

Santa Clara FireSafe Council

Accounting Policy and Procedures

Policy

1. All SCFSC expenditures related to federal and other large grants must be accounted for by grant (i.e., on a per-grant basis), or other source of funding, using the SCFSC Chart of Accounts (see below and attached example). Smaller donations can be combined with similar donations by purpose or other restrictions.
2. SCFSC financial books and records are to be maintained in an accounting system approved by the SCFSC Officers and Directors (currently QuickBooks Online) on an Accrual Basis. Reports will be generated as needed, on an Accrual or Cash Basis, for quarterly and annual reports, grants reports, tax returns and other purposes.
3. Entries in the SCFSC accounting system will be made following the SCFSC Chart of Accounts guidelines below, which may be updated as needed for new expenditure classifications, grant reports and other purposes. The SCFSC Chart of Accounts will be maintained on the accounting system and may be updated as needed.
4. The SCFSC fiscal year is the calendar year. SCFSC annual reports (Statements of Financial Information) will match the tax returns unless otherwise authorized by the SCFSC Officers and Directors (currently no differences are authorized).
5. The SCFSC books and records will be closed at the end of each calendar quarter and entries made as needed to ensure quarterly reports are accurate on an Accrual Basis.
6. All SCFSC funds and expenditures are to be recorded as they are received or disbursed.
7. All accounting entries must be supported by approved source documents such as invoices and expense reports. All SCFSC expenditures must be approved at an SCFSC meeting, or by a majority of the SCFSC Officers and Directors, or by the SCFSC President and CEO.
8. Two authorized signatures are required on all checks over \$5,000. Multiple checks cannot be written for one expense to circumvent this policy. The payee and the check signer cannot be the same (e.g., another authorized signature is required if someone writes a check to themselves for expense reimbursement or other purposes). Bills may be paid electronically (e.g. Wells Fargo Bill Pay) but a second written OK (e.g., by E-mail) is required for all payments over \$5,000.
9. Since SCFSC does not have any employees, facilities, equipment, property or indirect expenses, no SCFSC expenditures or accounting entries are authorized for salaries, employee benefits, rent, equipment, property or indirect expenses. All administrative expenses must be directly related to and funded by grants or other sources of funding until we receive a grant which permits and funds indirect expenses.
10. The SCFSC threshold for equipment which must be capitalized and depreciated is \$1,000. Equipment is nonexpendable, tangible personal property (as opposed to real property) with a useful life of more than one year. Items which cost less than \$1,000 do not need to be capitalized and can be expensed following the other provisions of this policy and procedure.

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11. All SCFSC purchasing, travel and communications accounting entries and expenses must also follow the applicable provisions of those policies and procedures.
12. All expenses and accounting entries for the DHS/FEMA Fire Prevention and Safety Grant must also follow the applicable provisions of the policy and procedures for that grant.
13. All In-Kind contributions must be recorded, including the dollar rate at which these services are valued and the source of that rate.
14. All grant funds and expenditures must follow the restrictions and requirements of the individual grant agreements. An example of our grant agreements is attached to this policy. SCFSC grant agreements supersede any conflicting SCFSC policies and procedures.
15. All SCFSC accounting entries and expenditures must be in accordance with the SCFSC By-Laws and Articles of Incorporation.
16. The SCFSC Treasurer and Grant Coordinator(s) are responsible for maintaining the SCFSC accounting records and supporting documentation. The SCFSC Treasurer and President are responsible for arranging for accounting services, audits and tax returns.
17. SCFSC Grant Coordinator(s) are responsible for preparing and filing grant reports as required. Grant reports are to be submitted to the SCFSC Officers and Directors for review. All grant reports must be filed on time.
18. Grant reports will be made on a Cash or Accrual Basis as required for each individual grant. Currently, all SCFSC federal grants reports are Accrual Basis reports. Any changes must be coordinated with the Grant Administrators for the individual grants (the California Fire Safe Council is the Grant Administrator for our current federal grants).

Procedures

1. The SCFSC Treasurer and Grant Coordinator(s) are responsible for implementing the procedures necessary to implement the policy above.
2. Accounting system users are responsible for using the SCFSC Chart of Accounts, Subaccounts and Classes to ensure accurate and consistent entries.
3. Documented telephonic, e-mail or other electronic forms of communication are acceptable.

