CSC Leon Community Investment Partner (CIP) Fiscal Guidelines

INTRODUCTION

CSC Leon Establishment

The Children’s Services Council of Leon County (CSC Leon) was established by voters in November 2020 to help provide various services to children, and families, such as early learning and reading skills, youth development, physical and mental treatment, preventative, and other services (Leon County Ordinance, No. 18-13). As 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 to exceed the maximum millage rate of one-half (1/2) mill.

CSC Leon Mission

CSC Leon is a catalyst for positive change to improve the lives and outcomes of children and families in our community. Using strategic partnerships and data driven decision-making, CSC Leon is investing in key priority areas, as follows: Success in School and Life; Healthy Children, Youth and Families; and Stable and Nurturing Families and Communities.

CSC Leon Vision

The vision of CSC Leon is that all children, youth and families in Leon County are socially, emotionally, and physically equipped to reach their full potential.

Guiding Principles

1. CSC Leon County will spend funds efficiently and in the best interest of CSC Leon and the public.
2. All purchases in the operating budget will be procured through one of several purchasing processes authorized by this policy.
3. CSC Leon purchasing activities will advance the goals and objectives of the Minority, Women, and Small Business Enterprise Policy of the Office of Economic Vitality.
4. CSC Leon will comply with any additional regulatory requirements that may be associated with particular funding sources (e.g., 2 CFR Part 200 for federal awards).
5. CSC Leon County fosters collaboration among provider agencies and encourages assessment of collective impact with community partners to develop increasingly robust systems of care.
6. CSC Leon County funding is informed by current qualitative and quantitative data that indicates essential areas for positively impacting children’s wellbeing.

7. CSC Leon County holds itself to the highest standards of fiscal and operational accountability. CSC Leon County entrusts public funds to those agencies that seek increased efficiencies and economies of scale, demonstrate competence, and show evidence of fiscal and program accountability.

8. CSC Leon County strategically addresses emerging issues and service gaps where impact can be demonstrated and measured for efficiency and effectiveness.

9. CSC Leon County provides public education, advocacy on behalf of children and families, access to information, and research to guide strategic decision-making.

**Goals of the Grant Funding Policies**

The Community Investment Partners (CIP) Funding Policy is intended to summarize how CSC Leon will fund programs and services, and to help establish mutually understood guidelines for the fiscal management of funds entrusted to the Council to distribute for the benefit of children, youth and families residing in Leon County. Additional goals of this policy include: to maximize the impact of funding received by a program through its contract with CSC Leon; to minimize disallowances of expenditures; to help Community Investment Partners (CIP) develop program budgets and fiscal plans for a program; and to help CIPs operate their programs according to sound accountability principles.

**Fiscal and Reporting Period**

Funding provided by CSC Leon will cover the contract year beginning on October 1 and end on the following September 30. The reporting period will correspond with the same funding period.

**Role of the CSC Staff**

The CSC staff is charged with reviewing and processing all disbursements and financial reports in conjunction with CSC Leon-funded programs. This review process is intended to ensure that funded programs spend within their approved budgets, use funds as intended and for the duration of the contract period, and that funding requests are presented on an established disbursement basis, ultimately to ensure the program outcomes are met. Programs are also subject to on-site monitoring reviews. CSC staff is available for technical assistance upon request.

For any given contract year, the Council can take action that may impact that year’s funding. As such, the action of the Council may take precedence over the guidelines set in this policy for that specific year.
ELIGIBILITY

Eligible Entity
An entity seeking to apply for Community Impact Partner (CIP) funding for a program/project must be an incorporated not-for-profit, neighborhood, or local government organization. However, a for-profit organization may apply for CSC Leon funds so long as the program/project to be funded does not generate a profit for the organization.

Ineligible entities or programs include those that operate under the exclusive jurisdiction of the public school system, individuals and foreign-based company/organizations.

