



Board of County
Commissioners
Pete Gerken
President
Lisa A. Sobecki
Anita Lopez

Board of Lucas County Commissioners

TITLE: Community Partnership Funding Program Policy

POLICY NUMBER: 60

RESOLUTION NUMBER: 2024-625

SUPERSEDES POLICY: N/A

EFFECTIVE DATE: January 1, 2025

I. PURPOSE AND SCOPE

The Board of Lucas County Commissioners seek to develop and promote programs designed to ensure that county resources are efficiently used, and economic growth is properly balanced. The Community Partnership Funding Program Policy is authorized by the Board of Lucas County Commissioners to establish a standardized process for the distribution of community funding to qualified organizations. This ensures transparency, equity, and accountability in the distribution of funds to organizations and programs that promote economic welfare and improve the social and economic opportunities for all residents of Lucas County.

Under the Community Partnership Funding Program, the Board of Lucas County Commissioners may provide three (3) distinct grant opportunities through the issuance of a Notice of Funding Opportunity (NOFO). The three grant opportunities include:

A. *Transformational Community Grants.* The County shall solicit proposals from qualified organizations providing direct services to or advocacy for underserved communities in Lucas County. These grants would provide support for programs to cover special community needs that are not otherwise addressed by other County funding or efforts. Funding may be awarded to new initiatives, expansion of existing programs, or to programs supported by Transformational Community Grants applicants in previous fiscal years. A portion of the total award may be used to cover eligible capital expenditures as defined by this policy.

The Transformational Community Grants shall provide funding for a 12-month period of performance. All recipients of Transformational Community Grants are eligible to apply in future funding cycles but funding for renewal applications is not guaranteed. Lucas County encourages applicants to seek other funding sources to ensure long-term sustainability of the program. New and/or expansion proposals will be considered favorably.

B. *Capacity Building Grants.* To promote economic development, the County may solicit proposals from qualified organizations providing direct services to or advocacy for underserved communities in Lucas County. These grants will provide funds for enhancing an organization's core capacity, infrastructure, and support functions that result in improved overall performance of an organization and its programs. Eligible operating expenses shall include, but are not limited to, the following:

- i. Leadership and/or organizational development activities such as trainings, workshops, or coaching;
- ii. Back-office support functions such human resources, accounting, or IT support;
- iii. Independent audits;
- iv. Advocacy, outreach, and community building activities;
- v. Fundraising activities, including staff time for this purpose;
- vi. Licenses for IT services and/or software platforms;
- vii. Consulting services for finance, legal, IT, human resources, data analysis, program design, fundraising, grant application, or other needs;
- viii. Tuition or other fees related to staff coursework and trainings; and
- ix. Other activities that improve an organization's ability to achieve its mission and serve its target community.

The Capacity Building Grants shall provide funding for a 12-month period of performance. All recipients of Capacity Building Grants are eligible to apply in future funding cycles but funding for renewal applications is not guaranteed. Lucas County encourages applicants to seek other funding sources to ensure long-term sustainability of the program.

C. *Event Sponsorship Grants.* To promote economic development, the County may solicit event sponsorship requests from qualified organizations to support community events in Lucas County. Selection of applications for event sponsorship will be primarily based on the following criteria:

- i. Economic impact the event will create for Lucas County through increasing room nights booked, spending by attendees, and other factors. Figures and projections should be supported with credible and detailed documentation.
- ii. Social or cultural impact the event will create for Lucas County through increasing sense of community and belonging for Lucas County residents.
- iii. Demonstration of financial need; explaining how County funding will secure and/or increase the desired economic, social, or cultural impact of the event.

- iv. Extent to which the event complements Lucas County policy priorities, programs, and assets.
- v. Proximity of event to local businesses or business district.

NOTE: For all grant opportunities, applicants requesting 25% or less of a program or organization's total budget will be evaluated favorably.

