

**2019-2020 Cultural Service Grant Program – Compliance\***

**GENERAL CONTRACTUAL REQUIREMENTS\***

### The Cultural Council is responsible for monitoring and ensuring that Cultural Service Grant (CSG) funds are spent for their intended purpose and for reporting on the results and use of these funds to the City of Jacksonville.

### The program described within the 2019-2020 CSGP application must be maintained throughout the funding year. Progress will be recorded through a staff monitoring visit and through narrative and financial reports. The Cultural Council reserves the right to suspend or withhold quarterly payments if organizations have not met programmatic requirements or fall short on their contractual obligations.

### Funded organizations receive City of Jacksonville monies regranted through the Cultural Service Grant Program. Therefore, CSGP-funded organizations will be required to abide by City Grant Standards and other contractual provisions as defined by the City of Jacksonville, along with the CSGP governing ordinance (Chapter 118, Part 6).

**GRANT PERIOD**

Oct. 1, 2019 – Sept. 30, 2020

### COMPLIANCE WORKSHOP

### A mandatory compliance workshop will be held Wednesday, December 11, 10 a.m.-noon, at WJCT for successful applicants. If you are reading this then you have successfully met the first contractual requirement!

**MANAGE YOUR GRANT AWARD ONLINE**

* During this grant cycle you will manage your grant award in the online system unless otherwise indicated.
* LINK TO FOUNDANT ONLINE GRANT SYSTEM:

<https://www.grantinterface.com/Common/LogOn.aspx?urlkey=culturalcouncil>

* Use the same password that was used for your organization’s CSGP application. If you’ve forgotten your password, click on “Forgot Password” and it will be e-mailed to you.
* A link to Foundant is also located on the Cultural Council’s website ([www.culturalcouncil.org](http://www.culturalcouncil.org)).

**UPDATE CONTACT INFORMATION**

* Make sure the contact information for CSGP within the online grants system is correct and up-to-date. Let the Cultural Council know if changes are needed.
* Additionally, please email any relevant changes in staffing (i.e. leadership changes or CSGP points of contact) or contact information to the Cultural Council (please see contact details below) so that we may update our e-mail distribution lists.
* Please continue to notify the Cultural Council of any contact changes throughout the year.

**UPDATE CORPORATE RESOLUTION FORM**

* New grantees must submit a corporate resolution form, which officially designates the grantee’s authorizing official (the person who can sign for the organization) by April 15, 2020.
* If a grantee has a change in authorizing official during the year, please provide a new corporate resolution form to the Cultural Council.
* The form requires approval by the board of the grantee organization.
* The status of the corporate resolution form will be checked annually during the compliance monitoring visit.

**CULTURAL COUNCIL WEBSITE**

* Cultural Service Grantees are encouraged to visit the Cultural Council’s website to access the CSGP page, which includes forms, logos, reposted emails, and other resources specific to the Cultural Service Grant Program.

**CONTRACT**

(due by January 15, 2020)

* Contract/Signature Page
  + Upload fully executed contract (including signatures from your organization and from Cultural Council)
    - This is for your reference and records. City Grant Standards for CSGP, which are attached to the contract, are also available for review in this section.
    - Many of your questions are answered in these documents.

**REVISED BUDGET & OBJECTIVES**

(due Jan. 15, 2020)

* Revised Objectives – if any CSG objectives contained in the application are impacted by a grant award amount that was reduced from the grant request amount, please provide the revised objectives that will be reported on during the grant period. (These are subject to staff approval.)
* Revised Budget (FORM A-B)
  + Refer to FORM A-B submitted with your 2019-2020 application.
  + FORM A - Five Year Annual Statement of Activity
    - Information must be presented on the City’s/Cultural Council’s FY (FYE Sept. 30)
    - Change Projected Revenue 2019-2020 to include actual Cultural Service Grant Award amount.
    - Update FY 2018-2019 with actual results.
    - Make any corrections noted during compliance monitoring visit.
    - Projected 2019-2020 budget must balance.
    - Briefly describe “other” (revenue and expense)
  + FORM B - 2019-2020 CSG Budget
    - Input request amount; note any correction from compliance monitoring visit.
    - Change the 2019-2020 column to reflect Cultural Service Grant Award amount.
    - Describe in detail how grant will be used in the Expense Description section at bottom of form.
    - Use same line items as in the application budget unless there is a stated reason for a change; fewer the better (keep it simple)
    - Refer to Allowable/Non-allowable Expenses in the CSGP Grant Guidelines.

**Additional budget changes**

(due by August 31, 2020)

If necessary, the CSGP budget (FORM B) may be revised again prior to August 31, 2020. Obtain staff approval prior to expenditure of funds if any line items fluctuate by more than 10 percent. Do not change line items.