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SCFSC Chart of Accounts

The SCFSC Chart of Accounts (see attached example) is used to maintain our accounts and to classify income and expenditures as required for financial reports, grant reports and tax returns.

The four primary expense accounts used are Contractors/Professional Fees; Grants to Others; Other Expenses; and Printing, Publications and Mailing. Subaccounts can be added to the these primary expense accounts as needed but additional primary expense accounts should not be added without considering the tax return and grant reporting implications. Accounts used in previous years should not be redefined or deleted without considering the effect on earlier entries.

Bank Subaccounts are used to maintain our bank account by grant or groups of donations (see examples in attached Chart of Accounts). Classes are used to maintain our expenses by grant or groups of donations (see attached examples of Classes). These Subaccounts and Classes are used for our grant reports and must be maintained for each grant or group of donations. To maintain the integrity of our grant records, Subaccounts and Classes used in previous years should not be reused for new grants or deleted.

Santa Clara County FireSafe Council

Example QuickBooks Account Listing (Chart of Accounts)

Account	Type	Detail Type	Description
Bank and PayPal Accounts - Wells Fargo Subaccounts are used to track deposits, expenditures and balance by grant			
PayPal	Bank	Checking	PayPal Account
Wells Fargo Checking	Bank	Checking	Checking Account 100-601xxxx
Wells Fargo Checking:01-BLM-0095 Grant - Chipper (SRCF)	Bank	Checking	01-BLM-0095 - Chipper
Wells Fargo Checking:01-BLM-0096 Grant - I&E (SRCF)	Bank	Checking	01-BLM-0096 - Information and Education
Wells Fargo Checking:01-BLM-0097 Grant - CB (SRCF)	Bank	Checking	01-BLM-0097 - Capacity Building
Wells Fargo Checking:03-BLM-0070 Grant - HFAS (SRCF)	Bank	Checking	03-BLM-0070 - Hazardous Fuel Assessment/Strategy
Wells Fargo Checking:03-BLM-0071 Grant - COE (SRCF)	Bank	Checking	03-BLM-0071 - Community Outreach and Education
Wells Fargo Checking:04-BLM-0051 Grant - COE (FSC)	Bank	Checking	04-BLM-0051 - Community Outreach and Education
Wells Fargo Checking:05-BLM-0296 Grant - HFR (FSC)	Bank	Checking	05-BLM-0296 - MHOA Hazardous Fuel Reduction
Wells Fargo Checking:06-BLM-9168 Grant - HFAS (FSC)	Bank	Checking	06-BLM-9168 - Hazardous Fuel Assessment and Strategy
Wells Fargo Checking:CFSV and PGE 2005 Grant - COE	Bank	Checking	CFSV and PGE 2005 - Community Outreach and Education
Wells Fargo Checking:EMW-2005-FP-01313 Grant - COE (FEMA)	Bank	Checking	Grant No.EMW-2005-FP-01313 2/26/06
Wells Fargo Checking:General Donations (Non Federal)	Bank	Checking	General Unrestricted Funds
Wells Fargo Checking:HFAS Matching (Non Federal)	Bank	Checking	Used for PG&E HFAS Donation
Wells Fargo Checking:HFAS or COE (Non Federal)	Bank	Checking	Can be used for HFAS or COE Expenses
Wells Fargo Checking:Mini-Grant Donations (Non Federal)	Bank	Checking	Donations that can be used for Mini-Grants
Wells Fargo Checking:Saratoga Rotary 2005 Grant - CB	Bank	Checking	SR 2005 - Capacity Building (Grant Writing)
Wells Fargo Checking:Savings Account Transfers	Bank	Checking	Transfers to Savings Account
Wells Fargo Savings	Bank	Savings	Wells Fargo Savings 855-513xxxx
Balance Sheet Accounts used by QuickBooks - Don't try to change these accounts			
Accounts Receivable	Accounts Receivable	Accounts Receivable	Used by QuickBooks
Prepaid Expenses	Other Current Assets	Prepaid Expenses	Used by QuickBooks
Undeposited Funds	Other Current Assets	Undeposited Funds	Used by QuickBooks
Accounts Payable	Accounts Payable	Accounts Payable	Used by QuickBooks
Deferred Federal Revenue	Other Current Liabilities	Other Current Liabilities	Deferred Revenue on Federal Grants
Grant Returns	Other Current Liabilities	Other Current Liabilities	Grant Funds to be returned
Sales tax payable	Other Current Liabilities	Sales Tax Payable	Used by QuickBooks
Opening Balance Equity	Equity	Opening Balance Equity	Used by QuickBooks
Retained Earnings	Equity	Retained Earnings	Used by QuickBooks
Income Accounts - Used for Income classifications - Use Federal Grants and the Subaccounts under Local Grants			
Billable Expense Income	Income	Non-Profit Income	Don't use
Discounts given	Income	Discounts/Refunds Given	Don't use
Federal Grants	Income	Non-Profit Income	SCFSC Federal Grants
Federal Grants:Deferred Revenue	Income	Non-Profit Income	Deferred Revenue on Federal Grants
Interest	Income	Other Primary Income	Don't use - Use Interest Earned below

