

Community Investment Partner Funding Policy

Definitions

Acquisition – Taking ownership of property, receiving the property as a gift, entering a lease-purchase arrangement or leasing the property. The term includes processing, delivery, and installation of property.

Acquisition Cost – For equipment, the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition costs in accordance with the provider’s regular accounting practices.

Administrative Requirements – The general practices that are common to the administration of the community investment (grant)/program, such as financial management and accountability, reporting, equipment management, and retention of records. These are distinguished from “programmatic” requirements, which concern matters that can be treated only on a program-by-program basis.

Administrative Cost – All direct and indirect costs associated with the management of community investment programs.

Allowable Cost – Expenditures that are specifically permitted (or not specifically prohibited), by law, regulation, or guidance from the CSC Leon, federal accounting standards, or other authoritative sources. The cost incurred is reasonable; necessary; allocable; conforms with any limitations or exclusions set forth in the federal or state cost principles or in the award notification as to the type or amount of cost; consistent with regulations, policies, and procedures; accorded consistent treatment as a direct or indirect cost; determined in accordance with generally accepted accounting principles; and not included as a cost in any other award.

Approval or Authorization – Official documentation to show evidence of consent for a specific request.

Approved Budget – The financial plan for expenditure for a community investment-supported project, program, or activity.

Attestation – A written statement submitted by an applicant, normally included with an application, indicating that the applicant, if funded, will abide by specific requirements.

Audit – An independent financial and/or performance review of any public or private person or organization entrusted with public resources. The review is to attest that the recipient was responsible in applying those resources efficiently, economically, and effectively to achieve the purpose for which the resources were awarded.

Audit Resolution – The process of resolving audit findings, including but not limited to, those related to management, and systems deficiencies and monetary findings (i.e., questioned costs).

Award – The document that states CSC Leon has approved for community investment funds to be provided to a recipient to carry out an approved program or project (based on an approved application).

Community Investment Partner (CIP) – A community agency, entity or organization seeking a financial award from CSC Leon County.

Board of Directors – An organized body of advisors with oversight responsibility.

Budget – The applicant’s financial plan, with accounts and amounts showing use of funds for carrying out project objectives, services, or activities as detailed on the budget narrative.

Budget Period – An interval of time (usually 12 months) during which a project period is divided for budgetary and funding purposes.

Carryover – Unobligated funds remaining at the end of any budget period that may be authorized by CSC Leon to carry forward to another budget period to cover allowable costs of a project that will continue under the same project award into a subsequent budget period in the next fiscal year. Obligated, but not liquidated, funds are not considered carryover.

Commingling – To deposit or record funds in a general account without the ability to identify each specific source of funds for any expenditure. Under this general definition, commingling of CSC Leon funds with other funding is prohibited.

Competition – An objective review process in which applicants willingly participate, where the applications are evaluated against established review criteria, scored and rated accordingly.

Community Investment – Award of financial assistance, including cooperative agreements in the form of money, by CSC Leon to an eligible entity.

Community Investment Award Notification – An official binding document signed by the authorized official of the awarding agency. The award notification outlines all the terms and conditions of the grant award.

Community Investment Period – Refers to the time frame during which allowable activities and disbursements may be allowed for a program/project.

Contract – Any written agreement between two or more parties as a legal instrument by which an entity purchases property, goods or services needed to carry out the project or program.

Contact Person – The representative for the program, who may also serve as the program administrator or Community Investment Partner Officer.

Continuation Project – Written authorization to continue an approved project that may or may not provide additional funding for a subsequent budget period.

Contracted Services – A written agreement between a recipient and a third party to acquire goods and/or services.

Cost – An amount paid or to be paid as determined on a cash, accrual, or other basis acceptable for a purchase.

Cost Allocation Plan – Document that identifies, accumulates, and distributes allowable direct and indirect cost to cost objectives. The plan also identifies the allocation methods used for distribution of cost objectives, on the basis of relative benefits received.

Cost Sharing or Matching – The value of the third party, in-kind contributions, and the portion of the costs of a project or program not funded by CSC Leon.

CSC Leon – An independent special district authorized by section 125.901, Florida Statutes, CSC Leon will provide funding for these children's services throughout the County by annually levying ad valorem taxes, not exceeding the maximum millage rate of one-half (1/2) mill.

Data – Specific information or facts that are collected, such as date of entry into a program, age, or reading level. Sources of data may include attendance records, referrals, assessments, or interviews. A data item is usually a discrete or single measure.

Deadline Date – The receipt date by the funder for an application to be considered for funding.

Deliverables – Products and/or services that directly relate to a task specified in the program/project. Deliverables must be quantifiable, measurable, and verifiable. Deliverables in most cases are events that trigger payments and are used as verification that services have been rendered in accordance with program/project requirements.

