	\$2,000.00	\$0.00	Fiber paid for by Grantee

Vendor Name *

Invoice Date *

Invoice # *

Maximum allowed file size is 10MB.
Uploaded Receipt: [PSC ORDER \(ERF#494893\).pdf](#)

[Back to Reimbursement](#)

Reimbursements in the Grants System

Step-by-step: 4. Add Expense for Multiple Budget Categories

Your saved reimbursement will now populate in the “Not Submitted” tab.

Add Expense Multiple Category Sucessfully
Added Successfully

Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense for Multiple Budget Categories](#)

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#)

Invoice Date	Vendor name	Invoice #	Grant Funds Re...	Match	Budget Category	Status	
06/25/2023	Fiber Supply	A123B456	\$10.00	\$0.00	Equipment	Not Submitted	Submit Delete
06/25/2023	Fiber Service and Supply	XX123456	\$3,500.00	\$0.00	Multiple	Not Submitted	Submit Delete

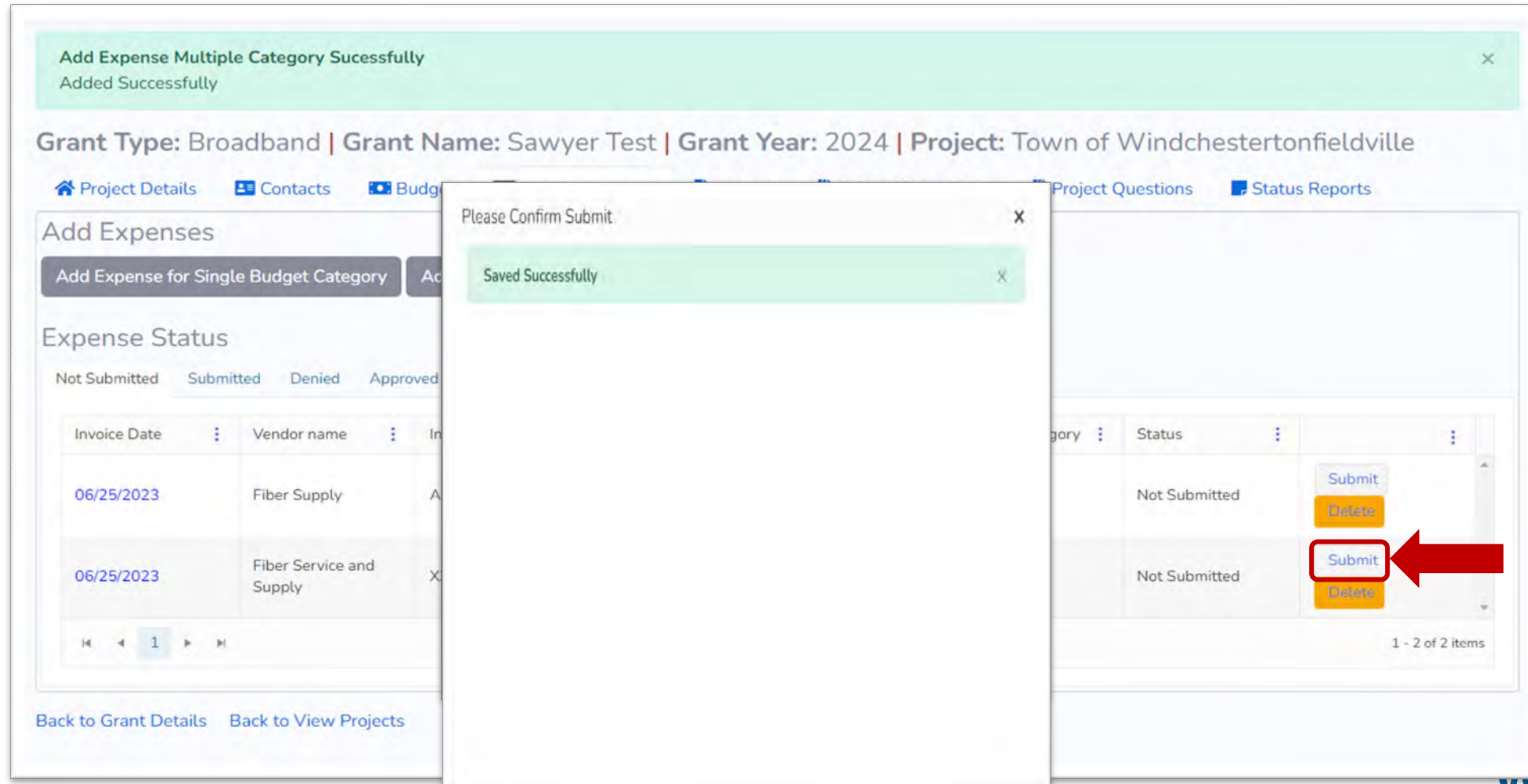
1 - 2 of 2 items

[Back to Grant Details](#) [Back to View Projects](#)

