

ATTACHMENT 1 – STATEMENT OF WORK

1.0 INTRODUCTION

1.1 This cooperative agreement (CA) is entered into between the United States of America, hereinafter called the Government, represented by the U.S. Army Contracting Command, Mission and Installation Contracting Command (MICC), and **PARTNER NAME** (hereinafter referred to as Recipient or as **PARTNER INITIALS**).

1.2 Fort A. P. Hill, with the concurrence of the Department of the Army has determined that it is in the best interest of the Army to take steps necessary to create the Army Compatible Use Buffers (ACUBs) for the protection of open lands and other natural resources to avoid or minimize potential adverse impacts to Fort A. P. Hill's training mission.

1.3 The development of lands in the vicinity of Fort A. P. Hill for incompatible purposes will likely result in conflicts and land use restrictions adversely impacting necessary military activities. ACUBs preserving open lands and natural resources near Fort A. P. Hill will lessen land-use restrictions on military lands and programs.

1.4 A significant and necessary element of ACUBs is the limiting of and planned management of residential or commercial development of properties adjacent to or in the vicinity of installations and their mission activities. Management of such development can be achieved by acquiring permanent easements or other land use controls that restrict development of open lands and conserve natural resources adjacent to or in the vicinity of installations and their mission activities. These land use actions will restrict development of private lands but allow for continued private ownership and may permit compatible open space uses such as, but not limited to, agricultural uses, ranching, utility infrastructure, and passive outdoor low intensity recreation.

1.5 Recipient certifies and represents that it is a not-for-profit corporation, organized and incorporated under the laws of the State of Virginia and authorized to conduct business in the State of Virginia. The stated principal organizational purpose of **PARTNER** is **INSERT MISSION STATEMENT** and therefore is an eligible entity in accordance with 10 U.S.C. § 2684a(b)(2).

OR if partner is a state agency, delete the first 1.5 section above and use:

1.5 PARTNER certifies that it is a State or political subdivision of a State and therefore and eligible entity in accordance with 10 U.S.C. § 2684a (b)(1).

1.6 The Recipient is committed to working with Fort A. P. Hill to preserve open space and natural resources near Fort A. P. Hill for the benefit of the residents of surrounding communities and the State of Virginia and to avoid or minimize the potential for adverse impacts to Fort A. P. Hill's training and testing mission.

1.7 Recipient's Board of Directors and Staff have the proven expertise to encumber private lands with permanent conservation easements or other means, and to work collaboratively with private landowners and public agencies to develop land use plans that provide for land uses that are consistent with such easements.

1.8 This CA provides that, in the implementation of this CA, the Recipient shall only take direction from the Technical Cooperative Agreement Manager (TCAM), Cooperative Agreement Manager (CAM), Alternate Cooperative Agreement Manager (ACAM), Agreements Administrator (AA), or Grants Officer (GO).

1.9 Nothing is meant to preclude Recipient from conducting their normal business outside of ACUB.

2.0 BACKGROUND

2.1 Incompatible uses of lands adjacent to Fort A. P. Hill and other military installations have resulted in a threat of curtailment of significant testing and training functions or other mission activities at Fort A. P. Hill and elsewhere. The scope of this CA allows for the acquisition of land or an interest in land and/or water rights, by Recipient, in order to protect those testing, training and mission activities.

2.2 Many promising concepts and strategies for development of ACUBs have been developed by the Department of the Army and private conservation organizations. They include the purchase of interests in real property restricting inappropriate land uses, providing for compatible open space land uses, and engaging local communities in land use planning efforts. Any funding of these efforts is subject to the availability of funding.

2.3 There is continuing urgency in implementing an ACUB at Fort A. P. Hill that is underscored by the rapid development of residential and commercial land uses on properties adjacent to Fort A. P. Hill. The private parcels of land along the boundaries and in the vicinity of Fort A. P. Hill would not only provide important open space resources to local residents, but also would serve to buffer the installation and mission activities from rapidly expanding incompatible land uses. There are many opportunities to promote continued agricultural production, protection of water quality and watersheds, wildlife habitat conservation, and to allow for low impact outdoor recreation opportunities on much of these lands. Both Recipient and Fort A. P. Hill agree that each encumbrance will be consistent with their mission objectives. These actions will support both the preservation of open space resources as well as increase the flexibility of the military mission at Fort A. P. Hill.

