



GRANTS and FUNDING ASSISTANCE PROGRAM

COLORADO STATE FOREST SERVICE, Fort Collins District, 2017

Guidance For Allowable/Unallowable Costs For Reimbursement and Match Costs/Match. Must Support Activities Listed in the Scope of Work

| Category | Description |
|--|---|
| Actual Cost | Out of pocket expenses must provide paid receipts (ex. Contracted services) |
| Recipient Labor | Hours of volunteer labor occurring during the specific time frame of the grant. Valued at volunteer labor rate (at time work occurred) and must be documented using the CSFS In-Kind Documentation Form. |
| Supplies (recipient) | Out of pocket expense (with receipts) or valued at fair market value if donated by recipient (ex. bar oil, two cycle fuel, chipper fuel) |
| Rented equipment, etc. | Rental equipment with receipts or use of recipient-owned equipment to be valued at current market rental rate |
| Non-recipient Labor (Match Only) | Valued at volunteer labor rate (at time work occurred) and must be documented using the CSFS In-Kind Documentation Form, does not qualify for reimbursement |
| Non-recipient Cost (Match Only) | Equipment or Supplies donated by non-recipient, does not qualify for reimbursement |
| Unallowable Costs on Federal Grant Awards: All costs must pass the test of reasonable and allowable | |
| Examples of UNALLOWABLE Costs for Reimbursement and Grant Match: | |
| Repairs or other parts for equipment (ex. Chains, sparkplugs) | Maintenance for equipment (ex. Oil changes, tire rotations) |
| Tires for equipment | Equipment purchases (ex. Chainsaws, chippers, tools, pruning sheers) |
| Food Costs | Landowner Mileage or fuel costs to and from work site |
| Alcoholic beverages | Landowner Travel time to and from work site |
| Fund raising and investment costs | Computers or other technological devices |
| Office Supplies | Postage |