



State of New Hampshire
 DEPARTMENT OF NATURAL & CULTURAL RESOURCES
 DIVISION OF PARKS & RECREATION
 BUREAU OF TRAILS



172 Pembroke Road Concord, New Hampshire 03301
 Phone: 603-271-3254 Fax: 603-271-3553
 TDD Access: Relay NH 1-800-735-2964
 nhtrails.org

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August 9, 2025

The Honorable Ken Weyler, Chairman
 Fiscal Committee of the General Court and

Her Excellency, Governor Kelly A. Ayotte
 and the Honorable Council
 State House
 Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 14:30-a, VI, authorize the Department of Natural and Cultural Resources, Division of Parks and Recreation, Bureau of Trails to **retroactively** amend Fiscal Item FIS 23-231 approved on August 11, 2023 and Governor and Council August 23, 2023 item #80, by extending the end date from June 30, 2025 to November 23, 2026 to accept and expend \$211,815 from the United States Department of Agriculture, Forest Service for the purpose of upgrading bridges to current USFS standards, effective upon Fiscal Committee and Governor and Council approval. The item was originally approved by the fiscal committee FIS 21-298 approved on October 22, 2021 and Governor and Council October 27, 2021 item #81 and approved for extension by the fiscal committee FIS 23-231 on August 11, 2023 and Governor and Council item #80 on August 23, 2023. 100% Federal Funds.

Funds will be budgeted in the following account:

03-035-035-351510-32570000 Great American Outdoor Act

Class-Account- RG	Class Description	FY26 Current Adjusted Authorized	Requested Action	Revised FY26 Adjusted Authorized
000-403260-16	Federal Funds	\$9,463	\$211,815	\$221,278
	Total Revenue	\$9,463	\$211,815	\$221,278
20-500200	Current Expenses	\$0	\$30,000	\$30,000
30-500305	Equipment New/Replacement	\$0	\$100,000	\$100,000
41-500801	Audit Fund Set Aside	\$0	\$349	\$349
103-500736	Contract Repairs: Bldg Grounds	\$9,463	\$81,466	\$90,929
	Total Expenses	\$9,463	\$211,815	\$221,278

EXPLANATION

This request is **RETROACTIVE** because the beginning date of July 1, 2025 associated with this request is in a new biennium. It is the policy of the Fiscal Committee of the General Court to act only on items within the current biennium and this is the first Fiscal Committee meeting in the new biennium.

The Great American Outdoor Act is a federal funded program through the United States Department of Agriculture, Forest Service (US Forest Service) for the purpose of upgrading bridges to current US Forest Service standards. The Trails Bureau and the US Forest Service have had a long and lasting relationship of working together in trail and associated trail facility construction and maintenance activities. Together the partnership manages approximately 650 miles of snowmobile trails in the White Mountain National Forest. Part of this management is the maintenance and replacement of significant infrastructure including bridges and culverts. This request is to extend the completion date for the project through this biennium.

The following appropriation adjustments are being requested:

Class 020 – Current Expenses – For the purchase of materials needed as part of the site preparation.

Class 030 – Equipment New/Replacement – For the purchase of a prefabricated bridge

Class 041 – Audit Fund Set Aside – to comply with RSA 124:16 which requires all agencies which receive federal funds to set aside a percentage (0.1%) of the federal revenue amount received to pay for financial and compliance audits.

Class 103 – Contract Repairs: Bldg Grounds – all contracts for maintenance to B&G and other effort needed to complete the program effort will be done through operational service contracts.

In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

(15M)



Sarah L. Stewart
Commissioner

Department of Natural and Cultural Resources
GRANTS FISCAL SITUATION FISCAL YEAR 2026
03-035-035-351010-32570000 Great American Outdoors Act

Total Federal Authorization	\$ 349,998
Less Expenditures thru 6/30/2025	<u>\$ 128,720</u>
Remaining Authorization to Budget	\$ 221,278
Less Current FY26 Budget Authorization	<u>\$ 9,463</u>
Total Available for Budgeting	\$ 211,815
Available to Budget at a Later Date	<u>\$ 0</u>
REQUESTED ACTION	<u>\$ 211,815</u>

<u>Grant Award Number</u>	<u>Award Amount</u>	<u>Expenses to 6/30/25</u>	<u>Balance</u>
21-CS-11092200-025	\$349,998	\$128,720	\$221,278



MODIFICATION OF GRANT OR AGREEMENT

PAGE 1 OF PAGES 2

1. U.S. FOREST SERVICE GRANT/AGREEMENT NUMBER: 21-CS-11092200-025	2. RECIPIENT/COOPERATOR GRANT or AGREEMENT NUMBER, IF ANY:	3. MODIFICATION NUMBER: 02
4. NAME/ADDRESS OF U.S. FOREST SERVICE UNIT ADMINISTERING GRANT/AGREEMENT (unit name, street, city, state, and zip + 4): Region 9 Regional Office 626 E. Wisconsin Ave. Milwaukee, WI 53202	5. NAME/ADDRESS OF U.S. FOREST SERVICE UNIT ADMINISTERING PROJECT/ACTIVITY (unit name, street, city, state, and zip + 4): White Mountain National Forest 71 White Mountain Dr. Campton, NH 03223-4272	
6. NAME/ADDRESS OF RECIPIENT/COOPERATOR (street, city, state, and zip + 4, county):	7. RECIPIENT/COOPERATOR'S HHS SUB ACCOUNT NUMBER (For HHS payment use only):	

8. PURPOSE OF MODIFICATION

CHECK ALL THAT APPLY:	This modification is issued pursuant to the modification provision in the grant/agreement referenced in item no. 1, above.
<input checked="" type="checkbox"/>	CHANGE IN PERFORMANCE PERIOD: Extending agreement through 08/25/2026.
<input type="checkbox"/>	CHANGE IN FUNDING:
<input type="checkbox"/>	ADMINISTRATIVE CHANGES:
<input type="checkbox"/>	OTHER (Specify type of modification):

Except as provided herein, all terms and conditions of the Grant/Agreement referenced in 1, above, remain unchanged and in full force and effect.