II. ELIGIBLE APPLICANTS

- A. *Who may apply.*** Nonprofit organizations, local governments, and instrumentalities of local governments that operate in the geographic boundaries of Lucas County are eligible to apply for Community Partnership Funding Program grants.
- B. *Private nonprofit organization*** means an organization:
 - i. No part of the net earnings of which inure to the benefit of any member, founder, contributor, or individual;
 - ii. That has a voluntary board;
 - iii. That has a functional accounting system that is operated in accordance with generally accepted accounting principles, or has designated a fiscal agent that will maintain a functioning accounting system for the organization in accordance with generally accepted accounting principles;
 - iv. That practices nondiscrimination in the provision of assistance; and
 - v. That is located or operates in Lucas County.
- C. *Ohio Secretary of State Certificate of Good Standing.*** Applicants must be able to obtain a Certificate of Good Standing to show the entity is current with all Secretary of State filings and taxes if applicable.
- D. *Ohio Attorney General Charitable Registration.*** Applicants must be able to provide verification of registration demonstrating the organization is registered and current with its registration requirements with the Ohio Attorney General's Office, if applicable.
- E. *IRS Exempt Organizations Selection Check.*** The County will use the IRS's Exempt Organizations Selection Check to verify if an organization has a valid 501(c)(3) or other tax-exempt designation. The IRS also lists organizations that have had their tax-exempt status revoked.
- F. *Exclusion.*** For-profit entities are not eligible to apply for Community Partnership Funding Program grants.

III. ELIGIBLE PROGRAMMING

The range of programming allowed under the Community Partnership Funding Program is intentionally flexible. Examples of thematic priorities that have previously been funded by the Community Partnership Funding Program include, but are not limited to:

- A.** Workforce development, job training, vocational services, internships, case management services, and other employment support;
- B.** Academic development programs such as after-school educational activities, tutoring, college preparation academic camps, and STEM training;
- C.** Substance abuse prevention, treatment, and counseling;
- D.** Wellness, leadership development, mentoring and social programs;
- E.** Accessible sport and other programs;
- F.** Community event sponsorships;
- G.** Advocacy, civic engagement, and community coalition-building activities; or
- H.** Basic needs support targeted at vulnerable populations not covered by other County efforts.

Both new and historical Community Partnership Funding Program partners are **not** limited by the list above. Applicants are encouraged to identify new needs and other innovative programs for their target populations/communities.

Note: Programs already funded by the County are not eligible for additional funding through the Community Partnership Funding Program.

IV. ALLOWABLE EXPENSES

Allowable expenses include:

- A. *Salaries and wages.*** Compensation paid to employees for their work on the funded program.
- B. *Employee Benefits/Taxes.*** Additional costs associated with employing staff, such as healthcare benefits and payroll taxes.
- C. *Professional Fees.*** Payments made to consultants or external experts for specialized services related to the funded program.
- D. *Program Materials and Supplies.*** Costs for purchasing materials and supplies directly used in implementing the funded program activities.
- E. *Printing and Postage.*** Expenses related to printing materials and mailing documents, including postage fees for the funded program.

F. *Occupancy, Insurance, and Telephone.* Costs associated with office space rental, insurance premiums, and telephone services utilized for the funded program.

G. *Technology platform or services.* Expenses for acquiring or subscribing to technological tools or services necessary for program implementation or communication.

H. *Administrative Expenses.* The recipient may use up to 10% of any grant awarded under the Community Partnership Funding Program, except for Event Sponsorship Grants, for the payment of program administrative costs related to the planning and execution of program activities. This does not include staff and overhead costs directly related to carrying out program activities, because those costs are eligible as part of those activities. Eligible administrative costs include:

- i.** Salaries, wages, and related costs of the recipient's staff or other staff engaged in program administration. In charging costs to this category, the recipient may include the entire salary, wages, and related costs allocable to the program of each person whose primary responsibilities with regard to the program involve program administration assignments, or the pro rata share of the salary, wages, and related costs of each person whose job includes any program administration assignments. The recipient may use only one of these methods for each grant. Program administration assignments include the following:
 - 1. Preparing program budgets and schedules, and amendments to those budgets and schedules;
 - 2. Developing systems for assuring compliance with program requirements;
 - 3. Monitoring program activities for progress and compliance with program requirements;
 - 4. Preparing reports and other documents directly related to the program for submission to the County;
 - 5. Coordinating the resolution of audit and monitoring findings;
 - 6. Evaluating program results against stated objectives; and
 - 7. Managing or supervising persons whose primary responsibilities with regard to the program include such assignments as those described in this section.

