

Office of the State Controller  
State-Mandated Costs Claiming Instructions No. 2021-01  
Vote by Mail Ballots: Prepaid Postage – Program No. 377  
Revised October 1, 2024

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller’s Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Vote by Mail Ballots: Prepaid Postage program, SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program’s Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM’s website.

On December 4, 2020, the CSM adopted a Statement of Decision finding that the test claim statutes imposed a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

### **Exception**

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

### **Eligible Claimants**

Any city, county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

### **Reimbursement Claim Deadline**

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a by a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

### **Penalty**

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

## **Minimum Claim Cost**

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

## **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

## **Audit of Costs**

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

## Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

## Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

*Address, if delivered by U.S. Postal Service:*

Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and Services Division  
P.O. Box 942850  
Sacramento, CA 94250

*Address, if delivered by other delivery service:*

Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and Services Division  
3301 C Street, Suite 700  
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

|   |                           |  |                        |                        |
|---|---------------------------|--|------------------------|------------------------|
| <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE<br/>CLAIM FOR PAYMENT FORM</b> |                           | For State Controller's Office Use Only |                        | <b>PROGRAM<br/>377</b> |
|   |                           | (19) Program Number 00377              | (20) Date Filed        |                        |
| (01) Claimant Identification Number                                     |                           | Reimbursement Claim Data               |                        |                        |
| (02) Claimant Name  |                           | (22)                                   | FORM 1, (03) (b) (i)   |                        |
| County of Location  |                           | (23)                                   | FORM 1, (03) (b) (ii)  |                        |
| Street Address or P.O. Box and Suite                                    |                           | (24)                                   | FORM 1, (04) A. 1. (f) |                        |
| City, State, and Zip Code   |                           | (25)                                   | FORM 1, (04) B. 1. (f) |                        |
| (03)  | Type of Claim             | (26)                                   | FORM 1, (04) B. 2. (f) |                        |
| (04)  | (09) Reimbursement        | (27)                                   | FORM 1, (04) B. 3. (f) |                        |
| (05)  | (10) Combined             | (28)                                   | FORM 1, (06)           |                        |
| (06)  | (11) Amended              | (29)                                   | FORM 1, (07)           |                        |
| (07)  | (12) Fiscal Year of Cost  | (30)                                   | FORM 1, (09)           |                        |
| (08)  | (13) Total Claimed Amount | (31)                                   | FORM 1, (10)           |                        |
| (14) Less: 10% Late Penalty   |                           | (32)                                   |                        |                        |
| (15) Less: Prior Claim Payment Received                                 |                           | (33)                                   |                        |                        |
| (16) Net Claimed Amount   |                           | (34)                                   |                        |                        |
| (17) Due from State   |                           | (35)                                   |                        |                        |
| (18) Due to State   |                           | (36)                                   |                        |                        |

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

|  |                  |  |
|--|------------------|--|
| Signature of Authorized Officer                      | Date Signed      |  |
|  | Telephone Number |  |
| Type or Print Name and Title of Authorized Signatory | Email Address    |  |
|  |                  |  |

|  |                  |  |
|--|------------------|--|
| (38) Name of Agency Contact Person for Claim | Telephone Number |  |
|  | Email Address    |  |
| Name of Consulting Firm/Claim Preparer       | Telephone Number |  |
|  | Email Address    |  |

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| <b>PROGRAM</b><br><b>377</b> | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE<br/>CLAIM FOR PAYMENT<br/>INSTRUCTIONS</b> | <b>FORM<br/>FAM-27</b> |
|------------------------------|---|------------------------|

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.

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| <b>PROGRAM<br/>377</b> | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE<br/>CLAIM FOR PAYMENT<br/>INSTRUCTIONS (CONTINUED)</b> | <b>FORM<br/>FAM-27</b> |
|------------------------|---|------------------------|

(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 1, block (04), line A. 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

**Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.**

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

*Address, if delivered by U.S. Postal Service:*

Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and Services Division  
P.O. Box 942850  
Sacramento, CA 94250

*Address, if delivered by other delivery service:*

Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and Services Division  
3301 C Street, Suite 700  
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