3.0 OBJECTIVES

3.1 This CA's primary purpose is to support and sustain the military mission and help facilitate future testing and training requirements at Fort A. P. Hill through prevention, reduction, or

elimination of incompatible land uses on properties adjacent to and/or in the vicinity of Fort A. P. Hill and their mission activities. This is achieved by encumbering private property with permanent easements or similar permanent land use restrictions.

3.2 This CA also aims to conserve significant sections of open lands near Fort A. P. Hill for the purposes of encouraging continued agricultural production, protection of water quality and watersheds, wildlife habitat conservation, and to allow for low impact outdoor recreation opportunities on these lands. This CA will produce lasting collaborations between the Government and the surrounding community.

4.0 RECIPIENT PROJECT TASKS

4.1 Recipient will work with Fort A. P. Hill to set priorities and develop an ACUB acquisition strategy that is appropriate for the long-term goal of meeting the purposes of the CA. Priorities may be re-evaluated upon development of other compelling relevant information. When a property is part of a cost share opportunity under ACUB, it must be supported by concurrence of Fort A. P. Hill to ensure that the terms support the military mission while (i) preventing incompatible development that will negatively impact training realism and capability, (ii) promoting open space, recreational opportunities, and watershed protection; and (iii) ecologically enhancement and protect of off-post habitat for threatened, endangered, and at-risk species, (iv) protect cultural resources, and (v) continued compatible agricultural practices.

4.2 After approval from the Technical Cooperative Agreement Manager (TCAM), Recipient will establish contact with the owners of priority parcels in priority areas designated by the CA or as otherwise contained in an approved ACUB proposal.

4.3 If Recipient reaches an agreement in principle for the purchase of a real property interest, Recipient will submit a written Request to Proceed with due diligence on the property to the Fort A. P. Hill TCAM. If Fort A. P. Hill concurs and funding is available, a formal Notice to Proceed with due diligence will be issued, to include the costs to the military and Recipient. Notwithstanding anything contained herein, the Recipient may enter into an option or other purchase agreement with landowners within the project area of this CA prior to receiving a written NTP, provided such agreements do not contain or imply any commitments by the US Government.

4.4 After receiving a Notice to Proceed with due diligence, Recipient will perform due diligence and confer as set forth below prior to acquisition of the real property interest. This will include, at a minimum:

4.4.1 Appraisal of the interest being acquired to establish Fair Market Value using methods and standards substantially equivalent to 42 U.S.C. § 4651.

4.4.2 An environmental site assessment (ESA) that complies with the requirements of 42 U.S.C. § 9601(35)(B)(i) and uses methodologies consistent with the latest American Society for Testing and Materials (ASTM) Standard E-1527 or some lesser documented environmental assessment provided Recipient and the Army agree that a more thorough level of due diligence is not necessary. Based on this assessment, Recipient and Fort A. P. Hill will determine whether additional field investigations of soil, sediment, surface water, and other environmental media are warranted.

4.4.3 A boundary survey of the property interest being acquired, as necessary, as determined by the Recipient with the concurrence of TCAM.

4.4.4 A title search of the property to determine any possible flaws in title require correction by the owner prior to acquiring the property interest. The title search should include a review of property ownership that is sufficient to allow the TCAM to determine that no Army or Department of Defense official who is personally and substantially involved in the ACUB program will benefit financially from the transaction.