I. *Capital Expenses.* Capital expenses are one-time costs for a fixed asset and are limited to \$10,000 of the total proposal. Examples of eligible capital expenses include, but are not limited to:

- i.** Computers, laptops, printers, hard drives, servers, and other IT resources;

- ii.* Minor remodeling or repairs to an organization's existing capital resources;
 - iii.* Office or other activity related furniture; and
 - iv.* Other capital expenses that improve an organization's ability to achieve its mission and serve its target community.

J. *Other Expenses.* Miscellaneous costs not covered by other budget categories but essential for carrying out the funded program effectively.

V. UNALLOWABLE EXPENSES

Unallowable expenses include, but are not limited to:

- A.** Political activities or lobbying efforts;
- B.** Purchase of alcoholic beverages or entertainment expenses;
- C.** Personal expenses for staff or volunteers not directly related to the program;
- D.** Expenses unrelated to the program's objectives or scope as outlined in the grant agreement;
- E.** Investments or financial speculation;
- F.** Payment of property taxes;
- G.** Other fines or penalties;
- H.** Activities or programs that discriminate based on race, gender, religion, sexual orientation, or any other protected characteristic; and
- I.** Expenses incurred before the grant period or after the grant expiration date unless allowed by the grant agreement.

VI. APPLICATION PROCESS

- A. *Authorizing Resolution for Community Partnership Funding Program.*** Upon approval of the County budget and appropriation of funds to the Community Partnership Funding Program, the Board of Lucas County Commissioners shall consider a resolution authorizing the release of NOFOs for each established grant opportunity.
- B. *Notice of Funding Opportunity.*** Once authorized by resolution, the County will prepare and release a NOFO for each Community Partnership Funding Program grant opportunity.
 - i.** The Board of Lucas County Commissioners will announce the opportunity for community funding through official channels, including the county website, social media, and local media.

- ii. NOFOs may be issued annually, quarterly, or on a rolling basis throughout the County fiscal year.
- iii. All NOFOs authorized by resolution and this policy must include funding opportunity description and amount, funding priorities, target population(s), a specific application deadline, eligibility information, application and submission information, award information, evaluation criteria, reporting requirements, organizational contact information, and any other relevant details, such as terms and conditions, legal considerations, or program-specific requirements.
- iv. The County reserves the right to issue addenda and/or amendments after the posting of the NOFO.
- v. The County reserves the right to suspend or terminate an outstanding grant opportunity under the Community Partnership Funding Program.

C. Applications. All applications to the County for grant funds must be submitted at such time and in such manner as the County may require and contain such information as the County determines necessary. At a minimum, an application for grant funds must contain a statement of need, program description/program narrative, goals and objectives, methodology/program approach, program timeline, budget narrative, detailed budget, evaluation plan, organizational background, staffing plan, and sustainability plan. Additional application details shall be disclosed through the issuance of a NOFO for each respective grant opportunity. Applications shall be posted publicly for at least 30 days.

D. Match and Leverage. The County may require recipients to list any funds or in-kind contributions from other sources for the proposed program. Applicants that are able to demonstrate an ability to leverage additional sources beyond a match requirement may be evaluated favorably.