Account	Type	Detail Type	Description
Local Grants	Income	Non-Profit Income	Local Non-Federal Grants
Local Grants:General Donations	Income	Non-Profit Income	General Unrestricted Donations
Local Grants:HFAS Matching Grants and Donations	Income	Non-Profit Income	Used for PG&E HFAS Donation
Local Grants:HFAS or COE Grants and Donations	Income	Non-Profit Income	Donation which can be used for HFAS Grant or for COE
Local Grants:Local Capacity Building Grants	Income	Non-Profit Income	Local Capacity Building Grants - used for Saratoga Rotary
Local Grants:Local COE Grants	Income	Non-Profit Income	Local COE Grant - Used for CFSV 2005
Local Grants:Mini-Grants	Income	Non-Profit Income	Grants that can be used for Mini-Grants
Local Grants:PayPal Donations	Income	Non-Profit Income	Donations to PayPal Account
Markup	Income	Non-Profit Income	Don't use
Membership Dues	Income	Service/Fee Income	Don't use - Set up a Local Grants Subaccount
Non Profit Income	Income	Non-Profit Income	Don't use
Shipping Income	Income	Non-Profit Income	Don't use
Expense Accounts - The four primary expense accounts we use are in bold (use the Subaccounts for the three with Subaccounts)			
Advertising	Expenses	Advertising/Promotional	Don't use - Set up an Other Expenses Subaccount
Bank Charges	Expenses	Bank Charges	Don't use - Set up an Other Expenses Subaccount
Commissions & Fees	Expenses	Other Miscellaneous Service Cost	Don't use - Set up an Other Expenses Subaccount
Contractors/Professional Fees	Expenses	Legal & Professional Fees	SCFSC Contractors and Professional Fees
Contractors/Professional Fees:Accounting	Expenses	Legal & Professional Fees	Accounting Fees
Contractors/Professional Fees:Chipping Services	Expenses	Legal & Professional Fees	Chipping Services
Contractors/Professional Fees:Coordination	Expenses	Legal & Professional Fees	Contract Coordination
Contractors/Professional Fees:HFAS Contractor	Expenses	Legal & Professional Fees	HFAS Study
Contractors/Professional Fees:HFR Contractor	Expenses	Legal & Professional Fees	Hazardous Fuel Reduction Contractor (also used for MHOA)
Contractors/Professional Fees:Insurance	Expenses	Legal & Professional Fees	SCFSC Insurance
Contractors/Professional Fees:Legal Fees	Expenses	Legal & Professional Fees	SCFSC Legal Fees
Contractors/Professional Fees:Target Audience Assessment	Expenses	Legal & Professional Fees	Target Audience Assessment
Contractors/Professional Fees:Web Site Consulting	Expenses	Legal & Professional Fees	SCFSC Web Site Consulting
Dues & Subscriptions	Expenses	Dues & Subscriptions	Don't use - Set up an Other Expenses Subaccount
Grants to Others	Expenses	Charitable Contributions	Used for Mini-Grants
Insurance	Expenses	Insurance	Don't use - Use Contractors or Other Subaccount*
Legal & Professional Fees	Expenses	Legal & Professional Fees	Don't use - Use the Contractors Subaccount
Meals and Entertainment	Expenses	Entertainment Meals	Don't use - Set up an Other Expenses Subaccount
Office Expenses	Expenses	Office/General Administrative Expenses	Don't use - Set up an Other Expenses Subaccount
Other Expenses	Expenses	Office/General Administrative Expenses	Other Expenses
Other Expenses:Bank Charges	Expenses	Office/General Administrative Expenses	Bank Charges
Other Expenses:Checkbook	Expenses	Office/General Administrative Expenses	Checkbook for Checking Account
Other Expenses:CWPP Development	Expenses	Other Miscellaneous Service Cost	CWPP Development Expenses
Other Expenses:Event Expenses	Expenses	Supplies & Materials	SCFSC Event Expenses
Other Expenses:Financial Software Service	Expenses	Office/General Administrative Expenses	For QuickBooks
Other Expenses:Insurance	Expenses	Insurance	SCFSC Insurance
Other Expenses:SCFSC Web Site	Expenses	Office/General Administrative Expenses	SCFSC Web Site
Other Expenses:Tax Filing and Other Fees	Expenses	Legal & Professional Fees	Tax Filing and Other Fees
Other Expenses:Telephone	Expenses	Utilities	Telephone and Fax Expenses
Other Expenses:Travel	Expenses	Travel Expenses	Authorized Travel Expenses