9. ADDITIONAL SPACE FOR DESCRIPTION OF MODIFICATION (add additional pages as needed):
 The purpose of this modification is to extend the agreement through 08/25/2026. Partner had an extremely hard time finding an engineering firm that could do the site specific designs required in the agreement. The 35% sight specific designs have been received, we are currently waiting on the 95% design to move forward. Once design is received old bridge removal and new bridge construction still needs to be completed. There is still a lot of work that needs to happen to complete the project and the end date of 12/31/2024 for the agreement is not enough time.

10. ATTACHED DOCUMENTATION (Check all that apply):

<input type="checkbox"/>	Revised Scope of Work
<input type="checkbox"/>	Revised Financial Plan
<input type="checkbox"/>	Other:

11. SIGNATURES

AUTHORIZED REPRESENTATIVE: BY SIGNATURE BELOW, THE SIGNING PARTIES CERTIFY THAT THEY ARE THE OFFICIAL REPRESENTATIVES OF THEIR RESPECTIVE PARTIES AND AUTHORIZED TO ACT IN THEIR RESPECTIVE AREAS FOR MATTERS RELATED TO THE ABOVE-REFERENCED GRANT/AGREEMENT.

11.A. NHNCR SIGNATURE  (Signature of Signatory Official)	11.B. DATE SIGNED 8/28/2024	11.C. U.S. FOREST SERVICE SIGNATURE (Signature of Signatory Official)	11.D. DATE SIGNED
11.E. SARAH L. STEWART (Brian Wilson, Director for Sarah Stewart, Commissioner)	11.F. DEREK IBARGUEN		
11.G. Commission of Department of Natural and Cultural Resources	11.H. Forest Supervisor, White Mountain National Forest		

12. G&A REVIEW

12.A. The authority and format of this modification have been reviewed and approved for signature by:  JEFFREY S. GAEDE U.S. Forest Service Grants & Agreements Specialist	12.B. DATE SIGNED 08/19/2024
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USDA Forest Service

OMB 0596-0217
FS-1500-19

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

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STATE OF NEW HAMPSHIRE
DEPARTMENT of NATURAL and CULTURAL RESOURCES
DIVISION of PARKS and RECREATION
BUREAU of TRAILS

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172 Pembroke Road Concord, New Hampshire 03301
Phone: (603) 271-3254 Fax: (603) 271-3553 E-Mail: nhtrails@dncr.nh.gov
Web: www.nhtrails.org

July 24, 2023

The Honorable Ken Weyler, Chairman
Fiscal Committee of the General Court
and
His Excellency, Governor Christopher T. Sununu
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 14:30-a, VI, authorize the Department of Natural and Cultural Resources, Division of Parks and Recreation, Bureau of Trails to **RETROACTIVELY** amend Fiscal Item FIS 21-298 approved on October 22, 2021 and Governor and Council October 27, 2021 item #81, by extending the end date from June 30, 2023 to June 30, 2025 to accept and expend \$211,815 from the United States Department of Agriculture, Forest Service for the purpose of upgrading bridges to current USFS standards, effective upon Fiscal Committee and Governor and Council approval through June 30, 2025. 100% Federal Funds.

Funds will be budgeted in the following account:

03-035-035-351510-32570000 Great American Outdoor Act

Class-Account- RG	Class Description	FY24 Current Adjusted Authorized	Requested Action	Revised FY24 Adjusted Authorized
000-403260-16	Federal Funds	(\$137,811)	(\$211,815)	(\$349,626)
	Total Revenue	(\$137,811)	(\$211,815)	(\$349,626)
20-500200	Current Expenses	\$0	\$30,000	\$30,000
30-500305	Equipment New/Replacement	\$0	\$100,000	\$100,000
41-500801	Audit Fund Set Aside	\$0	\$349	\$349
103-500736	Contract Repairs: Bldg Grounds	\$137,811	\$81,466	\$219,277
	Total Expenses	\$137,811	\$211,815	\$349,626

EXPLANATION

This request is **RETROACTIVE** because the beginning date of July 1, 2023 associated with this request is in a new biennium. It is the policy of the Fiscal Committee of the General Court to act only on items within the current biennium and this is the first Fiscal Committee meeting in the new biennium.

The Great American Outdoor Act is a federal funded program through the United States Department of Agriculture, Forest Service (US Forest Service) for the purpose of upgrading bridges to current US Forest Service standards. The Trails Bureau and the US Forest Service have had a long and lasting relationship of working together in trail and associated trail facility construction and maintenance activities. Together the partnership manages approximately 650 miles of snowmobile trails in the White Mountain National

Forest. Part of this management is the maintenance and replacement of significant infrastructure including bridges and culverts. This request is to extend the completion date for the project through this biennium.

The following appropriation adjustments are being requested:

Class 020 – Current Expenses – For the purchase of materials needed as part of the site preparation.

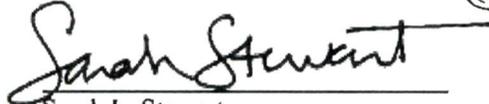
Class 030 – Equipment New/Replacement – For the purchase of a prefabricated bridge

Class 041 – Audit Fund Set Aside – to comply with RSA 124:16 which requires all agencies which receive federal funds to set aside a percentage (0.1%) of the federal revenue amount received to pay for financial and compliance audits.

Class 103 – Contract Repairs: Bldg Grounds – all contracts for maintenance to B&G and other effort needed to complete the program effort will be done through operational service contracts.