Reimbursements in the Grants System

Step-by-step: 5. Submit Reimbursement

Click "Submit" > Click "Submit" on verification pop-up



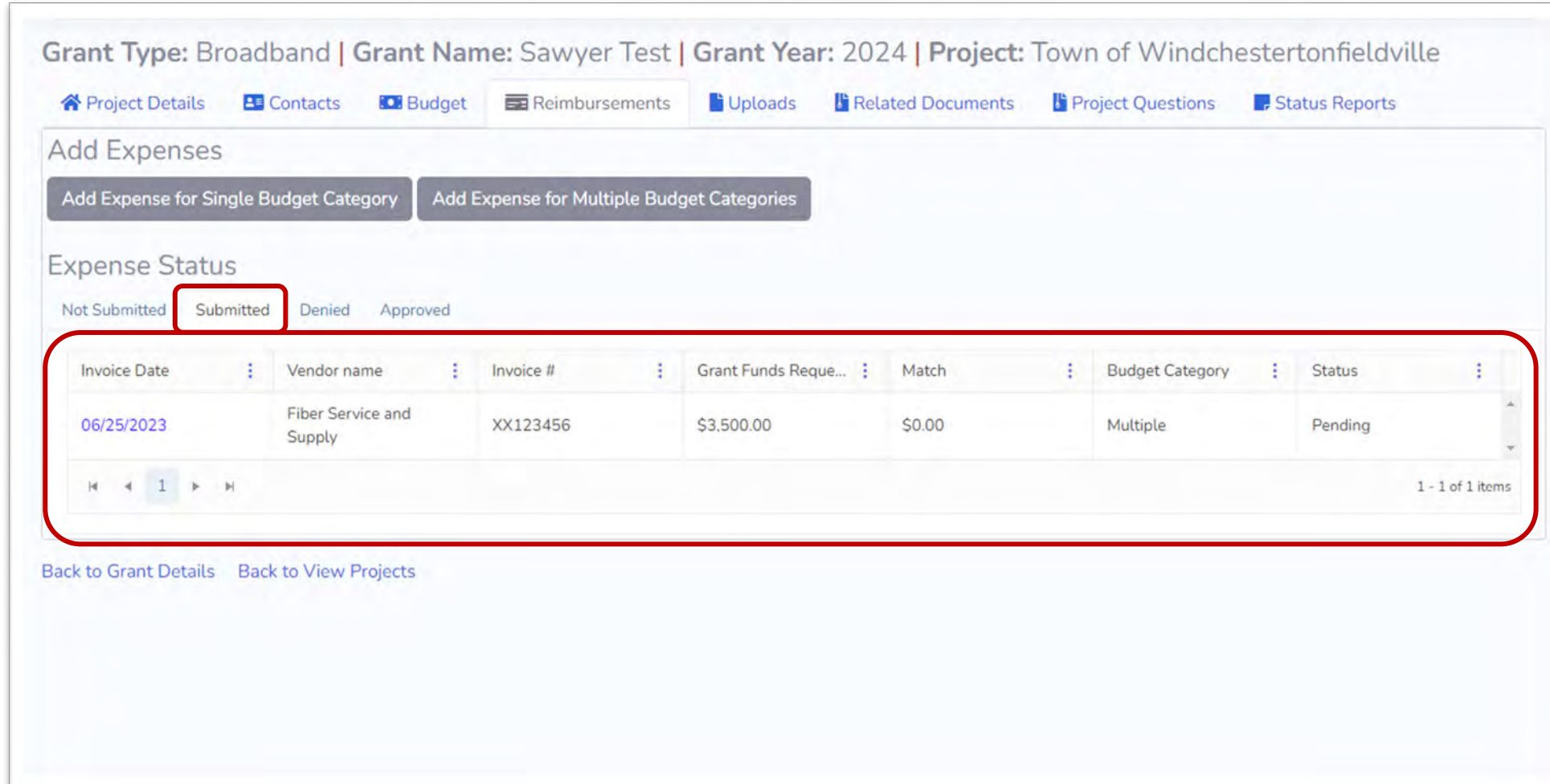
The screenshot displays the Grants System interface. At the top, a green notification bar reads "Add Expense Multiple Category Successfully" and "Added Successfully". Below this, the grant details are shown: "Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville". The main content area is titled "Add Expenses" and includes a button "Add Expense for Single Budget Category". Below this is the "Expense Status" section with tabs for "Not Submitted", "Submitted", "Denied", and "Approved". A table lists expenses with columns for "Invoice Date", "Vendor name", and "Status". The table contains two rows, both with "Not Submitted" status. The "Submit" button for the second row is highlighted with a red box and a red arrow. A modal window titled "Please Confirm Submit" is open in the foreground, displaying a green notification bar that reads "Saved Successfully".