Eligible Programs and Projects
1. Funded programs and/or projects are required to be in direct alignment with the priorities, goals, objectives and strategies as defined by CSC Leon.
2. The target population for the purposes of CSC Leon funding is limited to programs supporting children and youth, ages prenatal to age 24 years and to qualified families with said children and youth, residing in Leon County.
3. As required by law, CSC Leon funds shall not be used to supplant existing resources.
4. Programs that require religious instructional activities and/or worship as a condition of participation shall not be funded by CSC Leon.
5. CSC Leon will not provide funding to organizations for the acquisition of real property.

FUNDING and REPORTING

Basis of CSC Leon Funding
The funding awards approved by Council are based on both programmatic and financial considerations. Staff reviews the purpose for which all dollars are to be expended as outlined in the program or project budget narrative submitted in the proposal or application package. As such, line-item budgets initially approved by CSC Leon are meant to be followed by specific line item. CSC Leon funding disbursements should only be applied against the line item for which the expense applies. Funds may be withheld until all outstanding requirements have been satisfied for all contracts executed with an organization. Future contract issuance and/or execution may be withheld until all outstanding CSC Leon requirements for the current contract year have been satisfied. CSC Leon funding is established in the following community investment categories: Priority Funding, Summer Bridge Funding, and Innovation Funding.

Disbursement of Awarded Fund
For most contracts for programs, services or projects, CSC Leon disburses funding to CIPs on a quarterly basis. The initial disbursement will be a 25% advancement of the total program budget for the contract, with subsequent quarterly disbursements. Expenses reported for a specific quarter are to be actual expenditures for that quarter and must be supported by complete and appropriate documentation. The documentation should include only those expenses paid with CSC Leon funding in the quarter for which the reporting is being submitted. Specific support documentation requirements are discussed in detail
within the “Required Reporting Documentation” section of this policy. A contract must be duly executed to receive the initial funds disbursement. The quarterly disbursement of funds for the community investment categories is outlined as follows:

1. **Summer Bridge Funding: Three-month cycle**
   a. Two disbursements will be made to funded programs during Summer Bridge Funding.
   b. Initial disbursements will cover program budget expenses from May 15 to July 15; this 15-day start-up timeframe provides revenue for programming to begin on June 1.
   c. Upon review and approval of an entity’s mid-summer report (due on July 10), the second and final disbursement will cover program budget expenses from July 16 to August 30, with the final summer report due on September 15.
   d. Unspent contract funds shall be returned to CSC Leon by no later than September 30.
   e. Community Investment Partners shall not be considered for future funding until all requirements of any current contract are met.

2. **Family Support Services Priority Funding (Initial Timeframe – August 1, 2023, to September 30, 2024): One-, Two- or Three-year cycle(s)**
   a. Initial disbursement will cover program budget expenses from August 1 to October 15, 2023, with the initial quarterly report for August 1 to September 30, 2023 (two months), due within 7 days from the end of the quarter (this corresponds with the Fourth Quarter of CSC Leon’s fiscal year).
   b. Upon review and approval of the initial quarterly report, the second disbursement will be issued to cover program budget expenses from October 16, 2023, to January 15, 2024, with the second quarterly report for October 1 to December 31, 2023, due within 7 days from the end of the quarter (this corresponds with the First Quarter of CSC Leon’s fiscal year).
   c. Upon review and approval of the second quarterly report, the third disbursement will cover program budget expenses from January 16 to April 15, 2024, with the third quarterly report for January 1 to March 31, 2024, due within 7 days from the end of the quarter (this corresponds with the Second Quarter of CSC Leon’s fiscal year).
   d. Upon review and approval of the third quarterly report, the fourth disbursement will cover program budget expenses from April 16 to July 15, 2024, with the fourth quarterly report for April 1 to June 30, 2024, due 7 days from the end of the quarter (this corresponds with the Third Quarter of CSC Leon’s fiscal year).
   e. Upon review and approval of the fourth quarterly report, the final contract year-end disbursement will cover program budget expenses from July 16 to September 30, 2024, with the final quarterly report for July 1 to September 30, 2024, due by October 15, 2024.
   f. For multi-year contracts, a renewal/budget amendment will be initiated on or around August 1 of the contract year; once approved, initial disbursement for the subsequent contract year will cover program budget expenses from October 1, 2024, to January 15, 2025, with the initial quarterly report for October 1 to December 31, 2025, due within 7 days from the end of the quarter (this now corresponds with the First Quarter of CSC Leon’s 2024-25 fiscal year).
   g. Upon review and approval of the initial quarterly report, the second disbursement will cover program budget expenses from January 16 to March 31, 2025, with the second quarterly report...
for January 1 to March 31, 2025, due 7 days from the end of the quarter (this now corresponds with the Second Quarter of CSC Leon’s 2024-25 fiscal year).

