

FISCAL
YEAR **2027**

Economic Development Department
Community Development Division
1200 Third Ave., 14th Floor San Diego, CA 92101
CDBG@sandiego.gov

Community Development Block Grant Program

Agreement Execution Guidebook

Version Release Date: May 2026



The City of
SAN DIEGO



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I. Overview

Congratulations! Your organization has been approved for funding through the City's Community Development Block Grant (CDBG) Program. The Consolidated Plan Advisory Board (CPAB) and the City Council approved the Fiscal Year 2027 (FY2027) Annual Action Plan, and your project is now moving forward to agreement execution.

This Guidebook applies to the three CDBG project types awarded through the City's Annual NOFA:

- **Public Services (PS):** Projects that provide direct services to eligible low- and moderate-income individuals or households.
- **Community Economic Development (CED):** Projects that support economic opportunity, such as microenterprise assistance, business support, or technical assistance sessions.
- **Nonprofit Capital Improvement Projects – Facilities (NCIP-F):** Projects that rehabilitate or improve nonprofit-owned or nonprofit-operated facilities serving eligible low- or moderate-income communities or clients.

Before your project can begin on July 1, 2026, your organization must execute a CDBG Subrecipient Agreement with the City. This agreement establishes the approved scope of work, budget, funding amount, reporting requirements, and applicable CDBG regulations.

All agreement reviews, document submissions, and signatures will be completed electronically through the City's Economic Development [Grants Management System \(ED Grants\)](#). This Guidebook will assist you through the process so your project can launch on time.

The process is organized into five phases, shown on the next page. In general, subrecipients will review the agreement, submit required documents, and complete final signatures, while the City prepares, reviews, and finalizes the agreement.

All awarded agencies are required to attend the Agreement Execution Workshop, as outlined in the Agreement Execution Timeline section of this Guidebook. This requirement applies to both new and returning subrecipients.

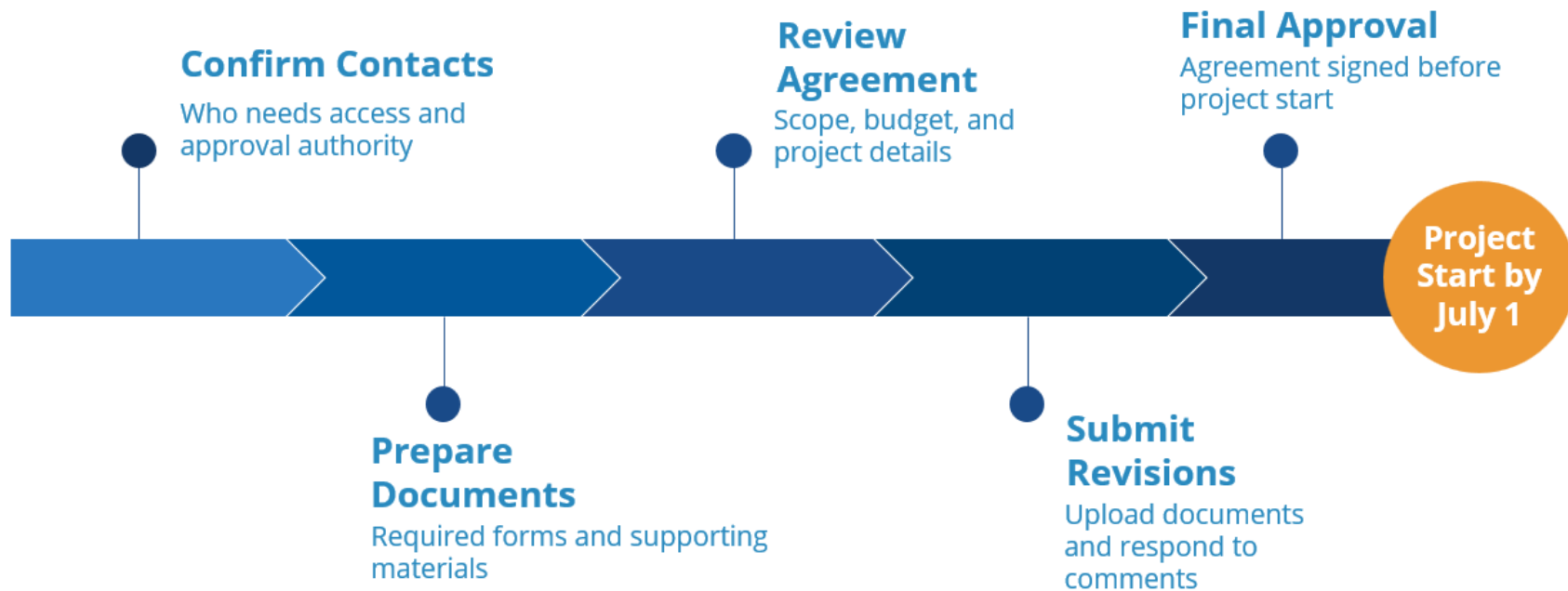
Your assigned City Project Manager will serve as your primary point of contact throughout agreement execution and during project implementation, reporting, and closeout. You will receive an introductory email from your Project Manager after the Workshop.

The City's goal is to support each awarded organization in completing agreement execution efficiently and launching projects on time. Timely communication, complete documents, and accurate information in ED Grants are key to keeping the process moving.



If you have questions, please contact your Project Manager or refer to this Guidebook. You may also email our team at CDBG@sandiego.gov.

Agreement Execution Process



Important: Timely document submission and prompt responses help keep the agreement execution on track. Delays may affect the agreement timeline, project start, reimbursement timing, and future performance evaluations.

II. Agreement Execution Checklist

This checklist aligns with the Agreement Execution Process. Use it to track required actions, assign internal responsibilities, and stay on schedule as your organization moves through the agreement execution in ED Grants.

Some steps may occur at the same time, such as preparing required documents while reviewing the draft agreement. Timely responses, complete documents, and accurate information in ED Grants will help keep the process moving.

1. Confirm Contacts

Complete these steps as soon as your agreement is made available in ED Grants:

- Confirm your Primary Representative in ED Grants
- Confirm your Secondary Representative, if applicable
- Review and update your project contacts
- Confirm your Board of Directors list is current
- Identify internal staff responsible for agreement execution tasks

2. Prepare Documents

Begin gathering and preparing required documentation early:

- Send insurance requirements to your broker
- Gather Board authorization documents
- Compile required policies and procedures
- Determine applicability of the Living Wage Ordinance (LWO)
- Gather any required lease, cost allocation, certification, or project-specific documents

3. Review Agreement

Review the draft agreement carefully in ED Grants:

- Review the Scope of Work
- Review the budget and budget narratives

- Review the project schedule and milestones
- Download and share the draft agreement internally, if needed
- Identify any questions or requested revisions

4. Submit Revisions

Upload materials and respond to City comments in ED Grants:

- Submit comments or requested revisions in ED Grants
- Upload all required supporting documents
- Respond to City feedback or requested revisions
- Confirm submitted documents are complete, accurate, and up to date

Note: Agreement execution is an iterative process. Your organization may be asked to revise or resubmit information before all items are approved.

5. Final Approval

Complete these final actions once the agreement is ready for execution:

- Review the final agreement issued by the City
- Ensure the Primary Representative signs within the required timeframe
- Confirm all checklist items have been completed and approved
- Download and save the fully executed agreement for your CDBG records



Project Start: Once the agreement is fully executed and all applicable requirements are met, your organization may begin project implementation in accordance with the approved agreement. The target project start date is July 1, 2026.

III. Key Terms

The terms below are used throughout this Guidebook and in ED Grants:

Term	Definition
Budget Narrative	The budget line-item description in ED Grants that explains how CDBG funds will be used. The City uses this narrative to review reimbursement requests.
City Financial Analyst	The City staff assigned to review CDBG budget, expenditure, and reimbursement items. Communication with the Financial Analyst is generally coordinated through the assigned City Project Manager.
City Project Manager	The City staff assigned as the organization's primary contact for the CDBG agreement, including agreement execution, required documents, scope, budget, implementation, reporting, and closeout.
City-Provided Form	A form provided by the City in ED Grants that must be completed and uploaded to the applicable Agreement Checklist item, if required for the project.
ED Grants	The City's online grants management system used for CDBG agreement execution, document submission, reporting, reimbursement, and related grant activities.
Execution	The electronic approval process for the CDBG agreement in ED Grants. The agreement is fully executed once approved by the Subrecipient, the Economic Development Department, and the City Attorney's Office.
Negotiation	The process of finalizing the scope of work, schedule, budget narratives, budget allocations, and required supporting documents before the agreement is routed for execution.
Primary Representative	The person authorized by the organization's Board of Directors to approve and submit official items in ED Grants on behalf of the organization.
Scope of Work	Exhibit B of the CDBG agreement. It describes the approved project activities, target population, outcomes, and services or improvements to be completed.

Schedule	The project timeline entered into ED Grants during agreement negotiation. It identifies key tasks, milestones, and target completion dates.
Secondary Representative	A person with ED Grants access who can help manage project information but cannot approve or submit official documents or reports unless designated as the Primary Representative.
Supporting Document	A document uploaded to ED Grants as part of agreement execution. Required documents may vary by project type. Refer to Attachment 3 for the list of supporting documents.

IV. Agreement Execution Timeline

The timeline below outlines key milestones for agreement execution and project start. Subrecipients are expected to track progress and complete all required actions within the timeframes provided.

Date	Activity
May 19	Virtual CDBG Agreement Execution Workshop
May - June	Environmental review, City Staff only
May 26 - June 12	Subrecipients review scope/budget and upload required documents
June 15 - June 22	City review, comments, and corrections
June 23 - June 30	Target window for final routing and signatures
June 23 - June 30	Agreements are finalized and routed through ED Grants for signature
July 1	Target project start date
Early August	Virtual CDBG Reporting Workshop



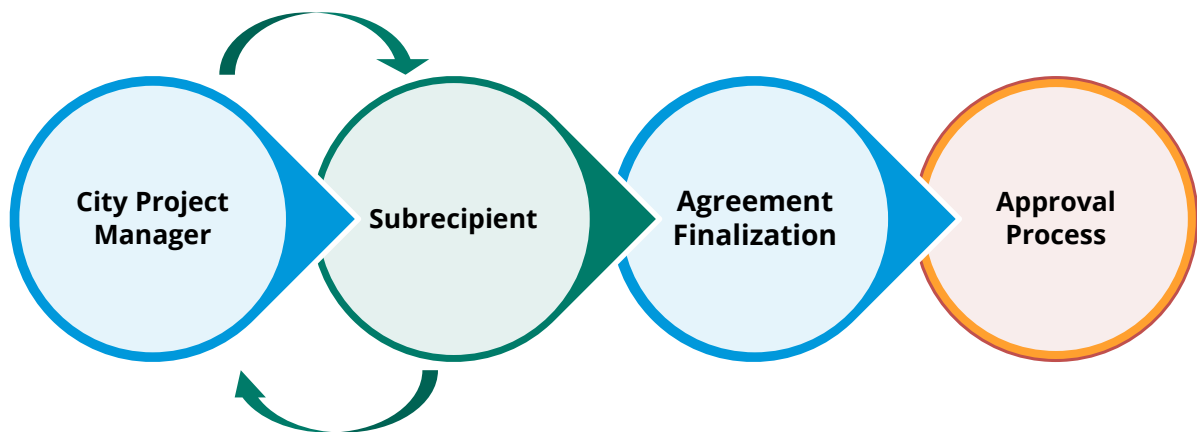
Important Notes:

- Subrecipients are expected to complete tasks as early as possible within the timeline.
- Delays in document submission or responsiveness may delay agreement and project start.
- Your assigned Project Manager may establish interim deadlines to support timely execution.
- This timeline is subject to change at the City's discretion.

V. ED Grants Navigation & Instructions

This section provides guidance on how to navigate ED Grants to review, revise, and approve your CDBG Subrecipient Agreement.

City staff have prepared your draft agreement in ED Grants based on your approved RFP proposal. Your organization is responsible for reviewing the draft, submitting comments, and completing all required actions in the system. This is an iterative process that continues until the agreement is finalized for execution.



Accessing and Reviewing Your Draft Agreement

Refer to **Attachment 2** for step-by-step instructions on how to:

- Review the draft agreement (including downloading a PDF version using the 'View Agreement' button)
- View City comments and instructions
- Enter revisions and comments
- Update the project schedule
- Edit Board of Directors information
- Approved (electronically sign) the agreement

Subrecipients must complete their review and submit any comments or questions related to the scope of work and budget by June 12, 2026. This deadline is critical to support timely agreement execution. If no comments are received by the deadline, the City will consider the scope and budget final and proceed with the next steps.



Note: The agreement template and legal terms are fixed and cannot be modified. Only the scope of work, schedule, and budget components may be revised with City approval. You may download a PDF of the CDBG Agreement and share it with members of your organization who may need to review and approve it before the Primary Representative electronically signs it.

Final Approval and Electronic Signature

Once the agreement is finalized and all required documents have been approved:

- ED Grants will notify your Primary Representative of a pending task.
- The Primary Representative must review and electronically sign the agreement within three (3) business days.



Note: The Primary Representative's approval in ED Grants is legally equivalent to a handwritten signature. Once fully executed by all parties, you may download the final PDF, which will include approver names and timestamps, and retain it in your CDBG records.

Maintaining Required Organizational Information

Subrecipients are responsible for ensuring that all organizational information in ED Grants is accurate and up to date before agreement execution. Keeping this information current helps the City communicate with the right staff, confirm approval authority, and complete required conflict-of-interest reviews without delay.

Step 1: Confirm Project Contacts

Review the list of project contacts in ED Grants and confirm that all contacts are current. Refer to Attachment 2 of this Guidebook for screenshots and step-by-step ED Grants navigation, if needed.

- Verify that all listed contacts are active staff who will support project implementation.
- Remove or request deactivation of any inactive or former staff.
- Add any new staff who should be included in project communications.

For returning subrecipients: Confirm that contacts from prior years are still active. If not, coordinate with your assigned Project Manager to deactivate outdated contacts.

City staff will use the project contact list for communication during agreement execution and project implementation. Keeping this list current helps prevent missed notifications, delayed responses, and routing issues in ED Grants.

Step 2: Confirm the Primary Representative

Review the organization's Primary Representative in ED Grants and confirm that the listed person is current and authorized.

The Primary Representative must:

- Be an active staff member of your organization.
- Be authorized by your Board of Directors to act on behalf of the organization.

- Have access to ED Grants.
- Be able to approve and submit official items in ED Grants.

The Primary Representative is responsible for electronically approving the CDBG Subrecipient Agreement and may also submit amendments, programmatic reports, fiscal reports, and reimbursement requests.

If the Primary Representative needs to be updated, please contact your assigned City Project Manager as soon as possible. Updates may require Board authorization documentation and coordination with system support staff, so early communication is recommended.

Your organization must also ensure that the Primary Representative has been authorized by your Board of Directors to act on behalf of the organization in ED Grants. This authorization must be documented through the required Board authorization document listed in **Attachment 4**. Sample Board authorization documents are available in **Attachment 7**.

Step 3: Confirm Board of Directors Information

Review your organization's Board of Directors list in ED Grants and confirm it is current before execution of the agreement.

The City uses this information to review potential conflicts of interest and confirm organizational authorization. Please update the list if there have been changes to your Board membership.

Reviewing Scope of Work and Project Schedule

The scope of work has been drafted based on your approved RFP proposal. City staff has entered standard HUD and CBDG elements:

Your organization is responsible for reviewing and confirming the accuracy of the following:

- Project Description
- Target Population
- Project Outcome
- Project Activities
- Project Schedule

Ensure the scope clearly reflects how the project will be implemented and measured. The finalized scope and schedule will be used to track performance, report outcomes to HUD, and monitor compliance.

Your Project Manager will work with you to establish a project schedule with defined milestones and target dates. Subrecipients are expected to meet these timelines.



Important: Changes to the scope or schedule are not allowed after execution without formal City approval. Failure to adhere to the approved scope or schedule may result in funding recapture or termination.

Reviewing Budget and Budget Narratives

The draft budget is based on your approved RFP submission and may include City revisions for:

- Eligibility of costs
- Budget categorization
- Personnel cost breakdown (wage/salaries and fringe benefits)
- Narrative clarity and alignment with eligible costs
- Regulatory compliance

In the budget table in ED Grants, you will see columns including:

- Proposed City Amount (RFP submission)
- Actual City Amount (City-adjusted)
- Budget Difference (variance between the two)

Your organization must:

- Confirm that budget allocations are accurate
- Ensure narratives clearly describe all anticipated expenditures

The finalized budget will be used to determine reimbursement eligibility. Costs not clearly supported by the budget narrative may not be reimbursed. Unauthorized budget changes will be rejected.

If revisions are needed, coordinate with your Project Manager and submit requests through ED Grants as directed.

Refer to Section VII for budget line-item categories and **Attachment 3** sample narratives.

VI. Budget Line-Items

Budget narratives should clearly explain what the cost is, how it supports the approved project, who or what it supports, and how the amount was calculated. The budget narratives should also detail the budget line items by breaking out the items by cost per quantity, when appropriate.

This section provides general guidance on developing your budget narratives in line with the available budget line-items in ED Grants.

Not every budget line item applies to every project type. Subrecipients should review only the budget categories included in their draft agreement and coordinate with their assigned City Project Manager if revisions are needed. The City may request revisions if a budget narrative is unclear, incomplete, or does not align with the approved project scope.

All costs included in the budget and budget narratives must comply with federal regulations found in [2 CFR 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and HUD-specific regulations. A strong budget narrative should clearly explain:

- What the cost is;
- How the cost supports the approved project;
- Who or what the cost supports;
- How the amount was calculated; and
- What documentation may be needed for reimbursement.

Sample budget narratives are provided in Attachment 3 for reference.



Note: The final approved budget and narratives will be used during reimbursement review. Costs should be clearly described in the appropriate line item and supported by the required documentation



Applicable to PS and CED only			
Budget Line Item	Use This For	Narrative Should Include	Notes
Salaries and Wages	Staff labor costs directly supporting project implementation.	Position title, duties, salary or hourly rate, CDBG-funded portion, calculation, and whether paid time off or premium pay will be claimed.	List each CDBG-funded position separately. Paid time off and premium pay must be specifically included if claimed. Cash-outs are not reimbursable.
Fringe Benefits	Employer-paid benefits for CDBG-funded staff.	Benefit type, calculation and methodology, name of carrier, and positions receiving the benefit.	Each fringe benefit type should be listed separately. Examples include health insurance, unemployment insurance, Social Security, and retirement contributions.
Direct Program Delivery Expenses	Direct project costs that support service delivery and do not fit into a more specific budget category.	Type of expense, purpose, who benefits, quantity or frequency, and cost calculation.	Use this only when another budget category does not better fit the cost.
Supplies, Administrative Use	Supplies or small equipment used by staff to support project implementation.	Type of supplies, purpose, quantity, cost, and how they support the project.	Examples include office supplies, small equipment, software, and protective gear when tied to service delivery or training. These costs must be incurred within the first six months of the project period. Unused funds will be forfeited or reallocated to another



			budget category through a budget adjustment request.
Supplies, Client Use	Supplies provided to clients or used by clients as part of the project.	Type of supplies, quantity, cost, who will use them, and how they support the project.	Client-retained supplies may require a distribution list during reimbursement. Food for meal delivery or food banks should generally be budgeted under Direct Program Delivery Expenses. Stockpiling is not permitted.
Publications/Printing	Printed materials, outreach materials, course packets, or other program-related publications.	Type of material, purpose, quantity, cost, and audience.	This line item should support program outreach, service delivery, or client materials.
Rent/Lease	Rent or lease costs for a site where direct services are provided.	Site location, monthly cost, project use, cost allocation method, and CDBG-funded portion.	If this expense is budgeted, a current lease and cost allocation methodology are required. Lease payments to the City of San Diego are not reimbursable.
Maintenance/Repair	Maintenance or repair costs for a site where direct services are provided.	Type of maintenance or repair, reason needed, location, cost estimate, and allocation method.	Costs must be tied to the CDBG-funded project and supported by a cost allocation methodology if the site serves multiple programs.



Utilities	Utility costs for a site where direct services are provided.	Utility type, monthly cost, project use, cost allocation method, and CDBG-funded portion.	Examples include electricity, water, and gas. A cost allocation methodology is needed when costs support more than one program.
Communications	Telephone, mobile, or internet service needed to provide direct services.	Type of service, monthly cost, project use, cost allocation method, and CDBG-funded portion.	Cell phone expenses paid directly by staff or volunteers are not reimbursable.
Equipment Rental	Rental of equipment needed to provide services, training, or outreach.	Type of equipment, purpose, rental period, cost, and project connection.	Examples may include vehicles, chairs/tables, medical equipment, office equipment rentals, or other equipment directly supporting service delivery.
Insurance	Liability insurance costs related to staff, service delivery, or project sites.	Type of insurance, reason needed, total cost, allocation method, and CDBG-funded portion.	Examples include commercial general liability, auto liability, and workers' compensation. A cost allocation methodology is needed when insurance supports multiple programs.
Administrative Indirect Overhead	Indirect administrative costs charged to the project using an approved rate, de minimis, or allocation method.	Rate or method used, effective dates, eligible direct cost base, and calculation of the CDBG-funded amount.	May be based on a federally approved indirect cost rate , de minimis rate, or verified cost allocation methodology. If a cost allocation methodology is used,



			it must be applied consistently across applicable budget categories. Supporting documentation, such as a current rate letter or cost allocation plan, is required during reimbursement.
Consultant Services	Third-party services directly supporting the approved project.	Consultant name or type, services provided, cost calculation, and project connection.	This generally includes consultants providing approved program services. Consultant agreement(s) and procurement documentation are required for reimbursement.
Applicable to NCIP-F only			
Budget Line Item	Use This For	Narrative Should Include	Notes
Construction/ Renovation	Eligible construction or renovation costs for approved facility improvements.	Description of work, cost categories, estimated amounts, and how the work supports the approved project.	May include permits/approvals, materials, and labor. Must align with the approved NCIP-F scope.
Construction Management	Construction management services for an approved NCIP-F project.	Services to be provided, provider type, cost calculation, and relationship to the construction/renovation work.	Amount is limited to 6% of the Construction/ Renovation line item. Third-party construction managers must be properly procured.

VII. Supporting Documents & City-Provided Forms

Supporting documents are required to verify that your organization is ready to enter a CDBG Subrecipient Agreement with the City. These documents may include insurance records, Board authorization, required policies and procedures, Living Wage Ordinance (LWO) materials, lease documents, certifications, and other project-specific items.

Some documents submitted during the RFQ or RFP phase may already be imported into ED Grants by City staff. Please review all imported documents to confirm they are current, accurate, and applicable to your FY 2027 project. Your organization is responsible for uploading any missing or updated documents required for agreement execution.

Attachment 4 identifies the supporting documents that may be required for your project, including whether each item is required, applicable only to certain projects, or requested if available.

What You Need to Do:

1. Review any documents already imported into ED Grants.
2. Confirm that imported documents are current and accurate.
3. Complete any required City-provided forms.
4. Upload missing or updated documents in PDF format.
5. Follow the file naming convention in Attachment 4.
6. Respond to City feedback or requests for revisions.

Note that documents marked as 'If Applicable' are required to be submitted if that particular document applies to your organization's project. Documents marked as 'If Available' should be uploaded to ED Grants for City reference if they are available.

If a document does not have a City-provided form, your organization is responsible for preparing the document, obtaining it from a third party, or completing the applicable third-party form.

For ED Grants upload instructions, refer to **Attachment 2**.

Some supporting documents may take additional time because they require coordination with an insurance broker, Board, third party, or City review team. Please begin the following items as early as possible.

Liability Insurance Coverage

Your organization must demonstrate that it has the insurance coverage required by the CDBG Subrecipient Agreement before the agreement can be executed.

Insurance requirements are based on City policy and cannot be waived. To avoid delays, please send the insurance requirements to your broker as early as possible and confirm that your coverage, certificates, and endorsements meet City requirements.

Insurance documentation is often one of the most time-sensitive parts of agreement execution because it may require coordination with your broker or insurance carrier. Please review **Attachment 1** for the insurance checklist and coverage requirements.

Written Policies & Procedures

Organizations receiving CDBG funds must have written policies and procedures in place to support proper administration, internal controls, recordkeeping, and service delivery.

Your assigned City Project Manager will review the following policies and procedures, as applicable:

- Client Grievance Policy & Procedures
- Subcontractor/Vendor Grievance Policy & Procedures
- Financial Management Policy & Procedures
- Procurement Policy & Procedures
- Records Retention Policy
- LMI Verification & CDBG Eligibility Procedures

Attachment 4 provides a description of these items. **Attachment 5** includes sample policies and procedures for reference only. These samples are intended to show the type of information the City will review and should not be treated as official templates for adoption.

If updates are needed, City staff will work with your organization to identify next steps. Some updates may require Board approval. In general, required policies and procedures should be finalized no later than the end of the first quarter of the project implementation period, or September 30, 2026.

Living Wage Ordinance Compliance

CDBG agreements are subject to the City of San Diego's [Living Wage Ordinance](#) (LWO), unless an exemption is approved. Your organization must either document compliance with LWO requirements or submit an exemption request, as applicable.

LWO compliance is reviewed on a project-by-project basis. If your organization has more than one CDBG-funded project, each project may require a separate LWO review.

The LWO compliance packet must be uploaded to ED Grants under the **Agreement Checklist** tab so LWO staff can review it and make a compliance determination. Additional LWO information and sample compliance materials are available in ED Grants and in **Attachment 6**.

Questions about LWO requirements should be directed to:

Living Wage Program

Phone: (619) 236-6084

Email: ContactLWO@sandiego.gov

Uploading and Naming Supporting Documents

All supporting documents must be uploaded to ED Grants in **PDF format**. Please use the file naming convention listed in **Attachment 4** so City staff can efficiently review and track your submissions.

Complete and clearly named documents help reduce follow-up and keep agreement execution moving.

VIII. Completing Agreement Execution & Preparing for Project Start

As your organization moves through the final steps of agreement execution, please continue to monitor ED Grants, respond promptly to City feedback, and keep required documents current. The items below highlight the key actions and reminders that will help keep the process moving and prepare your organization for project start.

Common Issues to Avoid

The following issues commonly delay agreement execution:

Outdated contacts in ED Grants

Confirm that your Primary Representative, Secondary Representative, Project Contacts, and Board of Directors list are current. Returning subrecipients should review prior-year contacts and request updates or deactivation of inactive users, if needed.

Delayed insurance review

Send the City's insurance requirements to your broker as early as possible and confirm that certificates and endorsements meet City requirements.

Missing or incomplete documents

Review the Agreement Checklist in ED Grants and confirm that all required supporting documents have been uploaded in PDF format.