- i. **Cash sources.** With a cash match, the recipient spends actual funds on eligible program costs. Cash counts as match only if the recipient can demonstrate that a payment of funds was made to cover the cost of eligible activities expended during the grant term. Sources of cash that may be used as a match include:
 - 1. Grants from private, local, state, and federal resources (if not statutorily prohibited by source);
 - 2. Cash resources;
 - 3. Revenues from fundraising efforts organized by the recipient; and
 - 4. Recipient staff working on grant eligible activities who are paid from the County grant but are paid from other organizational resources.

- ii. **In-kind sources.** An in-kind match is the value of any real property, equipment, goods, or services contributed to a recipient that would have been an eligible County activity if the recipient paid for them directly with County funds. An in-kind match can be donations provided directly by the recipient or a third party.
- iii. **Leveraged sources.** Leverage is the non-match cash or non-match in-kind resources committed to making a program fully operational. This includes all resources in excess of the required match for County funds (if a match is required through a NOFO) as well as other resources that are used on costs that are ineligible under the Community Partnership Funding Program. Leverage funds may be used for any program related costs, even if the costs are not budgeted or not eligible under County funds. Leverage may be used to support any activity within the program provided by the recipient.

E. Submission of Applications. All applicants must complete the appropriate application and provide all required documentation as required by the respective NOFO. Applications will be accepted until all funds appropriated for each grant opportunity have been expended. All applications must be submitted in such a manner as the County requires through the NOFO. The County shall not be liable for any costs incurred in the preparation of applications in response to a NOFO. Applicant agrees that all costs incurred in developing the application are the applicant's sole responsibility.

F. Pre-Award Site Visit. The County may conduct pre-award on-site visits or request additional information to verify information submitted in the application and to determine if the applicant's facilities are appropriate for the services proposed.

VII. AWARDING FUNDS

A. Selection. The County Administrator, or their designee(s), will review applications in accordance with the guidelines and procedures provided in the NOFO. The County may request additional information or clarification from applicants if necessary. The County Administrator, or their designee(s), will make recommendations to each member of the Board of Lucas County Commissioners based on the evaluation process. Each Commissioner will review the applications and make final funding decisions through collaboration with the County Administrator and approval by resolution. The County reserves the right to accept or deny any or all applications if the County determines it is in the best interest of the County to do so.

B. Negotiation. The County may enter into negotiations with an applicant and adopt a firm funding amount or other revisions for the applicant's proposal that may result from negotiations.

C. Announcement of awards. The County will announce awards and notify selected applicants of any conditions imposed on awards. Conditions must be satisfied before the County will execute a grant agreement with the applicant. The County will notify applicants if it rejects that applicant's proposal.

VIII. EXECUTING GRANT AGREEMENTS

- A. *Deadline.*** No later than 45 days from the date when all conditions are satisfied, the recipient and the County must execute the grant agreement.
- B. *Grant Agreements.*** The County may enter into a grant agreement after awarding the funds. The grant agreement shall include, at a minimum, the total award amount and funding restrictions; programmatic, administrative, and policy requirements; monitoring and reporting requirements; and payment terms.
- C. *Required agreements.*** Recipients will be required to sign a grant agreement in which the recipient agrees:
 - i. To ensure the operation of the program(s) in accordance with the provisions of this policy and all requirements set forth by County, State, or Federal regulations or requirements;
 - ii. To monitor and report the progress of the program(s) to the County;
 - iii. To require certification from recipients, its officers, and employees are not debarred or suspended from doing business with the Federal Government or any other funding entities;
 - iv. To require certification that recipients will provide information, such as data and reports, as required by the County;
 - v. To establish such fiscal control and accounting procedures as may be necessary to assure the proper disbursal of and accounting for grant funds in order to ensure that all financial transactions are conducted and records maintained in accordance with generally accepted accounting principles;
 - vi. To monitor recipient match and report on match to the County;
 - vii. To monitor the program or organization at least annually; and
 - viii. To comply with such other terms and conditions as the County may establish through a NOFO.