*Note: CSC Leon Staff will include the disbursement and reporting timeline in the draft, final and executed contracts with a CIP.*

h. Quarterly reports received after the 7th day will not be reviewed until CSC Leon staff has completed the review of timely submitted reports. Late reports will be noted as such and may result in delays to the next disbursement. Habitually late reports may negatively impact the CIP’s ability to apply for future funding from CSC Leon.

i. Unspent contract funds shall be returned to CSC Leon by no later than October 31 of any funding year.

j. Community Investment Partners shall not be considered for future funding until all requirements of any past or current contract are met.

3. **Innovation Funding: Yearly Funding**

a. Initial disbursement will cover program budget expenses from October 1 to January 15, with the initial quarterly report for October 1 to December 31, due within 7 days from the end of the quarter.

b. Upon review and approval of the initial quarterly report, the second disbursement will cover program budget expenses from January 16 to March 31, with the second quarterly report for January 1 to March 31, due 7 days from the end of the quarter.

c. Upon review and approval of the second quarterly report, the third disbursement will cover program budget expenses from April 1 to July 15, with the third quarterly report April 1 to June 30, due 7 days from the end of the quarter.

d. Upon review and approval of the third quarterly report, the fourth disbursement will cover program budget expenses from July 16 to September 30, with the fourth quarterly report for July 1 to September 30, due 7 days from the end of the quarter.

e. Quarterly reports received after the 7th day will not be reviewed until CSC Leon staff has completed the review of timely submitted reports. Late reports will be noted as such and may result in delays to the next disbursement. Habitually late reports may negatively impact the CIP’s ability to apply for future funding from CSC Leon.

f. Unspent contract funds shall be returned to CSC Leon along with the year-end report by no later than October 31 of any funded year.

g. Community Investment Partners shall not be considered for future funding until all requirements of any current contract are met.

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**BUDGETS, DOCUMENTATION and FUNDS DISBURSEMENT**

**Program Budget**

A budget represents the total fiscal plan for a program or project for which an entity is seeking funding from CSC Leon. It is expected that submitted budgets for any program will support the policies and
procedures of the submitting entity, and that the entity’s written policies have been approved by its governing body well in advance of said entity seeking funding from the Council. CSC Leon expects initial budgets to be detailed and to itemize all anticipated expenditures for the program or project.

**Budget Line Item/Category Definitions**

The program budget is comprised of line items with specific definitions or inclusions. The following line items are generally utilized when developing a program’s budget narrative. In submitting quarterly reports to CSC Leon for funded program, the approved budget narrative based on the definitions below and contained within the executed contract, should be used to apply funds to line items. Note that in any line item, only the share of costs/expenditures that were paid using CSC Leon funds should be included.

i. **Administrative Costs** – All direct and indirect costs associated with the management of Community Investment Programs; CSC Leon will allow up to an 18% administrative percentage.

ii. **Advertising** – Costs related to advertising for program promotion, staff recruitment and/or volunteers for the program. This line item can also be used for promotional items purchased for the program.

iii. **Audit Expense** – The program’s pro rata share of the annual independent financial audit expense.

iv. **Books/Educational Materials** – Cost of materials used in the program as an educational tool for the clients (e.g., books, reading materials, games, puzzles, videos, etc.).

v. **Equipment Purchases** – Equipment purchased as a necessary item for the operation of the program. Equipment purchased with CSC funds becomes the property of CSC if the program terminates within two years of the equipment purchase.