**CERTIFICATE OF LIABILITY INSURANCE**

(due January 15, 2020 - tentative)

* Certificate of Insurance

**CSGP FUNDING NEEDS & CUSTOMER SATISFACTION SURVEY**

(due January 15, 2020)

* CSG customer satisfaction survey results are required as part of the Cultural Council’s application to the City of Jacksonville for the CSGP funding allocation.
* The Cultural Council periodically surveys funding needs of its grantees as CSGP may also be used for capital and program needs.
* (Did you know that along with advocating for CSG funding the Cultural Council itself must prepare an extensive application for city funds, complete quarterly narrative and financial reports, submit its annual audit, undergo a monitoring visit with city staff, submit audits and final reports on your behalf to the Council Auditor’s Office, and have thorough knowledge and understanding of each Cultural Service Grantee in order to respond to a myriad of city requests?)

**QUARTERLY REPORTS**

* Report on programmatic/organizational and fiscal activity for the previous quarter.
  + Narrative
    - Report on status of CSGP objectives
    - Report on achievements and challenges for the quarter
    - Report statistics for the quarter
  + Financial (FORM C-D)
    - Be sure to describe “other” (must be an allowable expense)
    - Purpose:
      * Can you make the matching requirement?
      * How are you spending the grant award?
      * Three-year average determines grant request amount so accuracy important.
  + One Support Material
    - Be sure to include funding recognition for both CCGJ and COJ
  + Certification
    - Provide electronic signature

**2019-2020 DEADLINES & PAYMENT SCHEDULE**

**Quarterly Reports & Payments** – CSG grant award payments will be made on a quarterly basis to grantees in compliance with the terms of their contracts. A report providing financial and programmatic/organizational information documenting the use and impact of CSG funds for each quarter will be due to the Cultural Council according to the following schedule:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **1st Quarter** | **2nd Quarter** | **3rd Quarter** | **4th Quarter** |
| CSGP Quarter | Oct. 1, 2019-Dec. 31, 2019 | Jan. 1, 2020-  March 31, 2020 | April 1, 2020-  June 30, 2020 | July 1, 2020-  Sept. 30, 2020 |
| Quarterly Payment\* | December 2018/January 2020 | February 2020 | May 2020 | August 2020 |
| Quarterly Report Due\* | Jan. 15, 2020 | April 15, 2020 | July 15, 2020 | Oct. 15, 2020 |

* \*These dates are approximate.
  + All CSGP payments are pending upon release of funding from the City of Jacksonville and are contingent upon receipt and approval of all required reports.
  + When the 15th falls during a weekend or a federal holiday, the deadline falls on the next business day.

The online grants system will automatically generate generic reminder emails two weeks prior to a deadline, and also send an auto-receipt following submission of any follow-ups.

Please note that each follow-up must be approved by the Cultural Council before the system will allow the next follow-up to be accessed by the grantee. If there is a related timing issue with your follow-ups please notify Amy Palmer. Also, working on your quarterly reports off-line in Word and Excel is encouraged as it limits the possibility of losing work online and it makes accessing/re-using the information easier.

**ADDITIONAL REQUIREMENTS:**

* (TENTATIVE - due April 15, 2020)
  + ROI Survey
    - Use data from Cultural Council last completed FY (Oct. 1, 2018-Sept. 30, 2019)
* (due July 15, 2020)
  + The IRS Form 990 will be due at the same time as the third quarterly report
* CSG-funded organizations will be notified of any additional requirements
* NEW GRANTEES:
  + (due April 15, 2020)
    - Corporate Resolution (signature authorization)
      * New grantees: This form indicates who the authorizing official is for your organization. Have the corporate resolutions approved by your board and signed.
      * (Returning grantees: If the authorizing official for your organization has changed for 2019-2020, have the corporate resolution approved by your board and signed. Otherwise, you do not have to submit the corporate resolution.)
      * Let us know if you need an extension due to timing of board meetings.

**FINAL REPORT OR AUDIT REQUIREMENT**

**Year-end Reports** – Additionally, depending on the amount of the grant award, each recipient organization must submit the following:

* Organizations receiving less than $100,000 must submit a final annual report **(FORM E)** of revenues and expenses of CSGP funds by **Nov. 2, 2020.**
  + This report must have two different original signatures, including one from the organization's treasurer.
  + Submit two original, signed hard copies to the Cultural Council by the deadline.
  + Attach two copies of your segregated bank statement, which show the balance for Sept. 30, 2020, to FORM E.
  + An audit may not be submitted in lieu of the annual report.
  + Following approval of your final report by the City of Jacksonville’s Council Auditor’s Office, the approved FORM E will be uploaded into Foundant by staff.
  + Refer to the prior-year approved report in Foundant report when completing FORM E .
  + Additional comments on successfully completing FORM E:
    - The purpose of this form is to show that CSG funds have been expended, that they’ve been spent appropriately (how and how much left in bank account), and that no other funds have been commingled within this account.
    - Breakdown payroll by position.
    - Breakout expense line items as shown in your CSG budget; don’t combine.
    - Spend out of the account rather than transferring dollars out (recommended by Council Auditor).
    - Provide numbers for all transactions.
    - Must spent funds by Sept. 30; if haven’t cleared by Sept. 30 can provide reconciliation documentation and October bank statement as well as September bank statement (not ideal).
* Organizations receiving $100,000 or more must submit an **AUDIT** prepared by an independent certified public accountant.
  + The audit must be conducted in accordance with specific auditing standards including Government Auditing Standards.
  + The audit must be the final version. The Council Auditor will not accept a draft. Please schedule your audit timeline accordingly. (Cultural Council staff is willing to review a draft.)
  + The audit must include a schedule of CSGP revenues and expenses represented on a cash basis. Please use template provided by Council Auditor’s Office.
  + Audits are due to the Cultural Council **110 days after the recipient’s fiscal year end.**
  + Please email your audit Amy Palmer ([apalmer@culturalcouncil.org](mailto:apalmer@culturalcouncil.org)) by the deadline, but preferably as soon as it is ready.
  + Audits will be sent to the City of Jacksonville’s Council Auditor’s Office for approval.
  + Following approval of your agency’s audit by the city, staff will upload the approved audit into Foundant.