Unclear budget narratives

Budget narratives should clearly explain the cost, how it supports the approved project, who or what it supports, and how the amount was calculated.

Uncoordinated scope, schedule, or budget changes

If revisions are needed, coordinate with your assigned City Project Manager, as only they should make changes in ED Grants.

Waiting until the deadline

Insurance, LWO materials, Board authorization, and policies may take additional time to prepare or review.

Final Steps Before Project Start

Once your CDBG Subrecipient Agreement is fully executed, your organization should prepare for implementation in accordance with the approved agreement. Please make sure to:

1. **Download and save the fully executed agreement** from ED Grants for your CDBG records.
2. **Review the final scope, budget, and schedule** with staff responsible for program delivery, fiscal tracking, reporting, and reimbursement.
3. **Set up internal tracking systems** for clients or beneficiaries served, eligibility documentation, services or activities provided, project milestones, staff time, invoices, proof of payment, outputs, and outcomes.
4. **Prepare for monthly reporting and reimbursement.** Additional instructions will be provided through the CDBG Reporting Workshop and related materials.
5. **Review the CDBG Operating Manual once available.** The Operating Manual will provide additional guidance to support project implementation after launch, including program administration, reporting, reimbursement, documentation, and compliance requirements.
6. **Keep communication open** with your assigned City Project Manager, especially if your organization anticipates delays, staffing changes, budget concerns, or changes to project activities.

Your assigned City Project Manager is your primary contact for questions about agreement execution, required documents, ED Grants tasks, budget narratives, and next steps.

The City looks forward to working with your organization to complete agreement execution and support a successful project launch. Thank you for your partnership and for the services, programs, and improvements your organization provides to our San Diego community.

IX. Timeliness and Expectations

CDBG Subrecipient Agreements are expected to be fully executed by July 1, 2026, or as soon as feasible thereafter, to support timely project implementation and reimbursement of eligible expenditures incurred on or after that date.

Timely agreement execution helps your organization launch services and project activities as planned and helps the City meet HUD's CDBG timeliness requirements. Your assigned Project Manager will work with your organization throughout the process to support timely completion of required steps.

Subrecipients are expected to monitor ED Grants regularly and respond promptly to City comments or requests for revisions. Complete and accurate submissions help reduce delays and avoid repeated follow-up.

If required items remain unresolved or progress is delayed, the City may need to reassess the agreement timeline and determine appropriate next steps. Delays in agreement execution or project start may also be considered in future performance summaries made available to CPAB.

X. Attachments

- 1. Purchasing & Contracting Insurance Checklist**
- 2. ED Grants Agreement Execution Guide**
- 3. Sample Budget Line-Item Narratives**
- 4. Index of Supporting Documents & City-Provided Forms**
- 5. Sample Written Policies & Procedures**
- 6. Living Wage Ordinance Packet**
- 7. Sample Board Authorizations**



Thank You for Your Partnership!

The City of San Diego appreciates your organization's continued partnership and commitment to serving San Diego's low- and moderate- income communities. CDBG-funded projects help expand access to services, strengthen neighborhoods, support economic opportunity, and improve community facilities for residents.

Your work is an important part of our shared impact!



This checklist is for reference only. It does not reflect all insurance requirements. Actual contractual requirements may vary.

Certificate of Insurance	
	1. The full name of the party to the contract must be listed as the insured.
	2. All Policies must be current.
	3. All coverage limits required in the contract must be reflected on the Certificate of Insurance:
	A. Commercial General Liability with a current policy term and limits as stated in the General Contract Terms and Provisions of the contract. The City's minimum limits are \$1 million per Occurrence and \$2 million General Aggregate. However, be sure to confirm that coverage limits reflected follow the contract requirements.
	I. For Commercial General Liability, the occurrence box must be (X) marked.
	B. Automobile Liability with a current policy term and limit of \$1 million Combined Single Limit. Coverage must reflect what is stated in the General Terms and Provisions of your contract.
	C. Workers Compensation with a current policy term and limits of \$1 million. Coverage must reflect what is stated in the General Terms and Provisions of your contract.
	I. For Workers Compensation, the subrogation box must be (X) marked.
	D. Professional Liability (Errors & Omissions) for Consultant contracts, Certificate of Insurance appropriate for Contractor's profession with a minimum limit of \$1 million per Occurrence or claim and \$2 million Aggregate.
	4. The bottom part of the Acord Certificate of Insurance must have an Authorized Representative's signature.
	5. Certificate Holder must be: City of San Diego and the corresponding department, or just the City of San Diego.

Endorsements are modifications to the policy. You must ensure you have the required coverage either through an actual endorsement (separate from the Certificate of Insurance) or the page on the policy that provides said coverage.

Endorsements for Commercial General Liability

	1. All Endorsements must have the policy number(s) printed on them.
	2. All endorsements are to cover The City, its officers, officials, employees, and volunteers as additional insureds on the CGL policy.
	3. Additional Insured Coverage can be provided in the form of the following:
	A. ISO Form CG 20 10 11 85 or if not available;
	B. The addition of <u>both</u> CG 20 10, CG 20 26, CG 20 33, or CG 20 28; <u>and</u> CG 20 37.
	C. A Blanket Additional Insured Endorsement is acceptable.
	D. The page in the policy that provides Additional Insured coverage when required by contract.
	4. Primary Coverage can be provided in the following form Endorsements:
	A. At least as broad as ISO CG 20 01 04 13 or coverage at least as broad.
	B. The page in the policy that provides Primary & Non-Contributory coverage when required by contract.

Endorsements for Workers Compensation

	1. All Endorsements must have the policy number(s) printed on them.
	2. The following endorsement is required:
	A. Waiver of Subrogation Endorsement. Endorsement must be applicable in the state of California.

Acceptability of Insurers

	1. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A- VI.
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER FULL NAME OF THE PRODUCER OR AGENCY MAILING ADDRESS OF THE PRODUCER CITY / STATE / ZIP CODE	CONTACT NAME: PRIMARY CONTACT AT PRODUCER OR AGENCY
	PHONE (A/C, No, Ext): PROVIDE TELEPHONE NO. FAX (A/C, No): E-MAIL ADDRESS: PROVIDE EMAIL ADDRESS
INSURED NAME OF CONTRACTOR MAILING ADDRESS OF CONTRACTOR CITY / STATE / ZIP CODE	INSURER(S) AFFORDING COVERAGE
	INSURER A : INSURER'S FULL LEGAL COMPANY NAME
	INSURER B :
	INSURER C :
	INSURER D :
	INSURER E :

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			CGL POLICY NUMBER	12/01/16	12/31/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			AUTO POLICY NUMBER	12/01/2016	12/01/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below			WC POLICY NUMBER	12/01/2016	12/01/2017	WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
THE CITY, ITS OFFICERS, OFFICIALS, EMPLOYEES, AND VOLUNTEERS.

CERTIFICATE HOLDER CITY OF SAN DIEGO ECONOMIC DEVELOPMENT DEPARTMENT 1200 THIRD AVENUE, SUITE 1400 SAN DIEGO, CA 92101	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE MUST BE SIGNED

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – (FORM B)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART.

SCHEDULE

Name of Person or Organization:

The City, its officers, officials, employees, and volunteers

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

WHO IS AN INSURED (Section II) is amended to include as an insured the person or organization shown in the Schedule, but only with respect to liability arising out of "your work" for that insured by or for you.

SAMPLE

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):	Location(s) Of Covered Operations
The City, its officers, officials, employees, and volunteers	All Operations
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions, or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – COMPLETED OPERATIONS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):	Location And Description Of Completed Operations
The City, its officers, officials, employees, and volunteers	All Operations
Information required to complete this Schedule, not shown above, will be shown in the Declarations.	

Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY –
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

(1) The additional insured is a Named Insured under such other insurance; and

(2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

SAMPLE

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED - PRIMARY AND NONCONTRIBUTORY - AUTOMATIC STATUS WHEN REQUIRED IN CONTRACT OR AGREEMENT

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

- A. Section II - Who Is An Insured is amended** to include as an additional insured any person or organization when you and such person or organization have agreed in writing in a contract or agreement that such person or organization be added as an additional insured on your policy. Such person or organization is an additional insured only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions, or the acts or omissions of those acting on your behalf:
1. In the performance of your ongoing operations for the additional insured; or
 2. In connection with premises owned by or rented to you.
- But only for:
1. The limits of insurance specified in such written contract or agreement, but in no event for limits of insurance in excess of the applicable limits of insurance of this policy; and
 2. "Occurrences" or coverages not otherwise excluded in the policy to which this endorsement applies.
- B. Status as an additional insured for the person or organization to which this endorsement applies:**
1. Commences during the policy period and after such written contract or agreement has been executed; and
 2. Ends when:
 - a. Your ongoing operations for that additional insured are completed;
 - b. The contractor's contract or agreement is terminated;
 - c. The lease of premises expires; or
 - d. Your policy cancels or expires,
 whichever occurs first.
- C. The following is added to 4.a. of Other Insurance of Section IV - Commercial General Liability Conditions:**
- If required in a written contract, your policy is primary and noncontributory in the event of an "occurrence" caused, in whole or in part, by your acts or omissions, or the acts or omissions of those acting on your behalf that occurs while performing ongoing operations for the additional insured, or in connection with premises owned by or rented to you.
- D. With respect to the insurance afforded to the additional insured, the following exclusions apply:**
- This insurance does not apply to "bodily injury" or "property damage" occurring after:
1. All work on this project, including materials, parts, or equipment furnished in connection with such work (other than service, maintenance, or repairs), to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
 2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

All other terms and conditions of this policy remain unchanged.

INCLUDE POLICY NUMBER

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.
BLANKET ADDITIONAL INSURED ENDORSEMENT
WITH PRODUCTS-COMPLETED OPERATIONS COVERAGE
&
BLANKET WAIVER OF SUBROGATION
Architects, Engineers and Surveyors

This endorsement modifies insurance provided under the following:

BUSINESS ACCOUNT PACKAGE POLICY – BUSINESS LIABILITY COVERAGE FORM
BUSINESS ACCOUNT PACKAGE POLICY – COMMON POLICY CONDITIONS

- A. WHO IS AN INSURED (Section C)** of the Business Liability Coverage Form is amended to include as an insured any person or organization whom you are required to add as an additional insured on this policy under a written contract or written agreement; but the written contract or written agreement must be:
1. Currently in effect or becoming effective during the term of this policy; and
 2. Executed prior to the "bodily injury," "property damage," "personal injury" or "advertising injury."
- B.** The insurance provided to the additional insured is limited as follows:
1. That person or organization is an additional insured solely for liability due to your negligence specifically resulting from "your work" for the additional insured which is the subject of the written contract or written agreement. No coverage applies to liability resulting from the sole negligence of the additional insured.
 2. The Limits of Insurance applicable to the additional insured are those specified in the written contract or written agreement or in the Declarations of this policy, whichever is less. These Limits of Insurance are inclusive of, and not in addition to, the Limits of Insurance shown in the Declarations.
 3. The coverage provided to the additional insured within this endorsement and section titled **DEFINITIONS – "Insured Contract" (Section F.8)** within the Business Liability Coverage Form, does not apply to "bodily injury" or "property damage" arising out of the "products-completed operations hazard" unless required by the written contract or written agreement.
 4. The insurance provided to the additional insured does not apply to "bodily injury," "property damage," "personal injury" or "advertising injury" arising out of an architect's, engineer's, or surveyor's rendering of or failure to render any professional services including:
 - a. The preparing, approving, or failing to prepare or approve maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications by any architect, engineer or surveyor performing services on a project of which you serve as construction manager; or
 - b. Inspection, supervision, quality control, engineering or architectural services done by you on a project of which you serve as construction manager.
 5. This insurance does not apply to "bodily injury," "property damage," "personal injury" or "advertising injury" arising out of:
 - a. The construction or demolition work while you are acting as a construction or demolition contractor. This exclusion does not apply to work done for or by you at your premises.
- C. GENERAL CONDITIONS – Duties In The Event of Occurrence, Offense, Claim or Suit (Section E.2)** of the Business Liability Coverage Form is amended to add the following:
- An additional insured under this endorsement will as soon as practicable:
1. Give written notice of an occurrence or an offense to us which may result in a claim or "suit" under this insurance;

2. Tender the defense and indemnity of any claim or "suit" to us for a loss we cover under this Coverage Part;
3. Tender the defense and indemnity of any claim or "suit" to any other insurer which also has insurance for a loss we cover under this Coverage Part; and
4. Agree to make available any other insurance which the additional insured has for a loss we cover under this Coverage Part.

We have no duty to defend or indemnify an additional insured under this endorsement until we receive written notice of a claim or "suit" from the additional insured.

D. OTHER INSURANCE (Section H. 2 & 3) of the Common Policy Conditions are deleted and replaced with the following:

2. This insurance is excess over any other insurance naming the additional insured as an insured whether primary, excess, contingent or on any other basis unless a written contract or written agreement specifically requires that this insurance be either primary or primary and noncontributing to the additional insured's own coverage. This insurance is excess over any other insurance to which the additional insured has been added as an additional insured by endorsement.
3. When this insurance is excess, we will have no duty under Coverages **A** or **B** to defend the additional insured against any "suit" if any other insurer has a duty to defend the additional

insured against that "suit" If no other insurer defends, we will undertake to do so, but we will be entitled to the additional insured's rights against all those other insurers.

When this insurance is excess over other insurance, we will pay only our share of the amount of the loss, if any, that exceeds the sum of:

- (a) The total amount that all such other insurance would pay for the loss in the absence of this insurance; and
- (b) The total of all deductible and self-insured amounts under all that other insurance.

We will share the remaining loss, if any, with any other insurance that is not described in this Excess Insurance provision and was not bought specifically to apply in excess of the Limits of Insurance shown in the Declarations of this Coverage Part.

E. TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US (Section J.2) of the Common Policy Conditions is deleted and replaced with the following:

2. We waive any right of recovery we may have against any person or organization against whom you have agreed to waive such right of recovery in a written contract or agreement because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included within the "products-completed operations hazard."

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - CALIFORNIA

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

You must maintain payroll records accurately segregating the remuneration of your employees while engaged in the work described in the Schedule.

The additional premium for this endorsement shall be -- % of the California workers' compensation premium otherwise due on such remuneration.

SCHEDULE

PERSON OR ORGANIZATION

JOB DESCRIPTION

CITY OF SAN DIEGO, ITS RESPECTIVE ELECTED OFFICIALS, OFFICERS, EMPLOYEES, AGENTS, AND REPRESENTATIVES

ALL OPERATIONS

WAIVER OF SUBROGATION SAMPLE

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated. **(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

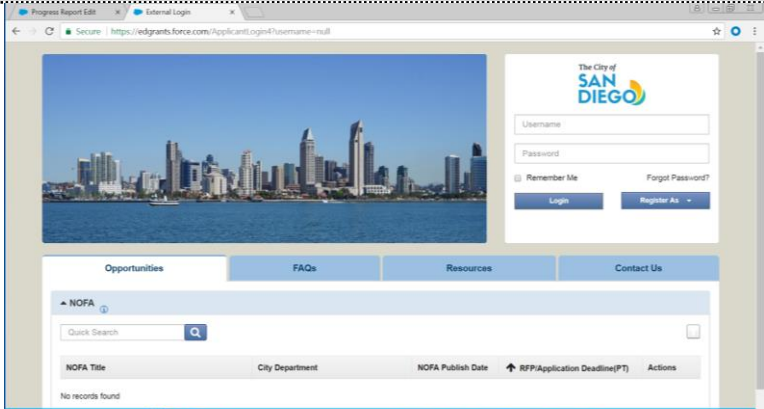
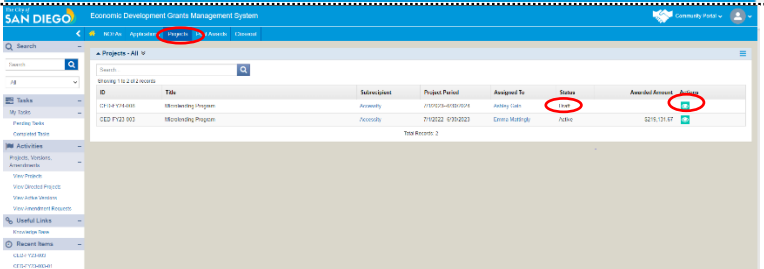
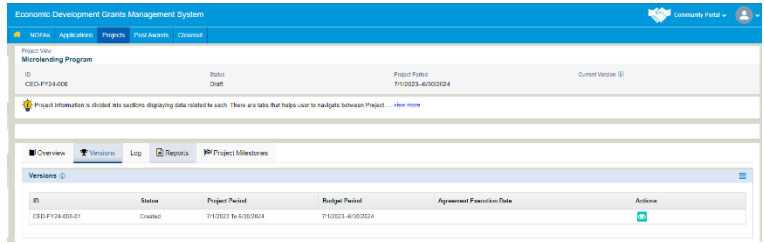
Endorsement Effective **INCLUDE DATE** Policy No. **INCLUDE POLICY NUMBER** Endorsement No. **00**
Insured **CONTRACTOR'S NAME** Premium \$ **---**
Insurance Company **INCLUDE INSURANCE COMPANY**

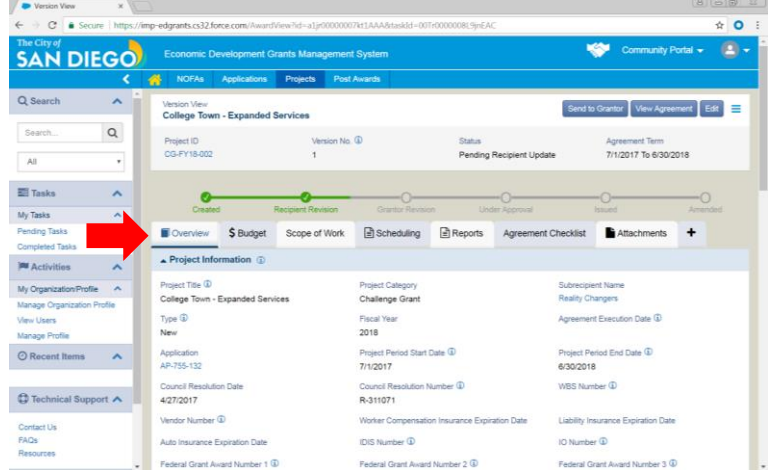
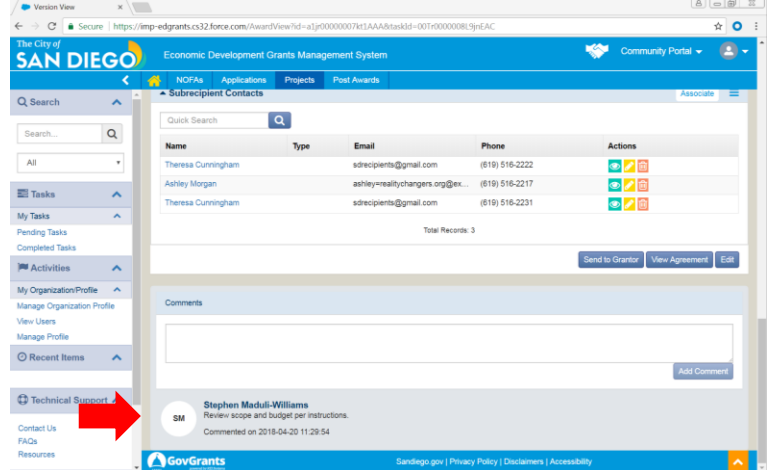
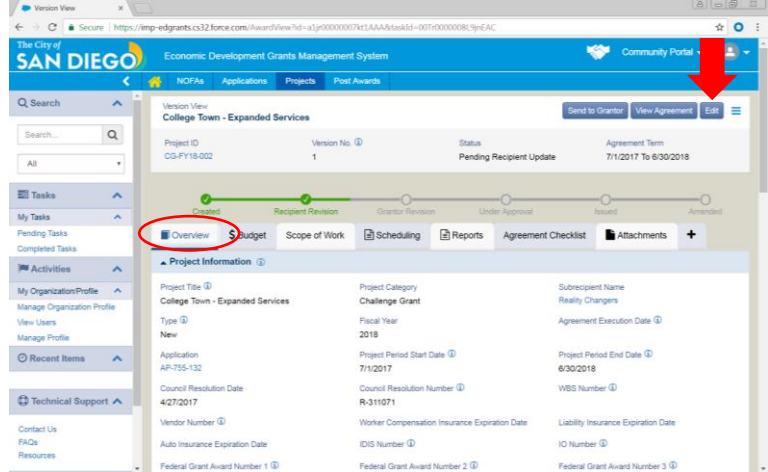
Countersigned By **INCLUDE SIGNATURE**

- 1998 by the Workers' Compensation Insurance Rating Bureau of California. All rights reserved.
From the WCIRB's California Workers' Compensation Insurance Forms Manual - 1999.

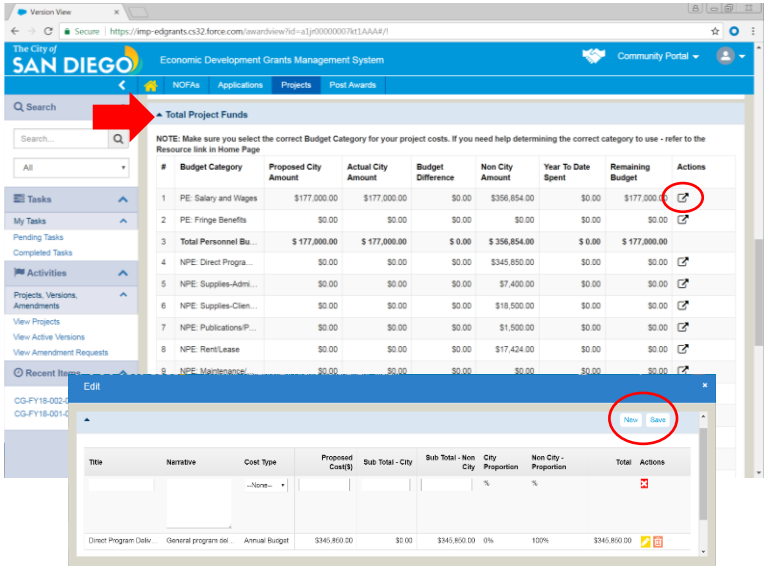
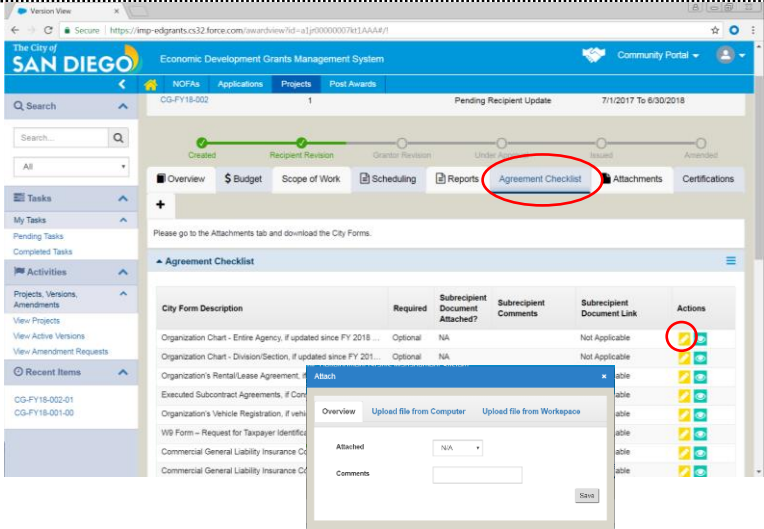
You will learn:

- How to review and edit a draft CDBG agreement in ED Grants
- How to add milestones/tasks and target dates to the project schedule of a draft CDBG agreement in ED Grants
- How to edit your organization’s Board of Directors information in ED Grants
- How to approve (electronically sign) a CDBG agreement in ED Grants

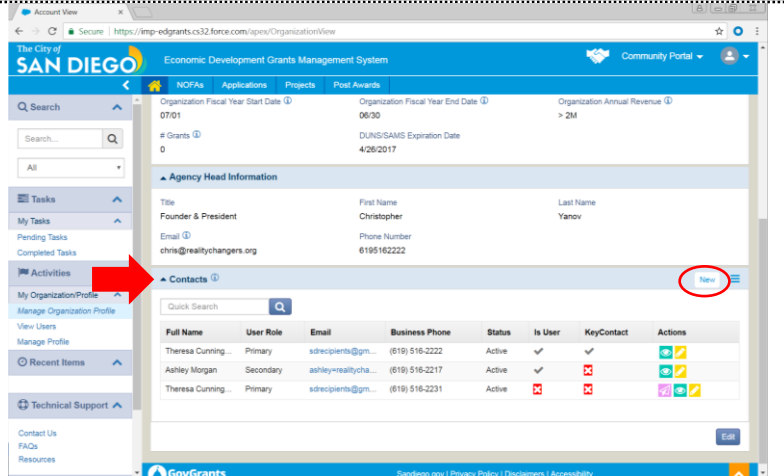
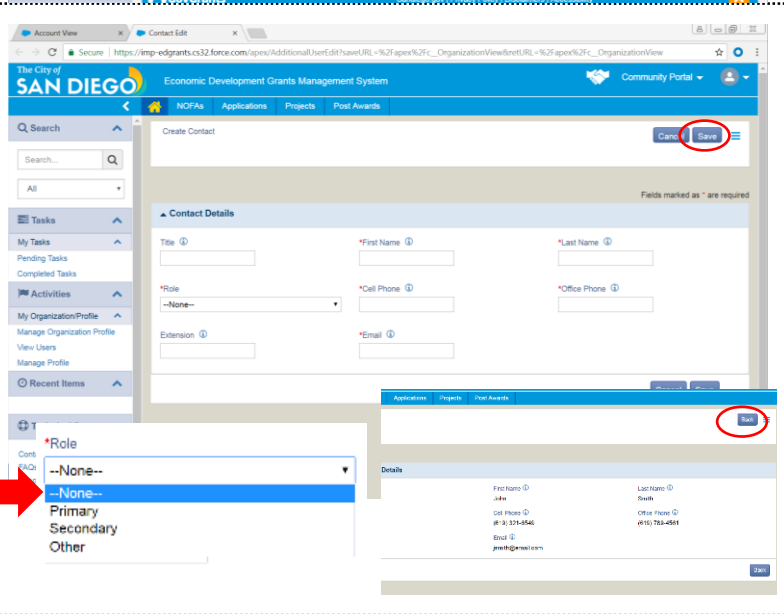
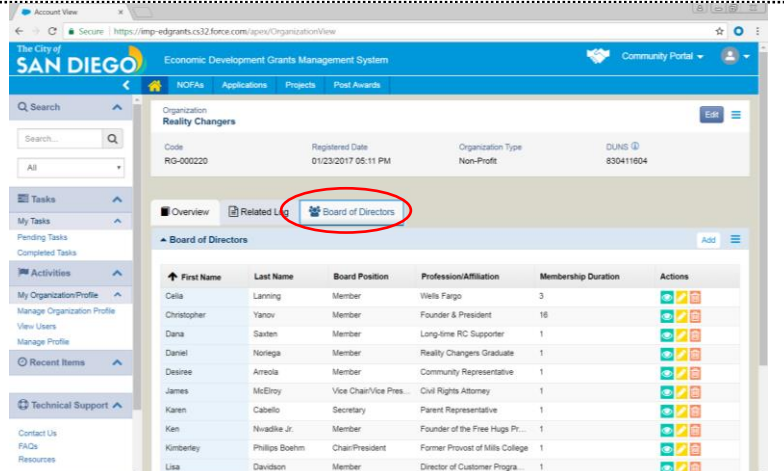
Step	Description	Screenshot
1	<p>Log into ED Grants using the credentials for either the Primary Representative or Secondary Representative of your organization. NOTE: While both the Primary Representative and Secondary Representative are able to work on the draft CDBG agreement, only the Primary Representative will be able to officially approve it and send the draft back to the City. ED Grants is optimized to function using the Google Chrome browser.</p>	
2	<p>Go to the ‘Projects’ tab. Look for the project containing ‘Draft’ in the ‘Status’ column. Click on the corresponding eyeball icon (👁️) under the ‘Actions’ column to open it.</p>	
3	<p>Go to the ‘Versions’ tab. Look for the project containing ‘Created’ in the ‘Status’ column. Click on the corresponding eyeball icon (👁️) under the ‘Actions’ column to open it.</p>	