vi. **Equipment Rental & Maintenance** – The cost of renting and maintenance of equipment, including copiers, computers, postage equipment, etc.

vii. **FICA** – The employer’s mandatory 7.65% for Social Security. This calculation is only the employer’s share of FICA. FICA must not be calculated for contract employees. Note that some payroll items may not be subject to FICA and thus your program budget for FICA may be less than 7.65%. In that case enter the lesser amount. Only include reporting for the amount of FICA paid.

viii. **Food & Nutrition** – The cost of nutritional food items served to clients of the program. Food items for Staff or Agency Board members is not eligible for reimbursement.

ix. **Insurance** – Cost of general liability, professional liability, property, business auto, crime bond, and directors’ and officers’ liability insurance as determined necessary for the operation of the program.

x. **Life/Health Insurance** – The employer’s share for any life and/or health (medical) insurance program the employer offers its employees.

xi. **Occupancy (Building & Grounds)** – All costs related to the program’s place of business. Includes rent (building and land), mortgage, contracted janitorial and maintenance services, exterminating expenses, cost for electric, water, sewer and waste removal, and occupancy related licenses and permits.

xii. **Office Supplies** – Cost of all supplies and materials used by the program staff that may include office and housekeeping supplies.
xiii. **Other/Contract** – Specific costs for contractual services not reportable on any other line item as detailed in the program’s budget narrative.

xiv. **Other/Miscellaneous** – Specific program related costs not reportable on any other line item (e.g., background checks, volunteer testing, etc.) as detailed in the program’s budget narrative.

 xv. **Professional Fees** – Cost of fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the program and are engaged as independent contractors for specified services on a fee or other individual contractual basis. This line item would include attorney, accountant, or consultant fees. Contracted janitorial maintenance and repair services related to buildings and grounds should be included in the “Occupancy” line item.

 xvi. **Postage/Shipping** – Postage, parcel post, commercial trucking, and other delivery service costs. Costs of postage meter rental should be listed under the “Equipment Rental & Maintenance” line item.

 xvii. **Printing & Publications** – Includes cost of brochures, videos, and other informational materials for the program. Copy machine rental or leasing costs should be listed under the “Equipment Rental & Maintenance” line item.

 xviii. **Retirement** – The employer’s share for program employees’ retirement.

 xix. **Salaries** – All program salaries including full-time, part-time, and temporary staff to include fringe and benefits paid to an employee(s) working directly in the program.

xx. **Specific Assistance to Individuals** – Expenses for specific materials, rental and utility subsidies, and any other assistance rendered to clients as detailed in the budget narrative.

xxi. **Telephone** – Expenses for all telephone services, internet, and communication lines.

xxii. **Travel (Daily)** – Mileage costs associated with the daily operation of the program. The mileage rate allowed is the current IRS rate “as amended.” The IRS rate effective on January 1, 2022, is $0.585 per mile. To support the amount requested for mileage reimbursement, please provide documentation of dates traveled, miles traveled, purpose and locations visited, start and end points, and the rate applied to the mileage for CSC reimbursement. Only the amount paid by the agency/program to its employees can be reimbursed up to this maximum rate, and those payments to employees must be documented.

   a. Expenses for fuel are allowable only for business-owned vehicles that are used for the CSC funded program. For business vehicles for which fuel is purchased, fuel receipt forms must be provided for each purchase and a monthly vehicle mileage log to show vehicle usage must be submitted for each vehicle for which fuel is purchased with the quarterly reporting. Note that these business vehicles will not be allowed additional per mile reimbursement.

xxiii. **Workers Compensation** – The amount paid for workers compensation insurance as assigned by the carrier.
**Budget Transfers**

Once the contracted program budget has been approved, the CIP may reallocate between line items by up to 10% without approval from CSC Leon staff; for reallocations that exceed this, the CIP must submit a Budget Transfer Request for review and approval. Additionally, **in no instance may a CIP reallocate allocations in salaries and compensation without submitting a Budget Transfer Request to CSC Leon for review and approval**. As such, the total approved contracted program budget must remain the same, and no additional dollars can be requested to add to a program budget during the fiscal year. All Budget Transfer Requests must be submitted to CSC Leon for approval prior to the adjustments being made. In reviewing and approving a Budget Transfer Request, CSC Leon staff will consider the overall impact on the program and its expected outcomes and goals. CSC Leon will accept Budget Transfer Requests via the SAMIS portal, only. The official “date of receipt” for the Budget Transfer Request will be the actual date that staff receives a complete or revised request.