4.5 Once due diligence is completed and Recipient is satisfied: (i) that the acquisition can occur within a reasonable range of the appraised Fair Market Value, (ii) that no environmental hazards requiring remediation have been discovered by an environmental assessment on the site, and (iii) that from the title due diligence there are no encroachments or other issues that must be cleared in order to obtain title insurance, Recipient and Fort A. P. Hill will informally confer to develop a negotiation strategy and establish the cost for purchase of the subject property interest and determine the relative share, if any, of direct and indirect acquisition costs and/or post-acquisition management and stewardship costs. Recipient will then submit a formal written Request to Proceed with the acquisition of the property to the Fort A. P. Hill TCAM, detailing the terms for the acquisition of the property and agreed to relative share, if any, of direct and indirect acquisition costs and/or post-acquisition management and stewardship costs. Any problems identified through the due diligence process should be remedied before closing or be deemed acceptable by Recipient and Fort A. P. Hill, otherwise the transaction will be terminated.

4.6 If Fort A. P. Hill agrees with the terms of the purchase and sale agreement and sufficient funds are obligated to the CA for the military's portion of the transaction, it will authorize Recipient, through a formal Notice to Proceed, to finalize a purchase and sale agreement in accordance with the terms agreed upon with Fort A. P. Hill. Recipient is then authorized to indicate the Army's contribution of available funding, up to the agreed-upon share of acquisition costs, in order to demonstrate good faith. Recipient shall include in any purchase and sale contract a condition that closing remains subject to the property being in suitable condition for transfer and the title being clear of any defects.

4.7 Once Recipient and the landowner agree on a price at or below the Fair Market Value of the real property interest to be acquired, Recipient shall: a) invoice the Army for reimbursement of

the agreed-upon Army share after real property transaction is closed; or, b) invoice the Army in advance of closing on the acquisition of any real property transaction for the Army share and, when funds are received, promptly finalize the transaction. (See Article 8 of the CA for details regarding advance payments). In either case, this invoice shall indicate all costs incurred by Recipient in execution of the transaction and any matching funds or in-kind services provided by Recipient in accordance with the allowable and authorized cost table in Section 8.0 of this Statement of Work. Any additional costs related to the administration of the ACUB project invoiced or claimed as partner share must also be consistent with the allowable and authorized cost table in Section 8.0 of this Statement of Work.

4.8 Any parcel either encumbered through an easement, other permanent real property restriction, or purchased in fee simple pursuant to this CA shall be monitored and enforced by or on behalf of Recipient, or another Eligible Entity approved in writing by the Army, for the purposes set forth in this CA, and implemented according to the terms of the real property documents. The specific monitoring and enforcement obligations of the holder of the conservation easement or other restrictive document shall be set forth in such instrument, and shall be assumed by Recipient or the other Eligible Entity accepting the real property interest. The acceptance at closing by Recipient or other Eligible Entity of such instrument, and the recording of such instrument shall, without more, be deemed to constitute an assumption of such obligations.

4.8.1 Fort A. P. Hill and the Army will not be responsible for monitoring of any property, or interest therein, acquired under this CA for compliance with purposes for which it was acquired or easement terms and conditions. Monitoring by or on behalf of Recipient shall be done regularly, at least annually, in a manner appropriate to the size and restrictions of each property, and documentation (including reports, updated photographs, and maps) shall be kept of each monitoring activity.

4.8.2 Monitoring, at a minimum, shall include: annual site monitoring visits where the condition of the property is compared to baseline (including photographs) and the property is monitored for compliance with any deed restrictions; site visit reports (including photographs) that are maintained in a central repository; regular contact with landowners; and education of new landowners on terms and conditions of easements.

4.8.3 Funds invoiced for monitoring or claimed as partner share for monitoring or enforcement shall be used for said purpose.

4.9 In the event a parcel is to be purchased for the express purpose of protecting habitat (e.g. for threatened and endangered species) in order to prevent or relieve a regulatory restriction on-post, steps 4.2 through 4.8 above shall be followed, but with the Notice to Proceed approval level at Headquarters, Installation Management Command-G4 (HQ IMCOM-G4). If applicable, this will also include additional HQ IMCOM-G4 approval of a Notice to Proceed for land management

activities in a management plan. Recipient will send a Request to Proceed to the TCAM, who will then coordinate with the US Army Environmental Command (USAEC) Cooperative Agreement Manager (CAM) on seeking HQ IMCOM-G4 approvals.

