

## Pacific Crest Trail Association Specialized Volunteer Hours

PCTA records specialized hours for accounting purposes, in accordance with FASB (Financial Accounting Standards Board) Standard No. 116.

One criteria in FASB No. 116 requires that contributed services be recognized as support if the service requires specialized skills; the service is provided by individuals with those skills; AND the services would typically need to be purchased if not provided by volunteer donation (examples include services provided by doctors, lawyers, accountants, teachers, carpenters, and other craftsmen, professionals, or skilled persons in their skilled capacity).

**Volunteer hours that PCTA considers specialized** are hours spent on professional-quality skills such as:

- Certified chainsaw work
- Certified crosscut saw work
- Trained rigging
- Trained drilling and blasting
- Animal packing (lead and assistant packers)
- Leading crews

Hours spent on professional-quality graphic design and photography/videography are considered specialized if PCTA would have hired an individual for the project.

Contact PCTA at [volunteer@pcta.org](mailto:volunteer@pcta.org) or (916) 285-1838 if you're unsure whether volunteer hours are considered specialized.

Specialized hours are recorded as part of a volunteer's project time.