Step	Description	Screenshot
4	<p>You should now see the draft agreement in view mode only with the following tabs: 'Overview,' 'Budget,' 'Scope of Work,' 'Scheduling,' 'Agreement Checklist,' 'Attachments,' 'Certifications,' and 'Project Milestones.' Click on each tab to review the content for accuracy.</p>	
5	<p>Scroll to the bottom of the agreement and look for the 'Comments' field and log. Review any comments and instructions provided by your assigned City project manager.</p>	
6	<p>Scroll back to the top of the agreement and click on the 'Overview' tab to display its fields. Next, click on the 'Edit' button near the top-right corner to open the fields you can populate. These fields include the insurance expiration dates in the 'Project Information' section and the project location fields in the 'Subrecipient Information' section.</p>	

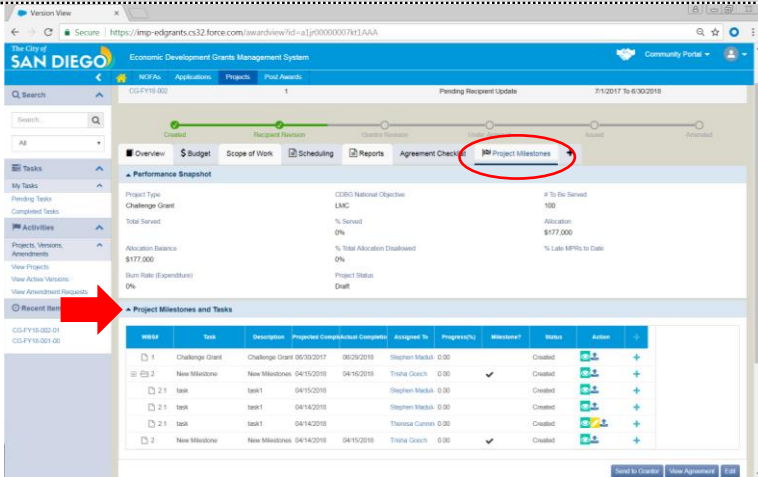
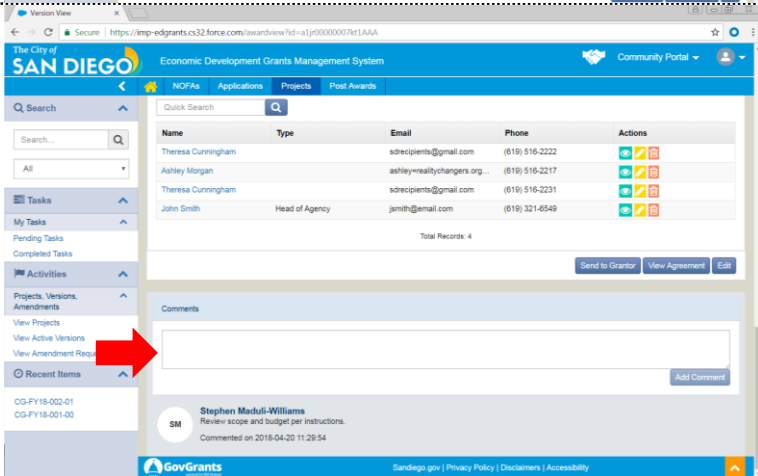
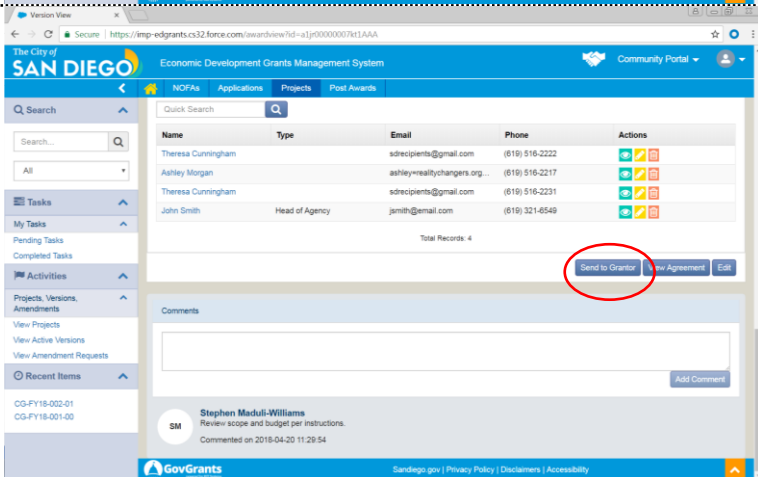
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7	<p>Populate the open fields with the correct information and then click on the 'Save' button near the top-right corner to preserve your work.</p>																																																																	
8	<p>While still in the 'Overview' tab, scroll to the 'Project Locations' section. You will need to enter at least one site where your organization's project will be implemented or constructed. Click on the 'New' button to open a line and populate the fields. When finished, click on the 'Save' button to preserve your work. Repeat this step as many times as necessary to enter all the project sites. NOTE: For single-family housing rehabilitation (SHR) projects, each house to be rehabilitated should be entered as its own line.</p>																																																																	
9	<p>Scroll back to the top of the agreement and click on the 'Budget' tab to display its fields. You may modify the 'Total Project Budget Information by Funding Sources' section by adding new funding sources only, if needed. Click on the 'New' button to add a new funding source line and populate the fields. Click on the 'Save' button to preserve your work. NOTE: Any other modifications without prior City authorization will be rejected by City staff.</p>	<table border="1"> <thead> <tr> <th>Sequence</th> <th>Funding Source Name</th> <th>Amount Secured</th> <th>Amount Unsecured</th> <th>% Of Total Budget</th> <th>City Total</th> <th>Non City Total</th> <th>Actions</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>City of San Diego FY ...</td> <td>\$0.00</td> <td>\$177,000.00</td> <td>18.94</td> <td>\$177,000.00</td> <td>\$0.00</td> <td>[Icons]</td> </tr> <tr> <td>2</td> <td>AT&T</td> <td>\$240,000.00</td> <td>\$0.00</td> <td>25.69</td> <td>\$0.00</td> <td>\$240,000.00</td> <td>[Icons]</td> </tr> <tr> <td>3</td> <td>The California Wellne...</td> <td>\$125,000.00</td> <td>\$0.00</td> <td>13.38</td> <td>\$0.00</td> <td>\$125,000.00</td> <td>[Icons]</td> </tr> <tr> <td>4</td> <td>King Philanthropies</td> <td>\$75,000.00</td> <td>\$0.00</td> <td>8.03</td> <td>\$0.00</td> <td>\$75,000.00</td> <td>[Icons]</td> </tr> <tr> <td>5</td> <td>The Dammeyer, Frieu...</td> <td>\$71,000.00</td> <td>\$0.00</td> <td>7.6</td> <td>\$0.00</td> <td>\$71,000.00</td> <td>[Icons]</td> </tr> <tr> <td>6</td> <td>The Blumkin, Dum. a...</td> <td>\$30,281.00</td> <td>\$0.00</td> <td>3.24</td> <td>\$0.00</td> <td>\$30,281.00</td> <td>[Icons]</td> </tr> <tr> <td>7</td> <td>Seaworld</td> <td>\$26,711.00</td> <td>\$0.00</td> <td>2.88</td> <td>\$0.00</td> <td>\$26,711.00</td> <td>[Icons]</td> </tr> </tbody> </table>	Sequence	Funding Source Name	Amount Secured	Amount Unsecured	% Of Total Budget	City Total	Non City Total	Actions	1	City of San Diego FY ...	\$0.00	\$177,000.00	18.94	\$177,000.00	\$0.00	[Icons]	2	AT&T	\$240,000.00	\$0.00	25.69	\$0.00	\$240,000.00	[Icons]	3	The California Wellne...	\$125,000.00	\$0.00	13.38	\$0.00	\$125,000.00	[Icons]	4	King Philanthropies	\$75,000.00	\$0.00	8.03	\$0.00	\$75,000.00	[Icons]	5	The Dammeyer, Frieu...	\$71,000.00	\$0.00	7.6	\$0.00	\$71,000.00	[Icons]	6	The Blumkin, Dum. a...	\$30,281.00	\$0.00	3.24	\$0.00	\$30,281.00	[Icons]	7	Seaworld	\$26,711.00	\$0.00	2.88	\$0.00	\$26,711.00	[Icons]
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3	The California Wellne...	\$125,000.00	\$0.00	13.38	\$0.00	\$125,000.00	[Icons]																																																											
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5	The Dammeyer, Frieu...	\$71,000.00	\$0.00	7.6	\$0.00	\$71,000.00	[Icons]																																																											
6	The Blumkin, Dum. a...	\$30,281.00	\$0.00	3.24	\$0.00	\$30,281.00	[Icons]																																																											
7	Seaworld	\$26,711.00	\$0.00	2.88	\$0.00	\$26,711.00	[Icons]																																																											

Step	Description	Screenshot
10	<p>The 'Total Projects Funds' section outlines the anticipated uses of the project funds (both CDBG and non-CDBG). The amounts in the 'Proposed City Amount' column are the same as originally entered in the RFP response. The amounts in the 'Actual City Amount' column and 'Budget Difference' column reflect the modifications to those amounts by City staff and your organization. The amounts in the 'Non-City Amount' column show how much of that line item budget is coming from non-CDBG sources. Click on the arrow icon in the 'Actions' column to modify the corresponding line item's narrative and/or amount. Click on the 'Save' button to preserve your work. NOTE: Any modifications without prior City authorization or counter to City instructions will be rejected by City staff.</p>	 <p>The screenshot shows the 'Total Project Funds' section of the system. A table lists various budget categories with columns for Proposed City Amount, Actual City Amount, Budget Difference, Non City Amount, Year To Date Spent, and Remaining Budget. An 'Actions' column contains arrow icons. A popup window is open for editing a line item, with a 'Save' button circled in red.</p>
11	<p>Scroll back to the top of the agreement and click on the 'Agreement Checklist' tab to display its fields. Here you will need to upload the required documents. To upload a document, click on the pencil icon to call up a popup window. In the popup window, click on the 'Overview' tab. For the 'Attached' field, select 'Yes' if you are uploading a document or 'N/A' if you are not. Populate the 'Comments' field with a description of the document or why your organization is not required to upload a document. NOTE: Documents uploaded should be named according to the naming convention found in the Execution Handbook. All items on the list have at least a comment, regardless if they are mandatory or optional.</p>	 <p>The screenshot shows the 'Agreement Checklist' tab selected. It displays a list of items with columns for City Form Description, Required, Subrecipient Document Attached?, Subrecipient Comments, and Subrecipient Document Link. A popup window is open for editing an item, with the 'Overview' tab selected and the 'Save' button circled in red.</p>

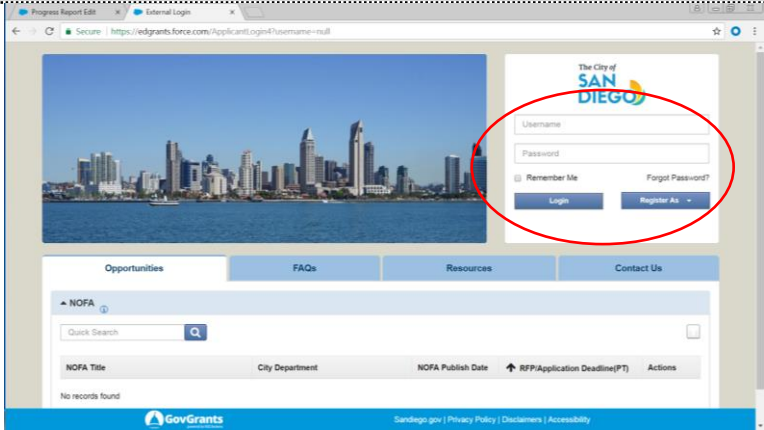
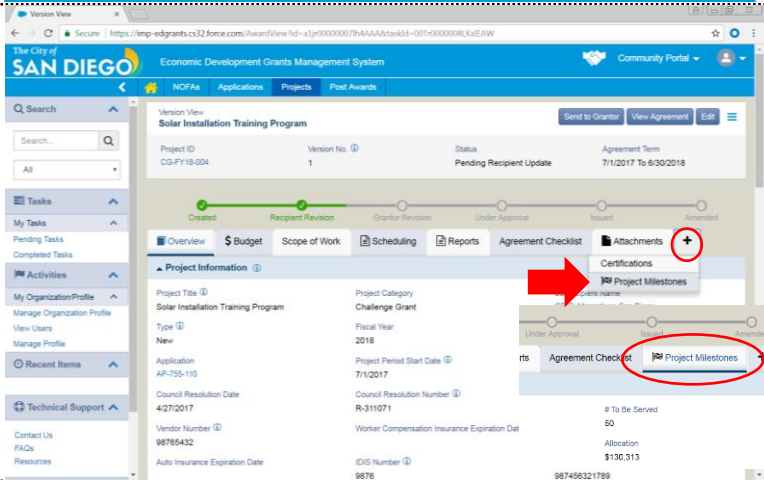
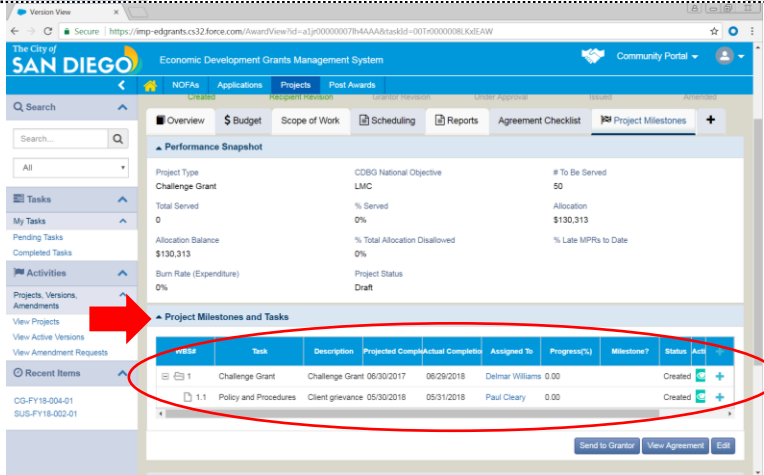
Step	Description	Screenshot
12	<p>In the popup window, click on the 'Upload File from Computer' tab. Click on the 'Choose File' button to navigate to the file you would like to upload from your local computer and then click on the 'Open' button to upload the file to the system. Click on the 'Save' button to complete the task. NOTE: The 'Upload File from Workspace' tab can be used to select from a list of previously uploaded documents that are available for use again.</p>	
13	<p>Review the 'Agreement Checklist' tab once you have uploaded all the required documents. A 'Yes' in the 'Subrecipient Document Attached' column indicates a document has been uploaded to that checklist item, while an 'N/A' indicates no document has been uploaded. To view previously uploaded documents, click on the corresponding 'Link' in the 'Subrecipient Document Link' column. NOTE: If you need to replace a previously uploaded document, you may do so by repeating steps 10 and 11. The system will preserve the previous version in the 'Attachments' tab, but the new version will now be linked to the corresponding checklist item.</p>	
14	<p>To add staff from your organization to the 'Subrecipient Contacts' section of the 'Overview' tab, click on the 'Home' tab (🏠) and then click on 'Manage Organization Profile' along the left side. You should now see the following three tabs: 'Overview,' 'Related Log,' and 'Board of Directors.' Click on the 'Overview' tab.</p>	

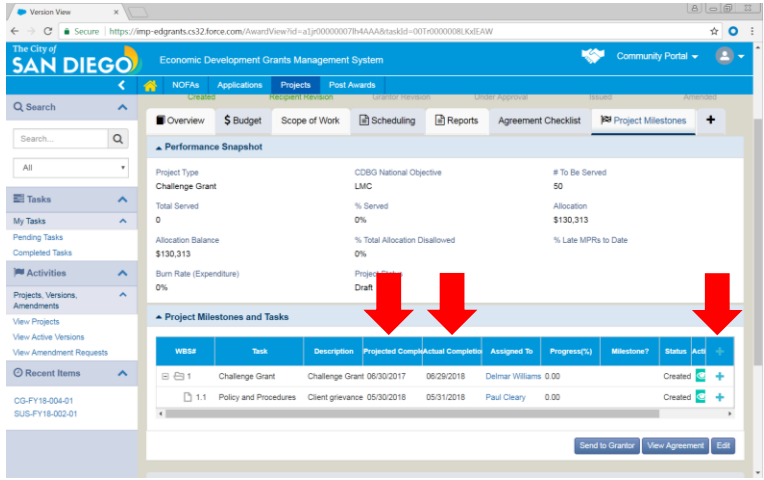
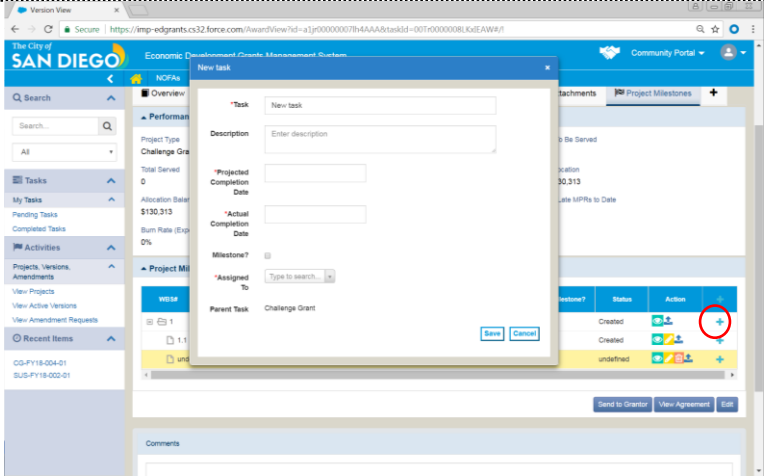
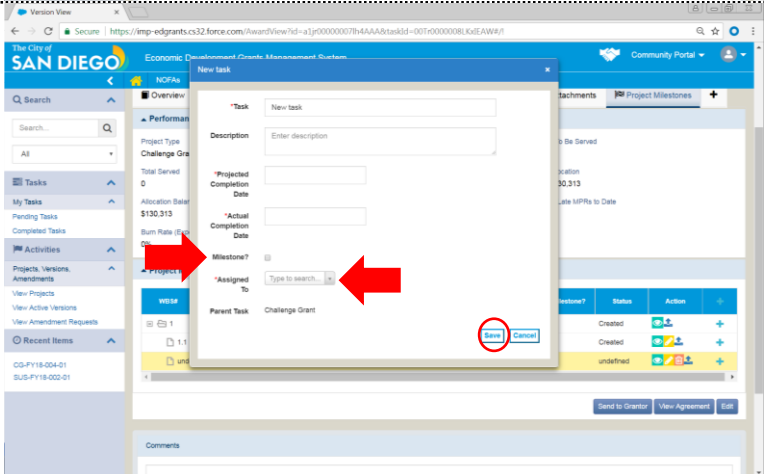
Step	Description	Screenshot																																																																		
15	<p>Within the 'Overview' tab, scroll down to the 'Contacts' section. Click on the 'New' button.</p> <p>NOTE: The Primary Representative and the Secondary Representative should already be listed here at the very least.</p>																																																																			
16	<p>ED Grants will open a new screen where you can enter all the details for the new contact. Enter all required information. Fields with a red asterisk are required. Once you are finished, click on the 'Save' button. Click on the 'Back' button to return to the 'Overview' tab of the 'Organization Profile' screen. Do not use your browser's back button. Repeat this step to add as many contacts as needed.</p> <p>NOTE: You can assign a 'Primary' or 'Secondary' role to each new contact. However, there should only be one 'Primary' contact at any given time. All other contacts should be 'Secondary.' Contacts added here cannot be deleted by you. If you need to delete a contact or change the email address after saving, send your request to City staff.</p>																																																																			
17	<p>TIP: While you are on the 'Organization Profile' page, you may also consider reviewing the 'Board of Directors' tab and making any necessary updates since the RFP phase.</p>	 <table border="1"> <thead> <tr> <th>First Name</th> <th>Last Name</th> <th>Board Position</th> <th>Profession/Affiliation</th> <th>Membership Duration</th> <th>Actions</th> </tr> </thead> <tbody> <tr> <td>Celia</td> <td>Lanning</td> <td>Member</td> <td>Wells Fargo</td> <td>3</td> <td>[Icons]</td> </tr> <tr> <td>Christopher</td> <td>Yanov</td> <td>Member</td> <td>Founder & President</td> <td>16</td> <td>[Icons]</td> </tr> <tr> <td>Dana</td> <td>Saxten</td> <td>Member</td> <td>Long-time RC Supporter</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Daniel</td> <td>Norega</td> <td>Member</td> <td>Reality Changers Graduate</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Desiree</td> <td>Arreola</td> <td>Member</td> <td>Community Representative</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>James</td> <td>McElroy</td> <td>Vice Chair/Vice Pres.</td> <td>Civil Rights Attorney</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Karen</td> <td>Cabello</td> <td>Secretary</td> <td>Parent Representative</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Ken</td> <td>Nvadkie Jr.</td> <td>Member</td> <td>Founder of the Free Hugs Pr...</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Kimberley</td> <td>Phillips Boehm</td> <td>Chair/President</td> <td>Former Provost of Mills College</td> <td>1</td> <td>[Icons]</td> </tr> <tr> <td>Lisa</td> <td>Davidson</td> <td>Member</td> <td>Director of Customer Progra...</td> <td>1</td> <td>[Icons]</td> </tr> </tbody> </table>	First Name	Last Name	Board Position	Profession/Affiliation	Membership Duration	Actions	Celia	Lanning	Member	Wells Fargo	3	[Icons]	Christopher	Yanov	Member	Founder & President	16	[Icons]	Dana	Saxten	Member	Long-time RC Supporter	1	[Icons]	Daniel	Norega	Member	Reality Changers Graduate	1	[Icons]	Desiree	Arreola	Member	Community Representative	1	[Icons]	James	McElroy	Vice Chair/Vice Pres.	Civil Rights Attorney	1	[Icons]	Karen	Cabello	Secretary	Parent Representative	1	[Icons]	Ken	Nvadkie Jr.	Member	Founder of the Free Hugs Pr...	1	[Icons]	Kimberley	Phillips Boehm	Chair/President	Former Provost of Mills College	1	[Icons]	Lisa	Davidson	Member	Director of Customer Progra...	1	[Icons]
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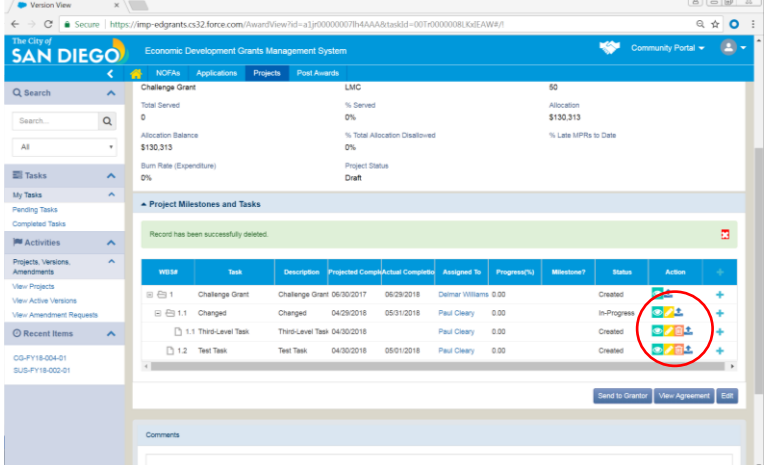
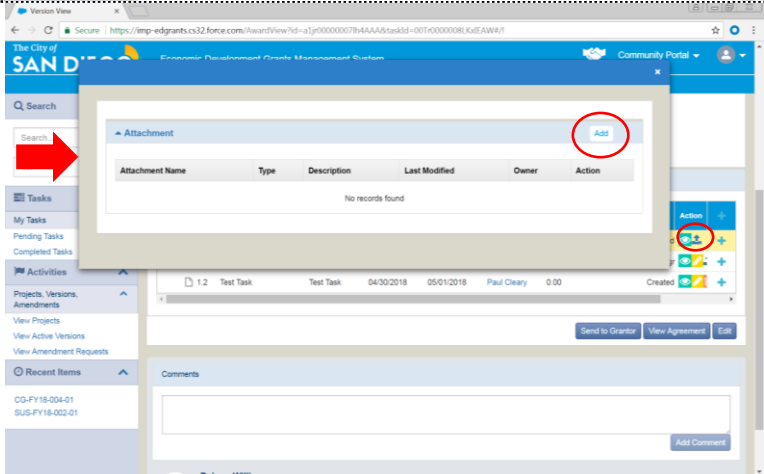
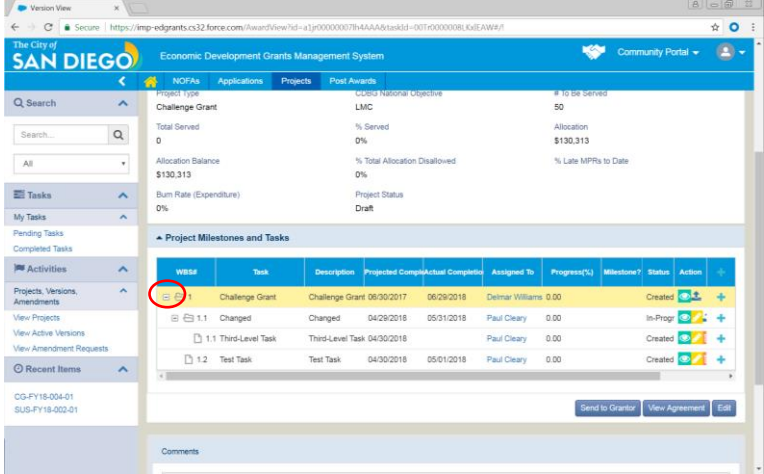
Step	Description	Screenshot
18	<p>Once the new contact(s) have been added to the 'Organization Profile' page, navigate back to the 'Overview' tab of the draft agreement and scroll to the 'Subrecipient Contacts' section.</p>	
19	<p>Click on the 'Associate' button to call up a popup window. In the 'Contact' field, search for and select the contact person's name you would like to associate with the agreement. In the 'Type' field, select the contact's role with regard the agreement. Click on the 'Save' button to complete the association. NOTE: Make sure to indicate a 'Type' for each name already listed in the 'Subrecipient Contacts' section by clicking on the pencil icon corresponding to each name.</p>	
20	<p>Click on the 'Certifications' tab and then click on the 'Edit' button to open the acknowledgement field. The tab lists the laws, regulations, and orders your organization must agree to comply with to receive CDBG funds. They are the same ones incorporated into the CDBG agreement that you may review by clicking on the 'View Agreement' tab. To indicate acknowledgement, click on the check box next to the statement towards the bottom of the screen. Then click on 'Save.' NOTE: If you do not indicate acknowledgement, the system will display an error message upon submission of the draft award back to the City, and the agreement will be precluded from being executed.</p>	