Account	Type	Detail Type	Description
Printing, Publications, Mailing	Expenses	Office/General Administrative Expenses	Printing, Publications and Mailing Expenses
Printing, Publications, Mailing:Mailing	Expenses	Office/General Administrative Expenses	Postage and Other Mailing Expenses
Printing, Publications, Mailing:Printing	Expenses	Office/General Administrative Expenses	Printing Costs
Printing, Publications, Mailing:Supplies for Printing	Expenses	Office/General Administrative Expenses	Supplies needed for Printing, Publications, etc.
Promotional	Expenses	Advertising/Promotional	Don't use - Set up a Contractors Subaccount
Rent or Lease	Expenses	Rent or Lease of Buildings	Don't use
Repair & Maintenance	Expenses	Repair & Maintenance	Don't use - Set up an Other Expenses Subaccount
Stationery & Printing	Expenses	Office/General Administrative Expenses	Don't use - Use the Printing Subaccounts
Supplies	Expenses	Supplies & Materials	Could be used if needed
Taxes & Licenses	Expenses	Taxes Paid	Don't use - Use the Other Expenses Subaccount
Travel	Expenses	Travel	Don't use - Set up an Other Expenses Subaccount
Travel Meals	Expenses	Travel Meals	Don't use - Set up an Other Expenses Subaccount
Utilities	Expenses	Utilities	Don't use - Set up an Other Expenses Subaccount
Miscellaneous Accounts - Other Income accounts are used for Other Income at the bottom of the P&L, not at the top under Income			
Interest Earned	Other Income	Interest Earned	Use for Savings Account Interest
Other Income	Other Income	Other Miscellaneous Income	Don't use (Except for bank error, etc.)
Miscellaneous	Other Expense	Other Miscellaneous Expense	Don't use
Penalties & Settlements	Other Expense	Penalties & Settlements	Don't use



March 5, 2010

Rick Parfitt
Santa Clara Fire Safe Council
23243 Summit Road
Los Gatos, CA 95033

Dear Mr. Parfitt:

Congratulations! We're excited to provide funding for the Santa Clara Fire Safe Council's "Santa Clara County SOD Hazardous Fuel Reduction - WUI 2009" project. The project being funded is as described in the organization's application for funding. Your Cooperative Fire Protection (WUI) grant is made possible by federal financial assistance provided to the CALIFORNIA FIRE SAFE COUNCIL from the USDA Forest Service (USFS). The project is funded via Cooperative Forestry Assistance, CFDA # 10.664. We appreciate your work in making California's residents and communities safe from wildfire. This Sub-Award agreement outlines the project and related requirements.

Your grant number is 10USFS-WUI0714. Please use this number when contacting the CALIFORNIA FIRE SAFE COUNCIL about your grant. Funding for this project is \$156485, and the non-federal match that you have agreed to provide is \$181407. The approved grant period is effective March 1, 2010 through August 31, 2011. You may not receive funding for portions of the project completed after the end date of the project.

The basis for this agreement is for the support or stimulation of a public purpose under the Cooperative Forestry Assistance Act of 1978, PL 95-313. 92 Stat. 365, 16 U.S.C. 2104-2114 as amended and the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009, P.L. 110-329.