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|---|--|--|--|----------|------------------------------|-------------------------|-----------------|-------|
| <b>PROGRAM</b><br><b>377</b>  | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE<br/>CLAIM SUMMARY</b> |  |  |          |                              | <b>FORM</b><br><b>1</b> |                 |       |
| (01) Claimant   |  |  | (02)   |          | Fiscal Year<br>20__/20__     |                         |                 |       |
| (03) Department   |  |  |  |          |                              |                         |                 |       |
| (a) Reimbursable Election (please use a separate form for each eligible election in a fiscal year and choose only one applicable election on each form):  |  |  |  |          |                              |                         |                 |       |
| (i) <input type="checkbox"/> Statewide General, Statewide Direct Primary, and Presidential Primary Election<br>(ii) <input type="checkbox"/> Regular Local Election compelled by state law<br>(iii) <input type="checkbox"/> Special Election by the Governor or required by state law (including recall elections of local officers, special elections forced by a petition of voters to issue school bonds or replace an appointee and fill a vacant school board position, and elections required by state law that are conducted by charter cities and counties). <b>*Do not include any required special election(s) that could have been consolidated with a regular election within statutory deadlines.</b><br>(iv) <input type="checkbox"/> School and Community College District Discretionary Election only when the election is consolidated with non-educational issues or elective offices. |  |  |  |          |                              |                         |                 |       |
| (b) Method of Election (choose only one and provide total number):  |  |  |  |          |                              |                         |                 |       |
| (i) <input type="checkbox"/> Method A or B – total number of prepaid vote-by-mail returned identification envelopes provided  |  |  |  |          |                              |                         |                 |       |
| (ii) <input type="checkbox"/> Method B only – total number of vote-by-mail ballots returned by mail   |  |  |  |          |                              |                         |                 |       |
| <b>Direct Costs</b>   |  |  | <b>Object Accounts</b>                       |          |                              |                         |                 |       |
|   |  |  | (a)  | (b)      | (c)                          | (d)                     | (e)             | (f)   |
| (04) Reimbursable Activities  |  |  | Salaries                                     | Benefits | Materials<br>and<br>Supplies | Contract<br>Services    | Fixed<br>Assets | Total |
| <b>A. Method A – Utilizing stamps or metered mail (other than business reply mail (BRM))</b>  |  |  |  |          |                              |                         |                 |       |
| 1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage.  |  |  |  |          |                              |                         |                 |       |
| <b>B. Method B – Utilizing a BRM subscription</b>   |  |  |  |          |                              |                         |                 |       |
| 1. Pro-rata cost of BRM subscription fees attributable to the mandate.  |  |  |  |          |                              |                         |                 |       |
| 2. The number of prepaid VBM return identification envelopes provided and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs).   |  |  |  |          |                              |                         |                 |       |
| 3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage.  |  |  |  |          |                              |                         |                 |       |
| (05) Total Direct Costs   |  |  |  |          |                              |                         |                 |       |
| <b>Indirect Costs</b>   |  |  |  |          |                              |                         |                 |       |
| (06) Indirect Cost Rate   |  |  | [From ICRP or 10%]                           |          |                              |                         | %               |       |
| (07) Total Indirect Cost  |  |  | [Refer to Claim Summary Instructions]        |          |                              |                         |                 |       |
| (08) Total Direct and Indirect Costs  |  |  | [Line (05)(f) plus line (07)]                |          |                              |                         |                 |       |
| <b>Cost Reduction</b>   |  |  |  |          |                              |                         |                 |       |
| (09) Less: Offsetting Revenues  |  |  |  |          |                              |                         |                 |       |
| (10) Less: Other Reimbursements   |  |  |  |          |                              |                         |                 |       |
| (11) Total Claimed Amount   |  |  | [Line (08) minus {line (09) plus line (10)}] |          |                              |                         |                 |       |