In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

 (15M)

Sarah L. Stewart
Commissioner

Department of Natural and Cultural Resources

GRANTS FISCAL SITUATION FISCAL YEAR 2024

03-035-035-351510-32570000 Great American Outdoors Act

Total Federal Authorization	\$ 349,998
Less Expenditures thru 6/30/2023	\$ <u>372</u>
Remaining Authorization to Budget	\$ 349,626
Less Current FY24 Budget Authorization	\$ <u>137,811</u>
Total Available for Budgeting	\$ 211,815
Available to Budget at a Later Date	\$ <u>0</u>
REQUESTED ACTION	\$ 211,815

<u>Grant Award Number</u>	<u>Award Amount</u>	<u>Expenses to 6/30/23</u>	<u>Balance</u>
21-CS-11092200-025	\$349,998	\$372	\$349,626



STATE OF NEW HAMPSHIRE
DEPARTMENT of NATURAL and CULTURAL RESOURCES
DIVISION of PARKS and RECREATION
BUREAU of TRAILS

172 Pembroke Road Concord, New Hampshire 03301
Phone: (603) 271-3254 Fax: (603) 271-3553 E-Mail: nhtrails@dncr.nh.gov
Web: www.nhtrails.org

October 1, 2021

The Honorable Ken Weyler, Chairman
Fiscal Committee of the General Court
and
His Excellency, Governor Christopher T. Sununu
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 14:30-a, VI, the Department of Natural and Cultural Resources, Division of Parks and Recreation, Bureau of Trails, requests authorization to accept and expend Challenge Cost Share Agreement funds from the Great American Outdoor Act in the amount of \$349,997.95 from the United States Department of Agriculture, Forest Service for the purpose of upgrading bridges to current USFS standards upon Fiscal Committee and Governor and Executive Council approvals through June 30, 2023. 100% Federal Funds.

Funds will be budgeted in the following account:

03-35-35-351510-32570000 Great American Outdoor Act

Class-Account	Class Description	FY22 Current Adjusted Authorized	Requested Action	Revised FY22 Adjusted Authorized
000-403260	Federal Funds		(\$349,997)	(\$349,997)
	Total Revenue	\$0	(\$349,997)	(\$349,997)
20-500200	Current Expenses		\$30,000	\$30,000
22-500257	Rents-Leases Other Than State		\$30,000	\$30,000
29-500290	Intra-Agency Transfers		\$5,000	\$5,000
30-500305	Equipment New/Replacement		\$150,000	\$150,000
40-500800	Indirect Costs		\$658	\$658
41-500801	Audit Fund Set Aside		\$349	\$349
47-500240	Own Forces Maint B&G		\$1,000	\$1,000
48-500226	Contractual Maint B&G		\$30,000	\$30,000
103-500736	Contract Repairs: Bldg Grounds		\$102,990	\$102,990
	Total Expenses	\$0	\$349,997	\$349,997

EXPLANATION

The U.S. Forest Service and The Trails Bureau have a long and rich relationship of working together to provide diverse and high-quality public snowmobile recreation opportunities on the White Mountain National Forest. The two organizations have a lasting relationship of working together in trail and associated trail facility construction and maintenance activities. Together the partnership manages approximately 650 miles of snowmobile trails on the White Mountain National Forest. Part of this management is the maintenance and replacement of significant infrastructure including bridges and culverts.

The purpose of the challenge cost share agreement is to document the cooperation between the parties to complete deferred maintenance snowmobile trail bridge replacements funded by the Great American Outdoors Act.

Funds are being budgeted in Class 020 - Current Expenses - appropriation will be used for the purchase of aggregate materials, culverts, modular bridges and other construction materials.

Funds are being budgeted in Class 022 - Rent-Leases other than state - appropriation will be used for renting of construction equipment.

Funds are being budgeted in Class 029 - Intra Agency Transfers - appropriation will be used for funding own force labor within the Trails Bureau.

Funds are being budgeted in Class 030 - New equipment purchases - appropriation will be used to purchase modular bridges.

Funds are being budgeted in Class 040 - Indirect Costs - appropriation needed to pay required Indirect cost support as eligible for federal programs.

Funds are being budgeted in Class 041 - Audit Fund Set Aside - appropriation needed to pay required audit fees.

Funds are being budgeted in Class 047 - Own Forces Maintenance - appropriation will be used for staff to purchase materials for trail maintenance and construction to department buildings and grounds.

Funds are being budgeted in Class 048 - Contractual Maint B&G - appropriation will be used to contract for maintenance to B&G.

Funds are being budgeted in Class 103 - Contract Repairs: Bldg Grounds - appropriation will be used to contract for maintenance to B&G.

In the event that Federal Funds become no longer available, General Funds will not be requested to support this project.

Respectfully submitted,

(MSL)



Sarah L. Stewart
Commissioner

FS Agreement No. 21-CS-11092200-025

Cooperator Agreement No. _____

CHALLENGE COST SHARE AGREEMENT**Between****NATURAL AND CULTURAL RESOURCES, NEW HAMPSHIRE DEPARTMENT OF
(NEW HAMPSHIRE DEPARTMENT OF NATURAL AND CULTURAL RESOURCES,
TRAILS BUREAU)****And The****USDA, FOREST SERVICE
WHITE MOUNTAIN NATIONAL FOREST**

This CHALLENGE COST SHARE AGREEMENT is hereby made and entered into by and between the New Hampshire Department of Natural and Cultural Resources, Trails Bureau, hereinafter referred to as "The Trails Bureau," and the USDA, Forest Service, White Mountain National Forest hereinafter referred to as the "U.S. Forest Service," under the authority: Department of Interior and Related Agencies Appropriation Act of 1992, Public Law 102-154.

Background: The U.S. Forest Service and The Trails Bureau have a long and rich relationship of working together to provide diverse and high-quality public snowmobile recreation opportunities on the White Mountain National Forest. The two organizations have a lasting relationship of working together in trail and associated trail facility construction and maintenance activities. Together the partnership manages approximately 650 miles of snowmobile trails on the White Mountain National Forest. Part of this management is the maintenance and replacement of significant infrastructure including bridges and culverts.

Title: Snowmobile Corridor 19 Trail Bridge Replacement Deferred Maintenance.

I. PURPOSE:

The purpose of this agreement is to document the cooperation between the parties to complete deferred maintenance snowmobile trail bridge replacements funded by the Great American Outdoors Act in accordance with the following provisions and the hereby incorporated Operating and Financial Plan.

II. STATEMENT OF MUTUAL BENEFIT AND INTERESTS:

The U.S. Forest Service has the responsibility of providing recreational opportunities, including snowmobiling, on the White Mountain National Forest. The Trails Bureau is charged with providing, among other missions, snowmobiling opportunities throughout the State of New Hampshire as well as coordinating such activity with local snowmobiling clubs, State and Federal agencies, and private landowners.