4.10 Recipient will conduct any and all negotiations with owners of all parcels proposed for acquisition or encumbrance. Recipient shall involve TCAM in development of any easement, deed provision, or other property transfer document and obtain TCAM concurrence before closing any transaction.

4.11 Prior to making an offer to the landowner, Recipient shall provide the landowner/seller with the appropriate notifications in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 to the extent applicable. Recipient shall notify the owner in writing that it will not acquire the property if negotiations fail to result in an amicable agreement. Recipient shall also inform the owner in writing of what it believes to be the market value of the property.

4.12 Upon closing, Recipient shall record all deeds of transfer, including conservation easement, and all other agreed-upon notices in the local land records in accordance with the requirements of the law of the state in which the land is located.

4.13 Recipient agrees to provide to Fort A. P. Hill all data, reports, investigations, or determinations relevant to the ownership and condition of the property. This documentation shall be free of any disclosure restriction unless required by the real property owner to be held in confidence. The confidential nature of any information shall not prevent its delivery to Fort A. P. Hill for use within the U.S. Government. Such confidential information shall be deemed to be subject to the Trade Secrets Act, 18 USC 1905, which makes its improper release by a Government employee a criminal offense. Confidential information will be free of any restriction if the owner sells a fee simple interest pursuant to the terms of this CA.

5.0 DELIVERABLES

5.1 Annual reports of the progress made toward project tasks in section 4.0 shall be submitted to the USAEC in coordination with Fort A. P. Hill by USAEC's established due date (generally 31 October) after the close of each federal fiscal year. The report shall provide information on how funds have been expended during the reporting period and include information that Fort A. P. Hill and USAEC need to properly promote and manage the project. Such information shall include a map with the parcels acquired or proposed for acquisition under this CA, corresponding geospatial data, and a table that lists: the acquisition name; nature of realty interest acquired, ACUB priority area, acreage, costs, source of funds, land uses (current or intended), and a list of any agreements or management plans for the parcel. Any differences between advanced invoice requests and actual expenditures must be addressed within the report. Any ACUB land sales or transfers and any program income must also be addressed in the report. Geospatial data attributes must include, at a minimum: parcel name, parcel owner, interest

acquired, easement holder (as applicable), date closed (or target date), parcel acres, acres under conservation, and ACUB priority area.

5.2 Due diligence and recorded transactional documents developed to carry out the tasks performed under this CA shall be provided to both USAEC and Fort A. P. Hill as they are available or at least annually with the annual report mentioned in section 5.1. Such documents include, but are not limited to, inspections or investigations, appraisals, title searches or insurance, and deeds.

5.3 Baseline documentation reports on all properties protected through this CA shall be provided to both USAEC and Fort A. P. Hill and should conform to standards as established by the Land Trust Alliance (LTA).

5.4 Annual monitoring reports on all properties protected through this agreement shall be provided to both USAEC and Fort A. P. Hill as they are available or at least annually with the annual report mentioned in section 5.1. Said monitoring reports should conform to standards as established by the LTA and described in section 4.0. This requirement shall survive termination of this CA.

5.5 Annual documentation of funds acquired from sources other than the Army or Department of Defense pursuant to the CA and the expenditure of these funds shall be submitted with the annual report.

5.6 Annual SF425 shall be submitted per the terms and conditions of the CA.

6.0 SPECIAL CONDITIONS

6.1 The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, shall have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

6.2 Recipient shall not enter non-federal real property to collect information regarding the property unless the owner has: (a) Consented to the entry; (b) Been provided reasonable notice of the entry; and (c) Been notified that any raw data collected from the property must be made available at no cost, if requested by the landowner.

6.3 Title to the real property interest acquired, whether fee simple, easement, or other land use restriction, shall be held by Recipient, or other eligible entity, subject to the Army's right to demand transfer under 10 U.S.C. § 2684a(d)(5) of that portion of the real estate property interest necessary to ensure the property is developed and used consistently with the purposes of this CA and 10 U.S.C. § 2684a. Recipient shall place a notice on record in the Register of Deeds office

for the county where the property interest is located to inform any party examining title to the property of the Army's contingent right to demand transfer of the property or property interest. It shall be sufficient for such notice to be contained in the granting instrument by which Recipient or other eligible entity acquired the interest, and in such case no separate notice instrument shall be required.