It is the responsibility of program/entity staff to monitor its budget and submit timely Budget Transfer Requests, as deemed appropriate. The program budget should be reviewed monthly to ensure compliance; additionally, programs should consider performing a routine review after submitting the Second Quarterly Report to ensure there is sufficient time to submit any Budget Transfer Requests.

Approval of the Budget Transfer Request will be provided to the program by CSC Leon staff through the SAMIS portal.

**Required Reporting Documentation**

SAMIS (Services and Activities Management Information System) is the web-based reporting system CSC Leon used to increase the efficiency of program-related and financial data between CSC Leon and its funded CIPs. All funded CIPs are to use the SAMIS system TO SUBMIT ALL INFORMATION unless specific authorization to use an alternative method of reporting has been provided in writing from CSC Leon staff. This includes all data, budgets and approved amendments, quarterly reports, and final reports. Additionally, submitted program budgets and subsequent budget amendments must be balanced, meaning the total budgeted program expenses paid with CSC Leon funds must equal the total CIP program approved allocation from CSC Leon.

Prior to a CIPs receiving its first quarterly funding disbursement, CSC Leon must have the following information on file:

1. A fully executed contract inclusive of an approved line-item budget (CIP signed and CSC Leon counter-signed).
2. A Certificate of Insurance as documentation of the coverage required by the contract.
3. The CIPs organization chart.
4. The CIPs official certificate of business registration with the Florida Department of State, Division of Corporations (SunBiz).
5. IRS Non-profit status determination documentation, if applicable.
6. Letters of Agreement from partner organizations, if applicable.
7. Full program operational budget without CSC Leon funding.
8. Either a current independent audit report or an official copy of the entity’s IRS Form 990, as required by CSC Leon policy and contract. The CIP should abide by Fla. Stat. 496 Section 407 for determination as to which annual financial statement must be filed.

Also, complete documentation of the information listed above must be available for viewing at the entity’s location upon request at on-site visits, which may occur at any time during the contract period.

**Funds Disbursement**

As CSC Leon wants to ensure timely disbursement of funds to CIPs, it is important for CIPs to submit COMPLETE documentation for all expenditures with the quarterly report.

**Supporting documentation** – Consists of at least two (2) forms of documentation:

1. **Expense detail (receipt/invoice)** – full description of item(s) purchased, cost of said item(s), date purchased, vendor, form of payment, etc.
2. **Proof of Payment by CIP (check/ACH)** – payment must show the CIP, or its designated staff person paid for the expense.

Support documentation must include both the expense detail and proof of CIP payment to be considered complete and eligible to be paid with CSC Leon funds. Support can include but may not be limited to the following:

a. Copies of cleared/cancelled checks, bank statement or bank transaction detail.

b. Copies of payroll checks or reports, deposit reports, payroll tax deposit (FICA).

c. Receipts, invoices, bills, credit card statements, etc.

d. Travel vouchers/expense reports, including mileage and rate of reimbursement.

e. Worker's Compensation Policy (to show rate charged).

f. Fringe benefit invoices (for payments on health insurance, retirement, life insurance, etc.).

g. Worksheet or memo detailing the cost allocation method applied to expenses shared by a CSC Leon-funded program and other programs or operations paid with other funds.

h. Rosters corresponding to admission fee/ticket purchases for field trips; total amount paid and the total tickets purchased must match.

i. Employee Reimbursement Forms for out-of-pocket expenses.

For other forms of documentation not listed, confer with CSC Leon staff.

