

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 <u>per-unit</u> 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.