It is mutually advantageous and beneficial to the public for The Trails Bureau and the U.S. Forest Service to coordinate their activities and collaborate efforts in snowmobile trail stewardship that promotes the long-term maintenance of snowmobile trails and facilities on the White Mountain National Forest.

In Consideration of the above premises, the parties agree as follows:

III. The Trails Bureau SHALL:

- A. **LEGAL AUTHORITY.** The Trails Bureau, through its commissioner, shall have the legal authority to enter into this agreement, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes funds sufficient to pay the nonfederal share of project costs, when applicable.
- B. Provide site specific bridge design. All bridge designs produced by The Trails Bureau or third-party cooperator are required to be certified by a licensed engineer and approved by U.S. Forest Service engineering prior to construction.
- C. Purchase 2 modular style bridges that meet Forest Service and site plan specifications.
- D. Uninstall and remove old bridges that are currently in place.
- E. Install new trail bridges as specified in site plan, including excavation and ground work as needed.
- F. Recognize that trail operation and construction can be highly complex and diverse and may result in unforeseen circumstances due to weather or other circumstances that may create the need to change priorities and work. Meet monthly with the U.S. Forest Service to ensure accomplishment of the high-priority work identified in the Operating and Financial Plan.
- G. Recruit partners and volunteers as necessary to ensure completion of projects identified in the Operating and Financial Plan.
- H. Perform all work in accordance with safety, trail maintenance, and management standards and guidelines provided by the U.S. Forest Service, as applicable.
- I. Provide field supervision and daily oversight of trail maintenance and construction activities identified in the agreement.
- J. Perform all work tasks in accordance with the Operation and Financial Plan.

**IV. THE U.S. FOREST SERVICE SHALL:**

- A. **PAYMENT/REIMBURSEMENT.** The U.S. Forest Service shall reimburse The Trails Bureau for the U.S. Forest Service's share of actual expenses incurred, not to exceed \$349,997.95, as shown in the Financial Plan. The U.S. Forest Service shall make payment upon receipt of The Trails Bureau's quarterly invoice. Each invoice from The Trails Bureau must display the total project costs for the billing period, separated by U.S. Forest Service and The Trails Bureau share. In-kind contributions must be displayed as a separate line item and must not be included in the total project costs available for reimbursement. The final invoice must display The Trails Bureau's full match towards the project, as shown in the Financial Plan, and be submitted no later than 90 days from the expiration date.

Each invoice must include, at a minimum:

1. The Trails Bureau, through its commissioner, name, address, and telephone number.
2. Forest Service agreement number.
3. Invoice date.
4. Performance dates of the work completed (start & end).
5. Total invoice amount for the billing period, separated by Forest Service and The Trails Bureau, through its commissioner, share with in-kind contributions displayed as a separate line item.
6. Display all costs, both cumulative and for the billing period, by separate cost element as shown on the financial plan.
7. Cumulative amount of Forest Service payments to date.
8. Statement that the invoice is a request for payment by "reimbursement."
9. If using SF-270, a signature is required.
10. Invoice Number, if applicable.

The invoice shall be forwarded to:

EMAIL: SM.FS.ASC_GA@USDA.GOV

FAX: 877-687-4894

POSTAL: USDA Forest Service
Albuquerque Service Center
Payments – Grants & Agreements
101B Sun Ave NE
Albuquerque, NM 87109

Send a copy to: Stanley Carte
stanley.carte@usda.gov
USDA Forest Service



White Mountain National Forest
71 White Mountain Drive
Campton, NH 03223

- B. Recognize that trail operation and maintenance can be highly complex and diverse and may result in unforeseen circumstances due to weather or other circumstances that may create the need to change priorities and work. Meet monthly with The Trails Bureau to ensure accomplishment of the high-priority work identified in the Operating and Financial Plan. Any significant changes to the Operating Plan that result in a modification to this agreement shall be made according to Section V, Provision GG: MODIFICATIONS.
- C. Provide technical support as necessary and available to assist in oversight of trail maintenance and construction activities.
- D. Provide U.S. Forest Service trail and trail bridge construction standards and guidelines to The Trails Bureau for work within the scope of this agreement.
- E. Perform in accordance with the Operating and Financial Plan.
- F. Complete environmental and historical review and documentation under National Environmental Policy Act (NEPA) and State Historic Preservation Act (SHPO) for projects within the scope of this agreement.
- G. Provide trail bridge engineering guideline designs for trail bridges. Provide engineering input as needed on other trail structures.

V. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

- A. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Craig Rennie 172 Pembroke Road Concord, NH 03301 Telephone: 603-271-3990 craig.d.rennie2@dnrc.nh.gov	Alexis Rudko 172 Pembroke Road Concord, NH 03301 Telephone: 603-271-3254 alexis.m.rudko@dnrc.nh.gov

Principal U.S. Forest Service Contacts:



U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Stanley Carte 71 White Mountain Drive Campton, NH 03223 Telephone: 603-536-6245 stanley.carte@usda.gov	Jeffrey Gaede 1369 SW 178 th Place Beaverton, OR 97006 Telephone: 503-747-7971 jeffrey.gaede@usda.gov

B. **NOTICES.** Any communications affecting the operations covered by this agreement given by the U.S. Forest Service or The Trails Bureau are sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the U.S. Forest Service Program Manager, at the address specified in the agreement.

To The Trails Bureau, at the address shown in the agreement or such other address designated within the agreement.

Notices are effective when delivered in accordance with this provision, or on the effective date of the notice, whichever is later.

C. **PARTICIPATION IN SIMILAR ACTIVITIES.** This agreement in no way restricts the U.S. Forest Service or The Trails Bureau from participating in similar activities with other public or private agencies, organizations, and individuals.

D. **ENDORSEMENT.** Any of The Trails Bureau's contributions made under this agreement do not by direct reference or implication convey U.S. Forest Service endorsement of The Trails Bureau's products or activities.

E. **USE OF U.S. FOREST SERVICE INSIGNIA.** In order for The Trails Bureau to use the U.S. Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted from the U.S. Forest Service's Office of Communications (Washington Office). A written request will be submitted by the U.S. Forest Service White Mountain National Forest to the Office of Communications Assistant Director, Visual Information and Publishing Services prior to use of the insignia. The U.S. Forest Service White Mountain National Forest will notify the The Trails Bureau, through its commissioner, when permission is granted.