Direct Cost – Cost that can be identified specifically with a particular final cost objective.

Disallowed Cost – Charges to a project or program determined to be unallowable, in accordance with the applicable federal or state cost principles or other terms and conditions contained in the award.

Disbursement – Payment made in cash or by check.

ELC – Early Learning Coalition a private not-for-profit organization that provides services to families, children and childcare providers.

Equipment – A tangible item that is functionally complete for its intended purpose, durable, nonexpendable and needed for the performance of a contract.

ESEA – Elementary and Secondary Education Act.

Evaluation – The systematic collection of information about a program/project to answer important questions about activities, barriers, characteristics, and outcomes of a program/project.

Expenditures (Outlays) – Charges made to the project or program that may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and sub-grantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements; the amount of indirect expenses incurred; the value of in-kind contributions applied; and the new increase or decrease in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Expiration Date – The date specified in the project award notification signifying the end of the current budget period, after which the recipient does not have authority to obligate funds.

Federal Employer Identification Number (FEIN) – Also known as the Employer Identification Number, the EIN is a nine-digit number assigned by the Internal Revenue Service to Business entities operating in the US. An organization/entity may apply online at [http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)

Fiscal Year –

- Federal fiscal year – a period beginning on October 1 and ending on the following September 30.
- State fiscal year – a period beginning on July 1 and ending on the following June 30.

Fixed Charges – Contributions of the CIP to fringe benefits and similar costs, but only those associated with salaries and wages that are charged as indirect costs, which include: (a) retirement, including state, county or local retirement funds, Social Security, and pension payments; (b) unemployment compensation payments; and (c) property, employee, health, and liability insurance.

Funding Cycle – The sequence of activities for awarding a project which may include the announcement of availability of funds; deadline for submitting an application; review and approval process; and the method and timelines for the release of funds.

Funding Priorities – Specific initiatives CSC Leon requires to be in an application in order to be considered for funding. Priorities may be generated based on requirements or a specific area or activity on which a program is focusing.

Generally Accepted Accounting Principles (GAAP) – The generally accepted auditing standards issued by the American Institute of Certified Public Accountants (AICPA).

Government – Refers to a state or local government or a federally recognized Indian tribal government.

Guidelines – Procedures outlined in a document that should be followed as specified.

In-Kind Contributions – “Third party in-kind contributions” means the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies, and other expendable property, and the value of the goods and services directly benefitting and specifically identifiable to the project or program.

Independent Auditor – An auditor who is a certified public accountant (CPA) or a federal, state, or local government audit organization that meets the general standards specified in Generally Accepted Government Auditing Standards (GAGAS). The term “auditor” does not include internal auditors of non-profit organizations.

Indirect Cost – Cost incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved.

Indirect Cost Rate Agreement – A formal written and signed agreement between an organization and its respective cognizant agency that specifies the treatment of indirect costs based on an approved plan.

Internal Control – A plan of organization under which employees’ duties are so arranged, and records and procedures so designed, as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures.

Invitation to Negotiate (ITN) – refers to a flexible procurement process that is used for highly specialized, variable services and commodities.

LEA (Local Educational Agency) – A public board of education or other public authority legally constituted within a state for either administrative control of or direction of, or to perform service functions for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state; or such combination of school districts or counties a state recognizes as an administrative agency for its public elementary or secondary schools.

Monitoring – CSC Leon County activities that ensure that funds are used, and programs are operated in accordance with applicable contract requirements and regulations. The assessment process may

include, but is not limited to, reviewing information gathered from various required reports, audits, site visits, and other sources.

Memorandum of Understanding (MOU) – An agreement developed and executed among parties that specify roles in a joint operation.

Non-profit/Nonprofit – As applied to an agency, organization, or institution, the term “non-profit or nonprofit” means that it is owned and operated by one or more corporations or associations whose net earnings do not benefit, and cannot lawfully benefit, any private shareholder or entity.

Objective – A specific statement that explains how a goal will be measured, accomplished, and analyzed.

Obligations – The amounts for orders placed, contracts awarded, goods and services received, or similar transactions during the stipulated project period that will require payment during the same or a future period.

Organization – A group of people organized to accomplish a common goal or set of goals.

Partnerships – Organizations that help each other meet their respective or common goals, without making substantial changes in the services they provide.

Performance Funding – Funding based on the timely submission of deliverables according to the specifications negotiated between CSC Leon and the Community Investment Partner.

Performance Indicators – A target level of performance expressed in measurable terms, against which actual achievement can be compared.

Performance Measures – A characteristic or metric that can be used to assess the performance aspects of a program or project.

Performance Report – A report of the specific activities that the recipient completed based on an approved project/program agreement.

Post-Test – A test or measurement taken after a program, project, service, or intervention takes place. It is compared with the results of a pre-test to demonstrate the effects or changes as a result of the program, service, or intervention being evaluated.