Step	Description	Screenshot
21	<p>Click on the 'Project Milestones' tab and refresh the page to populate the 'Project Milestones and Tasks' section. Follow the steps on how to enter milestones and tasks below to complete this section. NOTE: Consult with your assigned City project manager for any questions on the milestones and tasks.</p>	
22	<p>Once you have completed your review of the draft agreement but before you send it back to the City, you must scroll to the bottom of the agreement and enter a description of the information or modifications you made in the 'Comments' field and any questions you may have for City staff. Click on the 'Add Comment' button to save your entry. NOTE: Comments, once saved, cannot be edited or deleted.</p>	
23	<p>After saving your comments, click on the 'Submit to Grantor' button to return the draft agreement to your assigned City project manager for review.</p>	
24	<p>The above steps may be repeated as many times needed until your assigned City project manager is satisfied with the agreement and all required documents have been uploaded.</p>	<p style="text-align: center;">End</p>

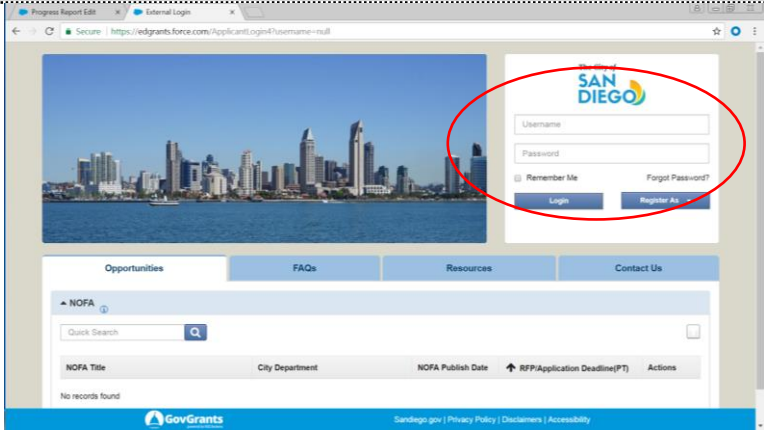
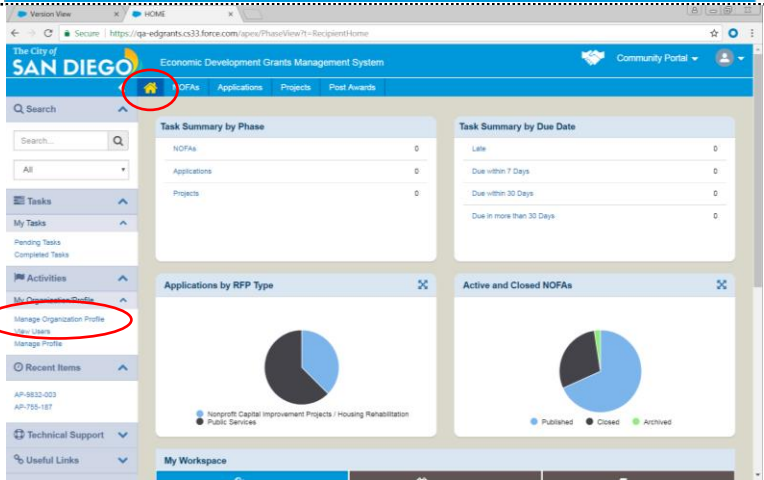
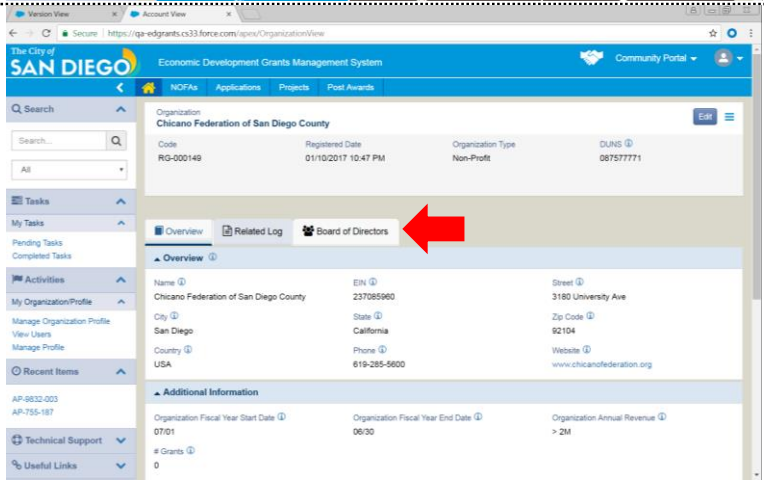
How to add milestones/tasks and target dates into the project schedule:

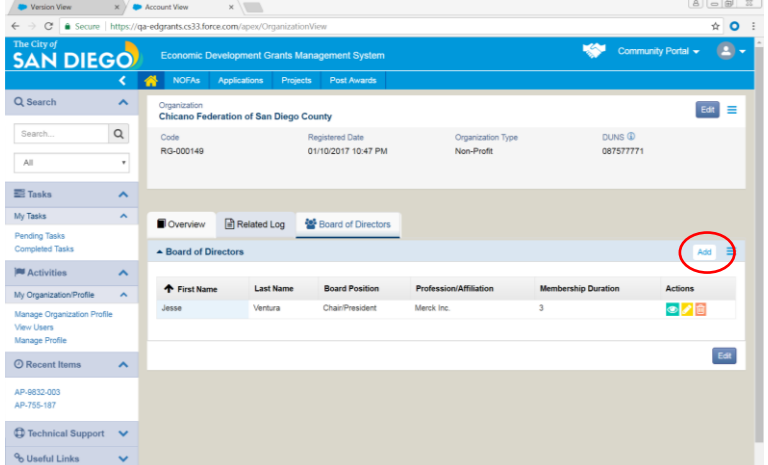
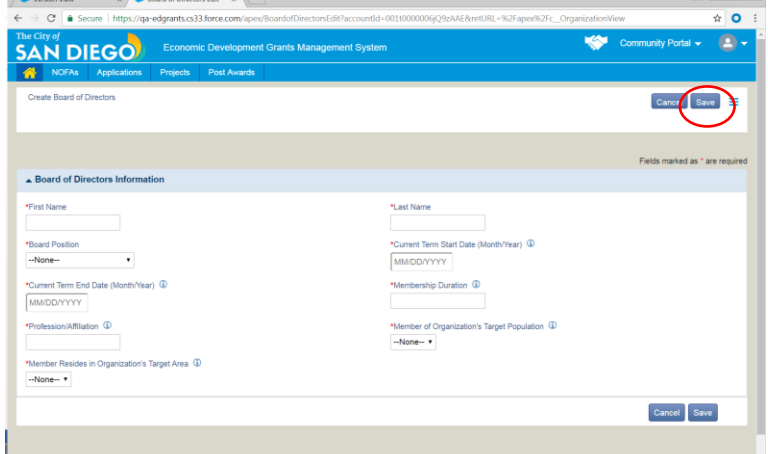
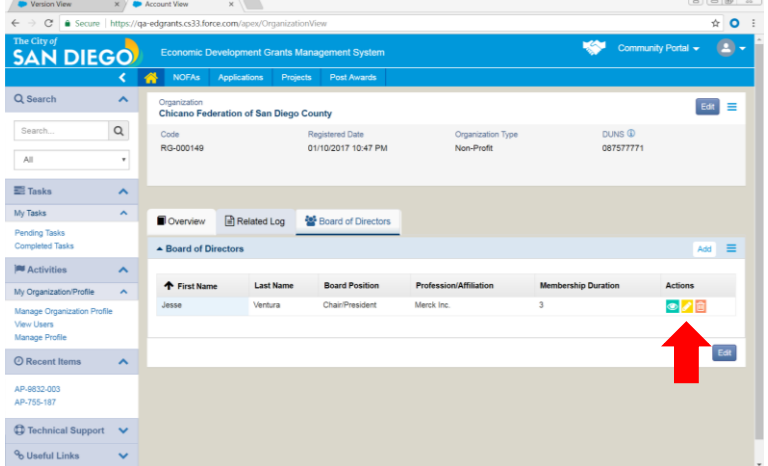
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1	<p>Log into http://edgrants.force.com using the credentials for the Primary Representative or Secondary Representative of your organization. NOTE: While both the Primary Representative and Secondary Representative are able to work on the draft CDBG agreement, only the Primary Representative will be able to officially approve it. ED Grants is optimized to function using the Google Chrome browser.</p>																															
2	<p>Depending on the display size of your screen, you may need to click on the '+' tab to display the 'Project Milestones' tab. Click on the 'Project Milestones' tab when visible.</p>																															
3	<p>Click on your keyboard's F5 button or your browser's refresh icon to activate the milestones and tasks in the 'Project Milestones and Tasks' section. NOTE: If you do not refresh the screen, you will only see a blank box.</p>	 <table border="1" data-bbox="893 1701 1510 1806"> <thead> <tr> <th>Version</th> <th>Task</th> <th>Description</th> <th>Projected Comp</th> <th>Actual Complete</th> <th>Assigned To</th> <th>Progress(%)</th> <th>Milestone?</th> <th>Status</th> <th>Act</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Challenge Grant</td> <td>Challenge Grant</td> <td>06/30/2017</td> <td>06/29/2018</td> <td>Delmar Williams</td> <td>0.00</td> <td>Created</td> <td>Created</td> <td>+</td> </tr> <tr> <td>1.1</td> <td>Policy and Procedures</td> <td>Client grievance</td> <td>05/30/2018</td> <td>05/31/2018</td> <td>Paul Cleary</td> <td>0.00</td> <td>Created</td> <td>Created</td> <td>+</td> </tr> </tbody> </table>	Version	Task	Description	Projected Comp	Actual Complete	Assigned To	Progress(%)	Milestone?	Status	Act	1	Challenge Grant	Challenge Grant	06/30/2017	06/29/2018	Delmar Williams	0.00	Created	Created	+	1.1	Policy and Procedures	Client grievance	05/30/2018	05/31/2018	Paul Cleary	0.00	Created	Created	+
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Step	Description	Screenshot
4	<p>After the refresh, you will see a list of default milestones and tasks listed. Each milestone can be composed of one or more tasks with a projected completion date associated with it. It will be your responsibility during project implementation to track the milestones and tasks and enter a completion date for each one during the appropriate times. You may also upload documents associated with each milestone or task. Your assigned City project manager will be using this tracker to monitor the progress of the implementation of your project. NOTE: You may need to adjust the column widths of the columns of the tracker to view all the columns, including the '+' column to be able to add new milestones and tasks.</p>	
5	<p>Review the default milestones and tasks. If you have any questions or requested edits, contact your assigned City project manager to discuss your question or request prior to making any edits to the tracker. He or she will determine whether or not to authorize any edits. To add a milestone or task, click on the '+' icon in the right-most column to activate a popup window. NOTE: Authorized edits are limited to adding new milestones and tasks and updating the projected completion date of existing ones.</p>	
6	<p>Populate the fields of the popup window. If this is a new milestone, select the 'Milestone?' option; if it is a new task, do not check the option. You may optionally assign a task or milestone to a specific person listed as a project contact in ED Grants. Once you are finished, click on 'Save.' NOTE: New tasks will be filed under the parent milestone or task corresponding to the '+' icon clicked on to activate the popup window.</p>	

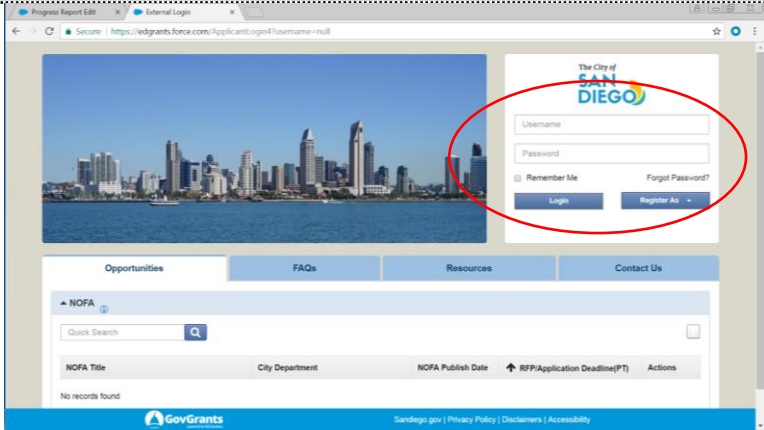
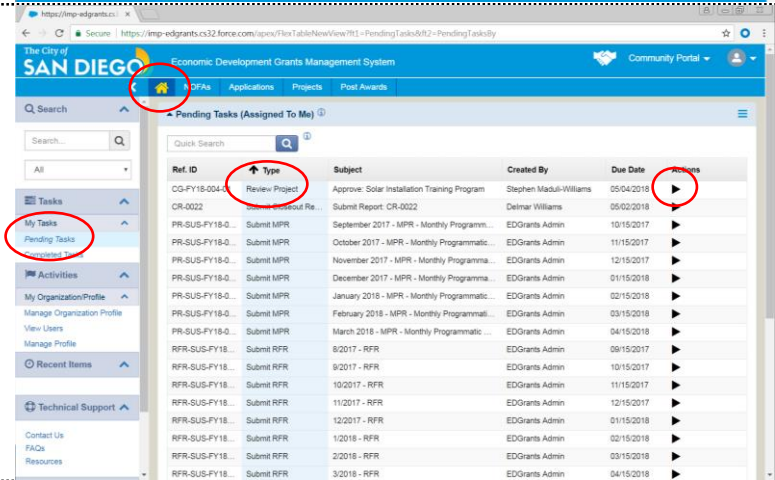
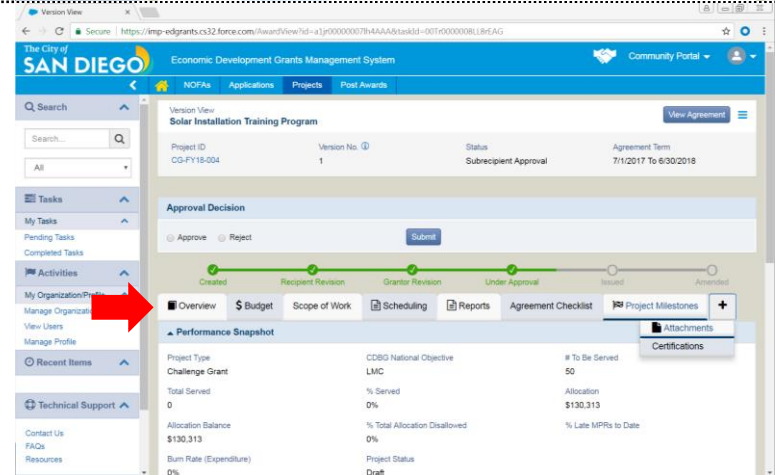
Step	Description	Screenshot
7	<p>You may use the eyeball (👁️), pencil (✎️), or trash (🗑️) icon to view, edit, or delete, respectively, the milestone or task created.</p> <p>NOTE: You can delete only the tasks or milestones that you have created.</p>	
8	<p>You will notice that there is an upward-pointing arrow icon (⬆️) for each milestone and task. Click on this icon to activate a popup window to upload a document associated with that particular milestone or task during project implementation. Click on the 'Add' button and follow the prompts to upload your document.</p>	
9	<p>Repeat steps 6 and 7 above for each authorized milestone or task. Once you are finished, review the tracker, making sure to expand all the folders of the parent milestones and tasks to view their children. The milestones, tasks, and projected completion dates should all together accurately reflect the implementation schedule of your project against which the City can evaluate the progress of the implementation, during which you will be able to enter actual completion dates and, if necessary, upload corresponding documents.</p>	
10	<p>Once the agreement has been executed, only your assigned City project manager will be able to add or delete milestones and tasks.</p>	<p style="text-align: center;">End</p>

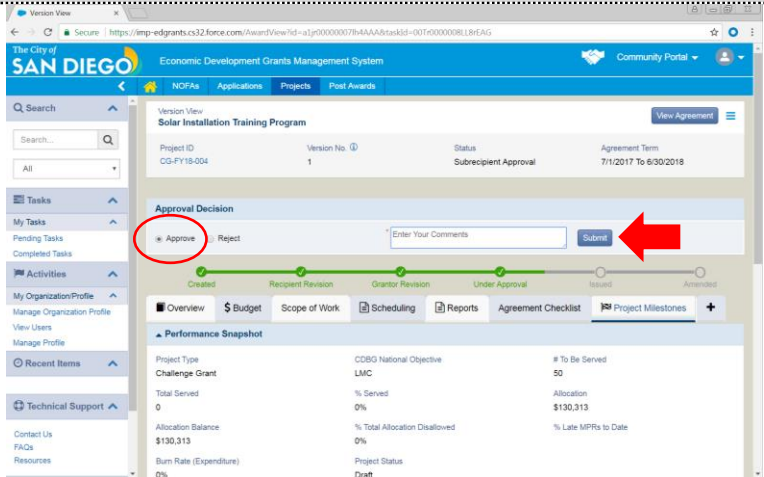
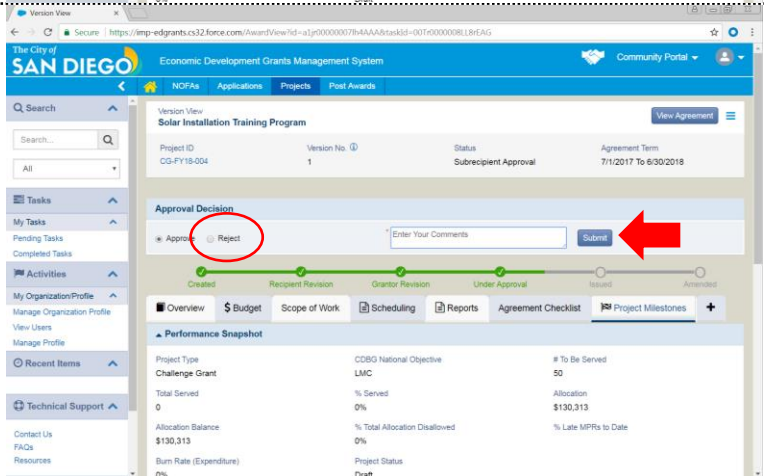
How to edit your organization's Board of Directors information:

Step	Description	Screenshot
1	Log into http://edgrants.force.com using the credentials the Primary Representative of your organization.	
2	Click on the 'Home' tab (🏠) and then click on 'Manage Organization Profile' along the left side.	
3	You should now see three tabs: 'Overview,' 'Related Log,' and 'Board of Directors.' Click on the 'Board of Directors' tab.	

Step	Description	Screenshot
4	Click on the 'Add' button to open a page where the profile of one board member may be entered.	
5	Fill out the fields on the page, using the help text icons provided (i) for guidance and clarification. When you are finished, click on the 'Save' button. Repeat steps 3–5 for each board member until all members have been entered.	
6	To edit a board member profile previously entered, click on the 'Board of Directors' tab and one of the icons in the 'Actions' column. The trash can icon (🗑️) deletes the entire existing profile from the system. The pencil icon (✎️) opens the profile for editing, after which the 'Save' button should be clicked to preserve the changes. The eyeball icon (👁️) opens the profile for viewing only.	
7	You may update the 'Board of Directors' tab at any time by following the above steps.	<p>End</p>

How to approve (electronically sign) a CDBG agreement in ED Grants:

Step	Description	Screenshot																								
1	<p>Log into http://edgrants.force.com using the credentials for the Primary Representative of your organization. NOTE: While both the Primary Representative and Secondary Representative are able to work on the draft CDBG agreement, only the Primary Representative will be able to officially approve it. ED Grants is optimized to function using the Google Chrome browser.</p>																									
2	<p>Go to the 'Home' tab and then click on 'Pending Tasks' along the left side. Look for 'Review Project' in the 'Type' column and click on the corresponding 'Start' icon (right-pointing arrow) to open it.</p>																									
3	<p>You should now see the final draft agreement in view mode only with the following tabs: 'Overview,' 'Budget,' 'Scope of Work,' 'Scheduling,' 'Reports,' 'Agreement Checklist,' 'Attachments,' 'Certifications,' and 'Project Milestones.' Click on each tab to review the content for accuracy.</p>	 <table border="1" data-bbox="893 1680 1380 1831"> <caption>Performance Snapshot</caption> <thead> <tr> <th>Category</th> <th>Value</th> <th>Target/Status</th> </tr> </thead> <tbody> <tr> <td>Project Type</td> <td>Challenge Grant</td> <td>CDBG National Objective</td> </tr> <tr> <td>Total Served</td> <td>0</td> <td>LMC</td> </tr> <tr> <td>Allocation Balance</td> <td>\$130,313</td> <td>% Served: 0%</td> </tr> <tr> <td>Burn Rate (Expenditure)</td> <td>0%</td> <td>% Total Allocation Disallowed: 0%</td> </tr> <tr> <td></td> <td></td> <td># To Be Served: 50</td> </tr> <tr> <td></td> <td></td> <td>Allocation: \$130,313</td> </tr> <tr> <td></td> <td></td> <td>% Late MPRs to Date: 0%</td> </tr> </tbody> </table>	Category	Value	Target/Status	Project Type	Challenge Grant	CDBG National Objective	Total Served	0	LMC	Allocation Balance	\$130,313	% Served: 0%	Burn Rate (Expenditure)	0%	% Total Allocation Disallowed: 0%			# To Be Served: 50			Allocation: \$130,313			% Late MPRs to Date: 0%
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Step	Description	Screenshot
4	<p>Once the review is complete and the organization is ready to approve the agreement, scroll to the top of the agreement and select 'Approve' in the 'Approval Decision' section. Enter a comment in the text field and then click on the 'Submit' button.</p> <p>Click on the 'View Agreement' button to access a PDF version of the agreement.</p>	
5	<p>If the organization does not want to approve the agreement, select 'Reject' in the 'Approval Decision' section. Enter a comment in the text field explaining why and then click on the 'Submit' button. Doing so will stop the agreement execution process and your organization must reach out to its assigned City project manager for the next steps.</p>	
6	<p>If the agreement is approved, it will be forwarded to the other approvers for their action.</p>	<p style="text-align: center;">End</p>

For additional support, email CDBG@sandiego.gov or visit the 'Resources' tab at edgrants.force.com.



The following sample narratives are provided as examples to help subrecipients prepare clear and complete budget narratives in ED Grants. **These examples are for reference only and should be tailored to the approved project scope, budget, and activities.** These examples are intended to show the level of detail needed for budget review. Final budget narratives should match the approved project scope, budget, and activities in ED Grants.

For Public Services (PS) / Community Economic Development (CED) Projects Only:		
Budget Line-Item	Sample Narrative 1	Sample Narrative 2
Salaries and Wages	Direct Service Staff – Salaried Position: CDBG will fund 75% of the Senior Counselor position. This position will provide counseling, crisis support, service coordination, and follow-up support to eligible LMI youth participating in the project. The annual salary is \$80,000. CDBG will fund \$60,000 during the agreement period (\$80,000 x 75%). Paid time off taken during the agreement period, including sick leave, holiday, and vacation time, will be claimed for reimbursement. No cash-outs of accrued leave will be claimed.	Direct Service Staff – Hourly Position: CDBG will fund .5 FTE Intake Business Officer position to support eligible LMI clients seeking to establish or expand a microenterprise. This position will assess client needs, collect income and demographic information, maintain client files, and schedule appointments with Business Counselors. The wage is \$23/hour. The Business Officer will dedicate 1,040 hours during the agreement period equivalent to .50 FTE, for a total of \$23,920 (\$23 x 1,040). Paid time off, premium pay, including overtime will be claimed for reimbursement. No cash-outs of accrued leave will be claimed.
Fringe Benefits – Employer Social Security <i>Note: Each fringe benefit type must be entered as its own subline item in ED Grants.</i>	Employer Social Security for Direct Service Staff: CDBG will fund employer-paid Social Security taxes for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Social Security is calculated at the applicable employer payroll tax rate and will be applied only to CDBG-funded wages claimed for reimbursement. The payroll tax is administered through [Payroll Provider/Administrator].	Employer Social Security for Program Staff: CDBG will fund employer-paid Social Security taxes for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Costs will be calculated based on the employer Social Security rate applied to CDBG-funded wages for each position and claimed only for the portion attributable to the approved project. The payroll tax is administered through [Payroll Provider/Administrator].
Fringe Benefits – Employer Medicare	Employer Medicare for Direct Service Staff: CDBG will fund employer-paid Medicare taxes for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Medicare is calculated at the applicable employer payroll tax rate and will be applied only to CDBG-funded wages claimed for reimbursement. The payroll tax is administered through [Payroll Provider/Administrator].	Employer Medicare for Program Staff: CDBG will fund employer-paid Medicare taxes for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Costs will be calculated based on the employer Medicare rate applied to CDBG-funded wages for each position and claimed only for the portion attributable to the approved project. The payroll tax is administered through [Payroll Provider/Administrator].
Fringe Benefits – State Unemployment Insurance	State Unemployment Insurance for Direct Service Staff: CDBG will fund employer-paid State Unemployment Insurance costs for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Costs will be calculated using the organization’s applicable SUI rate and applied only to CDBG-funded wages claimed for reimbursement. SUI is administered through [Payroll Provider/Administrator].	State Unemployment Insurance for Program Staff: State Unemployment Insurance for Program Staff: CDBG will fund employer-paid State Unemployment Insurance costs for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Costs will be calculated based on the organization’s applicable SUI rate and the CDBG-funded wage share for each position. SUI is administered through [Payroll Provider/Administrator].
Fringe Benefits – Health Insurance	Health Insurance for Direct Service Staff: CDBG will fund [\$XX] in employer-paid health insurance costs provided by [Name of Insurance Carrier]. The budget is calculated at [X.XXXX%] of covered position salaries. Health insurance costs for the Case Manager and Program Coordinator positions will be claimed for reimbursement based on the CDBG-funded share of each position.	Health Insurance for Program Staff: CDBG will fund [\$XX] in employer-paid health insurance costs provided by [Name of Insurance Carrier]. The budget is calculated at [X.XXXX%] of covered position salaries and will be claimed based on the CDBG-funded share of each covered position. Health insurance costs for the Business Counselor and Intake Specialist positions will be claimed for reimbursement.