F. **NON-FEDERAL STATUS FOR COOPERATOR PARTICIPANT LIABILITY.** The Trails Bureau, through its commissioner, agree(s) that any of their employees, volunteers, and program participants shall not be deemed to be Federal employees for



any purposes including Chapter 171 of Title 28, United States Code (Federal Tort Claims Act) and Chapter 81 of Title 5, United States Code (OWCP), as The Trails Bureau hereby willingly agree(s) to assume these responsibilities.

Further, The Trails Bureau shall provide any necessary training to The Trails Bureau's employees, volunteers, and program participants to ensure that such personnel are capable of performing tasks to be completed. The Trails Bureau, through its commissioner, shall also supervise and direct the work of its employees, volunteers, and participants performing under this agreement.

- G. **MEMBERS OF U.S. CONGRESS.** Pursuant to 41 U.S.C. 22, no member of, or delegate to, Congress shall be admitted to any share or part of this agreement, or benefits that may arise therefrom, either directly or indirectly.
- H. **NONDISCRIMINATION.** In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.
- Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.
- To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.
- I. **ELIGIBLE WORKERS.** The Trails Bureau, through its commissioner, shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Nationality Act (8 USC 1324a). The Trails Bureau, through its commissioner, shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract awarded under this agreement.



- J. **SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM)**. The Trails Bureau shall maintain current information in the System for Award Management (SAM) until receipt of final payment. This requires review and update to the information at least annually after the initial registration, and more frequently if required by changes in information or agreement term(s). For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.
- K. **STANDARDS FOR FINANCIAL MANAGEMENT.**
1. **Financial Reporting**

The Trails Bureau, through its commissioner, shall provide complete, accurate, and current financial disclosures of the project or program in accordance with any financial reporting requirements, as set forth in the financial provisions.
 2. **Accounting Records**

The Trails Bureau, through its commissioner, shall continuously maintain and update records identifying the source and use of funds. The records shall contain information pertaining to the agreement, authorizations, obligations, unobligated balances, assets, outlays, and income.
 3. **Internal Control**

The Trails Bureau, through its commissioner, shall maintain effective control over and accountability for all U.S. Forest Service funds. The Trails Bureau, through its commissioner, shall keep effective internal controls to ensure that all United States Federal funds received are separately and properly allocated to the activities described in the award/agreement and used solely for authorized purposes.
 4. **Source Documentation**

The Trails Bureau, through its commissioner, shall support all accounting records with source documentation. These documentations include, but are not limited to, cancelled checks, paid bills, payrolls, contract documents. These documents must be made available to the U.S. Forest Service upon request.
- L. **LIMITATION OF FUNDS.** U.S. Forest Service funds in the amount of \$349,997.95 are currently available for performance of this agreement through 12/31/2023. The U.S. Forest Service's ability to provide additional funding is contingent upon the availability of appropriated funds from which payment can be made. There is no legal liability on the part of the Forest Service for any payment above this amount



until The Trails Bureau, through its commissioner, receives notice of availability confirmed in a written modification by the Forest Service.

M. INDIRECT COST RATES- PARTNERSHIP

Indirect costs are approved for reimbursement or as a cost-share requirement and have an effective period applicable to the term of this agreement.

1. If the Cooperator has never received or does not currently have a negotiated indirect cost rate, they are eligible for a de minimis indirect cost rate up to 10 percent of modified total direct costs (MTDC). MTDC is defined as all salaries and wages, fringe benefits, materials and supplies, services, travel, and contracts up to the first \$25,000 of each contract.
2. For rates greater than 10 percent and less than 25 percent, the Cooperator shall maintain documentation to support the rate. Documentation may include, but is not limited to, accounting records, audit results, cost allocation plan, letter of indirect cost rate approval from an independent accounting firm, or other Federal agency approved rate notice applicable to agreements.
3. For a rate greater than 25 percent, the Forest Service may require that the Cooperator request a federally approved rate from the Cooperator's cognizant audit agency no later than 3 months after the effective date of the agreement. The Cooperator will be reimbursed for indirect costs or allowed to cost-share at the rate reflected in the agreement until the rate is formalized in the negotiated indirect cost rate (NICRA) at which time, reimbursements for prior indirect costs or cost-sharing may be subject to adjustment.
4. Failure to provide adequate documentation supporting the indirect cost rate, if requested, could result in disallowed costs and repayment to the Forest Service.

N. OVERPAYMENT. Any funds paid to The Trails Bureau in excess of the amount entitled under the terms and conditions of this agreement constitute a debt to the Federal Government. The following must also be considered as a debt or debts owed by The Trails Bureau to the U.S. Forest Service:

- Any interest or other investment income earned on advances of agreement funds; or
- Any royalties or other special classes of program income which, under the provisions of the agreement, are required to be returned;

If this debt is not paid according to the terms of the bill for collection issued for the overpayment, the U.S. Forest Service may reduce the debt by:

1. Making an administrative offset against other requests for reimbursement.
2. Withholding advance payments otherwise due to The Trails Bureau.



3. Taking other action permitted by statute (31 U.S.C. 3716 and 7 CFR, Part 3, Subpart B).

Except as otherwise provided by law, the U.S. Forest Service may charge interest on an overdue debt.

O. AGREEMENT CLOSEOUT. Within 90 days after expiration or notice of termination the parties shall close out the agreement.

Any unobligated balance of cash advanced to The Trails Bureau must be immediately refunded to the U.S. Forest Service, including any interest earned in accordance with 2 CFR Part 200, Subpart D, 200.305.

Within a maximum of 90 days following the date of expiration or termination of this agreement, all financial performance and related reports required by the terms of the agreement must be submitted to the U.S. Forest Service by The Trails Bureau.

If this agreement is closed out without audit, the U.S. Forest Service reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted later.

P. PROGRAM PERFORMANCE REPORTS The parties to this agreement shall monitor the performance of the agreement activities to ensure that performance goals are being achieved.