Pre-Test – A test or measurement taken before a program, project, service, or intervention begins. It is compared with the results of a post-test to demonstrate the effects of the program, service, or intervention being evaluated. A pre-test can be used to obtain baseline data.

Prior Approval – Documentation evidencing consent prior to incurring specific costs.

Private, Non-profit Organization – An agency, organization, or institution, not under federal or public supervision or control, that is owned by one or more individuals, partnerships, corporations, or associations whose net earnings do or can benefit any private shareholder or entity.

Program – The services or activities that an agency agrees to provide for a specified period of time using state or federal funds awarded to a project recipient.

Program Application – An entity’s written and submitted request for a program award from CSC Leon.

Program Award Notification – An award of funding issued by CSC Leon to an eligible recipient. The document specifies the amount of funds awarded the program period, and any special requirements or restrictions to be imposed along with other requirements of the award.

Program Period – The length of time for which a project has been financially and programmatically authorized.

Program Recipient (Community Investment Partner) – see Community Investment Partner (CIP).

Request for Applications (RFA) - A submission for program funds used in non-competitive programs.

Request for Information (RFI) – A solicitation used to gather information from a potential supplier of a good or service.

Request for Proposals (RFP) - A solicitation generally used in seeking applications that are competitive.

Real Property – Considered land, including land improvements, structures, and appurtenances, but not movable machinery and equipment are considered real property.

Reasonable Cost – A cost whose nature or amount does not exceed that which would be incurred by a prudent person under the circumstances prevailing when the decision was made to incur the cost.

Response – A request for financial support of a project, program, or activity submitted in a specific format and in accordance with CSC Leon guidance.

Retention of Records and Access – maintaining program/project paperwork shall be maintained for the periods prescribed by applicable state and federal statutes and rules (See “General Records Schedule for State and Local Government Agencies” at [http://dos.myflorida.com/library-archives/recordsmanagement/general-records-schedules/.](http://dos.myflorida.com/library-archives/recordsmanagement/general-records-schedules/))

Roll-Forward – Unobligated balances of an award or project that are allowed to be continued in subsequent funding periods.

Set-aside – Funds that are reserved for a specific purpose.

Special Taxing District – A “unit of local government,” according to the Florida Constitution created by the Legislature or another branch of local government, like a city or county, for a specific purpose. Children’s Services Council of Leon County (CSC Leon) is a special taxing district.

Statement of Work (SOW) – Refers to a document in which the contracting officer or procurement officer specifies the objectives and deliverables for a particular program or service contract.

Sub-grant – An award of financial assistance in the form of money made under a community investment (grant) by a CIP to an eligible sub-grantee. The term includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases, nor does it include any form of assistance that is excluded from the definition of “community investment partner funding agreement.”

Sub-grantee – The Community Investment Partner (CIP) to which a sub-grant is awarded and that is accountable to the CIP for the use of the funds provided.

Sub-recipient – An entity that receives a sub-award from a CIP or another sub-recipient under an award of financial assistance to carry out a program and is accountable to the recipient or sub-recipient for the use of the funds provided by the sub-award.

Substantial Progress – Refers to a level of accomplishment that a CIP must make in its project during a budget period that produces measurable and verifiable evidence that the activities undertaken complied with those objectives contained in agreements between the CSC Leon and a CIP.

Supplies – An item of expendable nature that is consumed, worn out, or deteriorated in use.

Target Area – Refers usually to a geographic area, such as a city, county, school district(s), school service area, zip code(s), neighborhood(s) or certain census tracts.

Target Population – Refers to a designated group targeted to receive direct assistance.

Termination – Permanent withdrawal of the authority to obligate previously awarded community investment (grant) funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by CSC Leon or sub-grantee of a CIP.

Terms of a CIP Funding or Sub-grant – All requirements imposed on a CIP or sub-grant, whether based on laws, policy, regulations, or other documents referenced in or specified in the project award notification. In addition to the general terms and conditions, the Project Award Notification may include other conditions that are considered necessary to attain the award’s objectives.

Total Program Cost – The total allowable costs (both direct and indirect) incurred by the recipient to carry out a CIP-supported project. Total project or program costs include costs charged to the award and costs charged by the recipient to satisfy a matching or cost sharing requirement.

Unallowable Cost – A cost specified by law or regulation, federal or state cost principles, or in the terms and conditions of the award that may not be reimbursed under the project.

Unpaid Obligations – The amount of obligations incurred by the recipient that has not been paid (for financial reports prepared on a cash basis) or the amount of obligations incurred by the recipient for which an outlay has not been recorded (for reports prepared on an accrual basis).

Withholding of Payment – An action taken, after appropriate administrative procedures have been followed, that restricts a recipient's ability to access project funds.

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