April 2024
Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements Community Composting for Green Spaces Grant Program

Cycle 4 (CCG4) Fiscal Year 2022–23

Copies of these Procedures and Requirements must be shared with both the Finance Department and the staff responsible for implementing the grant activities.

Introduction

The Department of Resources Recycling and Recovery (CalRecycle) administers the Community Composting for Green Spaces Grant Program. These Procedures and Requirements describe project and reporting requirements, report due dates, report contents, grant payment conditions, eligible and ineligible project costs, project completion and closeout procedures, and records and audit requirements.

This document is attached to, and incorporated by reference, into the Grant Agreement.

Milestones

Notice to Proceed Date: Grant Term Begins on the date that CalRecycle emails the Notice to Proceed (NTP).

New Grantee Orientation: After all awardees in this grant cycle have executed their Grant Agreements, CalRecycle staff will schedule an Orientation for all new grantees. One or more grantee key project staff must participate. CalRecycle anticipates a New Grantee Orientation date in June or July 2024, depending on when all Grant Agreements are fully executed.

September 16, 2024: Progress Report due by this date. Covering activities from NTP Date to August 31, 2024.

December 16, 2024: Progress Report or Check-in Call due by this date. Progress Report covering activities from September 1, 2024 to November 30, 2024.

March 17, 2025: Progress Report due by this date. Covering activities from December 1, 2024 to February 28, 2025.

June 16, 2025: Progress Report or Check-in Call due by this date. Progress Report covering activities from March 1, 2025 to May 31, 2025.

September 15, 2025: Progress Report due by this date. Covering activities from June 1, 2025 to August 31, 2025.

December 15, 2025: Progress Report or Check-in Call by this date. If the grantee wishes to submit a Payment Request by this date, they must also submit a concurrent Progress Report covering activities from September 1, 2025 to November 30, 2025.

April 1, 2026: Grant Term End. Final Report and Final Payment Request due by this date.

Grants Management System (GMS)

GMS is CalRecycle's web-based grant application and Grants Management System. Access to GMS is secure; grantees must log in using a WebPass. WebPass accounts are tied to a specific email address. If an email address changes, or if it becomes inactive, the grantee must create a new WebPass account to continue accessing GMS. Establish or manage a WebPass at CalRecycle's WebPass page (https://secure.calrecycle.ca.gov/WebPass/).

Accessing the Grant

Grantees must log in to GMS (https://secure.calrecycle.ca.gov/Grants) using their web pass. After logging in, locate the grant in the **My Awarded/Open Grants** table and select the **Grant Management** link. The **Grant Management Module** includes the following sections:

- **Summary tab**: Shows approved budget, paid and remaining amounts. (This section is available to the grantee in read-only mode.)
- **Payment Request tab**: Grantee requests reimbursement.
- **Reports tab**: Grantee uploads required reports.
- **Documents tab**: Grantee uploads all other grant documents that are not supporting documents to a payment request or a report. This section also provides access to documents that were uploaded within other sections of GMS.

Follow the instructions in GMS to work in the system. The following sections describe the reports, transactions, and supporting documents CalRecycle requires.

Contact Updates

Access to the grant is limited to those listed in the **Contacts** tab of the **Application Module** with the “Allow Access” check box marked. A contact may be listed but not granted access by not checking the box. Please note, if a contact is granted access to a grant they will be able to edit contacts, submit payment requests, upload reports, and view all documents. Those with access may update contact information for all contact types except Signature Authority. Email the assigned Grant Manager regarding any changes to Signature Authority information.

Prior to Commencing Work

Prior to commencing work under this grant, the grantee's Grant Manager or primary contact and authorized grant Signature Authority should review the Terms and Conditions (Exhibit A) and the Procedures and Requirements (Exhibit B) to identify key grant administrative requirements. Evaluation of the grantee's compliance with these requirements is a major focus of grant audits.

Reliable Contractor Declaration

Prior to authorizing a contractor or subcontractor to commence work under this grant, the grantee shall submit to the Grant Manager a declaration from the contractor or subcontractor, signed under penalty of perjury, stating that within the preceding three (3) years, none of the events listed in section 17050 of Title 14 (https://www.calrecycle.ca.gov/Laws/Regulations/Title14/), California Code of Regulations, Natural Resources, Division 7, has occurred with respect to the contractor or subcontractor. The grantee must submit this form for each contractor and subcontractor working under the grant.

If a contractor or subcontractor is placed on the CalRecycle Unreliable Contractor List (https://www.calrecycle.ca.gov/Funding/Unreliability/) after award of this grant, the grantee may be required to terminate the contract. Obtain the Reliable Contractor Declaration form (CalRecycle 168) from CalRecycle's Application and Grant Management Tools webpage (https://calrecycle.ca.gov/funding/tools/).

The grantee must upload a scanned copy of each signed Reliable Contractor Declaration form in GMS. To upload the form:

1. Go to the **Reports** tab.
2. Click on **Reliable Contractor Declaration** under **Report Type**.
3. Click the **Add Document** button.
4. Select Reliable Contractor Declaration in the **Document Type** drop down box, enter a document title, click the **Browse** button to search and upload the document, and then **Save**.
5. Click on the **Submit Report** button.

For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above).

Grant Term

The Grant Term begins on the date of the Notice to Proceed (NTP) email, which is the formal notification from CalRecycle authorizing the grantee to begin the grant project and ends on **April 1, 2026**. The grantee must make all grant-eligible program expenditures and incur all grant-eligible costs within this period. Expenditures made or costs incurred prior to the NTP date or after the end date are not eligible for reimbursement.

The Final Report and final Payment Request are due on **April 1, 2026**. CalRecycle recommends reserving the period from March 1, 2026 to March 31, 2026 exclusively for the preparation of the Final Report and final Payment Request, though they may be completed earlier.

Eligible Costs

Grantees may incur eligible costs only during the Grant Term, which starts when the grantee receives a Notice to Proceed from CalRecycle and ends on April 1, 2026. See "Grant Term" for additional information. All grant expenditures must be for activities, products, and costs specifically included in the approved Work Plan and approved Budget. To be eligible for reimbursement, costs must be incurred after receiving a Notice to Proceed and before the end of the Grant Term. All services must be provided, and goods received during this period in order to be eligible costs. Invoices for goods and services must be paid by the grantee prior to the inclusion of those goods or services on a payment request, except for the optional payment request (see Optional Payment Request Proposal section).

Eligible costs are limited to the following:

Education and Outreach

- Costs for materials such as fliers, brochures, training handouts, signs, website, social media, and video etc. for content directly supporting project.
- Materials, services, or food for training for site operators on composting best management practices.
- Up to 20 percent of the grantee's awarded grant amount.

Note: Salaries covering personnel and contractors to conduct education and outreach activities should be listed under Personnel.

Equipment

- Composting bins or Vermicomposting (worm) bins or systems.
- Materials to build composting or vermicomposting bins or systems.
- Aeration systems for composting.
- Solar infrastructure to power aeration systems.
- Tools for composting (turning forks, etc.).
- Fencing to protect green spaces or composting area.
- Materials and equipment related to health and safety such as Personal Protective Equipment (masks, gloves, sanitation, etc.).
- Bicycles, or tricycles, including e-bikes, and trailers for collection of feedstock or delivery of compost.
- Compost thermometers, soil testing materials and services, and logbooks.

- Bulking agents or chipping contract services.
- Infrastructure to access water for composting.
- Signs for composting area.
- Trees and materials to protect or support trees.

Indirect

- Costs associated with operating and maintaining facilities not directly related to project (such as utilities), background checks and certification fees, all types of insurance, indirect supervision/management, consultant fees, etc.
- Indirect costs will be reimbursed at the grantee's approved indirect cost rate, not to exceed 40 percent of the award amount. Or 25 percent of the grant award if the grantee does not have an approved indirect cost rate, see Indirect Costs section below.

Permitting

- Permitting fees directly related to project.

Personnel

- Wages for staff or contractor time including for constructing or maintaining compost facilities, purchasing tasks directly supporting grant project activities, training staff or community members on composting best management practices, technical assistance or program development, time driving between compost sites, etc.
- Costs for staff benefits and any external training included in hourly wage calculation.

Software

- Software (third-party material tracking software for compost generation) up to 25 percent of the grantee's awarded grant amount.

Transportation

- Service or repair of grant-funded bicycles and tricycles.
- Fuel and/or mileage [at State rate following related limits for travel reimbursements (https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx) for personal vehicles, reasonable public transportation, or third-party transportation services (Uber, Lyft, etc.) costs for compost system material transport or site visits.
- Does not include regular commutes.

Costs outside of the above list must be pre-approved by the Grant Manager.

Indirect Costs

Grantees may use a tribal approved Indirect Cost Rate, not to exceed 40 percent of the total grant award.
If a grantee does not have an approved Indirect Cost Rate**,** indirect costs up to 25 percent of the total grant award can be claimed by the grantee. The following guidelines must be used when claiming these costs. Total indirect costs shall not exceed 25 percent of the total grant award.

Indirect costs are expenses not capable of being assigned or not readily itemized to a particular Project Site or specific grant activity but are considered necessary for the operation of the organization and the performance of the project. The costs of operating and maintaining facilities, accounting services, and administrative salaries (management not directly working on the grant project) are examples of indirect costs.

Personnel costs associated with supervision performed by managers and supervisors are an indirect cost. However, if a manager or supervisor performs an activity that is directly related to the execution of the grant (not supervising staff working on the project), costs associated with this activity may be included as a direct charge. Such activity must be clearly supported by documentation and shall not be charged to the grant as an indirect cost.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to community composting activities and the approved grant project are ineligible for reimbursement. The grantee should contact the Grant Manager if clarification is needed. Ineligible costs include, but are not limited to:

- Costs incurred prior to the date that CalRecycle sends the Notice to Proceed email or after Grant Term end date.
- Indirect Costs exceeding either the grantee's approved Indirect Cost Rate and not to exceed 40 percent of the grantee's total awarded grant amount, or for those without an approved rate, 25 percent of the total grant award following CalRecycle's guidance for eligible indirect costs.
- Software Costs exceeding 25 percent of the grantee's total awarded grant amount.
- Education and Outreach Costs exceeding 20 percent of the grantee's total awarded grant amount.
- Environmental review for project permitting, including the preparation of Environmental Impact Reports or related documents.
- Purchase, rent, or lease of land or buildings.
- Tax preparation.
- Grinders and chippers.
- The purchase of or retrofitting of vehicles including cars and trucks.
- Promotional giveaway items/SWAG (Stuff We All Get - examples: key chains or pencils/pens with logos, branded writing pads, food, etc.).
- Costs deemed unreasonable or not related to the grant project by the Grant Manager.

Modifications

The grantee must submit any proposed revision(s) to the Work Plan and/or Budget in writing to the Grant Manager. The grantee may not incur costs or make expenditures based on the revision without first receiving the Grant Manager's written approval. Proposed revisions must be clearly marked on the Work Plan and/or Budget and must be accompanied by a summary of proposed changes or modifications, including justification for the proposed changes. If approved, the Grant Manager will upload the final revised Work Plan and/or Budget to GMS and notify the grantee. The grantee may submit proposed revisions in conjunction with a Progress Report, but they cannot be submitted as part of the Progress Report. The grantee should retain the approval

document(s) for audit purposes. See the "Audit Record/Access" section of the Terms and Conditions (Exhibit A).

Requests for Work Plan and/or Budget modifications are limited to once per reporting period.

Acknowledgements

Grantees must obtain Grant Manager approval of all education and outreach materials prior to their production. Failure to obtain approval may result in denial of reimbursement for materials and/or time used to develop materials.

The grantee shall acknowledge CalRecycle's support each time a project funded, in whole or in part, by this Agreement is publicized in any medium, news media, brochures, or other types of promotional materials. The acknowledgement of CalRecycle's support must incorporate the CalRecycle logo. Initials or abbreviations for CalRecycle shall not be used. The Grant Manager may approve deviation from this requirement on a case-by-case basis where such deviation is consistent with CalRecycle's Communication Strategy and Outreach Plan. Contact your Grant Manager for the CalRecycle logo.

All publicity and educational materials must include the following:

- "Funded by a grant from the Department of Resources Recycling and Recovery (CalRecycle)." Exception: The acknowledgement line is not required on small items where space constraints would not allow for this line, or if it would interfere with the message.
- CalRecycle logo. Email your Grant Manager to obtain logo file.

Reporting Requirements

The Grant Agreement requires a Progress Report and a Final Report; however, the Grant Manager may require additional Progress Reports at any time during the Grant Term. Failure to submit the Final Report with appropriate documentation by the due date may result in rejection of the Payment Request and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding.

The grantee must upload all reports in GMS. For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above).
To upload a report:

1. Go to the **Reports** tab.
2. Click on the appropriate Report Type.
3. Click on the **Add Document** button.
4. Choose the Document Type, enter a document title, click the **Browse** button to search and upload the document, and then **Save**.
    - Select the **Back** button to upload another document and continue the process until all required documents as listed below are uploaded.
    - The maximum allowable file size for each document is 35MB.
5. Click the **Submit Report** button to complete your report submittal. The **Submit Report** button will not be enabled until all required reporting documents are uploaded.

Grant Managers will only approve reports with current information that include all required sections and documents. Grant Managers will only process Payment Requests after report approval.

Failure to comply with the specified reporting requirements may be considered a breach of the Grant Agreement and may result in the termination of the Grant Agreement, rejection of the Payment Request, and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding. The grantee must report any problems or delays immediately to the Grant Manager.

Electronic and Original Signatures

CalRecycle requires certified e-Signature on documents or forms that certify legally binding information.

Note: E-signatures must include the first and last name of the Signature Authority, be in the Adobe Digital ID format (or through another certified digital signature program) and cannot be the "Fill and Sign" function within Adobe. Any documents using the "Fill and Sign" method is considered incomplete and may be sent back to the grantee.

If you have questions, email grantassistance@calrecycle.ca.gov.

Optional Payment Request Proposal

The grantee may submit a payment request proposal in the **Reports** tab of GMS to request a one-time payment of up to 25 percent of the grant award. This payment is to be used solely for costs related to the execution of the grant project. The request must include:

1. A complete and up-to-date Work Plan using the CalRecycle template.
2. Grant Payment Request Form (CalRecycle 87) with sections 1–14 completed.
3. Supporting documentation of proposed costs. Examples could include an estimated Personnel Expenditure Summary (CalRecycle 165-GHG) that accounts for the use of the payment for personnel expenses throughout the grant term, or quotes for equipment which demonstrate accurately how grant funds will be used.

25 Percent Payment Information

The grantee shall submit detailed equipment quotes (including manufacturer and model information, capacity if applicable, and other relevant product details), or Personnel Expenditure Summaries (CalRecycle 165-GHG) listing actual hours to be worked, to account for the use of this payment. Any unspent funds must be returned to CalRecycle by the end of the Grant Term. The grantee shall contact the Grant Manager before the end of the Grant Term to initiate return of unspent funds.

Progress Report

The grantee must submit a **Progress Report**, or if applicable, schedule a Check-in Call, by the due dates listed in the Milestones section of this document.
Instead of quarterly Progress Reports, Grantees have the option to schedule a Check-in Call with their Grant Manager every six months (only on the dates in the Milestones section which state "Progress Report or Check-in Call by this date") instead of submitting a Progress Report. This option is only available if the Grantee is not submitting a Payment Request. If the Grantee chooses a Check-in Call, the Grantee

must schedule the Check-in Call with their CalRecycle Grant Manager by the due date. The Check-in Call will include discussion on project status since application submittal or last Progress Report, concerns or setbacks, and any grant management questions.

Progress Reports should cover grant activities that occurred within the specified reporting period. Grantees will receive a Progress Report Template from the Grant Manager which must be used to submit all Progress Reports. The report should include the following:

General Information
The Grant Number, Grantee's name, and reporting period. The following disclaimer must appear on the cover page of the report: "The statements and conclusions of this report are those of the grantee and not necessarily those of the Department of Resources Recycling and Recovery (CalRecycle), its employees, or the State of California. The state makes no warranty, express or implied, and assumes no liability for the information contained in the succeeding text."

Grant Progress
A description of work completed, arranged according to tasks and expenditure categories as shown in the Work Plan. Include responses to the following questions:

1. Describe the tasks and activities that were completed in the reporting period.
2. Report any composting operations expanded or installed during the reporting period.
3. Discuss any tasks that were not achieved and describe any issues or challenges that occurred during the reporting period.
4. Provide a brief description of work that will be accomplished in the next reporting period. If necessary, discuss any adjustments to the Work Plan that you may be requesting as a result of the evaluation process.

Performance Data
Qualitative data for grant activities that occurred during the reporting period and after project sites are selected and Site Plans are approved. Progress Reports must be in a format approved by the Grant Manager and include:

1. A discussion of composting activities at project sites during the reporting period as a result of the project, and any significant changes to inputs or outputs.
2. An update on trees planted and any mortality of trees planted. Discuss any known reasons why trees planted for the project died, whether those trees will be replaced, and what will be done to ensure survival of replacement trees.

Note: If a Check-in Call was conducted instead of a Progress Report the following Progress Report must include data from both reporting periods.

Performance Table (Optional)
If requested by the grantee, CalRecycle will provide a Performance Table for quantitative data related to GHG emission reductions and community benefits data that occurred within the reporting period. CalRecycle will develop a Performance Table in coordination with the grantee that is customized to meet the grantee's reporting and CalRecycle's record keeping. The Performance Table is an optional reporting document, and may be submitted in conjunction with each Progress Report. The

quantitative data includes:

1. Volume of finished compost generated from California organic waste material (Site Data tab)
   Grantees will report the volume, in cubic yards, of compost generated during the reporting period as a result of the project for each project site individually.
2. Trees planted and maintained (Tree Planting by Site tab)
   This methodology uses the I-tree planting application (https://planting.itreetools.org) to determine GHG emission reduction potential based on tree species, location and years of tree maintenance.

   Grantees may fill out the I-tree tool for the trees and locations which were planted during the reporting period and calculate the expected GHG reductions for the species and locations of those trees, then record the number and species of trees planted in the Performance Table.
3. Jobs (Jobs tab)
   Grantees may report all job details in the Jobs tab of the Performance Table. Required job details are:
   a. The job classification, job education required, job experience required, average hourly wage, and number of jobs provided by the Grant during the reporting period.
   b. Total work hours for each job provided.
   c. Types of benefits included with the job, such as employer paid health insurance, paid leave, and/or retirement plan.
   d. Information regarding whether jobs are provided to residents of a priority population, and the formal targeted hiring strategies used to direct opportunities to priority populations.
   e. Total number of people that complete job training and the associated job training classification/trade, and type of credentials earned (e.g., certifications, licenses, degrees).

   The quantitative data captured in the Performance Table is designed to support the qualitative claims being made in each Progress Report. The data captured in the Performance Table should be accurate and should not be estimated. Required documents and reports are subject to change.

Note: If a Check-in Call was conducted instead of a Progress Report, then the following Progress Report must include data from both reporting periods.

Pictures
Grantee must provide digital images showing the progress of the grant project during the reporting period. Upload photographs to the Reports tab in GMS in JPG, or PNG format.

CalRecycle staff may amend Performance Table and Progress Report questions and categories if needed and will consult with grantee before doing so.

Site Visits

CalRecycle staff may schedule one or more site visits to verify any of the information submitted in the Progress Report. Site visits may be conducted onsite/in-person or

virtually, depending on travel restrictions. The grantee must agree to accommodate site visit requests within 10 working days after the request is made.

Final Report

The Final Report is due **April 1, 2026**. This report should cover grant activities **from the Notice to Proceed** through **April 1, 2026**. The grantee must upload and submit the Final Report to the Reports tab in GMS by the date listed in the Milestones section. Each grantee will receive a Final Report Template from the Grant Manager that must be used to submit the Final Report. The Final Report Template will be formatted similar to a Progress Report but will ask about project information for the entire Grant Term.

Grant Payment Information

- Payment to the grantee for eligible grant expenses is made on a reimbursement basis only, and only for those materials and services specified in the approved grant application.
- The grantee must submit the required Progress Report/Final Report prior to, or concurrent with, submission of the Grant Payment Request. No reimbursement is made prior to Grant Manager approval of the report.
- The grantee must submit a completed Grant Payment Request and provide supporting documentation as described in the "Payment Request and Documentation" section.
- CalRecycle will make grant payments to only the grantee. It is the grantee's responsibility to pay all contractors and subcontractors for purchased goods and services.
- Cooperative Agreement Reimbursement: Lead Participants (Lead) for Cooperative agreements are responsible for reimbursing all Non-Lead Participants. When and if the Non-Lead Participant(s) submits an invoice to the Lead, the Lead pays the Non-Lead Participant, in full, directly. The Lead then requests reimbursement from CalRecycle. CalRecycle can only reimburse invoices received from the Lead directly, not from the Non-Lead Participant(s).
- CalRecycle will withhold and retain 10 percent of each approved Grant Payment Request amount until all conditions stipulated in the Agreement, including submission and Grant Manager approval of the Progress and Final Reports have been satisfied.
- A one-time 25 percent payment may be paid upon receipt and approval of a Payment Request proposal (see Optional Payment Request Proposal section). The payment will not be processed until all debts to CalRecycle are repaid.
- CalRecycle will make payments to the grantee as promptly as fiscal procedures permit. The grantee can typically expect payment approximately 45 days from the date the Grant Manager approves a Grant Payment Request.
- The grantee must provide a Reliable Contractor Declaration form (CalRecycle 168) (https://www2.calrecycle.ca.gov/Docs/Web/111324) signed under penalty of perjury by the grantee's contractors and subcontractors in accordance with the "Reliable Contractor Declaration" section of the Terms and Conditions (Exhibit A). The declaration must be received and approved by the Grant Manager prior to commencement of work. See the "Reliable Contractor Declaration" section in Terms and Conditions (Exhibit A) for more information.

Payment Request and Documentation

Failure to submit the final Payment Request with appropriate documentation by the due date may result in rejection of the Payment Request and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding.

The grantee must submit payment requests in GMS. For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above).

Optional Payment

If the grantee is approved for one-time payment of up to 25 percent of the grant award, the payment will be processed after the Grant Agreement is fully executed, the optional payment request proposal is approved, and any money owed is paid to CalRecycle. The payment transaction will be visible to the grantee in GMS after the transaction is created by the Grant Manager.

Any unspent grant funds must be returned to CalRecycle by the end of the Grant Term. The grantee shall contact the Grant Manager before the end of the Grant Term to initiate a return of unspent funds.

Reimbursement Payment

To submit a Grant Payment Request:

1. Go to the **Payment Request** tab.
2. Click on the **Create a Payment Request** button.
    a. Choose **Reimburse** for the **Transaction Type** and enter the amount spent in each budget subcategory.
    b. When the transaction is complete, click the **Save** button.
    c. After the transaction is saved, the **Upload Supporting Documents** button will appear in the lower right corner.
3. Click the **Upload Supporting Documents** button.
    a. Choose the **Document Type**, enter a **document title**, click the **Browse** button to search and upload the document, and then **Save**.
    b. Select the **Back** button to upload another document and continue this process until all required supporting documents as listed below are uploaded.
    c. The maximum allowable file size for each document is 35MB.
4. Click the **Submit Transaction** button, located on the transaction page, to complete your payment request. The **Submit Transaction** button will not be enabled until all required supporting documents are uploaded.
        a. **Note:** Once a transaction is saved, select the transaction number from the **Payment Request** tab to access it again. Please do not create multiple transactions for the same requested funds.

Supporting Documentation

- **Grant Payment Request form** (CalRecycle 87)
    - A scanned copy with the signature of the signatory or his/her designee, as authorized by grantee's Resolution or Letter of Commitment, must be uploaded to GMS.
        - **Note:** A designee may sign on behalf of the grantee if a) authorized by the Resolution or Letter of Commitment, and b) a Letter of Designation has been provided to the Grant Manager.

- **Cost and Payment Documentation**
  Acceptable cost and payment documentation must include at least one of each of the following for all items $200 or greater (per item, not per purchase).
  - Proof of cost may include:
    - Invoices, receipts, or purchase orders must include the vendor's name and telephone number, address, description of goods or services purchased, amount due, and date. The claimed expenses should be highlighted and identified on each invoice.
  - Proof of payment may include:
    - copy of cancelled check(s) that shows an endorsement from the banking institution
    - invoice(s) showing a zero balance, or stamped "paid" with a check number, date paid, and initials
    - accounting system report from local government if it contains the vendor name, date of invoice, invoice number, check number or internal ID, and date amount was paid
    - bank statement(s) along with a copy of the endorsed check or invoice showing the check number
    - copy of an electronic funds transfer confirmation
    - copy of a credit card statement(s)
  - The Grant Manager may require additional cost and payment documentation as necessary to verify eligible costs.
- **Expenditure Itemization Summary (EIS)** (CalRecycle 777-CCG)
  - All expenditures must be itemized and arranged by the reporting and expenditure categories as contained in the grantee's approved Budget and Work Plan and include the relevant Project Site(s) when applicable. Upload the Excel versions.
  - Each EIS must be accompanied by supporting documentation for each line item expense. The grantee should retain the original documents.
- **Personnel Expenditure Summary** (CalRecycle 165 or grantee's version). Document personnel expenditures based on actual time spent on Grant activities and actual amounts paid to personnel (these forms are not required if you have an alternate time reporting method pre-approved by your Grant Manager).
- **Travel Expense Log Form** (CalRecycle 246 or grantee's version). Document costs related to travel and include supporting documentation.
- **Educational Materials.** Please provide copies of educational materials created using Grant funds.

All forms listed above are available on the CalRecycle Application and Grant Management Tools webpage (https://calrecycle.ca.gov/Funding/tools/).

Audit Considerations

The grantee agrees to maintain records and supporting documentation pertaining to the performance of this grant subject to possible audit for a minimum of three (3) years after final payment date or Grant Term end date, whichever is later. CalRecycle may stipulate a longer period of records retention in order to complete any action and/or resolution of all issues which may arise as a result of any litigation, dispute, or audit, whichever is later.

Examples of audit documentation include, but are not limited to, competitive bids, grant amendments if any relating to the Budget or Work Plan, copies of any agreements with contractors or subcontractors if utilized, expenditure ledger, payroll register entries, time sheets, personnel expenditure summary form, travel expense log, paid warrants, contracts and change orders, samples of items and materials developed with grant funds, invoices, and cancelled checks. Please refer to the Terms and Conditions (Exhibit A) for more information.