Invoice Date	Vendor name	Status	Actions
06/25/2023	Fiber Supply	Not Submitted	Submit Delete
06/25/2023	Fiber Service and Supply	Not Submitted	Submit Delete

Reimbursements in the Grants System

Step-by-step: 5. Submit Reimbursement

The reimbursement is now submitted and within the “Submitted” tab.



Grant Type: Broadband | Grant Name: Sawyer Test | Grant Year: 2024 | Project: Town of Windchestertonfieldville

[Project Details](#) [Contacts](#) [Budget](#) [Reimbursements](#) [Uploads](#) [Related Documents](#) [Project Questions](#) [Status Reports](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense for Multiple Budget Categories](#)

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#)

Invoice Date	Vendor name	Invoice #	Grant Funds Reque...	Match	Budget Category	Status
06/25/2023	Fiber Service and Supply	XX123456	\$3,500.00	\$0.00	Multiple	Pending

1 - 1 of 1 items

[Back to Grant Details](#) [Back to View Projects](#)

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Denied Reimbursements, Resubmittals, and Correspondance

Reasons for denied reimbursements:

- Date of expense is outside of performance period
- Expense is not reasonable, necessary, or allocable to the project
- Inadequate/unallowable documentation

Resubmittals:

- When a reimbursement request is denied, the process starts over
- A new expense will need to be created

Correspondance:

- At this time there is NO notification sent out for updates of the reimbursement status
- You will need to monitor reimbursement section of GMS to know status of a particular Reimbursement Request
- Communication is key: reach out to Grants Specialist with any questions/concerns

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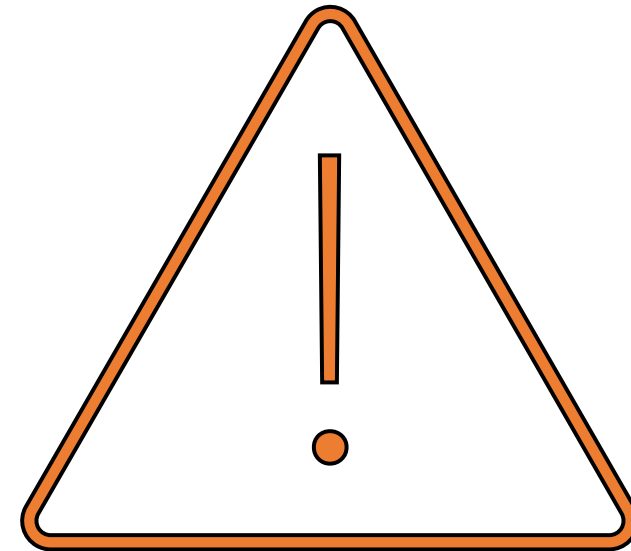
GA = Grant Agreement

GS = Grants Specialist

Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or payout.

- Adjustments, Amendments
- 90% payout
- Non-payment (Status/Final Reports)
- Payment, Schedule, Timing
- Adding users in GMS



Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or payout:

- **Adjustments, Amendments**

Grant Agreement – Section 21

21.0. Amendment. This Agreement may be amended at any time by written mutual consent of the Parties. Amendments must be documented in writing, dated, and signed by the Parties.

21.1. Grant Recipient must notify the Commission of any proposed significant changes in Attachment B – Project Scope or Attachment C – Project Budget as soon as practicable and may only make such significant changes if the Commission signs an amendment authorizing and memorializing such significant change. Significant changes include:

21.1.1. Any change in the list of expenses, as described in Attachment C – Project Budget.

21.1.2. Any change in the Project or activities, as described in Attachment B – Project Scope.

21.1.3. Any cumulative transfer of funds among cost categories that exceed or are expected to exceed 10 percent of the approved Total Award Budget.

