

NON-ALLOWABLE COSTS

Due to restrictions imposed by the Missouri constitution, public funds, including Jackson County Housing Resources Commission Funds and Outside Agency Funds may not be used to purchase land, buildings, or capital equipment. Examples of capital equipment that may **NOT** be purchased the County funds include:

- Computers
- Appliances
- DVD players and recorders
- Televisions
- Automobiles
- Fixtures

Examples of properly allowable costs include:

- Salaries
- Fringe Benefits
- Rent or Lease of Real Estate and Capital Equipment
- Contractual Payments, including rent, utilities, insurance, and mortgage payments of behalf of clients
- Expendable supplies, including typical office and cleaning supplies
- Building Materials, including paint, drywall, lumber, roofing materials, plumbing and electrical supplies, fasteners, and any other material which loses its individual character when incorporated in a greater whole. "Building Materials" does not include appliances, lighting fixtures, or similar capital equipment which retains its individual character.