**IMPORTANT:** Final approval for the year-end reports/audits is made by the City of Jacksonville’s Council Auditor’s Office. Meeting deadlines (there is no grace period) and accurately completing the year-end reports/audits is a necessity in order to keep CSG-funded organizations off the Council Auditor’s Non-compliance List. Organizations on the Council Auditor’s Non-compliance List are not eligible to receive grant payments.

**ADDITIONAL POINTS:**

* **Separate Bank Account**
* Cultural Service Grant funds must be kept in a separate bank account. The account should be named/labeled as the CSGP account or something similar. It may be an interest bearing account.
* The grant and interest must be spent by the end of the grant period, with the exception of a minimal remaining balance that may be maintained in the account in order to keep it in operation from year to year.
* This balance must be documented in quarterly and year-end reports, and may not exceed $500. Any amount in the account over $500 as of Sept. 30 must be returned to the City of Jacksonville within 90 days.
* Council Auditor recommends spending out of this account, rather than doing a sweep.
* **Demonstrated Match**
* At least 76 percent of the organization’s operating revenue or support shall be derived from sources other than the Cultural Service Grant program.
* The quarterly report (FORM C) and the application budget (FORM A) show evidence of ability to match the grant award amount.
* In the past, up to 10 percent of matching funds could reflect documented in-kind contributions to the organization. COJ is no longer accepting in-kind as match.
* Any amount over-funded must be returned to the Cultural Council within 15 days of the close of the grant period, or at the request of the Cultural Council for any violation of the CSGP contract.

**FUNDING ACKNOWLEDGEMENT**

* Funding acknowledgement to both the Cultural Council of Greater Jacksonville and the City of Jacksonville must appear in all publications, productions, advertising, etc.
* Suggested wording: *(Name of organization) is funded in part through the Cultural Council of Greater Jacksonville and the City of Jacksonville.*
* Please use the City’s logo and the Cultural Council logo/tagline whenever possible (available on Cultural Council’s website).





**MONITORING VISIT**

* Returning grantees – Monitoring visit materials for 2018-2019 have been uploaded into Foundant for that FY process.
* Review these and make sure any action items have been accomplished. If not, they must be addressed by Feb. 17, 2020.
* A Cultural Council staff person will contact each recipient organization to schedule on-site compliance monitoring visits.
* Monitoring visits will likely take place during the summer months.
* Prepare items on the monitoring visit checklist, which will be provided to you prior to the visit.
* A completed monitoring visit checklist and other related materials will be provided to the organization following the visit.
* Prepare now for this monitoring item:
  + Background checks – see contract
    - These must be conducted prior to monitoring visit
    - Level Two required for anyone working with vulnerable population (except special event volunteer – see definition)

**2020-2021 CULTURAL SERVICE GRANT PROGRAM**

* **CSGP Committee** 
  + New committee members TBA
    - Committee contact info (for sending program info; do not share)
  + Comp Tickets (notify Cultural Council for tracking purposes)
    - Up to $100 value per committee member per organization allowable without having to provide gift disclosure
    - Let Megan Reid ([appintern@culturalcouncil.org](mailto:appintern@culturalcouncil.org) ) know if you provide comp tickets to committee
* **2020-2021 CSG Process Timeline**
  + Applicant and Grant Committee schedules will be released in early 2020.
  + Please put these dates on your calendar immediately.
* **Letter of Intent**
  + Watch for this form to be available through the online grants system in early 2020.
  + A Letter of Intent to apply must be submitted in order to make full application to the 2020-2021 Cultural Service Grant Program.
* **Preparation to reapply:**
  + Update organization’s staff and board demographic chart
  + Organizations may review 2019-2020 CSG applications in the Cultural Council office.
    - Contact Megan
  + 2019-2020 evaluation documents:
    - Preliminary CSGP Committee scores/comments, hearing score sheets, and on-site report have been uploaded into Foundant for each organization’s reference.

**QUESTIONS?**

* Please contact Amy Palmer ([apalmer@culturalcouncil.org](mailto:apalmer@culturalcouncil.org); 358-3600, x14) with questions.

**THANKS!**

*\*This handout is only a summary of compliance requirement highlights. Please read and refer to your contract along with any contract addendums such as the City Grant Standards as the binding document for CSGP.*