21.1.4. Any significant changes to the anticipated project timeline.

21.1.5. Any requests to extend the Performance Period beyond November 1, 2026. Any request for extension of the Performance Period requires approval by the Wisconsin Department of Administration and the U.S. Department of the Treasury.

That Grants System will not allow for over-expensing in a budget category; this will require a budget adjustment.

Budget adjustments can be made by PSC staff, upon request, in the amount up to but not exceeding 10% of the total project budget.

Any reallocations of expenses across budget categories in excess of 10% of the total project budget will require a formal amendment to the scope of the grant agreement.

Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or payout:

- Adjustments, Amendments
- **90% Payout**
- Non-payment (Status/Final Reports)
- Payment, Schedule, Timing
- Adding users in GMS

3.6.1. The reimbursement to Grant Recipient will not exceed 90 percent of the amount of the Total Award prior to the submittal of the required reports and information to the Commission.

Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or payout:

- Adjustments, Amendments
- 90% Payout
- **Non-payment (Status/Final Reports)**
- Payment, Schedule, Timing
- Adding Users in GMS

Reimbursements may be held until certain programmatic requirements are met:

- Quarterly Reporting submitted
- Final Reporting Submitted
- Closeout/programmatic review not complete
- Spatial data/analysis not complete
- Other: Initial Requirements

Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or payout:

- Adjustments, Amendments
- 90% Payout
- Non-payment (Status/Final Reports)
- **Payment, Schedule, Timing**
- Adding users in GMS

- ✓ Reimbursement requests can be submitted at any time/frequency during the performance period.
- ✓ Payments will be reviewed, approved, and paid out as soon as practicable by PSC staff in the order in which they were received.
- ✓ Payments will be held for a minimum of 30 days from the date the request was submitted; generally, take 30-60 days to process and be disbursed (can take longer if issues).

Reimbursements in the Grants System

Other, General Reimbursement Information

There are a number of other items that may impact the reimbursement process and/or

Recourses for getting logged in:

- [Grants System Home Page](#)
- [Grants System User Guide](#)
- [Grants System One-pager](#)
- [Grants System PowerPoint](#)
- [Grants System Webinar](#)

- **Adding users in GMS**

Step 1: Create an Electronic Records Filing (ERF) account (If you have an ERF account, skip this step and go to Step 2)

Step 2: Validate your ERF account

Step 3: Complete Grant System User Registration

Step 4: Send email to CPF Grants Specialist requesting access to the project:
PSCCapitalProjectsFund@Wisconsin.gov

Step 5: [Log in](#) to the PSC Grant System

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Recap and Resources

RECAP

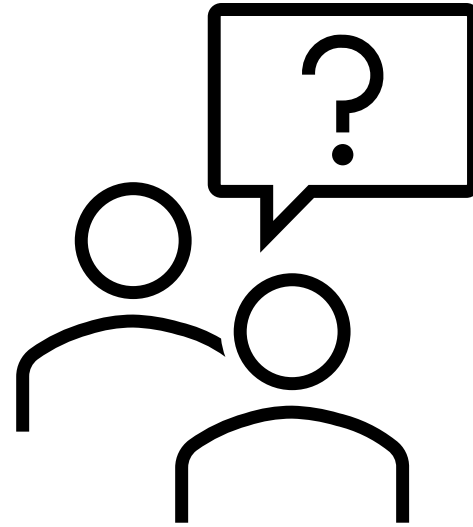
- Allowable costs are reasonable, necessary, and allocable to the project
- Reimbursements require proof-of-purchase documentation
- Reimbursement requests are processed within the PSC's Grants System
- Can be submitted at any time (any interval)
- Typically take 30-60 days to process

RESOURCES

- Grant Agreements
- [PSC's CPF-DCN webpage](#)
- [Docket \(5-CPF-2024\)](#)
- [CPF Inbox: PSCCapitalProjectsFund@Wisconsin.gov](mailto:PSCCapitalProjectsFund@Wisconsin.gov)

Upcoming Webinars

- [Monitoring – December 12, 2024](#)



Questions?



Capital Projects Fund
Digital Connectivity & Navigators
5-CPF-2024

Reimbursements and Allowable Costs

PSCCapitalProjectsFund@Wisconsin.gov

Robbie Dailey – Grants Specialist

December 5th, 2024