IX. REPORTING

Every award has reporting requirements specified in the grant agreement. It is critical that all reports are complete, accurate, and submitted per the specified dates outlined in the agreement. Accurate and timely reporting is critical. Requirements and procedures are established to ensure that grant funds are expended and accounted for in a method that provides accuracy, uniformity, and consistency. Late or inaccurate reports may negatively impact current or future funding.

A. *Types of Reports.*

- i. **Performance/Progress/Narrative/Status.** The recipient is required to regularly submit to the County and retain performance reports that reflect grant-funded operational progress as required by the grant agreement.
- ii. **Financial.** The recipient is required to regularly submit and retain financial reports that reflect a grant's fiscal health as required by the grant agreement and supporting documents.
- iii. **Closeout.** Dependent upon the conditions of the grant contract, after the expiration or termination of the grant the recipient is required to submit all financial, performance, and other reports required in the grant conditions.

B. Frequency of Reports. Reporting frequency is specified in the grant agreement. Occasionally, the County may request an interim report. The County requires submission of an interim report when significant developments have occurred. This is defined as problems, adverse conditions or changes in timelines (either favorable or unfavorable). It is ultimately the responsibility of the recipient to be sure reports are submitted by the deadline.

X. FINANCIAL MANAGEMENT AND RECORDKEEPING SYSTEMS

A. Accounting of Grant Funds. Grant funds shall be deposited and maintained in a separate fund account upon the books and records of recipient. The recipient shall keep all records of the account in a manner that is consistent with generally accepted accounting principles. All disbursements from the account shall be for obligations incurred in the performance of the County grant agreement and shall be supported by contracts, invoices, vouchers, and other data, as appropriate, evidencing the necessity of such expenditure. The County may withhold payment requests if the recipient fails to comply with the above requirements until such time as compliance is demonstrated.

B. Required Tasks and Procedures.

- i. **Accrual Basis Reporting.** Reporting on an accrual basis is required. If the recipient's accounting records are kept on a cash basis, accrual data must be developed from the documentation on hand so that accrual reporting can be accomplished. Accrual accounting means revenue is recognized when it is realized and measurable and expenses are recognized when they are incurred and measurable. An expense is incurred when an invoice is received.
- ii. **Use of Ink.** The use of ink to keep manual financial records is a requirement and correction fluid should not be used to correct errors. Errors should have a single line drawn through them and the correction written above or below the error.
- iii. **Maintaining Source Documentation.** Accounting records must be supported by source documentation. Invoices, purchase orders, vouchers, payroll/timesheets (with the basis of why time is being charged to the County-

awarded grant), etc. must be kept on file for review. This documentation must be on hand for monitoring and reporting.

- iv. **Determining Allowability of Costs.** The recipient must establish, use, and keep on file a procedure for determining the reasonableness, allowability, and allocability of costs. Vouchers and invoices should be reviewed and signed to ensure costs being charged to the grant are eligible and charged against the correct activity for the correct grant. Prior to costs being incurred, the grant agreement must be executed, and special conditions of the grant agreement must be cleared.
- v. **Advancement of Funds.** In general, the County will advance funds based on the disbursement schedule set forth in the NOFO. At the County's discretion and in special circumstances, the County may advance all or part of the funds to the recipient for costs incurred after the execution of the grant agreement and special conditions of the grant agreement are cleared.
- vi. **Reimbursement of Allowable Costs.** The County permits the reimbursement of allowable costs when the timely distribution of funds requires an award recipient or its administering agency to generate a payment for that cost from non-County awarded funds.
- vii. **Rounding Grant Funds.** The amount of funds requested for each activity in the grant application should be rounded to the nearest hundred dollars. Each activity in a draw request, amendment, or performance report should be rounded to the nearest dollar.
- viii. **Administrative Expenditure Caps.** Expenditures of administrative funds awarded to the recipient cannot exceed the caps set forth in the respective NOFO.
- ix. **Maintaining Proper Internal Controls.** The recipient must establish and maintain proper internal controls to safeguard assets (cash, inventory, and equipment), to ensure that financial duties are properly segregated, to ensure transactions are properly recorded and reported, and to prohibit one individual from having sole control over any transaction or disbursement.
- x. **Program Amendments.** Budgetary line items adjustments can be made at the sole discretion and approval of the County Administrator or designee. Because grants are awarded based on rating criteria, recipients are discouraged from proposing new activities or changing an approved program scope, location, design, or grant agreement deadline. The County shall have five (5) business days in which to approve or deny the amendment request. The County's decision shall be communicated to the recipient in writing and will specify the budgetary adjustments without the necessity for executing a written contract amendment.

