

## **Assistance to Firefighters Grants (AFG)**

### **EXCESS FUNDS WORKSHEET**

Excess Funds are defined in *Part VIII, Other Information*, in the AFG Program Guidance (2010, page 71). The Program Guidance details various options grantees can utilize for excess funds once the scope of work is completed.

Trying to determine how to calculate the required percentages, as listed in *Part VIII*, can be challenging. Complications often result in the grantee working with a Fire Program Specialist on various computations in order to make the best decision for the organization.

In order to better assist grantees, the Program Office created an Excess Funds Worksheet, similar to what the IRS uses for tax forms. Grantees can use the worksheet to assist them in calculating the correct percentages of excess funds available for additional projects. This will also aid the Fire Program Specialist performing the review.

An example scenario and mock worksheet are also attached to clarify the process.

In order to assist the Program Office in processing an amendment for excess funds please consider:

1. Do not apply for excess funds until the awarded SOW is completed or in the process of being completed (make sure you can affirm this with receipts, purchase orders, etc.).
2. If you decide to use the "Expand the SOW Option (up to \$5,000)," please do this first. You do not need an amendment request to perform this process, but mention it in the next amendment for the use of remaining excess funds, since it will greatly assist in accelerating the review process.

# EXCESS FUNDS WORKSHEET

## FAQs

1. When entering the amount of total excess funds on line 1 of the worksheet, does that include the Grantee's match? **Yes**
2. How does a Grantee determine total Excess Funds? The grantee must add the total charges (listed on the receipts or bill) paid or list the charges that are in the process of being paid of all awarded items in the Request Details section. This amount is subtracted from the original award and the remaining amount will be the Grantee's Excess Funds. **Note:** If there are cost overruns on items awarded, the difference between the awarded amount and the actual purchase overrun amount needs to be deducted from the \$5,000 expand the Scope of Work option amount.
3. Does a Grantee have to spend the \$5,000 portion of the Excess Funds or can they use all of the excess funds for fire prevention or something else? **No, a Grantee does not need to spend the \$5,000. They can spend up to \$5,000 to buy Personal Protective Equipment (PPE), firefighting equipment, training, and/or wellness/fitness equipment. A Grantee may also choose to use the funds for either a Fire/Injury Prevention program (50% or greater) on a Training or Wellness/Fitness program (50% or less).**  
**Note:** For Wellness/Fitness equipment please see question 6.
4. Can the Excess Funds worksheet be applied to the 2011 AFG grant awards as well? **Yes, since there have been no significant changes in Excess Funds between 2010 and 2011 grant years.**
5. If a Grantee has \$6,000 only in Excess Funds and needs \$5,000 worth of training equipment does the Grantee still need to spend 50% or \$3,000 for a Fire/Injury Prevention program first. **No, if the Grantee has not exercised the \$5,000 in the expanded the Scope of Work option, the \$5,000 may be used for training. The remaining \$1,000 could be spent on a Wellness/Fitness, Training, and/or Fire/Injury Prevention program as long as an amendment requesting authorization to use funds for this purpose is submitted. In addition, compliance with the category percentages noted in question3 is required.**

6. Can Wellness/Fitness equipment be purchased similar to the situation in item 5. **Yes, providing the department has in place or intends to provide a Wellness/Fitness program that includes Annual Physicals, Immunizations, Periodic Screenings and a Behavior Health program with the requested purchase.**

## AFG Excess Funds Worksheet

### Example Scenario

A fire department received an award for **\$86,325**.

Expenditures listed to complete the Scope of Work total **\$70,582**.

Calculate excess funds:  $\$86,325 - \$70,582 = \mathbf{\$15,733}$

Enter **\$15,733** in box 1

The department wants to expand the Scope of Work by purchasing the following with excess funds:

- Hose
- Nozzles
- Medical equipment
- Portable radio

Total cost of equipment: **\$4,996**

Enter **\$4,996** in box 2

Subtract the amount in box 2 from the amount in box 1. Enter the amount in box 3.

Enter **\$10,737** in box 3

The department wants to spend 50% or less of excess funds for Training/Wellness (50% of \$15,733 is \$7,866). The department can spend up to \$7,866 for Training/Wellness.

List on lines under 4:

**\$1,926** for Training Manikins

**\$1,910** for Firefighter I training manuals.

Add lines  $\$1,926 + \$1,910 = \mathbf{\$3,836}$ .

Enter **\$3,836** in box 4

Subtract amount in box 4 from the amount in box 3. Place the total in box 5.

Enter **\$6,901** in box 5

A total amount of **\$6,901** can be used for a fire or injury prevention program.  
List the equipment/items and associated cost on the lines in 5.

Total costs of items cannot exceed the total in box 5.

**AFG Excess Funds Worksheet**

1. Enter the amount of total excess funds.

2. Subtract up to \$5,000\* to expand the Scope of Work, as permitted on page 71 of the 2010 AFG Program Guidance.

3. Subtract box 2 from box 1 and enter the remaining total in box 3.

4. 50% or less of box 1 can be used as excess funds for Training/Wellness and the remaining amount on a fire/injury prevention program. (See page 71 of the 2010 AFG Guidance for more information)

List quantity and items to be purchased:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Place total cost of items in box 4.

5. Subtract box 4 from box 3 for the remaining balance.

Remaining excess funds to be used for fire/injury prevention program.

List quantity and items to be purchased:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Enter total cost of items here: \_\_\_\_\_

\*Grantees may use the greater of 1% of their award amount or \$5,000.

### Example AFG Excess Funds Worksheet

1. Enter the amount of total excess funds. 15,733
  
2. Subtract up to \$5,000\* to expand the Scope of Work, as permitted on page 71 of the 2010 AFG Program Guidance. 4,996
  
3. Subtract box 2 from box 1 and enter the remaining total in box 3. 10,737
  
4. 50% or less of box 1 can be used as excess funds for Training/Wellness and the remaining amount on a fire/injury prevention program. (See page 71 of the 2010 AFG Guidance for more information)

List quantity and items to be purchased:

Training manikins, \$1,926

Firefighter I training manuals, \$1,910

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3,836

Place total cost of items in box 4.

5. Subtract box 4 from box 3 for remaining balance. 6,901
- Remaining excess funds remaining to be used for fire/injury prevention program.

List quantity and items to be purchased:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Enter total cost of items here: \_\_\_\_\_

\*Grantees may use the greater of 1% of their award amount or \$5,000.

