

EL DORADO COUNTY FIRE SAFE COUNCIL

Article IV. Grants: Proposals, Administration and Accounting Procedures

Section 4.01 Proposals

- (a) All Grant proposals will contain the following components:
 - 1) Title
 - 2) Purpose
 - 3) Scope of Work
 - 4) Workplan
 - 5) Budget

- (b) All grant proposals shall be reviewed by a committee made up of the following:
 - 1) The Executive Coordinator
 - 2) At least one member of the Executive Board
 - 3) Three members of the Associate FSC or initiating group

- (c) For grant proposals for which EDCFSC is the fiscal sponsor, the winning contractor bid shall be approved by the Board of Directors. This approval may be voted on by e-mail and ratified during the next regular meeting.

Section 4.02 Budgets

- (a) Project/Grant budgets must include the following line items:
 - 1) Cost of contracted services.
 - 2) Administrative charges expressed as:
 - a. Time
 - b. Actual cost
 - c. Percent of project
 - 3) Project management charges
 - a. Time
 - b. Cost
 - c. Percent of project
 - 4) Supplies
 - 5) Insurance
 - 6) Accounting/audit costs
 - 7) Outreach costs
 - 8) Fiscal Sponsor Fee: If the EDCFSC is going to act on behalf of the applicant as the Fiscal Sponsor for the grant. The grant requester (Associate or Community) will contact the Treasurer in writing for the appropriate fiscal sponsor fee to include in the grant request. The treasurer will compute an appropriate fee in proportion to projected administrative overhead costs and will provide the calculated fiscal sponsor fee to the requester in writing. The Board must approve the fiscal sponsor request and agreement.

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- 9) Any other allowable costs to be charged to the grant

Section 4.03 Allowable Costs

- (a) Grant funds may be used only for allowable costs of the activities for which the grant was awarded. This means that the total amount of money that the recipient is entitled to receive from the funding agency may not exceed the allowable costs incurred by the recipient for those activities. See 2CFR 230 Appendix B for descriptions and listing of allowable and non-allowable costs.
- (b) Costs supported by another grant Allowable costs incurred by the recipient and supported by another Federal grant (or by a non-Federal grant) awarded to the recipient may not be included in determining maximum allowable costs. The basic intent of this rule is to prevent double compensation. It does not, however, prevent proration of costs that are allowable under two or more awards.

Section 4.04 Matches

- (a) **Costs used to match another Federal grant.** A cost that the recipient uses to meet a cost-sharing or matching requirement of one Federal grant may not count towards determining maximum allowable costs under another Federal grant, unless specifically authorized by a Federal statute. (Reference OMB Circular A-122 Attachments A & B, Title 7 CFR3105.190)
- (b) The value of volunteer labor and in-kind matches shall be determined from current Bureau of Labor Statistics tables and shall be consistent with rates allowable by Firewise and by the CAFSC (California Fire Safe Council). Matching fund/or in-kind contributions shall be documented by the donor.
- (c) Documentation of matches shall consist of Letters of Support for in-kind matches from other agencies or collaborators describing the nature of the match and its value.

Section 4.05 Records

- (a) The accounting records shall clearly identify each grant by its CAFSC Clearinghouse or other Grant number and project name. Detail records will list date, check number, accounts and class (Grant number) for each transaction. Any splits must allow for positive identification of amounts allocated to each grant number.
- (b) All records of cost sharing and matching contributions shall be retained in the Grant folder. All invoices, statements, cancelled checks, records of deposits, timesheets, and associated records used to document matches shall be maintained in a separate Grant folder, binder or file (electronic or hardcopy) for each grant. Documents shall be maintained in chronological order and listed in an index cover sheet. These records may be duplicates of the records maintained in the Treasurer's master file.
- (c) All non-federal cost sharing expenditures and matches shall be tabulated on a quarterly basis and shall be reported as both absolute value and percentage of the grant

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payments. The final report shall also include the total matches, and the percentage of the total grant.

Section 4.06 Bonding/Insurance: Any employee/contractor who receives or issues payments must show evidence of insurance or bond Except for Board Members and Volunteers who are covered by the EDCFSC liability policy.

Section 4.07 Contract Administration: Contractor performance monitoring process

- (a) Contractor shall provide monthly progress reports in a format appropriate to the nature of the project and as specified by the EC or Board of Directors
- (b) Photographic records of work progress, if required, shall be maintained by means of digital before and after pictures.
- (c) The EC or Board members may make on-site inspections at any time.

Section 4.08 Change of Scope

- (a) All requests for changes of scope must be submitted in writing and approved by the Board of Directors before being submitted to the funding agency

Section 4.09 Unspent Funds: Any unspent grant funds must be returned to the funding agency.