6.4 No provision of this CA shall preclude Recipient, after consultation with and concurrence by the Army, from transferring the acquired real property interest to other eligible entities described in 10 U.S.C. § 2684a(b) (such as, state agencies, political subdivisions, and private conservation organizations) for purposes of this CA. If Recipient or other eligible entity acquires fee interest or an easement in a parcel and proposes to transfer that interest, it shall request disposition instructions (in the form of a written Notice to Proceed) from the TCAM, who will coordinate instructions from the Grants Officer. The Army will have the following options:

6.4.1 Approve of the transfer subject to Recipient's commitment to transfer the interest subject to the Army's rights under 10 U.S.C. § 2684a(d)(5);

6.4.2 Exercise its rights under 10 U.S.C. § 2684a(d)(5) and direct Recipient to convey to the Army an interest in real property sufficient to ensure that the property is not used or developed for purposes inconsistent with the purposes of the CA;

6.4.3 Direct Recipient or other eligible entity to transfer to another eligible entity, as determined by the Army, an interest in real property sufficient to ensure that the property is not used or developed for purposes inconsistent with the CA.

6.5 When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency. The instructions must provide for one of the following alternatives:

6.5.1 Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

6.5.2 Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property,

sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

6.5.3 Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

6.6 In the event the Secretary of the Army requires that real property interests be transferred to the Government, Recipient will do so and will be reimbursed for only costs incidental to the transfer (recording fees, certified copies, etc.).

