

Eligible Costs

Costs listed below are examples of eligible costs, and not inclusive. Contact OGALS if you have any questions regarding a PROJECT cost.

A) Supplies, Equipment, and Activity Fees/Admissions

Activity Fees: Location entrance fees for places such as museums, parks, campground reservations, zoos, aquariums, botanical gardens, parking, ski lifts, special events; specific experiences such as horseback riding, paddling, rafting, rock climbing, birding; renting or leasing vehicles or equipment for activities such as whale watching and safety equipment.

Activity supplies and equipment (examples): include but are not limited to backpacks, tents, mountain bikes, kayaks, surfboards, bodyboards, stand up paddle boards, life jackets, helmets, wetsuits, snowboard/skis, canopy, sleeping bags, stoves, 2-way radios, binoculars, water filters, snowshoes, hiking boots, gloves, goggles, compasses, fire starters, bug repellent, sunblock, poison oak protectant, first aid supplies, canteens, flashlights, batteries, lanterns, interpretive materials, trash/recycling bags, safety whistle, bear spray, utensils, etc. that are necessary to support an activity.

Most Economical use of State Funds: For supplies and equipment that will cost over \$500 per single unit item, and/or \$10,000 per purchase transaction and which can be purchased, leased, or rented, obtain at least two informal quotes. Use the most economical use of state funds and document it for audit purposes.

Non-consumable supplies and equipment purchased with GRANT funds must be retained by the GRANTEE for period equivalent to the life of the equipment and/or rate of depreciation. If GRANT funded equipment is disposed of or sold during the GRANT PERFORMANCE PERIOD, the residual market value must be credited to the PROJECT expenses upon completion of the PROJECT.

Supplies and equipment may come from GRANTEE'S central stock if claimed costs are no higher than supplies or equipment purchased elsewhere. For audit purposes, a report or source document must describe the work performed, indicate the hours used, relate the use to the SCOPE, and must be signed by the operator or supervisor.

B) Lodging/Overnight Accommodations

Lodging must be within California only.

Overnight accommodations (camping or lodging): Campsite rentals, yurts, and hotels, following the most economical use of State funds, including travel to and from the destination of the NATURAL AREA TRIP. For hotel stays, GRANTEE must document the most economical hotel selection was obtained by documenting three informal quotes on the Hotel Lodging Form (Appendix B) and retain for audit purposes. If the most economical hotel rate was not chosen, the GRANTEE must provide justification. See Hotel Lodging Form in Appendix B of this Guide.

C) Travel Costs

Travel must be within California only.

Passenger Ticket purchases: Trains, boats, airplanes, or other public transportation for PARTICIPANTS to and from the planned activity.

Vehicle use for transportation of PARTICIPANTS, including:

- Taking PARTICIPANTS to and from the COMMUNITY HOME BASE to NATURAL AREA TRIP

- Taking PARTICIPANTS to and from the COMMUNITY HOME BASE and their schools and neighborhoods for ACTIVITIES IN THE COMMUNITY related to the GRANT Selection Criteria.

Vehicles chartered or rented by GRANTEE: Chartered transportation, paying a charter company's standard rate. Rental of vehicles at market value, including low Greenhouse Gas (GHG) emission vehicles.

Vehicles owned/leased by GRANTEE: Mileage incurred on a GRANTEE's own vehicles can be charged at the [State rate](#) that is in effect at the time of the trip. Maintenance and repair cost necessary to safely operate vehicles are built into the State's rate of the allowable charge per mile. A Mileage Log must record the trips charged to the GRANT. For audit purposes, the Mileage Log must describe the miles driven, OUTDOOR PROGRAM purpose related to the SCOPE, and must be signed by the operator and supervisor.

D) Food/Meals

EDUCATION Requirement for all meals:

Each meal must include an *EDUCATIONAL* health activity or lesson as part of the OUTDOOR PROGRAM. Healthy food is encouraged. Examples of *EDUCATIONAL* health lessons include how food processing affects climate change or environmental health, minimizing packaging waste, nutrition, learning how to prepare meals, etc.