Definitions

CFDA – Catalog of Federal Domestic Assistance. www.CFDA.gov

CFR – Code of Federal Regulations. <http://www.gpoaccess.gov/cfr/index.html>

OMB – Office of Management and Budget. www.omb.gov

Recipient – An organization receiving financial assistance directly from federal awarding agencies to carry out a project or program. The CALIFORNIA FIRE SAFE COUNCIL is the recipient.

Subaward – An award of financial assistance made under an award by a recipient to an eligible subrecipient. A subaward is the award of funding for this project.

Subgrant -- Subgrant will be referred to as subaward for the purposes of this agreement.

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(626)335-7426 ph. ▲ (626)335-4678 fax ▲ www.firesafecouncil.org

Subrecipient – The government or other legal entity to which a subgrant is awarded and which is accountable to the recipient for the use of funds provided. Subrecipients will be referred to as subrecipients in this agreement.

Subrecipient – The legal entity to which a subaward is made and which is accountable to the recipient for the use of funds provided. Santa Clara Fire Safe Council is the subrecipient.

Administrative and Other Requirements

The subrecipient's project is being funded through the CALIFORNIA FIRE SAFE COUNCIL by the USFS. Therefore, it is subject to 2 CFR 215 and 2 CFR 215 as implemented by the USFS in 7 CFR 3019; OMB Circular 230 (A-122); and OMB Circular A-133, Audits of States, Local Governments and Non-profit Organizations and A-133 as implemented in 7 CFR 3052. The OMB circulars are available at www.omb.gov. The CFR is available at <http://www.gpoaccess.gov/cfr/index.html>.

Environmental Compliance Requirements

National Environmental Policy Act (NEPA)

Because the U.S. Forest Service did not select this project for funding, it is not subject to NEPA.

All environmental compliance completed by a federal agency for a National Fire Plan grant only covers relevant federal laws, not any state laws or local ordinances. It is the responsibility of the subrecipient to ensure that they comply with any relevant state laws or local ordinances.

Endangered Species Act (ESA)/Migratory Bird Treaty Act (MBTA)/National Historic Preservation Act (NHPA)

The subrecipient shall ensure that the project is in compliance with all applicable environmental and cultural resource laws – federal, state and local – prior to beginning any ground-or vegetation-disturbing activities.

The U.S. Forest Service has contracted with the Bureau of Land Management professional staff to review the 2010 WUI projects for compliance with all federal environmental regulations. Bureau of Land Management staff will advise whether your project is clear or whether additional studies or mitigation measures are needed. They will contact you directly to obtain any supplemental materials, maps or other information needed. You are not to begin any ground-disturbing work until you have been notified by CALIFORNIA FIRE SAFE COUNCIL staff that your project is cleared. PAYMENTS WILL BE DELAYED UNTIL OFFICIAL DOCUMENTATION IS PROVIDED TO THE CALIFORNIA FIRE SAFE COUNCIL.

Other applicable laws

The subrecipient agrees to comply with all other applicable federal, state and local laws, regulations and policies governing the funds provided under this agreement.

Workers Compensation requirement

The subrecipient shall provide workers compensation insurance for all of its employees involved in the performance of this agreement. Please discuss any pertinent requirements as regards to workers compensation insurance for contractors and/or volunteers with your insurance carrier.

Prevailing Wage requirement

Grant funds received through the California Fire Safe Council Grants Clearinghouse are federal grant funds unless otherwise noted. Federal regulations require that contractors providing services for projects funded wholly or in part by federal funds must pay “prevailing wage” to all employees. (McNamara – O’Hara Service Contract Act, 29 CFR Part 4). All contracts for services issued by Sub-Grantees must include a requirement that service contractors pay employees the “prevailing wage”, as required by 29 CFR Part 4.

Insurance requirement

The subrecipient shall carry insurance coverage sufficient to protect agreement assets from loss due to theft, fraud and/or undue physical damage. The subrecipient shall provide proof of insurance to the CALIFORNIA FIRE SAFE COUNCIL prior to engaging in activities for which funding is provided by the CALIFORNIA FIRE SAFE COUNCIL. If funds provided as part of this award are to purchase insurance, the subrecipient shall provide proof of insurance to the CALIFORNIA FIRE SAFE COUNCIL upon obtaining a policy. The subrecipient is responsible for sending current insurance certificates upon annual renewal of coverage.

Termination of grant project

The subrecipient is responsible for ensuring expenditures of federal funds are allowable. Unallowable costs may not be paid with federal funds and become the subrecipient’s responsibility.

This agreement may be terminated in accordance with the provisions of 2 CFR 215.61-62, and 7 CFR 3019.61 and 3019.62. Termination may occur for such reasons as nonadherence to grant terms, misrepresentation, fraud, nonperformance, misuse of funds, inability to perform, lack of capacity and other causes as determined by CALIFORNIA FIRE SAFE COUNCIL.

Audit requirement

If the subrecipient expends \$500,000 or more in federal awards during the subrecipient's fiscal year, the subrecipient shall have a single or program-specific audit conducted for that year in accordance with the provisions of OMB A-133 and 7 CFR 3052.

Record Retention requirement

All subrecipient records with respect to any matters covered by this agreement shall be made available to the CALIFORNIA FIRE SAFE COUNCIL, USFS, their designees or the federal government at any time during normal business hours. Retention and access requirements for records shall be governed by 2 CFR 215.53 and 7 CFR 3016.42.

Financial Support

Payments shall be advanced to the subrecipient on a quarterly basis. Advance payment shall be in the form of electronic direct deposit through ACH processing to a bank account. Quarterly payments shall be made in the quarterly amounts as identified in the attached Estimated Payment and Match Schedule. Subrecipients may not receive advance payments totaling 100% of their project in any quarter except the last one. **The subrecipient is not entitled to payment unless and until the CALIFORNIA FIRE SAFE COUNCIL receives payment from the federal funding agency.**

Cost sharing for this agreement shall be in accordance with 2 CFR 215.23 and 7 CFR 3019.23.

Program income earned will be added to funds committed and used to further project objectives.

Property Management and Disposition

Any property used or other property acquired under this agreement, including intangible property such as copyrights and patents shall be governed by the provisions of 2 CFR 215.30-.37, and 7 CFR 3019.30-3019.37. Each party agrees that it will be responsible for its own acts and the results thereof and shall not be responsible for the acts of the other party and the results thereof. Each party, therefore, agrees, to the extent authorized by applicable laws that it will assume all risks and liability to itself, its agents or employees, for any injury to persons or property resulting from any operations of its agents or employees under this agreement, and for any loss, cost, damage, or expense resulting at any time from any and all claims due to any acts, or negligence, or the failure to exercise proper precautions of or by itself or its own agents to this agreement.

Equipment

If the subrecipient purchases equipment having a unit cost of \$5,000 or more with a life span of more than one year, the subrecipient will be responsible for completing an "equipment schedule" every two years. In addition the equipment in question will also be subject to a periodic physical inspection by CALIFORNIA FIRE SAFE COUNCIL.

Deliverables and Reports

The subrecipient agrees to submit progress reports, including photos of projects in progress and samples of outreach products created. All reports are due quarterly and are to cover a three month period.

QUARTER	PERIOD	DUE DATE
1	March 1, 2010- May 31, 2010	June 30, 2010
2	June 1, 2010- August 31, 2010	September 30, 2010
3	September 1, 2010-November 30, 2010	December 31, 2010
4	December 1, 2010- February 28, 2011	March 31, 2011
5	March 1, 2011-May 31, 2011	June 30, 2011
6	June 1, 2011- August 31, 2011	September 30, 2011

Progress reports shall be filed electronically to the CALIFORNIA FIRE SAFE COUNCIL and are to be available at www.grants.firesafecouncil.org and/or www.firesafecouncil.org. If subrecipient sends photos and outreach products by mail, they shall be sent to their Grant Manager at the address below.

Note: Failure to submit the above reports by the deadlines may be the basis for withholding payments until reports are received.

Grant Close-out

Within 30 days of project completion, the subrecipient agrees to provide the CALIFORNIA FIRE SAFE COUNCIL with the following:

1. One original and one copy of each educational or outreach product developed with grant dollars.
2. Close-out Report sent to the Grant Manager (as listed).
3. Confidential Close-out Survey sent to the Executive Director via the Glendora Office.
4. Final progress report submitted online at www.grants.firesafecouncil.org.
5. A check made payable to CALIFORNIA FIRE SAFE COUNCIL of any unused grant funds.
6. A check made payable to CALIFORNIA FIRE SAFE COUNCIL of interest earned in excess of \$250.

Recognition for projects, activities and products should be included on all products developed with grant dollars.

Recognition should be stated: Funding provided by a National Fire Plan grant from the USDA Forest Service through the California Fire Safe Council.

Key Contacts

California Fire Safe Council

Southern Coast Region Grant Manager
Randy Richter
5834 Price Ave, #101 McClellan, CA 95652
1-800-257-7066 ph 1-800-257-7096 fax
rrichter@cafiresafecouncil.org

Santa Clara Fire Safe Council

Rick Parfitt
23243 Summit Road
Los Gatos, CA 95033
408-353-4912 ph
408-624-9316 fax
RickP@SCCFireSafe.org

Order of Precedence

Any inconsistency in this agreement will be resolved by giving precedence in the following order: (a) any national policy requirements and administrative management standards; (b) requirements of the applicable OMB Circulars and Treasury regulations; (c) 2 CFR 215; (d) 7 CFR 3019; (d) special terms and conditions; and (e) all Agreement sections, documents, exhibits, and attachments.

Revision of Budget and Program Plans

Revisions to budget and/or program plans shall be made in accordance with 2 CFR 215.25 and 7 CFR 3019.25.

Procurement Procedures

It is a national policy to place a fair share of purchases with minority business firms. Positive efforts shall be made by recipients and subrecipients to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. Recipients and subrecipients of Federal awards shall take all of the following steps to further this goal:

1. Ensure that small businesses, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises.
3. Consider in the contract process whether firms competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises.

4. Encourage contracting with consortiums of small businesses, minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such organizations as the Small Business Development Agency in the solicitation and utilization of small business, minority-owned firms and women's business enterprises.

General Provisions

National Policy Requirements and Administrative Management Standards. All applicable national policy requirements and administrative management standards as set forth in the Office of Management and Budget, Financial Management Division, Directory of Policy Requirements and Administrative Standards for Federal Aid Programs are incorporated by reference.

Administrative Requirements

2 CFR 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and other Nonprofit Organizations is incorporated by reference.

7 CFR 3019, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and other Nonprofit Organizations is incorporated by reference.

Cost Principles

2 CFR 230, Cost Principles for Nonprofit Organizations is incorporated by reference.

Debarment & Suspension

2 CFR 180, Governmentwide Debarment and Suspension (nonprocurement) is incorporated by reference.

Drug-Free Workplace

7 CFR 3021, Governmentwide Requirements for Drug-Free Workplace (Financial Assistance) is incorporated by reference.

Restrictions on Lobbying

7 CFR 3018, New Restrictions on Lobbying is incorporated by reference.

Title VI of the Civil Rights Act of 1964

USDA Forest Service Form 1700-1 is incorporated by reference.

Audits

OMB Circular A-133, Audits of States, Local Governments and Non-profit Organizations, is incorporated by reference.

7 CFR 3052, Audits of States, Local Governments and Non-profit Organizations, is incorporated by reference.

SF-424B, Assurances – Non-construction Programs. The subrecipient certifies that it will comply with the provisions outlined in SF-424B.

2CFR 215.48 and 7 CFR 3019.48 are incorporated by reference. All contracts awarded by the subrecipient shall contain the provisions referenced in these sections.

Opposition to Any Legislation

The subrecipient shall not use any part of the payments from the CALIFORNIA FIRE SAFE COUNCIL as part of this subaward for any activity or the publication or distribution of literature that in any way tends to promote public support or opposition to any legislative proposal on which Congressional action is not complete.

Endorsements

The subrecipient shall not publicize or otherwise circulate, promotional material (such as advertisements, sales brochures, press releases, speeches, still and motion pictures, articles, manuscripts or other publications) which states or implies governmental, departmental, bureau, or government employee endorsement of a product, service, or position which the subrecipient represents. No release of information relating to this award may state or imply that the Government or the CALIFORNIA FIRE SAFE COUNCIL approves of the subrecipient's work products, or considers the subrecipient's work product to be superior to other products or services.