Performance reports must contain information on the following:

- A comparison of actual accomplishments to the goals established for the period. Where the output of the project can be readily expressed in numbers, a computation of the cost per unit of output, if applicable.
- Reason(s) for delay if established goals were not met.
- Additional pertinent information.

The Trails Bureau, through its commissioner, shall submit quarterly performance reports to the U.S. Forest Service Program Manager. These reports are due 30 days after the reporting period. The final performance report shall be submitted either with The Trails Bureau's final payment request, or separately, but not later than 90 days from the expiration date of the agreement.

Q. RETENTION AND ACCESS REQUIREMENTS FOR RECORDS. The Trails Bureau, through its commissioner, shall retain all records pertinent to this agreement for a period of no less than 3 years from the expiration or termination date. As used in this provision, records includes books, documents, accounting procedures and practice, and other data, regardless of the type or format. The Trails Bureau,



through its commissioner, shall provide access and the right to examine all records related to this agreement to the U.S. Forest Service Inspector General, or Comptroller General or their authorized representative. The rights of access in this section must not be limited to the required retention period but must last as long as the records are kept.

If any litigation, claim, negotiation, audit, or other action involving the records has been started before the end of the 3-year period, the records must be kept until all issues are resolved, or until the end of the regular 3-year period, whichever is later.

Records for nonexpendable property acquired in whole or in part, with Federal funds must be retained for 3 years after its final disposition.

- R. FREEDOM OF INFORMATION ACT (FOIA). Public access to agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 U.S.C. 552). Requests for research data are subject to 2 CFR 215.36.

Public access to culturally sensitive data and information of Federally-recognized Tribes may also be explicitly limited by P.L. 110-234, Title VIII Subtitle B §8106 (2009 Farm Bill).

- S. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All cooperators, their employees, volunteers, and contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.

- T. PUBLIC NOTICES. It is the U.S. Forest Service's policy to inform the public as fully as possible of its programs and activities. The Trails Bureau, through its commissioner, is/are encouraged to give public notice of the receipt of this agreement and, from time to time, to announce progress and accomplishments. Press releases or other public notices should include a statement substantially as follows:

"This trail construction and maintenance project is in cooperation with the White Mountain National Forest of the U. S. Forest Service, Department of Agriculture"

The Trails Bureau, through its commissioner, may call on the U.S. Forest Service's Office of Communication for advice regarding public notices. The Trails Bureau, through its commissioner, is/are requested to provide copies of notices or



announcements to the U.S. Forest Service Program Manager and to U.S. Forest Service's Office of Communications as far in advance of release as possible.

- U. FUNDING EQUIPMENT. Federal funding under this agreement is not available for reimbursement of The Trails Bureau's purchase of equipment. Equipment is defined as having a fair market value of \$5,000 or more per unit and a useful life of over one year.
- V. FINANCIAL STATUS REPORTING. A Federal Financial Report, form SF-425 (and Federal Financial Report Attachment, SF-425A, if required for reporting multiple awards), must be submitted quarterly. These reports are due 30 days after the reporting period ending March 31, June 30, September 30, December 31. The final SF-425 (and SF-425A, if applicable) must be submitted either with the final payment request or no later than 90 days from the expiration date of the Agreement.
- W. PROPERTY IMPROVEMENTS. Improvements placed on National Forest System land at the direction or with the approval of the U.S. Forest Service becomes property of the United States. These improvements are subject to the same regulations and administration of the U.S. Forest Service as would other National Forest improvements of a similar nature. No part of this agreement entitles The Trails Bureau to any interest in the improvements, other than the right to use them under applicable U.S. Forest Service regulations.
- X. CONTRACT REQUIREMENTS. Any contract under this agreement must be awarded following The Trails Bureau's established procurement procedures, to ensure free and open competition, and avoid any conflict of interest (or appearance of a conflict). The Trails Bureau, through its commissioner, must maintain cost and price analysis documentation for potential U.S. Forest Service review. The Trails Bureau, through its commissioner, is/are encouraged to utilize small businesses, minority-owned firms, and women's business enterprises.
- Y. U.S. FOREST SERVICE ACKNOWLEDGED IN PUBLICATIONS, AUDIOVISUALS AND ELECTRONIC MEDIA. The Trails Bureau, through its commissioner, shall acknowledge U.S. Forest Service support in any publications, audiovisuals, and electronic media developed as a result of this agreement.
- Z. TRAINING, EVALUATION, AND CERTIFICATION OF SAWYERS. Any of the cooperator's employees, and any participants and volunteers engaged on behalf of the cooperator and Forest Service, who will use chain saws or crosscut saws on National Forest System lands to conduct the program of work contained in this agreement must be trained, evaluated, and certified in accordance with Forest Service Manual 2358 and Forest Service Handbook 6709.11, section 22.48b. The cooperator is responsible for providing this training, evaluation, and certification, unless the



Forest Service and the cooperator determine it is not in the best interest of the partnership. In these circumstances, the Forest Service, upon request and based on availability of Agency funding and personnel, may assist with developing and conducting training, evaluation, and certification of the cooperator's employees, and any volunteers and participants engaged on behalf of the cooperator and the Forest Service, who will use chain saws or cross cut saws on National Forest System lands.

- AA. NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL. The Trails Bureau, through its commissioner, shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding.

"In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. (Not all prohibited bases apply to all programs.)"

To file a complaint alleging discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington DC 20250-9410 or call toll free voice (866) 632-9992, TDD (800)877-8339, or voice relay (866) 377-8642. USDA is an equal opportunity provider and employer."

If the material is too small to permit the full statement to be included, the material must, at minimum, include the following statement, in print size no smaller than the text:

"This institution is an equal opportunity provider."

- BB. REMEDIES FOR COMPLIANCE RELATED ISSUES. If The Trails Bureau materially fail(s) to comply with any term of the agreement, whether stated in a Federal statute or regulation, an assurance, or the agreement, the U.S. Forest Service may take one or more of the following actions:

1. Temporarily withhold cash payments pending correction of the deficiency by The Trails Bureau or more severe enforcement action by the U.S. Forest Service;
2. Disallow (that is, deny both use of funds and matching credit for) all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the current agreement for The Trails Bureau's program;
4. Withhold further awards for the program, or
5. Take other remedies that may be legally available, including debarment procedures under 2 CFR Part 417.