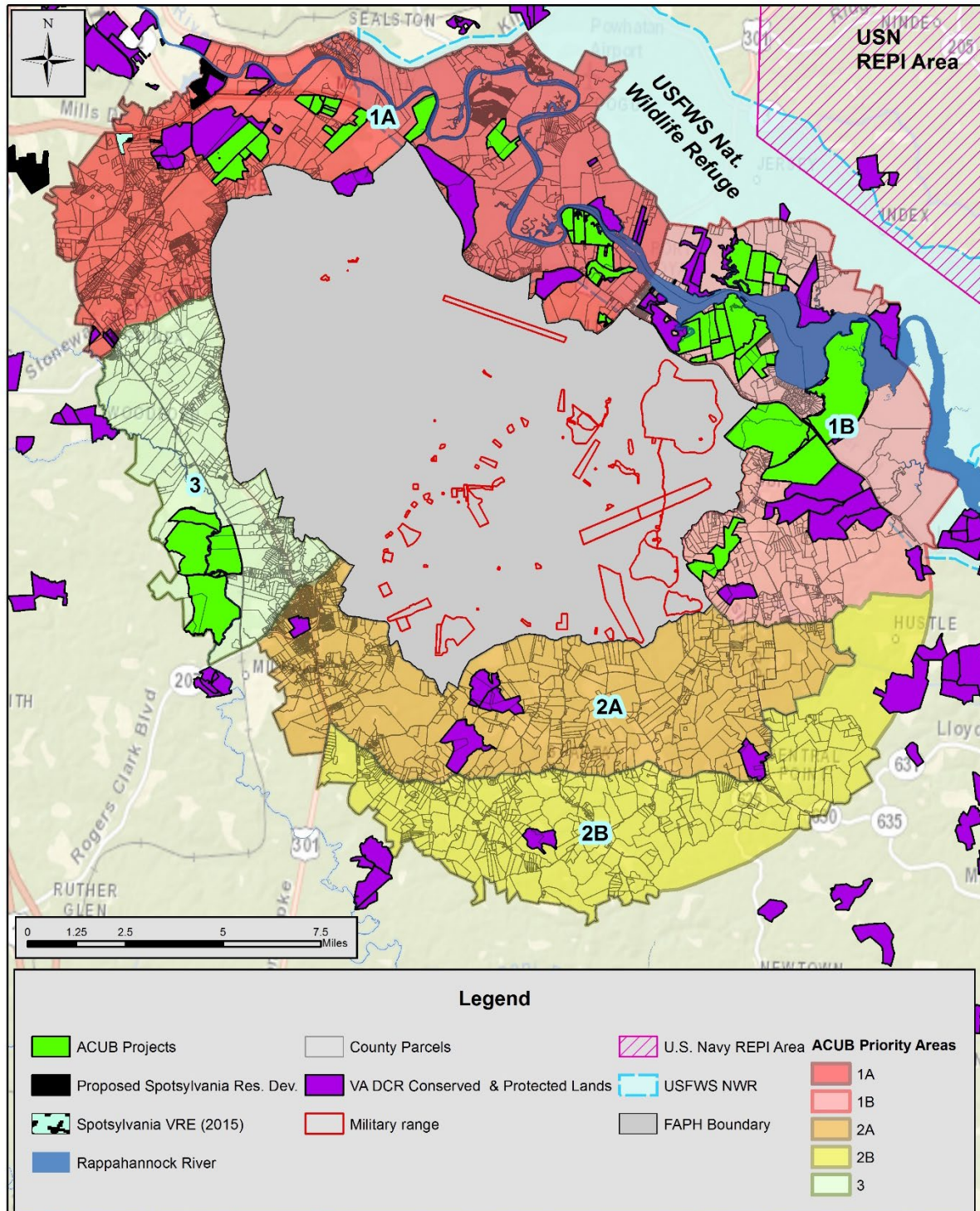
6.7 Indirect rate: XX%

6.8 Partner share minimum percentage: 25%

Section 7.0 ACUB MAP



Fort A.P. Hill ACUB Priority Areas



FOR OFFICIAL USE ONLY - NOT FOR DISTRIBUTION OR REPRODUCTION

Section 8.0 ALLOWABLE AND AUTHORIZED COSTS

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C)	4. Authorized Partner Match (Y/N/C)	5. Citation
A. Pre-Acquisition Costs				
1) Appraisal ¹	A	Y	Y	2 CFR §200.459 (all professional services costs under this citation must be not be contingent upon recovery of the costs from the federal government)
2) Appraisal Review	A	Y	Y	2 CFR §200.459
3) Boundary Survey	A	Y	Y	2 CFR §200.459
4) Phase 1 Environmental Assessment	A	Y	Y	2 CFR §200.459
5) Biological Survey	A	Y	Y	2 CFR §200.459
6) Baseline Condition Survey	A	Y	Y	2 CFR §200.459
7) Geological Survey	A	C ²	C	2 CFR §200.459
8) Title, Abstract Search, Examination	A	Y	Y	2 CFR §200.459
9) Title Commitment	A	Y	Y	2 CFR §200.459
10) Attorney Fees	A	Y	Y	2 CFR §200.459
B. Acquisition Costs				
1) Purchase Price of Property – Fee Simple Title	A	Y	Y	2 CFR §200.403 10 USC §2684a(d)(1)
2) Purchase Price - Easement	A	Y	Y	2 CFR §200.403 10 USC §2684a(d)(1)
3) Purchase Price – Option to Purchase	A	C ³	Y	2 CFR §200.403 10 USC §2684a(d)(1)
4) Purchase Price - Water Rights	A	C ⁴	Y	2 CFR §200.403 10 USC §2684a(d)(1)
C. Closing Costs/Recordation				
1) Closing Fee	A	Y	Y	2 CFR §200.459
2) Title Fee	A	Y	Y	2 CFR §200.403
3) Title Insurance	A	Y	Y	2 CFR §200.459
4) Recording Fee	A	Y	Y	2 CFR §200.459

¹ Appraisal may be waived "...in cases involving the acquisition by sale or donation of property with a low fair market value." 42 USC §4651(2)

² "C" – Conditional. If required under Internal Revenue Code (26 U.S. Code § 170 - Charitable, etc., contributions and gifts).

³ Authorized if cost is deducted from final price of the property interest being acquired.