For Public Services (PS) / Community Economic Development (CED) Projects Only:		
Budget Line-Item	Sample Narrative 1	Sample Narrative 2
Fringe Benefits – Dental Insurance	Dental Insurance for Direct Service Staff: CDBG will fund employer-paid dental insurance costs for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Dental insurance is provided through [Carrier Name]. Costs will be calculated based on the employer-paid monthly premium and allocated according to the CDBG-funded share of each position.	Dental Insurance for Program Staff: CDBG will fund employer-paid dental insurance costs for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Dental insurance is provided through [Carrier Name]. Costs will be claimed based on the employer-paid premium amount and the percentage of each position funded by CDBG.
Fringe Benefits – Vision Insurance	Vision Insurance for Direct Service Staff: CDBG will fund employer-paid vision insurance costs for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Vision insurance is provided through [Carrier Name]. Costs will be calculated based on the employer-paid monthly premium and allocated according to the CDBG-funded share of each position.	Vision Insurance for Program Staff: CDBG will fund employer-paid vision insurance costs for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Vision insurance is provided through [Carrier Name]. Costs will be claimed based on the employer-paid premium amount and the percentage of each position funded by CDBG.
Fringe Benefits – Retirement Contributions	Retirement Contribution for Direct Service Staff: CDBG will fund employer-paid retirement contributions for the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Retirement benefits are administered through [Carrier/Plan Administrator]. Costs will be calculated using the organization’s approved employer contribution rate and applied only to CDBG-funded wages claimed for reimbursement.	401(k) Match for Program Staff: CDBG will fund employer-paid 401(k) matching contributions for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. The retirement plan is administered through [Carrier/Plan Administrator]. Costs will be calculated based on the organization’s approved matching formula and allocated according to the CDBG-funded share of each position.
Fringe Benefits – Workers’ Compensation	Workers’ Compensation for Direct Service Staff: CDBG will fund workers’ compensation costs associated with the CDBG-funded portion of the Case Manager and Program Coordinator positions, for a total of [\$XX]. Coverage is provided through [Carrier Name]. Costs will be calculated based on the organization’s workers’ compensation rate and allocated to the CDBG-funded wage share for each covered position.	Workers’ Compensation for Program Staff: CDBG will fund workers’ compensation costs for the CDBG-funded portion of the Business Counselor and Program Assistant positions, for a total of [\$XX]. Coverage is provided through [Carrier Name]. Costs will be claimed based on the applicable workers’ compensation rate and the CDBG-funded share of wages for each position.
Direct Program Delivery Expenses	Training Fees: CDBG will fund training and certification fees for eligible LMI clients participating in the workforce readiness program. Certifications may include First Aid/CPR, food handler certification, and other job readiness credentials directly tied to the approved project. The estimated cost is \$75 per client for 80 clients, for a total of \$6,000.	Client Service Costs: CDBG will fund background check and credit report fees for eligible LMI clients receiving microenterprise assistance and preparing to apply for small business financing. Each client is estimated to require \$50 in direct costs. The project anticipates serving 75 clients, for a total of \$3,750.

For Public Services (PS) / Community Economic Development (CED) Projects Only:		
Budget Line-Item	Sample Narrative 1	Sample Narrative 2
Supplies, Administrative Use	Client File Supplies: CDBG will fund office and program supplies used by staff to support project implementation, including paper, folders, pens, toner, clipboards, and file materials for client intake and case documentation. Supplies will support the creation and maintenance of client files for approximately 100 eligible LMI participants. The total budget is \$1,500 and will be fully expended within the first six (6) months of the agreement period.	Program Staff Supplies: CDBG will fund staff-use supplies needed to deliver the approved project, including notepads, binders, printer toner, intake forms, and related office materials. These supplies will support staff documentation, client tracking, and reporting for approximately 150 eligible LMI clients. The total budget is \$2,000 and will be fully expended within the first six (6) months of the agreement period.
Supplies, Client Use	Training Supplies: CDBG will fund training supplies provided to eligible LMI clients participating in the workforce readiness program. Supplies may include workbooks, course materials, notebooks, writing supplies, and other materials needed to complete training activities. The estimated cost is \$40 per client for 100 clients, for a total of \$4,000.	Client-Retained Supplies: CDBG will fund basic toolkits for eligible LMI clients completing job training and preparing for employment in approved trade-related positions. Each toolkit is estimated to cost \$150. The project anticipates providing toolkits to 40 clients, for a total of \$6,000. A client distribution list will be maintained and submitted for reimbursement of expense.
Publications/Printing	Outreach Materials: CDBG will fund the design and printing of flyers, brochures, and outreach materials to promote the approved project to eligible LMI clients. Materials will be distributed at community events, partner sites, and service locations. The budget includes printing 2,000 flyers at an estimated cost of \$0.50 each, for a total of \$1,000.	Program Materials: CDBG will fund printing of course packets for eligible LMI youth participating in the college readiness program. Each packet will include workshop materials, writing exercises, and resource guides. The project will print 150 packets at an estimated cost of \$8 each, for a total of \$1,200.
Rent/Lease	Program Site Lease: CDBG will fund a portion of the lease cost for the program site where eligible LMI clients receive direct services. The monthly lease is \$4,000. Based on the approved cost allocation methodology, 40% of the site is attributable to the CDBG-funded project. CDBG will fund 75% of that allocated share, or \$1,200 per month ($\$4,000 \times 0.40 \times 0.75$), for a total of \$14,400 during the agreement period.	Shared Service Location: CDBG will fund the allocated lease cost for the shared service location used to provide intake, counseling, and workshops for eligible LMI clients. The monthly lease is \$3,500. Based on the approved cost allocation methodology, 50% of the site is attributable to the CDBG-funded project. CDBG will fund \$1,750 per month, for a total of \$21,000 during the agreement period.
Maintenance/Repair	Client Service Area Repairs: CDBG will fund a portion of minor maintenance and repair costs for the service site used to deliver the approved project. Planned costs include repair of interior lighting and replacement of worn flooring in client service areas. The estimated total cost is \$10,000. Based on the approved cost allocation methodology, 50% is attributable to the CDBG-funded project. CDBG will fund \$5,000.	Program Space Maintenance: CDBG will fund maintenance needed to support safe and accessible use of the program space where eligible LMI clients receive services. Planned costs include HVAC repair and replacement of damaged carpeting in the client training room. The estimated total cost is \$12,000. Based on the approved cost allocation methodology, 40% is attributable to the CDBG-funded project. CDBG will fund \$4,800.

For Public Services (PS) / Community Economic Development (CED) Projects Only:		
Budget Line-Item	Sample Narrative 1	Sample Narrative 2
Utilities	Program Site Utilities: CDBG will fund a portion of utility costs for the service site where eligible LMI clients receive direct services. Utilities include electricity (\$average), water (\$ average), and gas (\$average). The average monthly utility cost is \$600. Based on the approved cost allocation methodology, 40% is attributable to the CDBG-funded project. CDBG will fund \$240 per month ($\600×0.40), for a total of \$2,880 during the agreement period.	Shared Facility Utilities: CDBG will fund allocated utility costs for the shared facility used to provide workshops, intake, and client meetings. Average monthly electricity (\$average), water (\$average), and gas costs (\$average), total \$450. Based on the approved cost allocation methodology, 50% is attributable to the CDBG-funded project. CDBG will fund \$225 per month for a total of \$2,700 during the agreement period.
Communications	Phone and Internet Services: CDBG will fund a portion of telephone and internet costs needed to provide project services, communicate with clients, schedule appointments, and maintain project records. The average monthly communications cost is \$500. Based on the approved cost allocation methodology, 50% is attributable to the CDBG-funded project. CDBG will fund \$250 per month, for a total of \$3,000 during the agreement period.	Client Outreach Communications: CDBG will fund allocated telephone and internet costs used by project staff to conduct client outreach, confirm appointments, provide follow-up, and maintain service records. The average monthly cost is \$400. Based on the approved cost allocation methodology, 60% is attributable to the CDBG-funded project. CDBG will fund \$240 per month for a total of \$2,880 during the agreement period.
Equipment Rental	Outreach Equipment: CDBG will fund rental of tables, chairs, and canopies for community outreach events serving eligible LMI clients. The project anticipates holding 8 outreach events. Each event is estimated to require \$400 in equipment rentals, for a total of \$3,200.	Service Delivery Equipment: CDBG will fund rental of a mobile service vehicle used to provide approved outreach and direct services to eligible LMI clients. The rental cost is estimated at \$1,200 per month for 6 months, for a total of \$7,200.
Insurance	Allocated Liability Insurance: CDBG will fund a portion of insurance costs associated with the approved project, including commercial general liability, automobile liability, and workers' compensation coverage. The annual premium is \$6,000. Based on the approved cost allocation methodology, 40% is attributable to the CDBG funded project. CDBG will fund \$2,400 annually or \$200/month ($\$500 \times .40 \times 12$).	Project Site and Staff Coverage: CDBG will fund the allocated share of insurance costs needed to support project operations at the service site, including commercial general liability and workers' compensation coverage for project staff. The annual premium is \$5,000. Based on the approved cost allocation methodology, 50% is attributable to the CDBG-funded project. CDBG will fund \$2,500 annually or \$203/month ($\$416 \times .50 \times 12$).
Administrative Indirect Overhead	Approved Indirect Cost Rate: CDBG will fund administrative indirect costs using the 15% de minimus/organization's federally approved [select appropriate rate] indirect cost rate of 10% outlined in the Cost Allocation Plan. The rate will be applied to \$80,000 in eligible CDBG-funded direct project costs, for a total indirect cost budget of \$8,000.	Cost Allocation Methodology: CDBG will fund administrative indirect costs based on the organization's approved cost allocation methodology. The methodology allocates 15% of eligible administrative costs to the CDBG-funded project based on staff time and program usage. The total indirect cost budget is \$7,500.
Consultant Services	Program Consultant: CDBG will fund consultant services to provide approved financial coaching workshops for eligible LMI microenterprise clients. The consultant will provide 12 workshops at \$500 each, for a total of \$6,000.	Specialized Service Provider: CDBG will fund a third-party service provider to deliver approved mobile health screening services to eligible LMI clients as part of the project. Services will include staffing, screening supplies, and follow-up referrals. The provider will conduct 10 service events at \$1,000 per event, for a total of \$10,000.

For Nonprofit Capital Improvement Projects – Facilities (NCIP-F) Only:		
Budget Line-Item	Sample Narrative 1	Sample Narrative 2
Construction/Renovation	Facility Accessibility and Systems Improvements: CDBG will fund construction and renovation costs for approved improvements to the nonprofit facility located at [Project Address]. Improvements will include ADA accessibility upgrades, restroom rehabilitation, flooring replacement, electrical connections, and related permit costs. The estimated budget is based on the contractor’s construction proposal/quote. The improvements will support continued use of the facility for services to benefit eligible LMI clients.	Workforce Training Facility Renovation: CDBG will fund renovation of an existing nonprofit facility used to provide workforce training and supportive services to eligible LMI clients. Renovation activities will include demolition of deteriorated interior finishes, installation of new doors, windows, lighting, flooring, drywall, plumbing, electrical connections, and ADA pathway improvements. The estimated budget is based on the contractor’s construction proposal/quote.
Construction Management	Construction Oversight and Closeout Support: CDBG will fund third-party construction management services for the approved NCIP-F project. Services will include coordination of pre-construction activities, contractor oversight, schedule tracking, review of construction progress, coordination of required documentation, and support for project closeout. The Construction/Renovation budget is \$300,000. The Construction Management budget is \$18,000, which is 6% of the Construction/Renovation line item.	Project Schedule and Compliance Coordination: CDBG will fund construction management services to support completion of the approved facility renovation project. Services will include coordinating with contractors and City staff, managing the project schedule, reviewing construction progress, supporting permit and inspection coordination, monitoring required documentation, and assisting with project closeout. The Construction/Renovation budget is \$355,000. The Construction Management budget is \$21,300, which is 6% of the Construction/Renovation line item.

This attachment identifies the supporting documents and City-provided forms that may be required before your CDBG agreement can be executed in ED Grants. Use this index to determine which documents apply to your project, whether a City form is available, and how files should be named when uploaded.

Review the ‘Applicability’ and ‘Applicable Project Type’ columns carefully. Some documents are required for all subrecipients, while others apply only to specific project types or circumstances. If you are unsure whether a document applies to your project, contact your assigned City project manager before uploading.

Some documents listed in this attachment were already collected during the RFQ or RFP phase. These documents generally do not need to be re-uploaded unless they are missing, outdated, expired, revised, or requested by City staff.

Applicability Definitions

- **Required:** Must be uploaded to ED Grants before the CDBG agreement can be executed.
- **If Applicable:** Must be uploaded only if the document applies to your project.
- **If Available:** Should be uploaded if the document is available for City reference.

Important Note: ED Grants may label some items as “Optional,” but subrecipients should use this attachment to confirm whether an item is required, conditionally required, or requested only if available. When in doubt, contact your assigned City project manager for guidance.

Applicable Project Type


Public Services (PS)

Community Economic Development (CED)

Nonprofit Capital Improvement Project – Facilities (NCIP-F)

City-Provided Forms Available in ED Grants

The following City-provided forms are available in ED Grants and may need to be downloaded, completed, and uploaded as part of the agreement execution process:

- Federal IRS Form W-9
- Auto Declaration Form, if applicable
- Workers’ Compensation No Employee Declaration & Addendum Form, if applicable
- Board of Directors Authorization of Staff
- Living Wage Ordinance Compliance forms
- Property certification forms, as applicable for NCIP projects

Upload and Naming Reminders

When uploading documents to ED Grants, use the naming conventions provided in this attachment. Avoid using ampersands, special symbols, or overly long file names. If spaces are needed, use underscores sparingly. Only upload documents that apply to your project or that have been requested by City staff. This will help avoid duplicate, outdated, or unnecessary files during City review.





#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
1	Organization Chart: Entire Subrecipient Agency	<p>What to upload: An organization chart showing the overall structure of the subrecipient agency, including reporting relationships, span of control, and chain of command. If the organization operates multiple offices or locations, provide the chart for the office administering the CDBG-funded project. Include position titles only; employee names are not required.</p> <p>Why it is needed: City staff will review the chart to assess the organization’s administrative capacity to manage the CDBG-funded project and confirm that appropriate separation of duties exists for financial, procurement, and internal control functions.</p>	No	Required				[orgname]_orgchart_agency.pdf
2	Organization Chart: Implementation Team	<p>What to upload: An organization chart showing the specific programmatic, fiscal, and administrative staff responsible for implementing and overseeing the CDBG-funded project. Include position titles only; employee names are not required.</p> <p>Why it is needed: City staff will review the chart to confirm that the organization has sufficient staffing structure, oversight, and separation of duties to successfully administer the project and maintain appropriate financial and procurement controls.</p>	No	Required				[orgname]_orgchart_div-sect.pdf
3	Federal IRS Form W-9	<p>What to upload: A completed and signed Federal IRS Form W-9 showing the subrecipient’s legal business name, address, and Taxpayer Identification Number (TIN).</p> <p>Why it is needed: The City uses this form to establish or verify the subrecipient’s vendor record in the City’s financial system so that CDBG reimbursements can be processed.</p>	Yes	Required				[orgname]_w9.pdf
4	CGL Insurance Certificate	<p>What to upload: A Commercial General Liability (CGL) insurance certificate showing the insured entity name, policy number, coverage limits, effective dates, and required endorsements. The certificate must be signed by an authorized insurance representative, and the “Certificate Holder” must identify the City of San Diego. An ACORD™ certificate form is typically used. Refer to the “City of San Diego Purchasing & Contracting Insurance Checklist” for coverage requirements.</p> <p>Why it is needed: The City reviews this document to verify that the subrecipient maintains the minimum insurance coverage required before entering into a CDBG agreement.</p>	No	Required				[orgname]_cgl_insurancecert.pdf






#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
5	CGL Endorsement for Additionally Insured	<p>What to upload: The endorsement page of the Commercial General Liability insurance policy identifying the City of San Diego, its officers, officials, employees, and volunteers as additional insureds. The related policy number must appear on the endorsement page. Refer to the “City of San Diego Purchasing & Contracting Insurance Checklist” for additional guidance.</p> <p>Why it is needed: The City reviews this endorsement to confirm that the subrecipient’s insurance policy has been modified to extend additional insured coverage to the City of San Diego as required under the agreement.</p>	No	Required				[orgname]_cgl_addinsureds.pdf
6	CGL Primary and Non-Contributory Language	<p>What to upload: The endorsement page of the Commercial General Liability insurance policy containing primary and non-contributory language stating that the subrecipient’s insurance coverage is primary and will not seek contribution from other insurance available to the additional insured. Refer to the “City of San Diego Purchasing & Contracting Insurance Checklist” for additional guidance.</p> <p>Why it is needed: The City reviews this endorsement to verify that the insurance policy meets the City’s primary and non-contributory coverage requirements.</p>	No	Required				[orgname]_cgl_prim-noncontrib.pdf
7	Commercial Auto Liability Insurance Certificate	<p>What to upload: A Commercial Auto Liability insurance certificate showing the insured entity name, policy number, coverage limits, effective dates, covered automobile types, and required endorsements. The certificate must be signed by an authorized insurance representative, and the “Certificate Holder” must identify the City of San Diego. An ACORD™ certificate form is typically used. Refer to the “City of San Diego Purchasing & Contracting Insurance Checklist” for coverage requirements.</p> <p>Why it is needed: The City reviews this document to verify that the subrecipient maintains the minimum automobile liability insurance coverage required before entering into a CDBG agreement.</p>	No	Required				[orgname]_auto_insurancecert.pdf
8	Auto Declaration Form	<p>What to upload: A completed and signed City-provided Auto Declaration Form if the subrecipient does not own, lease, rent, or operate vehicles for organizational or project-related activities and therefore does not carry Commercial Auto Liability insurance. By signing the form, the subrecipient agrees to obtain the required automobile liability insurance if vehicles are acquired or used in the future.</p> <p>Why it is needed: The City uses this form to document that the subrecipient currently does not require Commercial Auto Liability insurance and acknowledges its responsibility to obtain coverage if circumstances change.</p>	Yes	If Applicable				[orgname]_auto_declaration.pdf

#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
9	WC Insurance Certificate	<p>What to upload: A Workers' Compensation insurance certificate showing the insured entity name, policy number, coverage limits, effective dates, and required endorsements. The certificate must be signed by an authorized insurance representative, identify the City of San Diego as the certificate holder, and indicate that subrogation is waived where required. An ACORD™ certificate form is typically used. Refer to the "City of San Diego Purchasing & Contracting Insurance Checklist" for coverage requirements.</p> <p>Why it is needed: The City reviews this document to verify that the subrecipient maintains the minimum Workers' Compensation insurance coverage required before entering into a CDBG agreement.</p>	No	Required				[orgname]_wc_insurancecert.pdf
10	WC Waiver of Subrogation	<p>What to upload: The endorsement page of the Workers' Compensation insurance policy containing waiver of subrogation language. The endorsement must include the effective date, policy number, insured entity name, insurance carrier name, and the signature or authorization of the insurance provider or representative. Refer to the "City of San Diego Purchasing & Contracting Insurance Checklist" for additional guidance.</p> <p>Why it is needed: The City reviews this endorsement to confirm that the subrecipient's Workers' Compensation policy meets the City's waiver of subrogation requirements.</p>	No	Required				[orgname]_wc_subrogation.pdf
11	WC No Employee Declaration & Addendum Form	<p>What to upload: A completed and signed City-provided Workers' Compensation No Employee Declaration & Addendum Form if the subrecipient does not have employees and therefore does not carry Workers' Compensation insurance. By signing the form, the subrecipient agrees to obtain Workers' Compensation insurance if it hires employees or other covered workers in the future.</p> <p>Why it is needed: The City uses this form to document that the subrecipient currently does not require Workers' Compensation insurance and acknowledges its responsibility to obtain coverage if staffing circumstances change.</p>	Yes	If Applicable				[orgname]_wc_noemployee.pdf
12	Board of Directors Authorization of Staff	<p>What to upload: A completed and signed Board of Directors Authorization of Staff form identifying the staff and management personnel authorized by the organization's governing board to act on behalf of the subrecipient in ED Grants, including serving as the Primary Representative.</p> <p>Why it is needed: The City uses this form to verify which individuals are authorized to approve, sign, and manage agreement-related actions and updates within ED Grants.</p>	Yes	Required				[orgname]_bod_authorization.pdf

#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
13	Living Wage Ordinance Compliance	<p>What to upload: Either a completed Living Wage Ordinance (LWO) Certification of Compliance form or a completed Application for Exemption packet, as applicable, demonstrating compliance with the City of San Diego Living Wage Ordinance (SDMC §22.4200 et seq.). One of these submissions is required for each CDBG-funded agreement.</p> <p>Why it is needed: The City's Living Wage Ordinance staff reviews these documents to determine whether the project is compliant with LWO requirements or qualifies for an exemption before agreement execution.</p>	Yes	Required				[orgname]_lwocompliance.pdf
14	Client Grievance Policy & Procedures	<p>What to upload: A Board-approved policy and procedures document describing how clients or program participants may submit grievances, complaints, or concerns related to services provided by the organization. The document should include the grievance process, response procedures, escalation steps, and relevant contact information.</p> <p>Why it is needed: Federal regulations require organizations receiving federal funds to maintain procedures for addressing client grievances and ensuring concerns are reviewed and resolved in a fair and timely manner.</p>	No (see sample)	Required				[orgname]_polpro_clientgrievance.pdf
15	Subcontractor/Vendor Grievance Policy & Procedures	<p>What to upload: A Board-approved policy and procedures document describing how subcontractors or vendors may submit grievances, complaints, or disputes related to their work with the organization. The document should include reporting procedures, response timelines, escalation steps, and relevant contact information.</p> <p>Why it is needed: Federal regulations require organizations receiving federal funds to maintain procedures for addressing subcontractor and vendor grievances and ensuring procurement-related concerns are handled fairly and appropriately.</p>	No (see sample)	Required				[orgname]_polpro_subvendorgrievance.pdf
16	Financial Management Policy & Procedures	<p>What to upload: A Board-approved financial management policy and procedures document describing the organization's financial controls, accounting practices, cash management procedures, internal oversight, and fiscal responsibilities. The document must comply with applicable federal requirements under 2 CFR 200.</p> <p>Why it is needed: Federal regulations require organizations receiving federal funds to maintain financial management systems and internal controls that ensure federal funds are administered properly, accurately tracked, and protected from misuse.</p>	No (see sample)	Required				[orgname]_polpro_financialmgt.pdf

#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
17	Procurement Policy & Procedures	<p>What to upload: A Board-approved procurement policy and procedures document describing how the organization purchases goods and services, including procurement methods, competitive bidding procedures, conflict-of-interest standards, contractor selection practices, and purchasing controls. The document must comply with applicable federal procurement requirements under 2 CFR 200.</p> <p>Why it is needed: Federal regulations require organizations receiving federal funds to maintain procurement procedures that ensure purchases are conducted fairly, competitively, ethically, and in compliance with federal requirements.</p>	No (see sample)	Required				[orgname]_polpro_procurement.pdf
18	LMI Verification & CDBG Eligibility Procedures	<p>What to upload: A Board-approved policy and procedures document describing how the organization determines participant eligibility for CDBG-funded services and verifies low- and moderate-income (LMI) status, as applicable. The document should describe intake procedures, income verification methods, documentation standards, and collection of required demographic and household data.</p> <p>Why it is needed: The City reviews these procedures to ensure the organization has appropriate controls in place to verify beneficiary eligibility, document compliance with CDBG national objective requirements, and collect data required for HUD reporting.</p>	No (see sample)	Required				[orgname]_polpro_lmiverification.pdf
19	Executed Subcontract Agreement(s)	<p>What to upload: Fully executed agreements between the subrecipient and any subcontractors, partner organizations, consultants, or service providers involved in implementing the CDBG-funded project, as described in the approved scope of work. Agreements should include applicable federal compliance provisions and clearly identify roles and responsibilities.</p> <p>Why it is needed: The City reviews these agreements to verify that partner organizations participating in the project are subject to applicable federal requirements and understand their responsibilities related to CDBG-funded activities.</p>	No	If Applicable				[orgname]_subcontract_[subname].pdf
20	Vehicle Registration	<p>What to upload: Current California vehicle registration documentation for any organization-owned vehicles included in the CDBG project budget for vehicle maintenance, mileage, fuel, or related transportation expenses.</p> <p>Why it is needed: The City reviews these documents to verify that vehicles charged to the CDBG project are owned or operated by the subrecipient and are used for eligible CDBG-funded activities.</p>	No	If Applicable				[orgname]_vehiclereg.pdf









#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
21	Construction Permits & Approvals	<p>What to upload: Copies of permits, approvals, plan checks, or other documentation issued by the City's Development Services Department or other applicable agencies confirming that required development and construction approvals have been obtained for the project. If approvals are still pending at the time of agreement execution, provide available status updates or supporting documentation showing progress toward obtaining them.</p> <p>Why it is needed: The City reviews these documents to monitor project readiness, identify potential construction delays, and confirm that required approvals are being secured prior to project implementation.</p>	No	If Applicable				[orgname]_constructpermitsapps.pdf
22	Accessibility Survey/ADA Needs Assessment Reports	<p>What to upload: Accessibility surveys, ADA evaluations, transition plans, or other assessments evaluating whether the facility or multifamily housing property complies with applicable accessibility requirements, including the Americans with Disabilities Act (ADA) and other federal accessibility standards. If the property is already compliant, provide supporting documentation demonstrating compliance.</p> <p>Why it is needed: The City reviews these documents to verify that CDBG-funded facilities and housing projects meet required accessibility standards or will be brought into compliance through the proposed rehabilitation work.</p>	No	If Available				[orgname]_access-ada-assessment.pdf
23	Property Inspection & Needs Assessment Reports	<p>What to upload: Property inspections, facility condition assessments, capital needs assessments, or similar reports evaluating the condition of the property or facility to be rehabilitated or improved with CDBG funds.</p> <p>Why it is needed: The City reviews these documents to understand and verify the physical needs being addressed through the CDBG-funded project and to support the justification for proposed rehabilitation or improvement activities.</p>	No	If Available				[orgname]_propertyinspec_needs.pdf
24	Lead Hazard & Asbestos Documentation	<p>What to upload: Lead-based paint assessments, asbestos surveys, abatement reports, clearance documentation, or other records related to the identification, evaluation, or remediation of lead hazards or asbestos at the project site.</p> <p>Why it is needed: The City reviews these documents to determine whether lead hazard reduction, asbestos remediation, or other environmental health and safety measures are required as part of the project.</p>	No	If Available				[orgname]_lead-asbestos.pdf

#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
25	Environmental Documents & Reports	<p>What to upload: Environmental assessments, technical studies, site investigations, or other environmental reports prepared for the property or project site to be rehabilitated or improved with CDBG funds.</p> <p>Why it is needed: The City may reference these documents when conducting or supporting environmental review requirements under the National Environmental Policy Act (NEPA), California Environmental Quality Act (CEQA), or other applicable environmental regulations.</p>	No	If Available				[orgname]_enviro_rpts.pdf
26	Records Retention Policy & Procedures	<p>What to upload: A Board-approved policy and procedures document describing how the organization maintains, stores, protects, and retains physical and electronic records, including records containing sensitive or personally identifiable information. The policy may be a standalone document or incorporated into the organization's financial management policies and procedures and must comply with applicable federal requirements under 2 CFR 200.</p> <p>Why it is needed: Federal regulations require organizations receiving federal funds to maintain records retention procedures and preserve project records for the required retention period following project closeout.</p>	No	Required				[orgname]_polpro_records.pdf
<p>For the following NCIP-F documents, only complete and upload the appropriate property certification form applicable to your project site. You do not need to submit all three items.</p>								
27	Certification Regarding Property Owner Authorization	<p>What to upload: A completed and signed certification form documenting the property owner's authorization for the subrecipient to implement CDBG-funded construction or improvement activities on the subject property. The form also confirms that the property and CDBG-funded improvements will continue to serve low- and moderate-income (LMI) individuals or households for at least five years following project closeout.</p> <p>Why it is needed: The City uses this form to verify that the property owner is aware of and authorizes the proposed CDBG-funded improvements and acknowledges the ongoing LMI-benefit requirements associated with the project.</p>	Yes	Required				[orgname]_propertyownercert.pdf

#	Document	Description	Form Available	Applicability	Applicable Project Type			Naming Convention
					PS	CED	NCIP-F	
28	Certification Regarding Use of City-Owned Real Property	<p>What to upload: A completed and signed certification form documenting the City of San Diego’s authorization for the subrecipient to implement CDBG-funded construction or improvement activities on City-owned property. The form confirms the intended public benefit use and ongoing maintenance responsibilities associated with the improvements.</p> <p>Why it is needed: The City uses this form to document authorization from the City’s Real Estate Assets Department and confirm that the property will continue to provide low- and moderate-income (LMI) benefit and maintain the CDBG-funded improvements for at least five years following project closeout.</p>	Yes	Required				[orgname]_cityownedrealpropcert.pdf
29	Certification Regarding Use of Non-City-Owned or Non-Applicant-Owned Real Property	<p>What to upload: A completed and signed certification form documenting the property owner’s authorization for the subrecipient to implement CDBG-funded construction or improvement activities on property that is not owned by either the City of San Diego or the subrecipient. The form confirms the intended public benefit use and ongoing maintenance responsibilities associated with the improvements.</p> <p>Why it is needed: The City uses this form to verify that the property owner authorizes the proposed CDBG-funded improvements and acknowledges the ongoing low- and moderate-income (LMI) benefit and maintenance requirements for at least five years following project closeout.</p>	Yes	Required				[orgname]_noncityownedrealpropcert.pdf

Documents Collected During RFP Phase

The documents below were generally collected during the RFP phase and do not need to be re-uploaded unless they were missing, outdated, or requested by City staff.