Situations Requiring an Amendment:

1. An amendment to an executed grant agreement is required if the recipient is proposing a new program or activity.
2. An amendment to an executed grant agreement is required if there is a substantial change in an approved program or activity scope, location, design, or beneficiaries.
3. An amendment to an executed grant agreement is required if the recipient proposes to change the grant agreement deadline.
4. An amendment to an executed grant agreement is required if the recipient proposes to increase the amount spent on administration activities. The recipient cannot ever exceed the limits on administrative funds set forth in this policy.

C. Location and Retention of Records.

- i. **Location of Records.** The recipient must retain grant programmatic and financial files in one central location at a site controlled by the recipient. The recipient must permit the County access to inspect, during normal business hours, any records necessary to ensure compliance with the terms and conditions of the grant agreement. The recipient must further permit County staff to perform monitoring, evaluation, and audit activities as determined to be necessary at the sole discretion of the County.
- ii. **Retention of Records.** The recipient is required to maintain on file for review all records for a period of three years from the date the grant is closed and no longer subject to the review of any audits by the County.

D. Preparation for Monitoring Visit.

- i. The County will notify the recipient in writing and/or via email of the intent to conduct a monitoring. The letter will include County staff participating in the monitoring, the date, time, and location, as well as which grants will be monitored.
- ii. The recipient must make sure that the files are complete and appropriate, as well as ensuring that the appropriate people in the recipient's organization or in the administrative agency organization are available for the monitoring. When appropriate, site visits will be requested by County and accommodations should be made by the recipient.
- iii. County staff will follow-up the monitoring visit with a report outlining any findings, concerns, corrective actions, and recommendations as a result of the monitoring visit.
- iv. The recipient must respond to any findings and/or advisory concerns in the monitoring letter within the time period indicated in the letter.

E. *Grant Closeout Procedures.* The County will proceed with the closeout procedures when it determines that there are no impediments to closeout and that the following criteria have been met:

i. **Completing Financial Transactions.** All costs to be paid with grant funds have been incurred. Costs are incurred when goods and services are received and/or contract work is performed. A deadline will for closeout procedures will be established in the grant agreement.

ii. **Final Performance Report Submission**

1. The required final performance report will be generated by the County and made available to the recipient. The recipient must complete the required report and submit it to the County. The failure of a recipient to submit a report as required will not preclude the County from affecting a grant closeout when such action is determined to be in the best interest of the County. The failure or refusal of a recipient to comply with this requirement will be considered in the performance determination by the County in reviewing any further grant applications from the recipient. Any excess grant amount which is otherwise authorized to be retained by the recipient will be refunded to the County in the event of a recipient's failure to furnish the report as required under this section.
2. A final review of the recipient's compliance with the grant agreement and applicable laws and regulations will be made during the final monitoring review.
3. The recipient must refund the County any cash advanced in excess of the final amount expended as shown in the final report.
4. The grant may be terminated, in whole or part, by the County prior to the completion of the approved program or program. Conditions for such a termination are included in the grant agreement.

XI. POLICY AMENDMENTS

This policy will be reviewed annually and may be amended as needed to reflect changes in community needs, county priorities, or funding availability.

XII. WAIVERS

Any section of this policy can be waived by a majority vote of the Board of Lucas County Commissioners.

This policy and procedure for the Community Partnership Funding Program is approved by the Board of Lucas County Commissioners and is effective as of January 1, 2025.