⁴ With prior approval from HQ IMCOM G4 and only with regulatory relief.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C)	4. Authorized Partner Match (Y/N/C)	5. Citation
D. Natural Resource (NR)/Land Management				
1) NR/Land Management Actions ⁵	A	C ⁶	C	10 USC §2684a(d)(3) 2 CFR §200.459
2) NR/Land Management Plan preparation	A	N	Y	10 USC §2684a(d)(3) 2 CFR §200.459
3) Equipment Purchase: Invoice must list specific equipment and the equipment must be identified in, or associated with the appropriate land management plan.	A	C ⁷	C	2 CFR §200.313 2 CFR §200.439(a)(2) 2 CFR §200.436 (Depreciation)
4) Equipment Rental (with same conditions as above)	A	C ⁸	C	2 CFR §200.465
5) Vehicle Purchase (with same conditions as above)	A	C ⁹	C	2 CFR 200.439(b)(1)
6) Endowment for Stewardship / Land Management	A	C ¹⁰	C	2 CFR §200.403 10 USC §2684a(d)(3)(B)
7) Endowment Cost Methodology	A	N	N	
E. Monitoring and Enforcement				
1) Monitoring (one-time fee)	A	Y ¹¹	Y	2 CFR §200.430 10 USC §2684a(d)(3)
2) Labor – Monitoring Visit	A	N ¹²	N	2 CFR §200.430
3) Enforcement Fee	A	N	Y	2 CFR §200.430 10 USC §2684a(d)(3)

⁵ NR Management actions must be directly related to the ACUB cooperative agreement, in an HQ IMCOM G4 approved management plan, and result in a direct regulatory benefit to the US Army. Specific activities must be identified on the invoice in order to be paid by the Army/DoD. Authorized actions include: prescribed burn, invasive species control/removal, pest control, erosion control, wetland delineation, stream determination, species or habitat survey, soil survey, planting / thinning, habitat enhancement (provided specific enhancement is identified), animal or plant propagation/translocation/reintroduction, soil sampling, and groundwater sampling. Signage, fences, or other controls if these are required in the applicable management plan. Costs must be approved prior to incurring expense.

⁶ With prior approval from HQ IMCOM G4.

⁷ With prior approval from HQ IMCOM G4.

⁸ With prior approval from HQ IMCOM G4.

⁹ With prior approval from HQ IMCOM G4. Partner must demonstrate vehicle purchase is more cost effective than vehicle rental and include percentage of use for ACUB. Vehicle must be pro-rated for life of the CA.

¹⁰ With prior approval from HQ IMCOM G4 and OACSIM.

¹¹ Authorized costs for monitoring are limited to 5% of the property interest acquisition cost or \$20,000, whichever is **less**, paid in advance.

¹² Must be included in a one-time upfront fee or not at all.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C)	4. Authorized Partner Match (Y/N/C)	5. Citation
F. Personnel and Facility Costs				
1) Labor / Staff Hours – see line items a-f below. Items marked with an asterisk (*) are only authorized if they are included as part of the entity's indirect rate (i.e., the costs are equitably allocated to all related activities, including Federal awards).				2 CFR §200.430
a) Labor – Meeting with landowner (not “outreach”)	A	Y	Y	2 CFR §200.430
b) Labor – Meeting with installation ACUB POC	A	Y	Y	2 CFR §200.430
c) *Labor – ACUB Program Reporting (Annual Report to AEC, annual financial report)	A	N*	Y	2 CFR §200.327-328 2 CFR §200.430 2 CFR §200.459
d) *Labor – Invoicing/Accounting	A	N*	N	2 CFR §200.430
e) *Labor – Fringe Benefits	A	N*	N	2 CFR §200.431
f) *Labor - Fundraising	A	N*	N	2 CFR §200.442 2 CFR §200.460
2) *Indirect Costs: “Facilities” ¹³	A	N*	N	2 CFR §200.414
3) *Indirect Costs: “Administration”	A	N*	N	2 CFR §200.414
4) *Utilities	A	N*	N	2 CFR §200.452
5) *Facilities rental	A	N*	N	2 CFR §200.465
6) *Maintenance and repair costs	A	N*	N	2 CFR §200.452
7) *Security	A	N*	N	2 CFR §200.451
G. Miscellaneous				
1) Property Taxes	A	C ¹⁴	Y	2 CFR §200.470
2) Interest on Loans (not on borrowed capital)	A	C ¹⁵	Y	2 CFR §200.449
3) Selling and Marketing (including costs associated with selling real property)	U ¹⁶	N	N	2 CFR §200.467
4) *Audit Services	A	N*	N	2 CFR §200.425
5) Travel – Airline tickets and/or rail tickets	A	C ¹⁷	C	2 CFR §200.474

¹³ Refer to *Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations*

¹⁴ Only if partner is actively seeking exemption or is not able to obtain an exemption from property taxes, and with HQ IMCOM G4 approval.

¹⁵ Must have HQ IMCOM G4 approval (to determine validity of reason for getting the loan).

¹⁶ Unallowable except as direct costs with prior approval by the awarding agency.

¹⁷ Travel costs must be pre-approved and must “...not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy.” Cost

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C)	4. Authorized Partner Match (Y/N/C)	5. Citation
6) Travel – Vehicle Rental	A	C17	C	2 CFR §200.474
7) Travel – Mileage, personal vehicle	A	C17	C	2 CFR §200.474
8) Travel – Parking	A	C17	C	2 CFR §200.474
9) Travel – Lodging	A	C17	C	2 CFR §200.474
10) Travel – Tolls	A	C17	C	2 CFR §200.474
11) Travel – Meals	A	C17	C	2 CFR §200.474
12) Travel costs of dependents	U	N	N	2 CFR §200.474
13) Mapping and/or GIS Products	A	Y	Y	2 CFR §200.439
14) Alcohol	U	N	N	2 CFR §200.423
15) Subscriptions – Business, technical or professional periodicals	A	N	N	2 CFR §200.454
16) Dues /Fees/Licenses/ Memberships – Country Club, Social or Dining Club or Organization, lobbying organization	U	N	N	2 CFR §200.454
17) Insurance and Indemnification	A ¹⁸	N	N	2 CFR §200.447
18) Bonding	A	N	N	2 CFR §200.427
19) Outreach (includes individual landowner contacts, public meetings to promote the ACUB program or promote a successful project.)	A ¹⁹	N	Y	2 CFR §200.430
20) Recruitment	A	N	Y	2 CFR §200.463
21) Conferences	A	N	N	2 CFR §200.432
22) Computing devices or peripherals	A	N	N	2 CFR §200.453
23) Cell phones	A	N	N	2 CFR §200.313; §200.439
24) Photography equipment	A	N	N	2 CFR §200.439(a)(2)
25) Postage / Shipping	A	C ²⁰	Y	2 CFR §200.473
26) Publication / Printing	A	C ²¹	Y	2 CFR §200.461
27) Office Supplies	A	N	N	2 CFR §200.453
28) Training	A	N	Y	2 CFR §200.472; 2 CFR §200.463

must be at the “...basic least expensive unrestricted accommodations class” (200.474(e)) (2 CFR §200.474). Partner must submit a travel request to the installation POC and receive written pre-approval (with copy furnished HQ IMCOM G4 and USAEC). Any travel authorized will be capped at the current GSA per diem rates and paid as reimbursement only.

¹⁸ Allowable “pursuant to the Federal award”, but not required for ACUB

¹⁹ Only for “...specific purposes necessary to meet the requirements of the Federal award.”

²⁰ With prior approval from the installation.

²¹ With prior approval from the installation.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C)	4. Authorized Partner Match (Y/N/C)	5. Citation
29) Goods or services for personal use	U	N	N	2 CFR §200.445
30) Lobbying	U	N	N	2 CFR §200.450
31) Pre-Agreement Costs	U	N	N	2 CFR §200.458
32) Meetings, conventions, conferences, convocations, or other events related to other [non-ACUB] activities of the entity	U	N	N	2 CFR §200.421
33) Entertainment	U	N	N	2 CFR §200.438