CC. TERMINATION BY MUTUAL AGREEMENT. This agreement may be terminated, in whole or part, as follows:

1. When the U.S. Forest Service and The Trails Bureau agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated.
2. By 30 days written notification by The Trails Bureau, through its commissioner, to the U.S. Forest Service setting forth the reasons for termination, effective date, and in the case of partial termination, the portion to be terminated. If the U.S. Forest Service decides that the remaining portion of the agreement does not accomplish the purpose for which the award/agreement was made, the Forest Service may terminate the award upon 30 days written notice in its entirety.

Upon termination of an agreement, The Trails Bureau shall not incur any new obligations for the terminated portion of the agreement after the effective date, and shall cancel as many outstanding obligations as possible. The U.S. Forest Service shall allow full credit to The Trails Bureau for the United States Federal share of the non-cancelable obligations properly incurred by The Trails Bureau up to the effective date of the termination. Excess funds must be refunded within 60 days after the effective date of termination.

DD. ALTERNATE DISPUTE RESOLUTION – PARTNERSHIP AGREEMENT. In the event of any issue of controversy under this agreement, the parties may pursue Alternate Dispute Resolution procedures to voluntarily resolve those issues. These procedures may include, but are not limited to conciliation, facilitation, mediation, and fact finding.

EE. DEBARMENT AND SUSPENSION. The Trails Bureau, through its commissioner, shall immediately inform the U.S. Forest Service if they or any of their principals are presently excluded, debarred, or suspended from entering into covered transactions with the Federal Government according to the terms of 2 CFR Part 180. Additionally, should The Trails Bureau or any of their principals receive a transmittal letter or other official Federal notice of debarment or suspension, then they shall notify the U.S. Forest Service without undue delay. This applies whether the exclusion, debarment, or suspension is voluntary or involuntary.

FF. PROHIBITION AGAINST INTERNAL CONFIDENTIAL AGREEMENTS: All non federal government entities working on this agreement will adhere to the below provisions found in the Consolidated Appropriations Act, 2016, Pub. L. 114-113, relating to reporting fraud, waste and abuse to authorities:

- (a) The recipient may not require its employees, contractors, or subrecipients seeking to report fraud, waste, or abuse to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or



abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

- (b) The recipient must notify its employees, contractors, or subrecipients that the prohibitions and restrictions of any internal confidentiality agreements inconsistent with paragraph (a) of this award provision are no longer in effect.
- (c) The prohibition in paragraph (a) of this award provision does not contravene requirements applicable to any other form issued by a Federal department or agency governing the nondisclosure of classified information.
- (d) If the Government determines that the recipient is not in compliance with this award provision, it:
- (1) Will prohibit the recipient's use of funds under this award, in accordance with sections 743, 744 of Division E of the Consolidated Appropriations Act, 2016, (Pub. L. 114-113) or any successor provision of law; and
 - (2) May pursue other remedies available for the recipient's material failure to comply with award terms and conditions.

GG. MODIFICATIONS. Modifications within the scope of this agreement must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized, signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 30 days prior to implementation of the requested change. The U.S. Forest Service is not obligated to fund any changes not properly approved in advance.

HH. COMMENCEMENT/EXPIRATION DATE. This agreement is executed as of the date of the last signature and is effective through 12/31/2023 at which time it will expire. The expiration date is the final date for completion of all work activities under this agreement.

II. AUTHORIZED REPRESENTATIVES. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this agreement. In witness whereof, the parties hereto have executed this agreement as of the last date written below.

8/25/21

SARAH L. STEWART, Commissioner
Department of Natural and Cultural Resources

D



DEREK IBARGUEN, Forest Supervisor
U.S. Forest Service, White Mountain National Forest

Date

The authority and format of this agreement have been reviewed and approved for signature.

Jeffrey S. Gaede
JEFFREY S. GAEDE

08/13/2021

Date

U.S. Forest Service Grants Management Specialist

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

Attachment:

USFS Agreement No.:
Cooperator Agreement No.:

Mod. No.:

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)

Financial Plan Matrix: **Note:** All columns may not be used. Use depends on source and type of contribution(s).

COST ELEMENTS	FOREST SERVICE CONTRIBUTIONS		COOPERATOR CONTRIBUTIONS		(e) Total
	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	
Direct Costs					
Salaries/Labor	\$4,500.00	\$106,500.00	\$56,000.00	\$0.00	\$167,000.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$51,000.00	\$0.00	\$0.00	\$51,000.00
Supplies/Materials	\$0.00	\$75,000.00	\$0.00	\$0.00	\$75,000.00
Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$100,000.00	\$34,000.00	\$0.00	\$134,000.00
Other					\$0.00
Subtotal	\$4,500.00	\$332,500.00	\$90,000.00	\$0.00	\$427,000.00
Coop Indirect Costs		\$17,497.95	\$0.00		\$17,497.95
FS Overhead Costs	\$0.00				\$0.00
Total	\$4,500.00	\$349,997.95	\$90,000.00	\$0.00	\$444,497.95
Total Project Value:					\$444,497.95

<u>Matching Costs Determination</u>	
Total Forest Service Share = (a+b) + (c) = (f)	(f) 79.75%
Total Cooperator Share (c+d) + (e) = (g)	(g) 20.25%
Total (f+g) = (h)	(h) 100.00%

WORKSHEET FOR

FS Non-Cash Contribution Cost Analysis, Column (a)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be chosen, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor				
Standard Calculation				
Job Description	Cost/Day	# of Days		Total
Program Manger	\$360.00	5.00		\$1,800.00
Trail Manager	\$250.00	5.00		\$1,250.00
Engineering	\$350.00	2.00		\$700.00
Bridge engineer	\$250.00	3.00		\$750.00
				\$0.00
Total Salaries/Labor				\$4,500.00
Subtotal Direct Costs				\$4,500.00

Forest Service Overhead Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
	\$4,500.00			\$0.00
Total FS Overhead Costs				\$0.00

TOTAL COST	\$4,500.00
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WORKSHEET FOR

