



Glossary of Useful Terms - Request for Payment Form

CONTRACTOR INVOICE NUMBER:

This number is generated internally by the contractor to track the payment of a receivable. It should be unique to the invoice and should not be repeated on future request for payments. Many organizations use the naming convention: program-year-request number. EX: OSP17-2 or CCSD17-1. Use what makes sense for your organization's bookkeeping.

CONTRACT NUMBER:

The unique number assigned to the contract by The City of San Diego. It begins with FY17 and the funding program abbreviation; this number can be found on the front page of the contract. EX: FY17OSP-XX-XXXXXXX or FY17CCSD-XX-XXXXXXX

EMPLOYER IDENTIFICATION NUMBER (EIN):

Employer Identification Number, or Federal Tax Identification Number, a 9-digit number assigned by the IRS to identify taxpayers.

INVOICE DATE:

The exact date the contractor submits an invoice to The City. Invoices should not be pre or post-dated.

ITEMIZED EXPENSE TABLE:

Table showing a list of expenses for reimbursement for the request. This table includes: description of the expense, amount of the expense, vendor or employee name, date of payment, and method of payment. The total in this table should equal or exceed the total request amount.

MATCH INCOME TABLE:

Table showing a list of matching income sources for the current and previously submitted requests. This table includes: description of the income source, amount of funds from the source, date funds were received, match income totals for current and past requests, total match income remaining to demonstrate on future invoices.

NUMBER OF REQUEST:

Number of request for this contract period. For example, if this is a contractor's first request for reimbursement they should write 1, if it is the third then they write 3, etc.

PURCHASE ORDER NUMBER:

This unique number is assigned by The City of San Diego Purchasing and Contracting Department. This number is created once a fully executed contract has been processed by staff. Contractors will receive this number via US mail and/or email. Ex: 4500011111

REQUEST AMOUNT:

Total amount of funds requested for this particular invoice.

Other useful terms:**COMMISSION**

The City of San Diego Commission for Arts and Culture.

COMMISSIONER

A volunteer appointed by the Mayor and confirmed by City Council to serve in an advisory capacity to the Mayor and City Council of The City of San Diego on promoting, encouraging, and increasing support for San Diego's diverse artistic and cultural assets, integrating arts and culture into community life and showcasing San Diego as an international cultural tourist destination.

COMMISSION STAFF

Full time employees of The City of San Diego assigned to administer the programs and services of the Commission under the oversight and direction of the Mayor and Deputy Chief Operating Officer for Neighborhood Services.

CONTRACT

A contract is a legally binding document that establishes the relationship between The City of San Diego and a nonprofit organization and outlines the duties of each party. The contract is the tool that enables The City of San Diego to pay out an award to an organization. A contract is considered executed after all the requisite departments within The City of San Diego including The Commission for Arts and Culture, Purchasing and Contracting; City Attorney and City Clerk have verified and/or signed the contract.

CONTRACTOR

A contractor is an applicant who has successfully entered into a contract with The City of San Diego and is performing duties under the terms of the contract.

DataArts, formally Cultural Data Project (CDP)

The City of San Diego subcontracts with an organization called DataArts to collect standardized data for the arts and culture sector and to convert that data into uniform reports customized for the Commission.

ENTERTAINMENT EXPENSES

Funds used to recruit, secure, compensate and supply amusements including but not limited to fireworks, caricature drawings, balloon animals, mascots, face painting, animal rides, petting zoos, or carnival games. (Contrast with Artistic Expenses).

FISCAL SPONSOR

A nonprofit, tax-exempt organization that chooses to support a project by receiving funds from a private foundation, a government agency, or tax-deductible donation and passing them on to the project. The fiscal sponsor assumes the liabilities, legal and tax reporting requirements associated with accepting funding. For more specific instruction, fiscal sponsors and their sponsored applicant are strongly encouraged to seek professional legal and accounting counsel to determine how best to structure their business relationship. In this context:

- **Legal:** The fiscal sponsor would be the applicant, and if awarded funding, would become the contractor. The fiscal sponsor must comply with The City of San Diego's contractual requirements.
- **Location:** The fiscal sponsor must be based in San Diego County.
- **Relationship:** The sponsored applicant must become employees or volunteers of the fiscal sponsor for the duration of the project. Project expenses must be paid directly by the fiscal sponsor to vendors and suppliers. All activities performed by the project personnel, including writing grant proposals or requesting donations, will be done so on behalf of the fiscal sponsor. All funds raised are the property of the fiscal sponsor.
- **Liabilities:** Because the project is being conducted on behalf of the fiscal sponsor, the project activities create the same liabilities for the fiscal sponsor as would any other program. The fiscal sponsor is liable for the actions and omissions of the project personnel – whether employees or volunteers – within the scope of their project work. If the project has unpaid bills, borrows money, injures someone, damages property, infringes someone's copyright, or undertakes the obligation to supply goods or services to others – all these are the fiscal sponsor's liabilities.
- **Tax Reporting:** Depending on the commitments made to grantors and donors, the fiscal sponsor may be required to designate money for the project as a restricted fund on its financial records and on its Form 990 return. Payroll tax returns must also be filed for employee compensation.

IN-KIND CONTRIBUTIONS

In-kind contributions are the value of goods or services donated to an organization either as volunteer staff time or goods donated by vendors at no cash expense to the organization.

MATCHING REQUIREMENT or CASH MATCH

Contractors with project cash expenses over \$30,000 must be able to match City funding at a 3:1 ratio: for every \$1 the City invests, the applicant must match that support with \$3 in cash funding. Cash match funding may come from any number of sources including earned or contributed income, but cannot come from The City of San Diego. Contractors with project cash expenses of \$30,000 or less must match City funding at a 2:1 ratio and up to 50% of the match may consist of in-kind donations.

PROJECT-SPECIFIC COSTS

Costs which can be identified and assigned to a specific project activity. These include expenses for personnel directly assigned to the project such as artistic/entertainment, administrative/professional, technical production, etc. Direct costs may also include operating costs specifically associated with the project such as the rental of outside facilities, postage, materials and supplies.

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