**Guidance Relating to Disbursements**

- All documentation must be legible and should be organized in a manner that provides an audit trail from the payment to the amount expensed. When the amount of the payment is different from the expense requested, submitting supporting schedules or notes are the sole responsibility of the CIP to show a clear audit trail (example: submitted documentation shows CIP staff person’s salary charged at 60% of their salary, but approved budget shows CSC Leon funds to be used for 100% of their compensation, the CIP is responsible for correcting the mistake, or returning the unused 40%).

Quarterly program reports should only include the share of costs funded by CSC Leon. Charges should show a prorated share of the program expense paid by CSC Leon to the total office operation.

CSC Leon expects its funding to be used to help keep the program operational for the full contract year. Funding within salaries and FICA line items should be used at a rate in proportion to the number of months of operation and the frequency for which expenses are paid.

Expenses incurred on behalf of employees are restricted to those positions funded by CSC Leon. For example, fringe benefit expenses and travel expenses can be paid with CSC Leon funds only for those employees funded by CSC Leon. Additionally, such expenses can only be paid at the percentage of the position for which CSC Leon funds. For example, if CSC Leon Funds 50% of a position, only 50% of fringe benefit and travel expenses can be paid with CSC Leon funds. Please mark supporting documentation to show the percentage allocated to CSC Leon.

Equipment purchased with CSC Leon funds is intended for use by the funded program or program(s). Should a funded program not continue for two years beyond the contracted period in which the equipment was purchased, said equipment will be considered the property of CSC Leon. CSC Leon reserves the right to re-distribute unused equipment to functioning CSC Leon-funded programs at CSC Leon’s sole discretion.

Receipts/invoices are required for ALL expenses submitted to CSC Leon and should clearly indicate vendor name and the date of purchase. Please include copies of cancelled checks to document that the expense has been paid by the funded investment partner.

For receipts/invoices that include items not being requested for reimbursement, please circle or underline the items considered for reimbursement.

Sales tax should be deducted from expenses where the tax should not have been charged/paid. Remember to use your tax-exempt certificate when applicable! If you are tax-exempt, CSC Leon will not pay for sale tax charged.

Purchases made with a company credit card must be requested in the quarter the credit card is paid and support documentation should include the statement in addition to receipts/invoices.

Please redact all Social Security numbers from documents submitted to CSC Leon.

Employee reimbursement for their out-of-pocket expenses should be documented appropriately on a formal Employee Reimbursement Form. This form should be included as support documentation.

Late, overdraft, interest fees are not eligible for payment by CSC Leon and will be charged back to the CIP.

**Method of Payment**

After CSC Leon Fiscal review and approval, CSC will initiate payment by direct deposit. Payment will be initiated within 21 days of receipt of the complete Quarterly Reporting. Note that incomplete or incorrect reporting that must be submitted or revised and re-submitted BY THE CIP will be paid within 21 days of receiving the properly submitted request.
RECORD-KEEPING and ON-SITE VISITS

Maintenance of Books and Records - CIP Responsibility

It is the responsibility of the CIP to:

- Maintain books, records, and documents (including electronic storage media) in accordance with standard accounting procedures and practices that reflect all payments by CSC Leon to the CIP under the executed contract between CSC and the CIP.

- Assure that records pertaining to the contract between CSC Leon and the CIP, including all financial records and supporting documentation, be available at all reasonable times and upon reasonable prior request, for inspection, review, or audit by CSC staff or other personnel assigned by the Council.

- Maintain and file with CSC Leon in a timely manner all fiscal reports related to services under the contract between CSC Leon and the CIP.

- Maintain and file with CSC Leon in a timely manner all program reports related to services under the contract between CSC Leon and the CIP. Failure to submit these reports in a timely manner will result in a late fee assessment.

On-Site Visits

CSC Leon Staff will conduct on-site visits to all CSC Leon-funded programs during the contract period. Visits will be conducted at a minimum on a bi-annual basis, with the exception of summer bridge programs that will receive only one. During the on-site visit, monitoring will be conducted based on the quarterly reporting provided; any issues or concerns with quarterly reporting can be discussed during this time. CSC Leon staff will take the opportunity to observe the program facility and activities to develop a thorough understanding of the services being rendered by the program.
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 Cost – All direct and indirect costs associated with the management of community investment programs.