FS Cash to the Cooperator Cost Analysis, Column (b)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Supplies/Materials			
Non-Standard Calculation			
Supplies/Materials	# of Items	Cost/Item	Total
Gravel, signs, lumber			\$75,000.00

Total Supplies/Materials			\$75,000.00
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Other Expenses			
Non-Standard Calculation			
Item	# of Units	Cost/Unit	Total
Contractual portion of purchasing 2 modular bridges			\$100,000.00

Total Other			\$100,000.00
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Subtotal Direct Costs			\$332,500.00
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Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs		Total
16.43%	\$106,500.00		\$17,497.95
Total Coop. Indirect Costs			\$17,497.95

TOTAL COST			\$349,997.95
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WORKSHEET FOR

Cooperator Non-Cash Contribution Cost Analysis, Column (c)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix.
 NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. cost/day x # of days=total, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by cost/day x # of days, costs may be calculated simply by a contracted value that is not dependent on days worked, such as 1 employee x \$1,200/contract=\$1,200. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor				
Standard Calculation				
Job Description	Cost/Day	# of Days		Total
Trail Work	\$1,200.00	20.00		\$24,000.00
Bridge placement	\$1,600.00	20.00		\$32,000.00
				\$0.00
Total Salaries/Labor				\$56,000.00
Other Expenses				
Non-Standard Calculation				
Item	# of Units	Cost/Unit		Total
Contractual portion of purchasing 2 modular bridges (site specific engineering plans & load ratings)				\$34,000.00
Total Other				\$34,000.00
Subtotal Direct Costs				\$90,000.00

Cooperator Indirect Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
	\$90,000.00			\$0.00
Total Coop. Indirect Costs				\$0.00

TOTAL COST	\$90,000.00
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WMNF/NH Snowmobile Corridor 19 Trail Bridge Replacement Deferred Maintenance 2021 Challenge Cost-Share Agreement Work Statement

I. Purpose & Objectives

To provide a detailed description of the mutually agreed upon work between the U.S. Forest Service - White Mountain National Forest and the New Hampshire Department of Natural and Cultural Resources, Trails Bureau. The objectives of this agreement are to:

1. Provide a safe and enjoyable recreation experience for visitors on the White Mountain National Forest snowmobile trails
2. Complete maintenance and construction tasks that are critical for visitor safety and resource protection on Corridor 19 trail in Chatham NH.
3. Complete project management activities associated with the Trails Bureau staff and volunteer crews working on project activities identified in Section II of this document.

II. Scope of Work

Activity	Funding
Trail Bridge Replacement. Including: <ul style="list-style-type: none"> • Provide site specific bridge design including load rating • Put out for bid and purchase 2 modular style bridges that meet Forest Service and site plan specifications (contractual portion of agreement) \$134,000 (Includes FS Cash to Cooperator and Cooperator Non-Cash) 	\$134,000
Trail Maintenance Activities, including: <ul style="list-style-type: none"> • Decommission and remove existing failed bridges, Installation of 2 ADM style modular bridges including abutments and approach ramps Sign new bridges accordingly \$167,000 • Equipment Rental \$51,000 • Materials needed for trail bridge installation \$75,000 (Includes FS Non-Cash, FS Cash to Cooperator and Cooperator Non-Cash) 	\$293,500
Cooperator Indirect Costs: <ul style="list-style-type: none"> • Overhead \$17,497.95 	\$17,497.95

III. Project Specifics:

General

Forest Service staff will supply Trails Bureau crews with applicable information on Forest Plan Standards and Guidelines, Manuals, Standard Drawings, and NEPA decision resource mitigations. All Trails Bureau crews and workers will adhere to these requirements when implementing projects.



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

State and Local Governments Indirect Cost Negotiation Agreement

EIN: 02-6000618

Date: March 3, 2020

Organization:

Report No(s): 20-A-0675 (20C)
20-A-0676 (21C)

New Hampshire Department of Natural & Cultural Resources
172 Pembroke Road
Concord, NH 03301-5791

Filing Ref.:
Last Negotiation Agreement
dated August 24, 2018

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR Part 200 applies subject to the limitations in Section II.A. of this agreement. The rates were negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	07/01/19	06/30/20	20.52%	All	All Programs
Fixed Carryforward	07/01/20	06/30/21	16.43%	All	All Programs

*Base: Total direct salaries and wages, excluding fringe benefits. The rate applies to all programs administered by the non-federal entity. To determine the amount of indirect costs to be billed under this agreement, direct salaries and wages should be summed and multiplied by the rate. All other program costs, including fringe benefits associated with direct salaries and wages, should be eliminated from the calculation.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

Page 1 of 3

A. **Limitations:** Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. **Audit:** All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. **Changes:** The rate(s) contained in this agreement are based on the accounting system in effect at the time the proposal was submitted. Changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rate(s) in this agreement may require the prior approval of the cognizant agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. **Rate Type:**

1. **Fixed Carryforward Rate:** A fixed carryforward rate is based on an estimate of the costs that will be incurred during the period for which the rate applies. When the actual costs for such periods have been determined, an adjustment will be made to the rate for future periods, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. **Provisional/Final Rates:** Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. **Predetermined Rate:** A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.)

E. **Rate Extension:** Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

F. **Agency Notification:** Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

G. **Record Keeping:** Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

H. **Reimbursement Ceilings:** Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rates in Section I of this agreement, the negotiated rates will be used to determine the maximum allowable indirect cost.

I. **Use of Other Rates:** If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

J. **Central Service Costs:** If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period.

K. **Other:**

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. Indirect cost proposals must be developed (and, when required, submitted) within six (6) months after the close of the governmental unit's fiscal year, unless an exception is approved by the cognizant agency for indirect costs.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the State or Local Government:

By the Cognizant Federal Government Agency:

New Hampshire Department of Natural and
Cultural Resources
State/Local Government

U.S. Department of the Interior
Cognizant Agency

Signature _____ /s/

Signature _____ /s/

Christopher S. Marino
Name (Type or Print)

Craig A. Wills
Name

Chief of Administration
Title

Division Chief
Indirect Cost Services Division
Title

03/02/2020
Date

Negotiated by Elena Chan
Telephone (916) 930-3824