#	Document	Description	Form Available	Applicability	Applicable RFP Category			Naming Convention
					PS	CED	NCIP-F	
1	Federally Approved Indirect Cost (FAIC) Rate Agreement	A copy of the organization’s negotiated and federally approved indirect cost rate agreement issued by a cognizant federal agency. This document is required only if the project budget includes costs under the “Federally Approved Indirect Cost Rate” budget line item. Why it is needed: The City reviews this agreement to verify the approved indirect cost rate used to calculate indirect costs charged to the CDBG-funded project.	No	If Applicable				[orgname]_faic_agmt.pdf
2	Cost Allocation Plan	A written cost allocation plan describing the methodology used to distribute shared or indirect costs across the organization’s programs and funding sources. This document is required only if the subrecipient intends to charge indirect costs to the CDBG project without a federally approved indirect cost rate agreement. Why it is needed: The City reviews the plan to ensure indirect costs charged to the CDBG project are allocated reasonably, consistently, and in proportion to the benefit received by the CDBG-funded activity.	No	If Applicable				[orgname]_costallocationplan.pdf
3	Rental/Lease Agreement	A fully executed rental or lease agreement for the facility or office space associated with the CDBG-funded project, including the lease term, payment amount, and payment schedule. This document is required only if the project budget includes rent or lease expenses. Why it is needed: The City reviews the agreement to verify eligible rent or lease costs and determine the portion reasonably attributable to the CDBG-funded project or activity.	No	If Applicable				[orgname]_rent-lease_agmt.pdf
4	Proof of Property Ownership or Lease Agreement	Documentation demonstrating site control over the property to be rehabilitated or improved with CDBG funds. This may include proof of ownership, such as a grant deed or deed of trust, or a long-term lease agreement extending at least five years beyond the anticipated project completion date. Why it is needed: The City reviews this documentation to confirm that the subrecipient has sufficient legal control over the property and that the facility or housing structure will continue serving low- and moderate-income (LMI) individuals or households for the required affordability or benefit period.	No	Required				[orgname]_rent-lease_agmt.pdf (if lease agreement) -OR- [orgname]_propownership.pdf (if proof of property ownership)
5	Real Estate Legal Description	A copy of the legal property description identifying the real estate where the CDBG-funded improvements will occur. The legal description is typically found within a grant deed, deed of trust, or similar property record and may be provided in “lot and block” or “metes and bounds” format. Why it is needed: The City reviews this documentation to verify the exact location and legal identity of the property associated with the CDBG-funded project.	No	Required				[orgname]_proplegaldescription.pdf

#	Document	Description	Form Available	Applicability	Applicable RFP Category			Naming Convention
					PS	CED	NCIP-F	
6	Professional Construction Estimates	A professional construction cost estimate prepared and signed by a licensed contractor or Certified Professional Estimator (CPE) covering the full scope of the proposed rehabilitation or improvement project, including applicable prevailing wage requirements. Contractors preparing the estimate may not participate in the subsequent contractor procurement process for the project. Why it is needed: The City reviews the estimate to evaluate whether the proposed project costs and requested CDBG funding are reasonable and supported by an independent third-party assessment.	No	Required				[orgname]_constructionestimate.pdf
7	Color Photos	Representative color photographs of the proposed project site showing existing conditions and areas requiring rehabilitation or improvement. Include both wide-angle and detail photographs as appropriate. Submissions should generally not exceed two 8.5" x 11" pages unless otherwise requested by City staff. Why it is needed: The City and the Consolidated Plan Advisory Board use these photos to visually assess existing site conditions and better understand the need addressed by the proposed project improvements.	No	Required				[orgname]_photos.pdf

Documents Collected During RFQ Phase

The documents below were generally collected during the RFQ phase and do not need to be re-uploaded unless they were missing, outdated, expired, or requested by City staff.

#	Document	Description	Applicability	Naming Convention
1	Federal Tax-Exempt Status Affirmation Letter	A copy of the organization's federal tax-exempt determination letter issued by the Internal Revenue Service (IRS) recognizing the organization's nonprofit tax-exempt status under Section 501(c)(3) or other applicable designation. Why it is needed: The City reviews this document to verify the organization's nonprofit tax-exempt status and legal eligibility to enter into a CDBG agreement. The information may also be used to establish or verify the organization's vendor profile.	Required	[orgname]_federaltaxexemptltr.pdf
2	California Tax-Exempt Status Determination Letter	A copy of the organization's California tax-exempt determination letter issued by the California Franchise Tax Board recognizing the organization's state nonprofit tax-exempt status. An "Entity Status Letter" is not an acceptable substitute. Why it is needed: The City reviews this document to verify the organization's nonprofit tax-exempt status and standing within the State of California prior to agreement execution.	Required	[orgname]_statetaxexemptltr.pdf
3	Articles of Incorporation	A copy of the organization's Articles of Incorporation filed with the California Secretary of State or other applicable state filing agency. The document should identify the organization's legal name, corporate structure, organizational purpose, and formation information. Why it is needed: The City reviews this document to verify the legal existence of the organization and confirm that it meets applicable organizational eligibility and operational history requirements.	Required	[orgname]_incorporationarticles.pdf

#	Document	Description	Applicability	Naming Convention
4	Audited Financial Statements	The organization's most recent audited financial statements prepared by an independent certified public accountant (CPA), including all accompanying schedules, notes, and auditor opinions, as submitted during the RFQ phase. Why it is needed: The City reviews these documents to evaluate the organization's financial capacity, fiscal stability, and ability to administer CDBG funds on a reimbursement basis.	Required	[orgname]_auditedfinstatements.pdf
5	Single or Program-Specific Audit	The organization's most recent Single Audit or program-specific audit conducted in accordance with federal audit requirements under 2 CFR 200, if applicable based on federal expenditure thresholds. Why it is needed: The City reviews this audit to assess the organization's compliance with federal funding requirements and identify any audit findings, questioned costs, or compliance concerns related to federal awards.	If Applicable	[orgname]_single-progaudit.pdf
6	Federal Audit Clearinghouse Screenshot	Documentation or a screenshot confirming submission of the organization's required Single Audit or program-specific audit to the Federal Audit Clearinghouse, as required under 2 CFR 200, if applicable. Why it is needed: The City reviews this documentation to verify compliance with federal audit submission requirements for organizations receiving federal funds.	If Applicable	[orgname]_fedauditclearinghouse.pdf
7	System for Award Management Screenshot	A screenshot or documentation from SAM.gov showing that the organization's registration status is "Active," including the registration expiration date and Unique Entity ID (UEI), if available. Why it is needed: Federal regulations require all entities receiving federal funds to maintain an active registration in SAM.gov . The City reviews this documentation to verify compliance with federal registration requirements.	Required	[orgname]_samregistration.pdf
8	California Secretary of State Business Search Database Screenshot	A screenshot or documentation from the California Secretary of State Business Search database showing the organization's active registration status, registration date, entity type, and entity number. Why it is needed: The City reviews this documentation to verify that the organization is legally registered, active, and in good standing with the State of California.	Required	[orgname]_castateregistration.pdf
9	California Attorney General's Registry of Charitable Trusts Screenshot	A screenshot or documentation from the California Attorney General's Registry of Charitable Trusts showing the organization's current registration status, renewal due date, and registration or organization number. Why it is needed: The City reviews this documentation to verify that the organization is properly registered and in good standing with the California Attorney General's Registry of Charitable Trusts.	Required	[orgname]_caagcharityregistry.pdf

Federal regulations require that all organizations receiving federal grants must have a Board-approved client grievance policy and procedures in place to ensure client needs are being met appropriately. The following document is provided here as a **sample only** to assist CDBG-funded subrecipients in establishing their own policy and procedures and does not necessarily imply City endorsement or guaranteed compliance with all applicable regulations, policies, and laws should the sample be duplicated by CDBG-funded subrecipients. Subrecipients should consult the United States Department of Housing and Urban Development (HUD) [Playing by the Rules](#) handbook, 2 CFR 200, and their assigned City project manager should they have any questions regarding the adequacy of their client grievance policy and procedures.

[REDACTED]
Client Grievance Procedure

Policy

A procedure is provided for clients seeking redress of an action of the agency's Board of Directors, Board Committees, Executive Director, staff or volunteers.

Every effort shall be made to resolve the grievance informally at the lowest possible level of responsibility. If the aggrieved party believes a satisfactory solution to the problem or complaint has not resulted from the informal process, the individual may initiate the formal grievance process.

Informal Procedure

1. Discuss the matter with the appropriate program coordinator.
2. If the first step does not resolve the issue, request a meeting with the Executive Director.
3. If no solution can be found with the Executive Director, the concern becomes a formal grievance.

Should any individual wish to formally grieve an action, that grievance may be initiated by submitting a letter directly to the Executive Director or the Board of Directors. This letter must contain:

1. A statement as to who specifically is bringing the grievance.
2. A statement as to the nature of the grievance.
3. A discussion which clearly outlines the rationale of why the impropriety is believed to exist with appropriate documentation (if available).
4. The action requested to successfully resolve the grievance.
5. The name, telephone number and address of the individual to be contacted regarding the grievance.

Formal Procedure

1. The individual shall present in writing and discuss the grievance with the appropriate program manager. The program manager shall give written response within five (5) days.
2. If the grievance is not resolved in discussion with the program manager, or if the matter directly involves the Executive Director or Board of Directors, the aggrieved party may present the grievance in writing to the Executive Director. If applicable, the Executive Director will receive a copy of the program manager's written response. The Executive Director will give the aggrieved party a written answer within a reasonable period of time not to exceed 30 working days.
3. If no resolution has occurred through above means, the aggrieved party may then present the grievance in writing to the Executive Committee of the Board of Directors.
4. The Executive Committee will schedule a meeting to review the grievance. The aggrieved party may request a hearing before the Executive Committee. While it is not mandatory that the aggrieved party appear at the meeting, a ten-minute period will be provided for the aggrieved person to orally present information in support of the grievance.

5. The decision of the Executive Committee shall be final and binding on [REDACTED] and the aggrieved individual. The Executive Committee shall, within thirty days of the hearing of the grievance, provide to the aggrieved person the following:

- (a) A written finding of the fact.
- (b) A written decision concerning the grievance and an explanation thereof.

6. The Executive Committee of the Board of Directors shall have no power to change, amend, or alter any of the provisions of the existing policies of [REDACTED] and the decision shall be based solely upon a question of interpretation, application or enforcement of these policies.

7. The Grievance process and record of its activity is confidential.

[REDACTED]
[REDACTED] Avenue
San Diego, CA [REDACTED]
619-[REDACTED]
Fax-[REDACTED]

[REDACTED]
Cultural Competency Policy

All staff, board members and volunteers will be informed and have knowledge of the policies, procedures and standards required by the Ryan White CARE Act and the Americans with Disabilities ACE (ADA) and agency policies and procedures regarding cultural sensitivity, diversity, and inclusiveness:

Staff who have direct contact with clients and volunteers who work 20 hours per week or more on a regular basis will receive training to provide appropriate services to all clients, including people of color, gay men, lesbians, transsexuals, trans-genders, former and active substance abusers, persons with mental health concerns, persons of differing abilities and others. Training will enable staff to recognize the differences in physical and emotional life challenges, including disabilities of all kinds, culture and ethnicity, religion and spirituality, and in histories, traditions and languages.

Formal collaboration with other agencies through Memorandum of Understanding will assure the delivery of culturally competent services.

**SAMPLE SUBCONTRACTOR/VENDOR
 GRIEVANCE POLICY & PROCEDURES**

*Federal regulations require that all organizations receiving federal grants must have a Board-approved subcontractor/vendor grievance policy and procedures in place to ensure subcontractor/vendor needs are being met appropriately. The following document is provided here as a **sample only** to assist CDBG-funded subrecipients in establishing their own policy and procedures and does not necessarily imply City endorsement or guaranteed compliance with all applicable regulations, policies, and laws should the sample be duplicated by CDBG-funded subrecipients. Subrecipients should consult the United States Department of Housing and Urban Development (HUD) [Playing by the Rules Handbook](#), 2 CFR 200, and their assigned City project manager should they have any questions regarding the adequacy of their subcontractor/vendor grievance policy and procedures.*

██████████
VENDOR GRIEVANCE PROCESS

Effective ██████, 2017

I. PURPOSE

The purpose this document is to outline the processes ██████████ uses to manage and respond to Vendor grievances. Following the completion of the Vendor Grievance Process, Vendors can seek an independent third party review.

II. STATEMENT AND SCOPE

A. Statement: All Vendors must be treated in a fair and open way.

B. Scope: This process applies to all Vendors.

III. DEFINITIONS

“Company” means ██████████.

“Vendor” means any company that the Company has a contract with or that submits an offer, formally or informally, to provide goods or services.

IV. PROCEDURE

A. Types of Grievances

1. Pre-award grievance - Occurs when a Vendor has been informed prior to contract award announcement that they will not receive an award (e.g., the Vendor failed to meet minimum bid requirements).

2. Post-award grievance - Occurs when a Vendor is informed concurrently with or after the award announcement.

B. Method for Filing a Grievance: The preferred method for submitting a Vendor grievance is to contact the Executive Director of ██████████.

C. Timelines

1. Pre-award grievance - Must be submitted within 14 calendar days after the grievant knows (or should have known) of the facts giving rise to the grievance.

2. Post-award grievance – Must be submitted within 30 calendar days after the announcement of the final award(s).
3. Exceptions - Exceptions to the above noted timeline will be considered on a case-by-case basis.

D. Disqualifying Factors for a Grievance: The factors listed below could result in a grievance being dismissed:

1. Failure of a grievant to meet established timelines for filing a grievance (as set forth above) will result in a dismissal of the grievance.
2. Failure of a grievant party to cooperate with the Company during the investigation of the grievance, including without limitation the failure to provide requested information in a timely manner, may result in a dismissal of the grievance.
3. Exceptions will be considered on a case-by-case basis. Exceptions must be approved by the Executive Director.

E. Responsibilities

1. Grievance Response:

- a) The Executive Director will contact the grievant in writing (including via e-mail) within seven (7) business days after receipt of the grievance with the following:
 - An overview of the grievance process
 - A request for additional information (if applicable)
 - An initial timeline for review and resolution of the grievance
- b) The Company will also be responsible for reviewing all appropriate records related to the grievance, such as bid documentation and any other applicable documentation related to the grievance. In addition to reviewing data, the Company will be responsible for interviewing internal personnel as appropriate.
- c) A formal written response will be provided to the grievant within 90 days of receipt of the original grievance indicating disposition of the matter, unless such a time period is extended in order to obtain feedback from outside experts.

- d) Aggrieved Party - The grievant must reasonably cooperate with the Grievance Response Process during its evaluation of the grievance, including without limitation following all timelines and responding to requests for information in a timely fashion.

F. Outcomes: The Vendor Grievance Process will result in one of the following outcomes:

1. Sustain the original bid.
2. Bid or Re-Bid.
3. Award a contract to the grievant.

V. CONTACT FOR QUESTIONS

Any questions regarding this process may be directed to the Executive Director at 619-████-████.

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Federal regulations require that all organizations receiving federal grants must have a Board-approved financial management policy and procedures in place to ensure proper controls, best practices, and ethical dealings regarding all of their financial transactions. The following document is provided here as a **sample only** to assist CDBG-funded subrecipients in establishing their own policy and procedures and does not necessarily imply City endorsement or guaranteed compliance with all applicable regulations, policies, and laws should the sample be duplicated by CDBG-funded subrecipients. Subrecipients should consult the United States Department of Housing and Urban Development (HUD) [Playing by the Rules Handbook](#), 2 CFR 200, and their assigned City project manager should they have any questions regarding the adequacy of their financial management policy and procedures.



FINANCIAL MANAGEMENT POLICIES AND PROCEDURES

The purpose of the Financial Management Policies and Procedures is to establish guidelines for the Board of Directors and staff of [REDACTED] to be applied when developing financial goals and objectives, making financial decisions, and reporting the financial status of the organization.

ORGANIZATIONAL STRUCTURE

- Role of the Board of Directors
- Finance Committee Responsibilities
- Audit Committee Responsibilities
- Roles of the executive director and staff

Role of the Board of Directors

It is the policy of [REDACTED] that the Board of Directors is the ultimate authority for determining fiscal policy and procedures. The Board's responsibilities also include review and approval of the annual budget and regular monitoring of the organization's finances throughout each fiscal year. The Board may delegate oversight responsibility to the treasurer of the board and the Finance Committee of which the treasurer is chair.

Finance Committee Responsibilities

The Finance Committee shall be responsible for the oversight and coordination of the following: annual budget presentation for board approval, presentation of periodic financial statements, management of the endowment fund investments, annual financial report, internal controls, and financial policies.

The Treasurer of and [REDACTED] shall serve as the Chair of the Finance Committee. The long-term financial objectives for [REDACTED] are reviewed and approved by the Finance Committee following the recommendations of the Executive Director.

Audit Committee Responsibilities

The Audit Committee is authorized to consider matters related to the financial statements of the organization and other official financial information provided to the public; the system of internal controls; and the annual independent audit process, including the engagement of and receiving of all reports from the independent certified public accountants.¹

The committee is granted the authority to investigate any matter or activity involving financial accounting and financial reporting, as well as the organization's internal controls. The committee will have access to the organization's external professionals to render advice and counsel in such matters.²

The Audit Committee will recommend selection the independent auditor to the board of directors.

¹ Nonprofit Risk Management Center, ©2003
² Nonprofit Legal and Tax Letter, ©2008

Role of Executive Director and Staff

Executive Director

The Board of Directors may delegate all day-to-day authority for administration and implementation of approved financial policies and procedures to the Executive Director. This includes, but is not limited to:

- Develop and submit to the Board of Directors an annual budget to include: anticipated restricted and unrestricted income, other resources, cost allocations, capital expenditures, and other expenses.
- Implement said budget after approval by the Board of Directors.
- Signing contracts obligating ██████████ for goods, services, leases, rents, etc. with the parameters established by the annual budget. Amounts significantly in excess of budgeted amounts are to be submitted to the board for approval.
- Signing contracts obligating ██████████ to deliver programs and services in exchange for payments as outlined in the annual budget. Amounts significantly in excess of the budgeted amount are to be submitted to the Board for approval.
- Authorizing staff to make purchases of goods, materials, supplies, and services within the guidelines established by the annual budget. Substantial variations from the budgeted amounts will be brought to the Board's attention for review.
- Accepting donations, contract payments, fees, and other sources of income on behalf of ██████████ and depositing said income in the appropriate banking or savings accounts as authorized by the Board of Directors.
- Disburse funds as needed to accomplish the mission and purpose of ██████████ as specified in the annual budget. This is to include, but not be limited to: salaries, taxes, operational expenses, capital expenditures, and other expenditures as authorized by the Board of Directors in the annual budget or through appropriate votes by the Board at regularly scheduled meetings.
- Establish petty cash funds to be used to meet short-term minimal cost needs of Second Chance programs and administration.
- Establishing an accounts receivable system to bill and track amounts due from individuals, corporations, government agencies, organizations and others identified through the annual budgeting process.

CFO

The Executive Director may delegate the general and daily financial management and reporting to the CFO. The CFO acts as the primary fiscal agent, implementing all financial policies and procedures. The CFO recommends expenditures and revenue objectives for and ██████████ in accordance with the Board approved long-term plans, and develops the annual budget in cooperation with the management team and Board committees.

BUSINESS CONDUCT

- ▶ Practice of Ethical Behavior
 - Conflict of Interest
- ▶ Compliance with Laws, Regulations, and Organization Policies
- ▶ Disciplinary Action

- Bonding

▶ Practice of Ethical Behavior

Conflict of Interest

Board members and staff members should act in the best interest of the organization, rather than in furtherance of personal interests or the interests of third parties. ██████████ has policies in place, and routinely and systematically implements these policies to prevent actual, potential, or perceived conflicts of interest.

Conflict-of-Interest Policy

██████████ has a written conflict-of-interest policy. The policy is applicable to board members and staff, and volunteers who have significant independent decision-making authority regarding the resources and programs of the organization. The policy identifies the types of conduct or transactions that raise conflict-of-interest concerns, sets forth procedures for disclosure of actual or potential conflicts, and provides for review of individual transactions by the uninformed members of the board of directors.

Conflict-of-Interest Statement

██████████ provides board members, staff, and volunteers with a conflict-of-interest statement that summarizes the key elements of the organization's conflict-of-interest policy. The conflict-of-interest statement provides space for the board member, employee or volunteer to disclose any known interest that the individual, or a member of the individual's immediate family, has in any entity that transacts business with the organization. The statement is provided to and signed by board members, staff, and volunteers, both at the time of the individual's initial affiliation with the organization and at least annually thereafter.

▶ Compliance with Laws, Regulations, and Organization Policies

██████████ does not tolerate the willful violation or circumvention of any Federal, state, local, or foreign law by an employee during the course of that person's employment; nor does the Organization tolerate the disregard or circumvention of ██████████ policy or engagement in unscrupulous dealings. Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Implementation of the provisions of this policy is one of the standards by which the performance of all levels of employees will be measured.

▶ Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to ██████████ or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken against—

1. Any employee who authorizes or participates directly in actions that are a violation of this policy.

2. Any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Any director, manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

Bonding

All [redacted] employees shall be bonded through an employee's dishonesty bond policy. In addition, the Chairman, Secretary, Treasurer and all Board of Directors officers shall be bonded by a reputable bonding company. Bonding insurance shall be reviewed and approved by the Executive Director, the CFO and the Finance Committee and shall last for the length of the officers' appropriate term.

► **Practice of Ethical Behavior**

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of [redacted] depend to a very large extent on the following considerations.

Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers. In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with [redacted] policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action. Each director, manager and supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, managers and supervisors must weigh carefully all courses of action suggested in ethical as well as economic terms, and base their final decisions on the guidelines provided by this policy as well as their personal sense of right and wrong.

FRAUD

- Scope
- Policy
- Actions Constituting Fraud
- Other Irregularities
- Investigation Responsibilities
- Confidentiality
- Authority for Investigation of Suspected Fraud

► **Scope**

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with [redacted]. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with [redacted].

► **Policy**

The management of [redacted] is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Accounting Manager, Executive Director or, alternatively, to the Chair of the Board Finance Committee, who coordinates all investigations.

► **Actions Constituting Fraud**

The terms fraud, embezzlement, misappropriation, and other fiscal irregularities refer to, but are not limited to:

1. Any dishonest or fraudulent act.
2. Forgery or alteration of any document or account belonging to [redacted].
3. Forgery or alteration of a check, bank draft, or any other financial document.
4. Misappropriation of funds, securities, supplies, equipment, or other assets of [redacted].
5. Impropriety in the handling or reporting of money or financial transactions.
6. Disclosing confidential and proprietary information to outside parties.
7. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to [redacted]. Exception: gifts less than a \$1.00 value.
8. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment.
9. Any similar or related irregularity.