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.

After-Action Report – A detailed critical summary or analysis of a past event or activity, created to re-assess decisions and consider possible alternatives for future scenarios.

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.
At-Hope - Neighborhoods or community populations that have historically been underserved or under-resourced.

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).

Best Value - The expected outcome of a purchase that, in CSC Leon’s estimation, provides the greatest overall benefit in response to CSC Leon’s requirements.

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.

Competitive Solicitation - A formal competitive process conducted to achieve a best-value outcome for CSC Leon, including, without limitation, an Invitation to Bid (ITB), a Request for Proposals (RFP), or an Invitation to Negotiate (ITN), as described in chapter 287, Florida Statutes, and implementing regulations.
**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 Partner (CIP)** – A community agency, entity or organization seeking a financial award from CSC Leon County.

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

**Cone of Silence** – The period (number of days) between the date a procurement (RFP/ITN/RFA) is advertised and the date the corresponding recommended award (or procurement cancellation) is scheduled to be announced. The Cone of Silence is designed to protect the professional integrity of the procurement process by shielding it from undue influences prior to the recommendation of contract award. During the silence period, no one acting on a Respondent’s behalf may engage in any written or verbal communication or other attempts to influence anyone at CSC Leon, or its representatives, regarding the procurement.

**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 – The Children’s Services Council of Leon County (CSC Leon) is a catalyst for positive change to improve the lives and outcomes of children and families in Leon County. It was established by voters in November 2020 to help provide various services to children and youth, such as early learning and reading skills, youth development, physical and mental treatment, preventative and other services. As 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 to exceed 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, by check or electronically from a dedicated fund for goods and/or services.

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

Electronic Invoice - An invoice that is issued, transmitted, received, processed and stored electronically using specified document formats.

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


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 subgrantees. 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, subgrantees, 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-EmployerIdentification-Number-(EIN)-Online](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-EmployerIdentification-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.

For-profit – The term applying to an agency, organization, institution or other entity that is owned and operated with a primary goal to make a profit or earn income. Additionally, the owners earn income from the entity and may also pay shareholders and investors from the profits.

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 – A federal, 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** – A certified public accountant (CPA) or chartered accountant (CA) who examines the financial records and business transactions of an entity with which they are not affiliated.

**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)** – 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.

**Matching Funds** – A type of cost-sharing typically used when the contractor requires the community investment partner to match contract funding in accordance with a specified ratio.

**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 – An agency, organization, institution or entity that 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.

Not-for-profit – An agency, organization, institution or entity that is owned and operated to serve the goals or special interests of its members. Money generated by not-for-profits must be reinvested back into the operation of the organization.

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.

Online Announcement Service - One or more web-based services providing announcements of contracting opportunities (e.g., Florida Administrative Register, DemandStar, etc.).

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).

**Purchasing Official** - The individual responsible for CSC Leon’s administration of the purchasing process.

**“Readiness” of Applications** - The preparedness of a community investment partner to have the knowledge, skill set and support to successfully write a high-quality service proposal with all required elements.

**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.

**Request for Quotes (RFQ)** - A solicitation for goods or services in which a company invites vendors to submit price quotes and bid on the opportunity to fulfill certain tasks or projects.

**Responsive Offer** - An offer in response to a competitive solicitation that conforms in all material respects to the solicitation requirements.

**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/.)

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) – 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 – 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 – 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 – A designated group targeted to receive direct assistance.
Technical Assistance Plan – A tool to outline, track and report targeted support to an organization with a need or problem; an effective method for building the capacity of an organization.

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.

21st Century – A key component of the federal No Child Left Behind Act established to provide opportunities for academic enrichment, offer students a broad array of additional services, programs, and activities, and to offer families of students served by community learning centers opportunities for literacy and related educational development.

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.