Daily Meal Budget Per Participant for NATURAL AREA TRIP:

GRANTEES will be reimbursed for actual food/meal costs, up to the maximum allowable. GRANTEES must substantiate total food/meal costs per trip with receipts. An average of \$20 per meal, which includes drinks and snacks is the maximum allowed. If three meals (breakfast, lunch, and dinner) are necessary per day, the total allowable maximum is \$60 per day per PARTICIPANT, or actual costs, whichever is less. Use the following calculation formula to plan food/meal costs for trips.

Calculation Formula:

Number of meals x number of PARTICIPANTS per trip x \$20 = maximum allowable food reimbursement for the trip

Example:

- o A two-day overnight trip including 6 meals for 10 PARTICIPANTS.
- o 6 meals x 10 PARTICIPANTS x \$20 = \$1,200 maximum food/meal costs for the trip

Actual costs may vary per meal, for instance \$15 lunch and \$25 for dinner averages \$20 per meal. Up to three meals may be served per participant per day.

Costs such as plates, utensils, napkins, coolers, ice, etc. are eligible as supplies, and separate from the daily meal budget above. GRANTEES are encouraged to pay for food/water/snacks separately from supplies. Having separate receipts will assist with accounting for the meal budget for the trip.

Food and food storage: The purchase of food, and purchase or rental of food storage for safety compliance during NATURAL AREA TRIPS. PARTICIPANTS will learn how to prepare the food as an *EDUCATIONAL* health activity of the OUTDOOR PROGRAM.

Food related to ACTIVITIES IN THE COMMUNITY is ineligible.

E) Labor

Employee services: See accounting rules for employee services on page 30.

Internships consistent with GRANT Selection Criterion #4: Internships will be administered

as employee services of the GRANTEE. The GRANTEE must follow applicable laws for employee services, including internships. Visit [California's Division of Labor Standards and Enforcement](#) for internship rules.

Program activity providers: Including physical activity instructors, trainers, nature guides, career pathway educators, language translators, drivers, etc.

Program management: Including site inspections, coordinating partners, scheduling activities, directing equipment and materials, activity instructors, and transportation personnel.

Communication and training: Including outreach to RESIDENTS, training of program activity providers for cultural awareness, and risk management.

Reporting: Including data collection, photography, and videography which can include interviews with PARTICIPANTS.

GRANT administration and accounting.

Miscellaneous costs: Including equipment, supplies, and NATURAL AREA TRIP related expenses; transporting materials, equipment, and personnel; and communications and video documentation of the program achievements.

F) Insurance

Premiums on hazard and liability insurance including aggregate coverage for all activities necessary for the OUTDOOR PROGRAM. See page 8 for insurance policy requirements for GRANTEES.

Ineligible Costs

Costs listed below are examples of ineligible costs, and not inclusive. Contact OGALS if you have any questions regarding a PROJECT cost.

Construction/development of land. Vehicle or land acquisition. Travel outside of California.

Indirect costs: Overhead business expenses of the GRANTEE's fixed or ordinary operating costs; (rent, mortgage payments, property taxes, utilities, office supplies).

Park maintenance by the GRANTEE's existing staff, such as routine restroom cleaning, garbage removal, groundskeeping, scheduled maintenance, graffiti removal, etc.

Fundraising.

Food: Food for ACTIVITIES IN THE COMMUNITY is ineligible. See Eligible Costs, heading D, Food/Meals, for eligible food costs only during NATURAL AREA TRIPS.

GRANT Writing.

Programs imposed on GRANTEE through legal mitigation.

Lack of Record Keeping: During an Audit, lack of record keeping can make claimed costs ineligible. Examples include:

- Employee services without documentation of actual time spent on the OUTDOOR PROGRAM.
- Lack of source documents (no evidence of invoices, bid process, payment receipts, etc.).