All information submitted for publication or other public releases of information regarding this project shall carry the following disclaimer:

The views and conclusions contained in this document are those of the authors and should not be interpreted as representing the opinions or policies of the California Fire Safe Council or the U.S. Government. Mention of trade names or commercial products does not constitute their endorsement by the California Fire Safe Council or the U.S. Government.

The subrecipient must obtain prior approval for any public information releases concerning this award which refer to the California Fire Safe Council, Department of Agriculture or any bureau or employee (by name or title). The specific text, layout photographs, etc. of the proposed release must be submitted with the request for approval.

The subrecipient further agrees to include the above provisions regarding endorsements in a sub-subaward to any sub-subrecipient, except for a sub-subaward to a State government, a local government, or to a federally recognized Indian Tribal Government.

Increasing Seat Belt Use in the United States

Recipients of grants/cooperative agreements and/or subawards are encouraged to adopt and enforce on-the-job seat belt use policies and programs for their employees when operating company-owned, rented, or personally owned vehicles. These measures include, but are not limited to, conducting education, awareness, and other appropriate programs for their employees about the importance of wearing seat belts and the consequences of not wearing them.

Attachments

1. Grant Proposal
2. Application
3. Project Maps (if applicable)
4. Environmental Compliance information (if applicable)
5. Copy of subaward letter for your files
6. ACH Processing Form- *please return*
7. Estimated payment and match schedule-*please return*

Please sign this agreement and keep a copy for your records. Return the original with a copy of 1) the ACH processing form and the 2) Estimated Payment and Match Schedule to the CALIFORNIA FIRE SAFE COUNCIL at: California Fire Safe Council, 502 W. Route 66, Suite 17 Glendora, CA 91740.

Please note: Due to the widespread fire danger in California and extreme demand for these limited grant funds, please sign and return this agreement to the CALIFORNIA FIRE SAFE COUNCIL at your earliest convenience. If we do not receive the signed copy of the agreement within one month of the date of this letter, the CALIFORNIA FIRE SAFE COUNCIL may redirect these grant funds to another project. If you anticipate any difficulty in meeting this condition, please contact your Grant Manager immediately to discuss your situation.

Best wishes for success with your project!

Bruce Turbeville
Chairman
for California Fire Safe Council, Inc.

Date

Rick Parfitt
for Santa Clara Fire Safe Council

Date



**California Fire Safe Council
 Estimated Payment and Match Schedule
 Cycle 2010**

Instructions: Please enter your federal payment needs in the column titled "Payment Needs" next to the corresponding quarter. Use whole dollars only.

Enter your projected match in the column titled "Match Projected" next to the corresponding quarter. Use whole dollars only. Sign and date the form and return it with your Subaward Agreement.

Your Match Projected column should total the amount documented on your letters of commitment.

Payments are contingent upon the California Fire Safe Council having funds available and there is no guarantee that funds will be disbursed exactly as requested.

Grant Number: _____ Organization Name: _____

Signature: _____ Date: _____

Printed Name: _____

QUARTER	PERIOD	PAYMENT NEED	MATCH PROJECTED
1	March 1, 2010-May 31, 2010		
2	June 1, 2010- August 31, 2010		
3	September 1, 2010-November 30, 2010		
4	December 1, 2010-February 28, 2011		
5	March 1, 2011-May 31, 2011		
6	June 1, 2011-August 31, 2011		

**When complete please mail this form with your signed subaward agreement to:
 California Fire Safe Council 502 W. Route 66, Suite 17 Glendora, CA 91740**



**California Fire Safe Council
Grant Payment Information
Cycle 2010**

Instructions: Beginning with the 2010 grants, it will be mandatory that payments will be automatically deposited in the subrecipients' or fiscal sponsor's bank account. Please provide the following information and return this form with your Subaward Agreement letter.

Please attach a voided check

Date: _____

Grant Number: _____ Organization Name: _____

Organization TIN or EIN: _____

Contact Name: _____ Phone: _____ Email: _____

Contact Address: _____

Bank Name: _____ Bank Phone: _____

Bank Address: _____

Routing Number: _____ Account Number: _____

Please provide the following information if you have a fiscal sponsor

Fiscal Sponsor Name: _____

Fiscal Sponsor TIN or EIN: _____

Contact Name: _____ Phone: _____ Email: _____

Contact Address: _____

Bank Name: _____ Bank Phone: _____

Bank Address: _____

Routing Number: _____ Account Number: _____