► **Other Irregularities**

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the employee's direct supervisor. If there is a question as to whether an action constitutes fraud, contact the Fiscal Officer, Executive Director or the Chair of the Finance Committee for guidance.

► **Investigation Responsibilities**

The Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to appropriate designated personnel and, to the full board of directors.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with Federal funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply to the organization.

It is the policy of [REDACTED] to fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

► **Confidentiality and Reporting Procedures**

The Finance Committee, Executive Director, and CFO will treat all information received confidentially. Any employee who suspects or discovers dishonest or fraudulent activity will notify the CFO, Executive Director or the Finance Committee Chair immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act. The employee or other complainant may remain anonymous.

All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter."

Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference. The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by [REDACTED] legal counsel or the Finance Committee or their delegates.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect [REDACTED] from potential civil liability.

► **Authority for Investigation of Suspected Fraud**

Members of the Finance Committee or their delegates will have:

1. Free and unrestricted access to all [REDACTED] records and premises, whether owned or rented;
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

SECURITY

- Accounting Department
- Access to Electronically Stored Data
- Storage of Back-up Files
 - Confidentiality and Records Security

► **Accounting Department**

The door to the Accounting Department will have a secure lock. This door shall be closed and locked in the evenings and whenever the Accounting Department is vacant.

► **Access to Electronically Stored Accounting Data**

It is the policy of [REDACTED] to use passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system.

Accounting personnel are expected to keep their passwords secret. The CFO, a responsible individual independent of programming functions, shall perform administration of passwords.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

► **Storage of Back-Up Files**

It is the policy of [REDACTED] to maintain back-up copies of electronic data files off-site in a secure, fire-protected environment. Access to back-up files shall be limited to individuals authorized by management.

Confidentiality and Records Security

Financial records are restricted materials with limited access. Only the Executive Director and the CFO (or others so authorized) shall have access to financial records (vendor files, checks, journals, payroll, etc.).

TECHNOLOGY AND ELECTRONIC COMMUNICATIONS

- Purpose and Scope
- Acceptable Use of Organization Property
- Password Security Confidentiality
- Copyrighted Information Installation of Software
- Other Prohibited Uses
- Disciplinary Action for Violations
- Reporting of Suspected Violations

GENERAL LEDGER AND CHART OF ACCOUNTS

- Chart of Accounts Overview
- Distribution of Chart of Accounts
- Control of Chart of Accounts
- Account Definitions
- Classification of Net Assets
- Changes to the Chart of Accounts
 - Fiscal Year of Organization
- Journal Entries

General Ledger

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all the financial transactions of

██████████ and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

██████████ uses QuickBooks accounting software.

► **Chart of Accounts Overview**

The chart of accounts is the framework for the general ledger system and the basis for ██████████ accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss account. ██████████ chart of accounts is comprised of _____ types of accounts:

Insert.

Each account number shall be preceded by a two-digit component number and a three-digit fund code, allowing for complete tracking and reporting of financial transactions by funding source.

► **Distribution of Chart of Accounts**

██████████ employees involved with account coding responsibilities (assignment or review of coding) or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts will be promptly distributed to these individuals.

► **Control of Chart of Accounts**

The ██████████ chart of accounts is monitored and controlled by the CFO. Responsibilities include the handling of all account maintenance, such as additions and deletions. The CFO, who ensures that the chart of accounts is consistent with the organizational structure and meets the needs of each component and program, should approve any additions or deletions of accounts.

- **Account Definitions**
- **Classification of Net Assets**
- **Changes to the Chart of Accounts**

Fiscal Year of the Organization

The fiscal year shall be July 1st to June 30th of each year.

► **Journal Entries**

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal entries or other documentation, which shall include a reasonable explanation of each such entry. Examples of such journal entries include: Insert.

REVENUE AND CASH RECEIPTS POLICIES

REVENUE

- Revenue Recognition Policies
- Refunds of Revenue Received
- Revenue Recognition Policies

██████████ receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements of ██████████ in the following manner:

1. **Grant/Contract Income** - Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards).
2. **Fees and Rents** - Recognized as income when received except at year end when accrual entries are made.
3. **Contributions** - Recognized as income when received, unless accompanied by restrictions or conditions.

Immaterial categories of revenue may be recorded on the cash basis of accounting (i.e. recorded as revenue when received) as deemed appropriate by the Accounting Manager.

► **Refunds of Revenue and Cash Receipts Received**

It is the policy of ██████████ to apply refunds associated with revenue and cash receipts collected by--

Client Fees and Rents: Refunds of client fees and rents will be refunded based on agreements. Refunds are made for unused services.

Security Deposits: Tenant security deposits and any interest accrued will be refunded in accordance with the specific terms of each tenant's sublease with ██████████

CONTRIBUTIONS RECEIVED

- Definitions
- Distinguishing Contributions for Exchange Transactions
- Accounting for Contributions
- Receipts and Disclosures

The Board of Directors of and ██████████ through its Executive Committee, has adopted the following policy concerning the acceptance of contributions to ██████████. In general, cash and in-kind gifts of any nature may be accepted. If restrictions are imposed by the donor on the use or disposition of a gift, the expense to ██████████ of honoring the restrictions (if not underwritten by the donor) should be considered before the gift is accepted. The ██████████ may accept such gifts only if it is willing and able to honor the restriction.

In-kind Gifts of Property

For in-kind gifts of property that is not readily saleable (for example, real estate), costs of holding, maintaining and reselling the property should be considered before the gift is accepted.

In-kind gifts should not be accepted if the donor is unable to convey good and marketable title to the property or acceptance of the gift would subject ██████████ to possible legal liability. Appropriate steps should be taken to verify whether the donor is able to convey good and marketable title to the property.

Gifts of nonresidential real estate should not be accepted without first obtaining an environmental assessment of the property to determine if ██████████ would be subjected to possible environmental cleanup liability.

In-kind gifts in which the donor reserves a life interest in the property may be accepted subject to the Board's approval and subject to the other requirements of this Policy Statement. In such cases, consideration should be given as to which party will incur expenses to hold and maintain the property during the donor's lifetime.

Gifts in the form of a below-market sale of property to [REDACTED] may be accepted subject to the Board's approval and subject to the other requirements of this policy statement.

Questions concerning the appropriateness of any gift will be referred to and decided by the executive director.

Donated Materials and Services

Donated materials and equipment shall be reflected in the Financial Statements as their estimated values measured on the date of receipt. A substantial number of volunteers donate significant amount of time to [REDACTED] Program services on an on-going basis.

Donor-Imposed Restrictions

Contributions may be received with donor-imposed restrictions. Some restrictions permanently limit the organization's use of contributed assets. Other restrictions are temporary in nature, limiting the organization's use of contributed assets to (a) a later period or after a specific date (a time restriction), (b) a specific purpose (a purpose restriction), or (c) both.

Restrictions may (a) be stipulated explicitly by the donor in a written or oral communication accompanying the contribution or (b) result implicitly from the circumstances surrounding receipt of the contributed asset – i.e. making a gift to a capital campaign whose stated objective is to raise funds for a new building. Contributions of unconditional promises to give with payments due in future periods should be reported as temporarily restricted contributions unless the donor expressly stipulated or circumstances surrounding the receipt of the promise make clear that the donor intended it to be used to support activities of the current period.

Donor-Imposed Conditions

Transfers of assets and promises to give with donor-imposed conditions should be recognized as contribution revenue when the conditions have been substantially met or when the conditions have been explicitly waived by the donor, i.e. a contribution of cash or a promise to give cash in support of a proposed program should be recognized when the program is undertaken. Transfers of assets with donor-imposed conditions should be reported as refundable advances until the conditions have been substantially met. Transfers of assets on which resource providers have imposed conditions should be recognized as contributions if the likelihood of not meeting the conditions is remote. Unconditional contributions received without donor-imposed restrictions should be reported as unrestricted support that increases unrestricted net assets. Unconditional contributions received with donor-imposed restrictions should be reported as restricted support that increases permanently restricted or temporarily restricted net assets, depending on the nature of the restriction.

Accounting for Contributions

All contributions shall be recorded in accordance with GAAP, with specific attention to standards FASB 116 and 117. Contributions are recorded as pledged or received in accordance with FASB 116, and must be credited to the appropriate revenue lines as presented in the annual budget and coded with the appropriate account number as designated in the [REDACTED] Chart of Accounts.

The value of any gift will be recorded on [REDACTED] books and records as required by standard accounting practices, which may not necessarily be the same value attributed to the gift for tax purposes. [REDACTED] will obtain an appraisal for in-kind gifts where necessary to assign a value if the value is not readily ascertainable by other means (for example, real estate or securities that are not publicly traded).

The value of in-kind gifts will be determined net of any mortgages, liens, and other encumbrances. No employee should give individualized legal, tax, or estate planning advice to any donor. Donors should be referred to a qualified legal or tax advisor for such advice.

Receipts and Disclosures

All [REDACTED] donors and contributors shall be properly acknowledged for their contributions in accordance with IRS guidelines. The assigned staff for Resource Development in coordination with the Accounting Manager shall ensure proper recognition of contributors and grantors.

A written acknowledgement should be sent to the donor for all gifts exceeding \$250 in cash or in-kind value. All pledges and deferred gift commitments should be formally acknowledged either by a pledge form signed and dated by the donor or a written acknowledgement given by [REDACTED] to the donor.

BILLING/INVOICING POLICIES

- ▶ Responsibilities for Billing and Collection
- ▶ Invoicing
- ▶ Accounts Receivable
- ▶ Classification of Income and Net Assets

CASH RECEIPTS

- Processing of Checks and Cash Received Through the Mail
- ▶ Endorsement of Checks
- ▶ Timeliness of Bank Deposits
- ▶ Reconciliation of Deposits
- ▶ Use of Lockbox
- ▶ Processing of Lockbox Receipts
- ▶ Processing of Credit Cards
- ▶ On-Site Collections at Conferences and Seminars

Processing of Checks and Cash Received Through the Mail

The following procedures for cash received through the mail or given to a [REDACTED] representative shall be in place: When mail is opened, all checks shall be endorsed with the [REDACTED] official stamp. Mail is logged in and sorted by [REDACTED] support staff and distributed to the appropriate personnel. All cash and checks received through the mail shall be forwarded to the Accounting Manager's office. The Accounting Manager records all checks and cash by date, name of company or individual, designation, and amount.

After recording checks, or cash, an individual deposit ticket shall be prepared with triplicate copies, bearing a different designation of each account. That record shall include date of deposit, name of sender, amount, and designation. A copy of the bank deposit slip is retained in chronological order with copies of the deposited checks. All cash and checks shall be deposited the same business day if possible, and no later than the next business day into a [REDACTED] bank account.

The CFO shall ensure appropriate entries in the general ledger for all deposits. The CFO shall reconcile all logs of incoming cash/checks with the deposit slips. Cash and checks exceeding one thousand dollars (\$1,000) shall be object of dual control executed by the receiver and the CFO or any two (2) other authorized staff members.

► **Endorsement of Checks**

It is the policy of [REDACTED] that all checks received that are payable to the organization shall immediately be restrictively endorsed by the individual who prepares the deposits. The restrictive endorsement shall include the following information:

1. For Deposit Only
2. [REDACTED]
3. The bank name
4. The bank account number of [REDACTED]

- **Timeliness of Bank Deposits**
- **Reconciliation of Deposits**
- **Use of Lockbox**
- **Processing of Lockbox Receipts**
- **Processing of Credit Cards**
- **On-Site Collections at Conferences and Seminars**

ACCOUNTS RECEIVABLE MANAGEMENT

- **Monitoring and Reconciliations**
- **Collections**
- **Credits and Other Adjustments to Accounts Receivable**
- **Accounts Receivable Write-Off Authorization Procedures**
- **Reserve for Uncollectible Accounts**

EXPENDITURES and DISBURSEMENT POLICIES

PURCHASING POLICIES AND PROCEDURES

- **Responsibility for Purchasing**
- **Non-discrimination Policy**
 - Use of Purchase Requisitions
 - Authorizations and Purchasing Limits
 - Solicitation of Quotations from Vendors
 - Evaluation of Alternative Vendors
 - Affirmative Consideration of Minority, Small Business and Women Owned Business
 - Special Purchasing Conditions
 - Vendor Files and Required Documentation
- **Ethical Conduct in Purchasing**
- **Conflicts of Interest Prohibited**
- **Receipt and Acceptance of Goods**

► **Responsibility for Purchasing**

The CFO will assign an account expense code to the purchase requisitions, sign and date for approval.

► **Non-discrimination Policy**

All vendors/contractors who are the recipients of [REDACTED] funds funds, or who propose to perform any work or furnish any goods under agreements with [REDACTED] shall agree to these important principles:

1. Vendors/Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
2. Vendors/contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause. Notices, advertisement and solicitations placed in accordance with Federal law, rule or regulation shall be deemed sufficient for meeting the intent of this section.

Use of Purchase Requisitions

All purchases will be made through the use of purchase requisitions or other approved methods. A purchase order must be submitted to the Accounting & Operations Coordinator. Purchase requisitions must clearly state price, item, vendor name, purchaser, destination, and date of request.

Authorizations and Purchasing Limits

Any expenditure in excess of *twenty-five thousand dollars* (\$25,000.00) for the purchase of a single item should have bids from three (3) suppliers if possible. These bids are reviewed by the Accounting Manager and the bid award must be specifically approved in advance by the Executive Director.

Purchases of less than five thousand dollars (\$5,000.00) may be made at the discretion of [REDACTED] Executive Director without competitive bids. However, for fixed assets, reasonable diligence should be exercised to comparatively shop for available sources.

Any purchase made by a board member on behalf of [REDACTED] will require prior approval by the Executive Director and the Finance Committee.

Solicitation of Quotations from Vendors

Selection of the appropriate vendor, prices and specifications for items should be determined (standard materials consistently purchased at lowest available price, usually at one vendor on a regular basis).

Prior to purchasing goods or services from a "new" vendor, the payment schedule and procedure should be explained to the vendor. If the vendor has a bookkeeping system that requires special consideration/payments, the Accounting Manager should be notified prior to the purchase.

Special Purchasing Conditions

Special purchases or large orders may result in special checks being written, therefore, in such cases to get substantial discount on a purchase, no promise of date of payment can be made without first checking with the Accounting Manager or the Executive Director.

Vendor Files and Documentation

All detail will be filed alphabetically by vendor identification and maintained in locked cabinets in the [REDACTED] accounting office.

- ▶ Ethical Conduct in Purchasing
- ▶ Conflicts of Interest Prohibited
- ▶ Receipt and Acceptance of Goods

ACCOUNTS PAYABLE MANAGEMENT

- Recording of Accounts Payable
- Accounts Payable Cut-off
- ▶ Payment Discounts
- Reconciliation of A/P Subsidiary Ledger to General Ledger

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner. All claims submitted for payment must be approved by the Accounting & Operations Coordinator prior to payment.

Accounts payable checks will be processed on a twice monthly schedule or as necessary. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Processing of Accounts Payable

Upon payment of a bill, a copy of the check or duplicate of stub shall be stapled onto the bill and payment date and check number shall be printed on the invoice. The paid invoices shall be filed alphabetically according to company/individual name and shall be kept on a fiscal year basis on file.

The Accounting & Operations Coordinator shall receive the Accounts Payable checks prepared by the accounting Assistant and ensure that the appropriate signatures are executed. Check signers should initial supporting documents to help prevent duplicate presentation. The checks and necessary accompanying materials are then mailed.

All payments, transactions and invoices shall be filed with supporting documentation after execution by the Accounting & Operations Coordinator, and files will be kept confidential.

▶ **Payment Discounts**

To the extent practical, [REDACTED] will take advantage of all prompt payment discounts offered by vendors. When availability of such discounts is noted, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

▶ **Reconciliation of A/P Subsidiary Ledger to General Ledger**

At the end of each monthly accounting period, the total amount due to vendors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the CFO.

Also on a monthly basis, the following procedure will be performed:

San Diego [REDACTED] Program
Financial Policies and Procedures

1. Check all statements received for unprocessed invoices.
2. Check the Purchase Order file for open PO's that are more than 60 days old and follow up.

TRAVEL AND BUSINESS

- Local Mileage Reimbursement
- Out-of-town Travel Expenses
- Board Travel Expenses
- Expenditure Reimbursement
- Travel Advance

Local Mileage Reimbursement

Reimbursement for mileage will be based on the travel rate established by the Executive Director and the CFO and approved through the budgeting process. Travel reimbursement shall not be above IRS Guidelines.

Mileage reports are submitted to the CFO for approval within the first 5 days of the month immediately following the reporting period. These forms must provide complete, accurate information including destination, actual miles traveled, and purpose of travel. At any time, the mileage claimed by a staff member may be validated by [REDACTED] management for accuracy.

Mileage to and from the employee's residence to the place of work will not be paid by [REDACTED]

All parking and other expenditure receipts must be attached to the expense voucher as a condition for payment.

Out-of-Town Travel Expenses

[REDACTED] shall provide employees traveling out of town on official business \$50.00 per day for meals and incidental expenses (M&E) – this is a flat fee and no receipts are required to be maintained. Exceptions to the policy will be made on case-by-case bases and approved by either the Executive Director or Accounting Manager. However, lodging and transportation expenses will only be reimbursed upon presentation of valid receipts. All other expenses to be incurred shall be pre-approved by the Executive Director or the Accounting Manager, and will be reimbursed upon presentation of the appropriate receipts.

Board Travel Expenses

Board members traveling to represent [REDACTED] or authorized by the Board of Directors to assist [REDACTED] on business, will be reimbursed for travel and per diem expenses in the same manner that staff are reimbursed.

Expenditure Reimbursement

Expenses pre-approved and directly related to [REDACTED] business activities (mileage, meals, hotel, supplies, etc.) will be reimbursed to employees upon submission of an Expense Voucher.

Travel Advance

Prepare a (Travel Advance) Check Request form and submit it to the Accounting & Operations Coordinator.

San Diego [REDACTED] Program
Financial Policies and Procedures

The (Travel Advance) Check Request form must include the most reasonable estimates for costs to be incurred on the specific trip.

CASH DISBURSEMENTS

- ▶ Check Preparation
 - Check Signing
- ▶ Mailing of Checks
 - Voided Checks and Stop Payments
- ▶ Record Keeping-Independent Contractors
 - Expenditure Procedures
 - Credit Card Expenditures

▶ **Check Preparation**

Check Signing

The Executive Director and the Director of Development shall, unless otherwise decided by the Board, sign all checks, drafts, or orders for payment of money issued in the name of [REDACTED]. In the absence of either individual, the signature of the Board Chair or the Treasurer must be obtained.

All contracts, commitments for services in the name of [REDACTED] and other legal obligations shall be signed by the Executive Director. Unless otherwise decided by the Board.

▶ **Mailing of Checks**

Voided Checks and Stop Payments

Voided checks will be stamped and retained within a designated file in a locked cabinet.

▶ **Record-Keeping Independent Contractors**

Expenditure Procedures

All expenditures shall be approved by the Executive Director. While the Board has authorized the Executive Director and the CFO to make whatever purchases are needed for the day-to-day operation of [REDACTED] non-routine expenditures exceeding *five thousand dollars* (\$5,000.00), must be pre-approved by the Finance Committee prior to purchase. All authorized expenditures shall be coded by account number using [REDACTED] Chart of Accounts.

Credit Card Expenditures

The use of business credit cards by the [REDACTED] Executive Director and designated staff is authorized only when the use of check or regular accounts payable processes are not possible. Credit card expenditures shall not exceed *three thousand dollars* (\$3,000) each and must be pre-approved by the Executive Director and/or the CFO. Monthly credit card expenditure reports shall be submitted to the Accounting & Operations Coordinator for review and reconciliation.

PAYROLL AND RELATED POLICIES

- ▶ Classification of Workers as Employees or Independent Contractors
 - Payroll Administration

- ▶ Changes in Payroll Data
- ▶ Payroll Taxes
 - Preparation of Timecards
 - Processing of Timecards
 - Review of Payroll
 - Distribution of Payroll

▶ **Classification of Workers as Employees or Independent Contractors**

Payroll Administration

Proper records shall be maintained at all times by the Accounting & Operations Coordinator in each staff member's personnel file.

Compensation ranges for all staff positions shall be developed in accordance with approved Job Classification and Compensation policies and is subject to the approval of the Executive Committee and Board of Directors. No employee of [REDACTED] may be compensated outside of the approved range.

The compensation of the EXECUTIVE DIRECTOR shall be determined by the Executive Committee of the Board.

- ▶ **Changes in Payroll Data**
- ▶ **Payroll Taxes**

Preparation of Timecards

All staff members must be complete and submit a timecard which accurately records work time and leave hours used. Please see procedures for timecards for complete details.

Processing of Timecards

Payroll is executed bi-monthly using a payroll service. Monthly payroll expenses shall be verified by the CFO against payroll reports and direct deposit reports and reconciled with checking account reports.

Paychecks or direct deposits will be provided to each employee by the Accounting & Operations Coordinator.

Review of Payroll

Payroll checks and direct deposit advice slips will be reviewed by the CFO.

Distribution of Payroll

Checks are issued on the twentieth day of the month for the pay period covering the first to the fifteenth of the month. Checks will be issued on the fifth day of the following month for the pay period covering the sixteenth through the last day of the month. If a payday falls on a weekend day or holiday, checks are issued on the last working day before the weekend.

CASH AND CASH MANAGEMENT

- Cash Accounts
- Bank Reconciliations
- ▶ Cash Flow Management
 - Stale Checks
 - Petty Cash
- ▶ Wire Transfers

Cash Accounts

Funds of ██████████ shall be deposited in ██████████ bank accounts as may be designated by the Board of Directors, or as designated by the donor in the case of restricted contributions. The Accounting Manager shall maintain and oversee bank and Investment accounts, and ensure ██████████ day-to-day financial operations. Several accounts are maintained by ██████████ as follows:

1. Checking Account
2. Money Market Account
3. Certificates of Deposit
4. Brokerage Account

These accounts may be changed as ██████████ financial conditions and requirements change. Cash and cash equivalents include all cash balances and highly liquid investments with a maturity of six months or less. The agency places its temporary cash investments with highly rated financial institutions. The CFO shall closely monitor the balances of the checking account, money market and certificates of deposit accounts. At times such investments may be outside of the FDIC insurance.

All checks, cash, money orders, and credit card deposits, are reviewed by the CFO and deposited in the appropriate accounts. All checks received from fund raising events, foundations and corporate donations and miscellaneous contributions, shall be deposited into the accounts. Monies shall be transferred from the checking account into the money market account or the investment account when necessary, by the CFO.

Checks are written on the (15th) fifteenth and (30th) and/or (31st), of each month to meet monthly obligations, or ongoing operational expenditures.

Bank Reconciliations

Bank reconciliations shall be completed monthly by the an outside party not involved with the day-to-day operations of the accounting office and cross-referenced with the cash and receipts logs and the monthly Financial Statements. The Financial Statements shall be reviewed by the Executive Director and presented to the Finance Committee at its monthly meeting.

All bank statements, credit card statements, and endowment fund reports will be reconciled every month by the CFO, and records will be kept in the CFO office.

▶ **Cash Flow Management**

Stale Checks

A check outstanding for more than six (6) months will be voided with a possible stop payment request to the bank upon approval of the CFO.

Petty Cash

The purpose of petty cash is to give staff more flexibility when small items need to be purchased immediately to provide a convenient method of payment or staff reimbursement. Petty cash may be used for payment of training and office consumable supplies and for staff reimbursement of training and office consumable supplies purchased.

When a staff member purchases an item (office consumable or training supply) prior approval is required.

In certain exceptional circumstances, it is possible that a staff member would incur an expense without prior approval. It should be clearly understood that ██████████ is not obligated to reimburse a staff for such an expense.

To be reimbursed for an approved purchase, staff must submit a Petty Cash Request form to the Accounting & Operations Coordinator with receipts attached for each expense itemized on the form.

Petty cash expenditures should be limited to \$100 for any one item unless under an extraordinary circumstance.

Petty cash is subject to a "surprise count" from the CFO at any time to ensure that it is properly documented at all times.

A petty cash "rolling" fund provides a systematic method for paying and recording out-of-pocket cash payments too small to be made by check. The ██████████ locations shall maintain a two hundred (\$200.00) petty cash fund, in which the total at any one time is \$200 in combination of cash and receipts.

The Accounting & Operations Coordinator shall maintain control of, and responsibility for, payments disbursed from the Petty Cash fund at all times; however, amounts should not exceed twenty-five Dollars (\$25.00) for each transaction and the total Fund should not exceed two hundred dollars (\$200.00).

The petty cash box shall remain locked and under the control of the Accounting Manager and one other employee they designate.

▶ **Wire Transfers**

INVESTMENT POLICIES

- ▶ Delegation of Authority
- ▶ Investment Objectives
- ▶ Allowable Investments
- ▶ Diversification
- ▶ Accounting Treatment
 - Procedures and Reporting

▶ **Delegation of Authority**

The Executive Director shall invest ██████████ funds in such a way as to maximize return while protecting principal, and will follow the guidelines listed below.

► **Investment Objectives**

The investment philosophy of [REDACTED] regarding short-term investments is **safety of principal and liquidity**. The investment goals of the Endowment Fund long-term investment portfolio shall give proper recognition to risk and return. The Endowment Fund investment strategy shall be reviewed and evaluated by the Finance Committee annually, to ensure the portfolio's proper diversification, security and return of investments.

► **Allowable Investments**

Acceptable investments shall be: Certificates of Deposit and Bankers Acceptances rated A1; Domestic Corporation Commercial Paper rated A1 and/or P1 by two (2) major rating services; all short-term Securities of the U.S. Government or an agency thereof.

Accounts such as interest-bearing checking accounts, money market accounts, certificates of deposit, investment-grade commercial paper, and government securities are to be the primary investments. Investing in any other type of investment vehicle requires prior approval by the Board of Directors.

► **Accounting Treatment**

All purchased investments shall initially be recorded at cost. All investments acquired by donation to [REDACTED] shall initially be recorded at their fair market value as of the date of donation.

Donated securities (stocks, bonds) will be sold immediately, unless the donor places special restrictions on sale of the securities. Donated investments shall be recorded as unrestricted, temporarily restricted, or permanently restricted income and net assets based on the existence or absence of such restrictions, as defined earlier.

Adjustments to market value result in unrealized gains and losses on investments. Such gains and losses resulting from contributed investments shall be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of explicit restrictions on such appreciation and depreciation from the donor, as defined earlier.

Procedures and Reporting

Investment of [REDACTED] funds should not exceed \$100,000 in any one institution for federal insurance purposes, unless approved by the Board of Directors.

Investments should be limited in term. Any investments with a term longer than three years must be approved by the Board of Directors.

Within guidelines, maximum interest rates shall be sought, with the maturity of the investments governed by expected cash needs.