|                                  |   |                             |
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| <b>PROGRAM</b><br><br><b>377</b> | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE</b><br><br><b>CLAIM SUMMARY</b><br><br><b>INSTRUCTIONS</b> | <b>FORM</b><br><br><b>1</b> |
|----------------------------------|---|-----------------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (a) Check only one reimbursable election for this claim from (3)(b)(i) to (3)(b)(iv). If more than one reimbursable election, submit a separate Form 1 and Form 2 for each applicable reimbursable election. (Please refer to the parameters and guidelines for clarity and details of the election eligible for reimbursement.)
- (b) Check only one election method for this claim from (3)(b)(i) to (3)(b)(ii).
- (i) If using (3)(b)(i) Method A or B, enter the total number of prepaid vote-by-mail returned identification envelopes provided.
- (ii) If using (3)(b)(ii) Method B only, enter the total number of vote-by-mail ballots returned by mail.
- (04) For the reimbursable activities, enter the total from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total the row.
- Select the method used for reimbursement to comply with mandate:
- A. Method A – If utilizing stamps or metered mail (other than business reply mail (BRM)).
1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage.
- B. Method B – If utilizing a BRM subscription.
1. Pro-rata cost of BRM subscription fees attributable to the mandate.
2. The number of prepaid VBM return identification envelopes provided and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs).
3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage.
- Note: Enter the actual cost of the number of prepaid VBM return identification envelopes provided to voters. Reimbursement for this activity includes cost of labor and postage, including only the pro-rata postage subscription cost incurred to provide prepaid postage for the VBM identification envelopes delivered to voters for the elections required by state law.*
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.



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| <b>PROGRAM</b><br><b>377</b> | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE</b><br><b>ACTIVITY COST DETAIL</b> | <b>FORM</b><br><b>2</b> |
|------------------------------|---|-------------------------|

|               |                               |
|---------------|-------------------------------|
| (01) Claimant | (02) Fiscal Year<br>20__/20__ |
|---------------|-------------------------------|

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

|  |   |
|--|---|
| <input type="checkbox"/> 1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage. (Method A) | <input type="checkbox"/> 2. The number of prepaid VBM return identification envelopes provided and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs). (Method B) |
| <input type="checkbox"/> 1. Pro-rata cost of BRM subscription fees attributable to the mandate. (Method B)   | <input type="checkbox"/> 3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage. (Method B)  |

| (04) Description of Expenses   |                                 |                                 | Object Accounts |                 |                               |                          |                     |
|--|---------------------------------|---------------------------------|-----------------|-----------------|-------------------------------|--------------------------|---------------------|
| (a)<br>Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b)<br>Hourly Rate or Unit Cost | (c)<br>Hours Worked or Quantity | (d)<br>Salaries | (e)<br>Benefits | (f)<br>Materials and Supplies | (g)<br>Contract Services | (h)<br>Fixed Assets |
|  |                                 |                                 |                 |                 |                               |                          |                     |

|                                     |                                   |                    |
|-------------------------------------|-----------------------------------|--------------------|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ____ of ____ |
|-------------------------------------|-----------------------------------|--------------------|

|                              |  |                         |
|------------------------------|--|-------------------------|
| <b>PROGRAM</b><br><b>377</b> | <b>VOTE BY MAIL BALLOTS: PREPAID POSTAGE</b><br><b>ACTIVITY COST DETAIL</b><br><b>INSTRUCTIONS</b> | <b>FORM</b><br><b>2</b> |
|------------------------------|--|-------------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

| <b>Required Documentation to Support Reimbursable Costs</b> |   |                          |   |   |  |   |   |                                    |  |
|---|---|--------------------------|---|---|--|---|---|------------------------------------|--|
| Object Accounts   | Columns   |                          |   |   |  |   |   |                                    | Submit Supporting Documents with the Claim |
|   | (a)   | (b)                      | (c)   | (d)   | (e)  | (f)                                       | (g)   | (h)                                |  |
| <b>Salaries</b>   | Employee Name and Job Classification            | Hourly Rate              | Hours Worked                                | Salaries equal Hourly Rate times Hours Worked |  |   |   |                                    |  |
| <b>Benefits</b>   | Activities Performed                            | Benefit Rate             |   |   | Benefits equal Benefit Rate times Salaries |   |   |                                    |  |
| <b>Materials and Supplies</b>                               | Description of Supplies Used                    | Unit Cost                | Quantity Used                               |   |  | Costs equal Unit Cost times Quantity Used |   |                                    |  |
| <b>Contract Services</b>                                    | Name of Contractor and Specific Tasks Performed | Hourly Rate              | Hours Worked and Inclusive Dates of Service |   |  |   | Costs equal Hourly Rate times Hours Worked or Total Contract Cost |                                    | Copy of Contract and Invoices              |
| <b>Fixed Assets</b>   | Description of Equipment Purchased              | Unit Cost times Quantity | Usage                                       |   |  |   |   | Costs equal Total Cost times Usage | Copy of Contract and/or Invoices           |

- (05) Total line (04), columns (d) through (h) and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (f) in the appropriate row.