All financial institutions shall be selected and approved by the Finance Committee and must have long-term investment rating of A or higher by Standard and Poor's, or a compatible rating. A current list of financial institutions approved as depositories for investment will be kept on file and updated regularly. This list includes commercial banks, savings and loans, and brokerage houses insured by the Securities Protection Investment Corporation.

All securities are to be written in the name of "The San Diego [REDACTED] Program".

Investment activity should be reviewed by the management committee on a regular basis. Endowment Fund Investments shall be reported with the monthly financial statements at the market value. The Finance Committee shall review and determine the general investment strategy for all [REDACTED] funds.

FIXED ASSET MANAGEMENT

- Capitalization Policy
- Contributed Assets
- Establishment and Maintenance of a Fixed Listing
- Receipt of Newly Purchased Equipment and Furniture
- Depreciation and Useful Lives
- Repairs of Fixed Assets
- Disposition of Fixed Assets\Write-offs of Fixed Assets
 - Deeds, Conveyances, etc.

► **Capitalization Policy**

Physical assets acquired with unit costs in excess of \$5000 are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

► **Contributed Assets**

Assets with fair market values in excess of \$5000 (per unit) that are contributed to [REDACTED] shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

► **Establishment and Maintenance of a Fixed Asset Listing**

All capitalized fixed assets shall be recorded in a property log. This log shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number)
4. Location of asset
5. Depreciation method
6. Estimated useful life

A physical inventory of all assets capitalized under the preceding policies will be taken on an annual basis by [REDACTED]. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the CFO.

Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be "eyeballed" for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special fixed assets account group and are not to be included as an operating expense. Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15th day of the fifth month shall have 8 full months of depreciation (eight-twelfths of one year) recorded for that year.

Furniture, and fixtures	5 yrs
General office equipment	5 yrs
Computer hardware and peripherals	3 yrs
Vehicles	10 years (bus), 5 years (new), 3 years (used)
Leasehold Improvements	5 years
Buildings/Land improvement	20 years (portable), 30 years

For accounting and interim financial reporting purposes, depreciation expense will be recorded on a yearly basis.

► **Repairs of Fixed Assets**

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

► **Disposition of Fixed Assets\Write-offs of Fixed Assets**

In the event a non-expendable asset is sold, scrapped, donated or stolen, adjustments will need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss if the money received is less than the book value and a gain if the money received is more than the book value.

Deeds, Conveyances, etc

The Executive Director and the CFO shall execute all deeds, conveyances, mortgages, leases, contracts and other instruments in the name of [REDACTED]. However, if in any case the Finance Committee shall direct a different method of execution or signature it may do so notwithstanding the provisions of this Section.

LEASES

- Classification of Leases
- Accounting for Leases

[REDACTED] conducts a major part of its operations from leased facilities. Leases and other contractual agreements are negotiated by ...and executed with the approval of the

The CFO shall review leases when they are due for renewal and shall seek bids for best proposals before entering into new agreements and prior to submission to the Executive Director for approval.

New leases in excess of twenty-five thousand dollars (\$25,000) per year require the approval of the Finance Committee.

All leases shall be approved by the Executive Director and the CFO and subsequently presented to the Finance Committee for ratification through the budgeting process. The following rules also apply:

Leases will correspond to the fiscal year whenever possible.

Copies of all leases will be maintained in the Accounting office.

The Executive Director and the CFO are authorized to develop and enter into contractual agreements with vendors, bankers, and third parties for the purpose of ensuring [REDACTED] general operations.

The Finance Committee shall review such agreements and make recommendations when necessary.

ACCRUED LIABILITIES

- Identification of Liabilities
- Accrued Leave

NOTES PAYABLE

- Record Keeping
- Accounting and Classification
- Non-Interest Bearing Notes Payable

All notes, loans and other indebtedness to be contracted in the name of [REDACTED] (except open accounts and all other routine banking transactions), shall require the signatures of the Chair of the Board, or the Treasurer of the Board and the signature of the Executive Director, unless otherwise specified by the Board or established in the present management policies and procedures.

All indebtedness over \$5,000.00 (Five Thousand) must be approved by a majority vote of the Finance Committee; the Board must approve all indebtedness over \$5,000.

FINANCIAL STATEMENTS

- Standard Financial Statements of the Organization
- Frequency of Preparation
- Review and Distribution
- Special Quarterly Distribution
- Annual Financial Statements

[REDACTED] financial statements shall be prepared on the accrual basis in accordance with Generally Accepted Accounting Principles ("GAAP"), and more specifically in accordance with standards of accounting and reporting established for non-profit organizations.

Presentation of Financial Statements

The presentation of the Financial Statements shall follow the recommendation of the Financial Accounting Standards No. 117, "Financial Statements of Not-For-Profit Organizations" (SFAS No. 117).

Under these presentations, net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of [REDACTED] and changes shall be classified as unrestricted, temporarily restricted and permanently restricted.

Unrestricted net assets include amounts that are not subject to donor-imposed stipulations, which are used to account for resources available to carry out the purposes of and [REDACTED] in accordance with the limitations of its charter and bylaws. The principal sources of unrestricted funds are grants, contributions and investment income.

Temporarily restricted net assets are those resources currently available for use for program services. They are expendable only for purposes specified by the donor or grantor and may or will be met by the actions of and [REDACTED] and/or the passage of time. Such resources originate from grants and contributions restricted for specific purposes or a specific future time frame. When a donor or grantor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets are those resources that are required to be maintained permanently, but which and [REDACTED] is allowed to use up or to expend all or part of the income which is derived from the donated assets.

Internal Financial Statements

Monthly Financial Statements will be prepared in a format approved by the Finance Committee. The statements shall be presented to the Executive Director, the Chairman of the Finance Committee and the Finance Committee for review.

The Financial Statements shall include information about all [REDACTED] funds and cash position as of the end of each month.

The Financial Statements will then be submitted to the Executive Committee and/or the Board of Directors for final review and approval on a monthly basis.

Accounting and Record-Keeping

The CFO, with oversight by the Finance Committee shall have the direct responsibility for ensuring the accuracy of the accounting records.

The CFO is responsible for the preparation of the Chart of Accounts, reporting formats, accounts payable processing, payroll input and payroll processing, cash receipts input, journal entries for general ledger, and bank reconciliations. The CFO is also responsible for Form 1099 reporting, Form 5500 reporting, and Form 990 reporting.

GOVERNMENT RETURNS

- Filing of Returns
- Public Access to Information Returns

Income Taxes

[REDACTED] is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code as amended. Accordingly, no provisions for income taxes shall be reflected in the financial statements.

UNRELATED BUSINESS ACTIVITIES

- ▶ Identification and Classification
- ▶ Reporting

BUDGETING

- Preparation and Adoption
- Monitoring Performance
- Budget Modifications

Preparation and Adoption

The budgeting process shall relate in a timely manner to the budget request presented annually to funding sources. The Executive Director and the CFO in conjunction with the management team will coordinate the internal preparation of the budget draft, which will be then presented to the appropriate committees for review.

The Resource Development Committee shall review the specific revenue goals tied to the fund raising activities of the organization, and make recommendations to the Finance Committee. The Program Committee shall actively participate in the planning of upcoming program expenditures and formulate recommendations to the Finance Committee.

The Finance Committee shall review and approve the recommended budget revenues and expenditures for the fiscal year budget, and submit the final budget for approval to the Board of Directors.

The Executive Director, the CFO, and the Treasurer shall be responsible for presenting to the Finance Committee and other Board Committees an annual operating budget draft ninety (90) days prior to the end of the fiscal year and a proposed budget thirty (30) days prior to its submission to the Board of Directors.

Revenue Goals and Reports

The responsibility for reaching [REDACTED] budgeted revenue goals on a yearly basis is shared by the Executive Director and the Board of Directors and is specifically coordinated by the Resource Development Committee of the Board. The Executive Director, in conjunction with the assigned staff for Resource Development and Marketing, develops and proposes revenue goals and objectives and submits them to the appropriate Committees prior to Board discussion and approval.

The assigned staff for Resource Development and Marketing prepares a monthly report on the status of the fund raising activities and presents it to the Executive Director and to the Resource Development Committee. The Finance Committee reviews monthly revenues and expenditures and if necessary makes recommendations to the Board and to the Executive Director of [REDACTED]

The Finance Committee and [REDACTED] Executive Director shall continuously plan for the long-term financial stability of the organization in accordance with the agency's long-term plans which will be reviewed periodically, and adjusted when necessary.

The Finance Committee shall use due diligence in overseeing the investments of [REDACTED] funds, by establishing and monitoring an investment strategy that gives proper recognition to risk and return.

Program and Event Budgets

All programs and special events of [REDACTED] require a budget. Preparation of program and special event budgets will be completed by assigned staff for approval of the CFO. Event expenditure advances will be provided upon the approval of the event budget.

Contingencies

Grants often require the fulfillment of certain conditions as set forth in the related instrument. Failure to fulfill the conditions could result in the return of funds to the grantors. It is the responsibility of the CFO to oversee the fulfillment of grant conditions. All grants shall be properly acknowledged in accordance to IRS regulations and all grantors shall be properly recognized.

ANNUAL AUDIT

- Role of the Independent Auditor
- Frequency of Reviewing the Selection of the Auditor
- Preparation for the Annual Audit
- Concluding the Audit

▶ **Role of the Independent Auditor**

[REDACTED] will have an audit of its financial statements and other financial information provided to the public, and its system of internal controls annually by a firm of Independent Certified Public Accountants. The auditing firm will be selected by the Audit Committee.

The role of the independent auditor is to disclose to the committee all critical accounting policies and practices used within the organization as well as share with the committee any discussions with management about such policies and practices.

The independent auditor will not provide non-auditing services to [REDACTED]

▶ **Frequency of Reviewing the Selection of the Auditor**

The lead and reviewing partners of the auditing firm will be rotated every five years.

▶ **Concluding the Audit**

Upon completion of the audit, the Audit Committee will meet with the a representative of the audit firm auditor to review the results of the report, specifically material weaknesses in internal controls or reportable conditions.

INSURANCE

- Coverage Guidelines
- Insurance Definitions

Reasonable and adequate coverage will be maintained to protect [REDACTED] interests as well as the Board of Directors and [REDACTED] employees. The following insurance policies shall be kept on a yearly basis:

Commercial Property Contents and Computer Policy, General and Professional Liability Insurance, Child Sexual Abuse and Child Molestation Liability Insurance, Directors and Officers Liability Insurance, Employee's Dishonesty Bond Insurance, Employee's Life Insurance, Workers Compensation Insurance, Long-Term Disability Insurance, and Employees Health Insurance.

Insurance policies shall be maintained with the insurance files on a yearly basis by [REDACTED] Accounting Manager. Insurance policies shall correspond to the fiscal year whenever possible. Insurance policies shall be carefully reviewed by the Executive Director and/or Accounting Manager before renewal each year.

▶ **DOCUMENT RETENTION and DESTRUCTION**

Document Retention

[REDACTED] follows the document retention procedures outlined in the Document Retention Schedule-Appendix A. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods will be tested on a regular basis.

Document Destruction

The Accounting Manager is responsible for the ongoing process of identifying [REDACTED] records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

FUNCTIONAL EXPENSE ALLOCATIONS

- ▶ Direct Charging for Costs
- ▶ Allocation of Overhead Costs

ADMINISTRATION OF FEDERAL AWARDS

- ▶ Preparation and Review of Proposals
- ▶ Post-Award Procedures
- ▶ Compliance with Laws, Regulations, and Provisions of Awards
- ▶ Billing and Financial Reporting
- ▶ Cash Draw downs Under Letters of Credit
- ▶ Procurement Under Federal Awards

- ▶ Solicitation of Bids from Vendors
- ▶ Provisions Included in all Contracts
- ▶ Making of Sub-awards
- ▶ Monitoring of Sub-recipients
- ▶ Equipment and Furniture Purchased with Federal Funds
- ▶ Standards for Financial Management Systems
- ▶ Budget and Program Revisions
- ▶ Close Out of Federal Awards

CHARGING COSTS TO FEDERAL AWARDS

- ▶ Segregating Unallowable from Allowable Costs
- ▶ Criteria for Allowability
- ▶ Direct Costs
- ▶ Indirect Costs
- ▶ Accounting for Specific Elements of Cost
- ▶ Cost Sharing and Matching

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*Federal regulations require that all organizations receiving federal grants must have a Board-approved procurement policy and procedures in place to ensure federally funded purchases are done ethically and fairly. The following document is provided here as a **sample only** to assist CDBG-funded subrecipients in establishing their own policy and procedures and does not necessarily imply City endorsement or guaranteed compliance with all applicable regulations, policies, and laws should the sample be duplicated by CDBG-funded subrecipients. Subrecipients should consult the United States Department of Housing and Urban Development (HUD) [Playing by the Rules](#) Handbook, 2 CFR 200, and their assigned City project manager should they have any questions regarding the adequacy of their procurement policy and procedures.*

Procurement Policy for Subcontracted Services

All procurements made by [REDACTED] (" [REDACTED] ") involving the expenditure of dollars for subcontracted services under Federally-funded contracts will be made in accordance with the following procurement standards.

Procurement transactions will maximize open and free competition consistent with the standards of 2 CFR Subpart D 200.317 through 200.320. [REDACTED] will not engage in procurement practices which may be considered arbitrary or restrictive.

Competitive Proposals

This technique is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. The following requirements apply:

- A request for proposal (RFP) which clearly and accurately states the technical requirements for the services required will be prepared;
- Publically advertise (UT San Diego, Daily Transcript) for 1 month or more;
- All evaluation factors and their relative importance will be determined;
- Proposals will be solicited from an adequate number of qualified sources and the agency will honor reasonable requests by parties to have an opportunity to compete;
- Second Chance shall evaluate responses to its solicitation in accordance with the predetermined evaluation criteria; and
- Award will be made to the responsible firm whose proposal is most advantageous to the agency with price and other factors considered.

Noncompetitive Proposals

This technique may be used only when the award of a contract is not feasible through competitive proposals and one of the following circumstances applies:

- The service is available only from a single source;
- A public emergency or condition requiring urgency exists which will not permit the use of competitive solicitation;
- The funding source authorizes the use of noncompetitive proposal; or
- Competition is determined to be inadequate after receiving proposals from numerous sources.

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May 19, 2026

Dear FY 2027 CDBG Subrecipient:

Subject: Compliance with City of San Diego Living Wage Ordinance

The City of San Diego requires that an organization working on or under the authority of an agreement subject to the [Living Wage Ordinance](#) (LWO) (which includes CDBG agreements) comply with all applicable provisions of the LWO unless specifically approved for an exemption.

Please use the links below to access the required documents and information:

- Information on the basic requirements of the [LWO](#);
- A blank [Certification of Compliance](#) form to complete, if your CDBG agreement is subject to the LWO and the business will comply with the LWO requirements;
- A blank [Application for Exemption](#) form to complete and information on the required supporting documentation to provide, if your CDBG agreement is subject to the LWO and the business would like to apply for an exemption; and

After reviewing the materials and identifying the appropriate form for your CDBG agreement(s), please upload your completed form and all required supporting documentation as a single PDF to ED Grants. Your submission will then be forwarded to LWO staff for review and approval.

Please note, if you have multiple FY 2027 CDBG agreements, you will need to submit a separate LWO form/packet for each agreement.

If you have any questions on how to comply with the LWO, please contact the LWO Program directly at (619) 236-6084 or ContactLWO@sandiego.gov.

Thank you very much for your cooperation.

Sincerely,



Michele Marano
Assistant Deputy Director

FY 2027 CDBG Agreement Execution

Board of Directors Authorization

Choose only 1 of 2 options:

Board Meeting

or

Unanimous Written Consent

(There are two different templates available.)

FY 2027 CDBG Agreement Execution

Board of Directors Authorization

Board Meeting

Template

CERTIFICATE OF SECRETARY OF

[TO BE DETERMINED], INC.,

a California corporation

The undersigned, **[TO BE DETERMINED]**, being the Secretary of **[TO BE DETERMINED]**, Inc., a California non-profit public benefit corporation (“Corporation”), delivers this Certificate of Secretary (“Certificate”) to induce the City of San Diego, a California municipal corporation (“City”), to both: (a) consider the Corporation’s proposal for Community Development Block Grant (“CDBG”) funding from the City for the City’s 2027 fiscal year; and (b) if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, enter into that certain Fiscal Year 2027 City of San Diego Community Development Block Grant Program Subrecipient Agreement, dated as of July 1, 2026, by and between the Corporation and the City (“Agreement”).

The undersigned certifies to the City each of the following, with full knowledge that the City will rely upon each of the following certifications, and affirms that the City may conclusively rely on all of the following certifications:

1. The undersigned is the duly elected and acting Secretary of the Corporation;
2. Attached to this Certificate as **Exhibit A** is a true, correct and complete copy of the resolutions duly adopted by the directors of the Corporation, at a meeting of the directors on **[TO BE DETERMINED], 2024**, and authorizing: (a) submittal to the City of the Corporation’s proposal for CDBG funding from the City for the City’s 2027 fiscal year; and (b) if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, the Corporation’s entry into, delivery and performance of the Agreement (and any and all other documents, instruments and/or agreements referred to in the Agreement and/or to be made or entered into in connection with the Agreement and/or in the implementation of the Agreement), and the consummation of the transactions contemplated by the Agreement (and any and all such other documents, instruments and/or agreements), which resolutions: (i) are in full force and effect; (ii) have been duly adopted by the directors of the Corporation at a meeting of the directors on **[TO BE DETERMINED], 2024**, in exactly the form set forth in **Exhibit A** attached to this Certificate and in accordance with the laws of the Corporation’s state of organization and the Bylaws of the Corporation; and (iii) have not been modified, repealed, rescinded, amended or revoked since their adoption;

[Continued on following page]

3. The following named persons are the officers of the Corporation, duly elected, qualified, acting and incumbent in each of the respective capacities designated and set forth below, and the accompanying signatures of each of such officers set forth opposite their respective names are their genuine signatures, respectively, and may be accepted and relied upon by the City as such, pursuant to and in accordance with the resolutions of the Corporation referenced in numbered paragraph 2 above:

<u>Name</u>	<u>Office(s)</u>	<u>Actual Signatures</u>
_____	[ex. President/CEO]	_____
_____	[ex. Secretary]	_____
_____	[ex. Chief Financial Officer]	_____

Notwithstanding the date of this Certificate, the undersigned agrees, acknowledges, understands and affirms the continuing accuracy, truthfulness, and effectiveness of each of the matters certified in this Certificate on and as of the date(s) that: (a) the Corporation submits to the City the Corporation’s proposal for CDBG funding from the City for the City’s 2027 fiscal year; and (b) the Agreement and any and all other documents, instruments and/or agreements referred to in the Agreement and/or to be made or entered into in connection with the Agreement and/or in the implementation of the Agreement are signed by or on behalf of the Corporation and/or are otherwise given effect pursuant to the provisions of the Agreement. The certifications in this Certificate may be relied upon by the City, until the City receives written notice of any change in such certifications from the undersigned.

IN WITNESS WHEREOF, the undersigned makes this Certificate of Secretary on **[TO BE DETERMINED]**, 2024.

Typed Name: _____

Secretary

[Seal]

EXHIBIT A

**RESOLUTION OF THE BOARD OF DIRECTORS OF
[TO BE DETERMINED], INC.**

The Board of Directors of [TO BE DETERMINED], Inc., a California non-profit public benefit corporation (“Corporation”), take the following actions and adopt the following resolutions:

WHEREAS, the Corporation intends to submit a proposal to the City of San Diego, a California municipal corporation (“City”), for Community Development Block Grant (“CDBG”) funding from the City for the City’s 2027 fiscal year; and

WHEREAS, if the Corporation is allocated CDBG funding from City for the City’s 2027 fiscal year, the Corporation intends to enter into that certain Fiscal Year 2027 City of San Diego Community Development Block Grant Program Subrecipient Agreement, dated as of July 1, 2024 (“Agreement”), with the City;

BE IT RESOLVED, by the Board of Directors of the Corporation, that the officers of the Corporation are authorized to submit a proposal on behalf of the Corporation to the City to obtain CDBG funding from the City for the City’s 2027 fiscal year; and

BE IT RESOLVED FURTHER, by the Board of Directors of the Corporation, that if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, the Corporation entering into the Agreement is authorized, ratified and approved; and

BE IT RESOLVED FURTHER, by the Board of Directors of the Corporation, that if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, the officers of the Corporation are authorized to: (a) sign, enter into, and deliver the Agreement on behalf of the Corporation; and (b) take all actions necessary or reasonably desirable on behalf of the Corporation to perform the Corporation’s obligations and duties under the Agreement and consummate the transactions contemplated in the Agreement.

This resolution is effective as of [TO BE DETERMINED], 2026. This resolution shall be filed with the minutes of the Board of Directors of the Corporation.

FY 2027 CDBG Agreement Execution

Board of Directors Authorization

Unanimous Written Consent

Template

CERTIFICATE OF SECRETARY OF

[TO BE DETERMINED], INC.,

a California corporation

The undersigned, [TO BE DETERMINED], being the Secretary of [TO BE DETERMINED], Inc., a California non-profit public benefit corporation ("Corporation"), delivers this Certificate of Secretary ("Certificate") to induce the City of San Diego, a California municipal corporation ("City"), to both: (a) consider the Corporation's proposal for Community Development Block Grant ("CDBG") funding from the City for the City's 2027 fiscal year; and (b) if the Corporation is allocated CDBG funding from the City for the City's 2027 fiscal year, enter into that certain Fiscal Year 2027 City of San Diego Community Development Block Grant Program Subrecipient Agreement, dated as of July 1, 2026, by and between the Corporation and the City ("Agreement").

The undersigned certifies to the City each of the following, with full knowledge that the City will rely upon each of the following certifications, and affirms that the City may conclusively rely on all of the following certifications:

1. The undersigned is the duly elected and acting Secretary of the Corporation;
2. Attached to this Certificate as **Exhibit A** is a true, correct and complete copy of the resolutions duly adopted by all of the directors of the Corporation, by unanimous written consent in lieu of a meeting, as of [TO BE DETERMINED], 2026, and authorizing: (a) submittal to the City of the Corporation's proposal for CDBG funding from the City for the City's 2027 fiscal year; and (b) if the Corporation is allocated CDBG funding from the City for the City's 2027 fiscal year, the Corporation's entry into, delivery and performance of the Agreement (and any and all other documents, instruments and/or agreements referred to in the Agreement and/or to be made or entered into in connection with the Agreement and/or in the implementation of the Agreement), and the consummation of the transactions contemplated by the Agreement (and any and all such other documents, instruments and/or agreements), which resolutions: (i) are in full force and effect; (ii) have been duly adopted by all of the directors of the Corporation by unanimous written consent in lieu of a meeting, as of [TO BE DETERMINED], 2026, in exactly the form set forth in **Exhibit A** attached to this Certificate and in accordance with the laws of the Corporation's state of organization and the Bylaws of the Corporation; and (iii) have not been modified, repealed, rescinded, amended or revoked since their adoption;

[Continued on following page]

3. The following named persons are the officers of the Corporation, duly elected, qualified, acting and incumbent in each of the respective capacities designated and set forth below, and the accompanying signatures of each of such officers set forth opposite their respective names are their genuine signatures, respectively, and may be accepted and relied upon by the City as such, pursuant to and in accordance with the resolutions of the Corporation referenced in numbered paragraph 2 above:

<u>Name</u>	<u>Office(s)</u>	<u>Actual Signatures</u>
_____	[ex. President/CEO]	_____
_____	[ex. Secretary]	_____
_____	[ex. Chief Financial Officer]	_____

Notwithstanding the date of this Certificate, the undersigned agrees, acknowledges, understands and affirms the continuing accuracy, truthfulness, and effectiveness of each of the matters certified in this Certificate on and as of the date(s) that: (a) the Corporation submits to the City the Corporation’s proposal for CDBG funding from the City for the City’s 2027 fiscal year; and (b) the Agreement and any and all other documents, instruments and/or agreements referred to in the Agreement and/or to be made or entered into in connection with the Agreement and/or in the implementation of the Agreement are signed by or on behalf of the Corporation and/or are otherwise given effect pursuant to the provisions of the Agreement. The certifications in this Certificate may be relied upon by the City, until the City receives written notice of any change in such certifications from the undersigned.

IN WITNESS WHEREOF, the undersigned makes this Certificate of Secretary on **[TO BE DETERMINED]**, 2026.

Typed Name: _____
Secretary

[Seal]

EXHIBIT A

**UNANIMOUS WRITTEN CONSENT OF THE BOARD OF DIRECTORS OF
[TO BE DETERMINED], INC.**

The undersigned, being all of the members of the Board of Directors of [TO BE DETERMINED], Inc., a California non-profit public benefit corporation (“Corporation”), by signing this written consent pursuant to California Corporations Code Section 5211(b), take the following actions and adopt the following resolutions:

WHEREAS, the Corporation intends to submit a proposal to the City of San Diego, a California municipal corporation (“City”), for Community Development Block Grant (“CDBG”) funding from the City for the City’s 2027 fiscal year; and

WHEREAS, if the Corporation is allocated CDBG funding from City for the City’s 2026 fiscal year, the Corporation intends to enter into that certain Fiscal Year 2027 City of San Diego Community Development Block Grant Program Subrecipient Agreement, dated as of July 1, 2026 (“Agreement”), with the City;

BE IT RESOLVED, by the Board of Directors of the Corporation, that the officers of the Corporation are authorized to submit a proposal on behalf of the Corporation to the City to obtain CDBG funding from the City for the City’s 2027 fiscal year; and

BE IT RESOLVED FURTHER, by the Board of Directors of the Corporation, that if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, the Corporation entering into the Agreement is authorized, ratified and approved; and

BE IT RESOLVED FURTHER, by the Board of Directors of the Corporation, that if the Corporation is allocated CDBG funding from the City for the City’s 2027 fiscal year, the officers of the Corporation are authorized to: (a) sign, enter into, and deliver the Agreement on behalf of the Corporation; and (b) take all actions necessary or reasonably desirable on behalf of the Corporation to perform the Corporation’s obligations and duties under the Agreement and consummate the transactions contemplated in the Agreement.

[Continued on following page]

This written consent may be signed in counterparts, is effective as of **[TO BE DETERMINED]**, 2026, and is made pursuant to California Corporations Code Section 5211(b), authorizing the taking of action by unanimous written consent of the Board of Directors of the Corporation without a meeting. The undersigned members of the Board of Directors of the Corporation waive any and all notice regarding the actions taken and resolutions adopted by this written consent, whether provided by law or the Bylaws of the Corporation. This written consent shall be filed with the minutes of the Board of Directors of the Corporation.

Directors:

Typed Name:

Typed Name:

Typed Name:

Typed Name:

Typed Name:

Typed Name: