



FROM	NAME & TITLE	Joshua Thomson, Chief of Staff 	CITY OF BALTIMORE MEMO 46-47 DATE: 03/31/2021	
	AGENCY NAME & ADDRESS	Office of Councilmember Zeke Cohen, RM 522, City Hall		
	SUBJECT	Government/Charitable Solicitation Application		

TO Honorable Clerk of the Board of Estimates
100 Holliday St
RM 204
Baltimore, MD 21202

Re: Governmental/Charitable Solicitation Application

ACTION REQUESTED OF THE BOARD OF ESTIMATES:

The Board is requested to endorse a Governmental/Charitable Solicitation Application for submission to the Board of Ethics of Baltimore City to allow Councilmember Zeke Cohen and staff to solicit donations from local individuals, businesses, civic leaders, the foundation community and the general public for a Cosmetology scholarship in honor of Destiny Harrison. The scholarship would provide 3-5 students with funds to cover fees included within the Cosmetology program at Mergenthaler Vocational Technical High School. The period of the campaign, pending Board approval, will be effective upon Board approval to March 31, 2022.

AMOUNT AND SOURCE OF MONEY:

No general funds are involved in this transaction.

BACKGROUND AND EXPLANATION:

Donations will be solicited from Baltimore businesses, civic leaders, the foundation community, and the general population. A potential donor list will be comprised of individuals, organizations, businesses, and foundations with a history of supporting entrepreneurship opportunities for youth in Baltimore City. Most of the individual and corporate entities fitting that description are not controlled donors. However, those potential donors who are controlled donors with respect to the City Council or the Board of Estimates will not be targeted or singled out in any way and will be solicited, if at all, in the same manner as the other potential donors.

Destiny Harrison, owner of Madame D Beauty Bar hair salon on N. Milton Avenue in East Baltimore, was horrifically murdered on December 21, 2019. Destiny's murder took place at her business in front of her one-year-old daughter, Dream Harrison. To honor Destiny's devotion to entrepreneurship, her practice as a beautician, and her love for Dream, Councilmember Cohen, in collaboration with local barbers and beauticians, started the Destiny's Dream Scholarship. This fund will award scholarships each year to around three to five students enrolled in the Cosmetology program at Mergenthaler Vocational Technical High School, Destiny's alma mater. The scholarship funds will help cover the costs of beautician kits, uniforms, and licensure for the students.

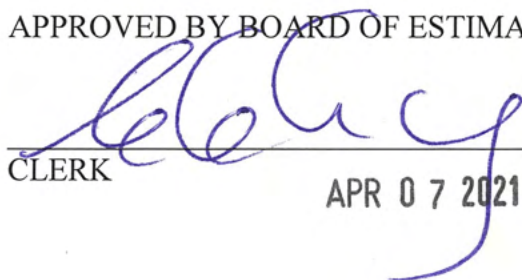
Baltimore City Code Article 8, Section 6-26, prohibits solicitation or facilitating the solicitation of a gift. An exception was enacted in 2005 to permit certain solicitations that are for the benefit of an official governmental program or activity, or a City endorsed charitable function or

activity. Ethics Regulation 96.26B sets out the standards for approval, which includes the requirement that the program, function or activity to be benefited and the proposed solicitation campaign must be endorsed by the Board of Estimates or its designee.

MBE/MWE PARTICIPATION:

N/A

APPROVED BY BOARD OF ESTIMATES:


CLERK

APR 07 2021

DATE



BALTIMORE CITY ETHICS BOARD

635 City Hall
100 N. Holliday Street
Baltimore, Maryland 21202
(410) 396-7986
ethics@baltimorecity.gov

GOVERNMENTAL/CHARITABLE SOLICITATIONS – APPLICATION FOR APPROVAL

DIRECTIONS AND GENERAL INFORMATION

NOTE: *Bold-italicized terms* are defined at the end of these Directions.

I. BACKGROUND

Article 8, § 6-26 {"Gifts: Solicitation prohibited"} generally prohibits any *public servant* from soliciting or facilitating the solicitation of a *gift*, "whether on the *public servant's* own behalf or on behalf of another *person*," from any *person* that the *public servant* "knows or has reason to know" is a *controlled donor*. Article 8, § 6-27 {"Gifts: Acceptance prohibited"} further prohibits any *public servant* from accepting a *gift*, even if unsolicited, from any *person* that the *public servant* "knows or has reason to know" is a *controlled donor*.

These prohibitions have long been recognized to apply even if the "gift" is being solicited to support a governmental function or charitable endeavor. An exception was enacted in 2005 to permit certain solicitations that are "for the benefit of an official governmental program or activity or a City-endorsed charitable function or activity" and have been pre-approved by the Ethics Board.

More recently, the Ethics Board adopted Regulation 06.26 to standardize and clarify the requirements and procedures for invoking this exception. (The full text of the Regulation is appended to City Code Article 8, accessible online through the Ethics Board's website: <http://ethics.baltimorecity.gov>.)

II. GENERAL STANDARDS FOR APPROVAL

Ethics Regulation 96.26B sets out the following general standards for Ethics Board approval:

1. The solicitation must be for the exclusive benefit of a governmental or charitable function, program, or activity.
2. **The program, function, or activity to be benefitted and the proposed solicitation campaign must have been endorsed by the Board of Estimates or its designee(s).**
3. The solicitation must be directed at a broad range of potential donors and may not specially target *controlled donors*.

4. The campaign must be designed and conducted so as to avoid any suggestion that contributors might receive special access or favored treatment from any City *agency* or any *public servant*.
5. The solicitation must be approved in advance by the Ethics Board, on written request of the *sponsoring agency*.
6. The solicitation must be conducted in accordance with the terms and conditions of the Ethics Board's approval.

II. WHEN AND WHERE TO APPLY

An application for Ethics Board approval must be submitted to the Ethics Board at least 45 days before any *controlled donor* is solicited, directly or indirectly.

III. ACTIVITY REPORTS AND RECORDS

The *sponsoring agency* must periodically report solicitation activities to the Ethics Board, as follows:

1. A Final, Cumulative Report must be filed within 30 days after all solicitations have been made and anticipated donations received.
2. Interim Reports must be filed on the following schedule, depending on the aggregate value of donations sought by the campaign:
 - (i) for campaigns seeking \$50,000 or more in donations, once every 3 months;
 - (ii) for campaigns seeking between \$5,000 and \$50,000, once every 6 months; and
 - (iii) for campaigns seeking less than \$5,000, only the Final Report is required.

The *sponsoring agency* must make and maintain detailed records to assure complete reporting of all of the information required to be disclosed in the Reports. (*See Form 627.*)

IV. FORMS AND INFORMATION

Additional forms and instructions for the application and activity reports are available on the Board's Website, <http://ethics.baltimorecity.gov>.

Any questions about the scope or applicability of the City Ethics Code should be directed to the Board, at 635 City Hall (410-396-7986).

DEFINITIONS OF TERMS

All defined terms are indicated by *bold italics*.

“Agency”/ “City agency”.

(a) *General.*

“Agency” or “City agency” means any department, board, commission, council, authority, committee, office, or other unit of City government.

(b) *Inclusions.*

“Agency” or “City agency” includes:

- (1) Baltimore City Parking Authority.
- (2) Baltimore Development Corporation.
- (3) Baltimore Police Department.
- (4) Board of Liquor License Commissioners for Baltimore City.
- (5) Civilian Review Board of Baltimore City.
- (6) Enoch Pratt Free Library of Baltimore City.
- (7) Housing Authority of Baltimore City.
- (8) Local Development Council, South Baltimore Video Lottery Terminal.
- (9) Pimlico Community Development Authority.
- (10) Any individual not embraced in a unit of City government who exercises authority comparable to that of the head of a unit of City government.

“Controlled donor”.

“Controlled donor” means any *person* that:

- (1) does or seeks to do business of any kind, regardless of amount:
 - (i) with an *agency*; or

- (ii) with another *person* in connection with or in furtherance of that other *person’s* contract with an *agency*;

- (2) engages in an activity that is regulated or controlled by an *agency*;
- (3) is a lobbyist with respect to matters within the jurisdiction of an *agency*;
- (4) has a financial interest that might be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of the official duties of an *agency*; or
- (5) is an owner, partner, officer, director, trustee, employee, or agent of any person described in items (1) through (4).

“Gift”.

“Gift” means the transfer of any thing or any service of economic value, regardless of the form, for less than adequate, identifiable, and lawful consideration. “Gift” does not include political contributions that are regulated under state law.

“Person”.

“Person” means:

- (1) an individual;
- (2) a partnership, firm, association, corporation, or other entity of any kind;
- (3) a receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind; and
- (4) except as used in Subtitle 9 {“Enforcement”} of this article for the imposition of criminal penalties, a governmental entity or an instrumentality or unit of a governmental entity.

“Public servant”.

“Public servant” means any official or employee of the City of Baltimore or of any *agency* of the City.

“Sponsoring agency”.

“Sponsoring agency” means:

- (1) the City *agency* that, under Ethics Code § 6-26(b) and Board Regulation R 06.26, seeks to conduct a solicitation for an official governmental program or activity or for a charitable function or activity; or
- (2) if more than one City *agency* is involved, the *agency* designated to coordinate the solicitation.



BALTIMORE CITY ETHICS BOARD

635 City Hall
100 N. Holliday Street
Baltimore, Maryland 21202
(410) 396-7986
ethics@baltimorecity.gov

**GOVERNMENTAL/CHARITABLE SOLICITATIONS –
APPLICATION FOR APPROVAL**

NAME OF BENEFITTED PROGRAM / CHARITY: Destiny's Dream Scholarship

PART A. SPONSORING AGENCY

Name Office of Councilmember Zeke Cohen - 100 Holliday St, Baltimore, MD 21202

Address Baltimore Civic Fund - 1 N Charles St, Ste 1600, Baltimore, MD 21201

Contact Person / Coordinator Joshua Thomson

Telephone 410-396-4821

Email joshua.thomson@baltimorecity.gov

PART B. PURPOSE OF PROPOSED SOLICITATION:

I. Identify the specific governmental or charitable program, function, or activity for which solicitations will be made:

The Destiny's Dream Scholarship

II. Describe the specific purposes to which contributions and other receipts will be applied:

Funds will be used to support a scholarship fund that awards scholarships each year to around 3-5 students enrolled in the Cosmetology program at Mergenthaler Vocational Technical High School in honor of hair stylist Destiny Harrison, who was murdered in her salon on December 21, 2019. The scholarship funds will help cover the costs of beautician kits, uniforms, and licensure for the students.

III. Select the appropriate range for the aggregate value of the contributions sought:

- \$500,000 or more
- between \$150,000 and \$500,000
- between \$50,000 and \$150,000
- between \$5,000 and \$50,000
- less than \$5,000

PART C. CITY ENDORSEMENT

By: ___ Board of Estimates ___ Designee of B/E: _____

Date and Manner of Endorsement: _____

Attach Copy of Written Endorsement

PART D. WHEN AND HOW SOLICITATION TO BE CONDUCTED

I. Proposed starting date of solicitation efforts: Upon approval by the Board of Ethics

II. Proposed ending date of solicitation efforts: March 31, 2022

III. Describe the categories of persons to be solicited and by whom and how those solicitations will be made:

This campaign will target individuals, organizations, businesses, and foundations with a history of supporting entrepreneurship opportunities for youth in Baltimore City. They will be contacted by Councilmember Cohen and his staff through emails, calls, and social media (e.g. Twitter, Facebook, Instagram, etc.).

IV. Identify all *public servants* who will be soliciting contributions

Councilmember Cohen and his staff will be soliciting contributions

V. Describe measures to be taken to ensure that the solicitation (i) will be directed at a broad range of donors and (ii) will not specially target *controlled donors*:

Potential donors will be solicited based on their history of supporting entrepreneurship opportunities for youth in Baltimore City. Most potential donors fitting this description are not controlled donors. However, those potential donors who are controlled will not be targeted or singled out in any way, and will be solicited, if at all, in the same manner as other potential donors.

VI. Describe measures to be taken to avoid any suggestion that contributors might receive special access or favored treatment from any *agency* or *public servant* of the City:

Donors will be made aware that their donation will be directed toward supporting the Destiny's Dream Scholarship. Councilmember Cohen and our office will have no part in identifying which students will be recipients of the scholarship funds. The purpose of the funds will be made clear to those donating and donors will be informed they will not gain favors or special access with their donation.

PART E. Fiscal Sponsor PERSON RESPONSIBLE FOR CUSTODY, ACCOUNTING, AND DISTRIBUTION OF DONATIONS)

Note: This individual may not be employed by the *Sponsoring Agency*.

Name Baltimore Civic Fund

Address Baltimore Civic Fund - 1 N Charles St, Ste 1600, Baltimore, MD 21201

Telephone 443-540-6113

Email tammy@baltimorecivicfund.org

I. Disclose the person or persons within the distributing entity who will be responsible for fund distribution and accounting.

(See attached Baltimore Civic Fund_Overview and Account Handbook)

II. Describe how the funds will be held pending distributions, e.g., held in a trust or other dedicated account, in a general account, co-mingled with other funds, etc.

(See attached Baltimore Civic Fund Overview and Account Handbook)

III. What measures will be taken by the distributing entity to ensure that the donations will actually be used for the intended purpose?

(See attached Baltimore Civic Fund_Overview and Account Handbook)

IV. What measures are in place to account for the donations? In the event that donations exceed the charitable need, please state how the additional funds will be allocated or dispersed.

(See attached Baltimore Civic Fund_Overview and Account Handbook)

V. Please provide details about the measures that will be taken by the distributing entity to ensure to ensure that controlled donors will not receive preferential treatment.

(See attached Baltimore Civic Fund_Overview and Account Handbook)

PART F. SIGNATURE AND AFFIRMATION

I affirm under the penalties of perjury that the contents of this Application and of all accompanying attachments are true to the best of my knowledge, information, and belief.

Date: 03/31/2021

FOR: Office of Councilmember Zeke Cohen
{Type/Print Name of Sponsoring Agency}
BY: Joshua Thomson
{Signature}

Digitally signed by Joshua Thomson
DN: cn=Joshua Thomson, o=Office of Baltimore City
Councilmember Zeke Cohen, ou=Chief of Staff,
email=joshua.thomson@baltimorecity.gov, c=US
Date: 2021.03.31 20:58:00 -0400

Joshua Thomson, Chief of Staff

{Type/Print Name of Sponsoring Agency}

100 Holliday St, Baltimore, MD 21202

{Type/Print Office Address}

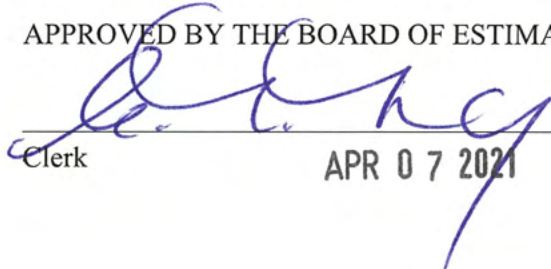
410-396-4821

{Type/Print Office Telephone Number}

joshua.thomson@baltimorecity.gov

{Type/Print Email Address}

APPROVED BY THE BOARD OF ESTIMATES


Clerk APR 07 2021 Date

BALTIMORE CIVIC FUND



**PROGRAM ACCOUNT
OVERVIEW &
HANDBOOK**

-- Updated March 1, 2021 --

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THE BALTIMORE CIVIC FUND IS EAGER TO SUPPORT YOUR PROGRAM AS YOUR FISCAL SPONSOR

This Handbook details the role of the Civic Fund and the procedures to maximize and leverage your program account.

Please review this handbook and retain for your records. The content is subject to change and will be regularly updated, with the date most recently updated noted on the front page and key areas changed highlighted in the document. **The most up-to-date manual can be found at www.baltimorecivicfund.org/downloads.**

I. ABOUT THE BALTIMORE CIVIC FUND

A. OVERVIEW

Baltimore is rich with possibilities -- and all Baltimoreans deserve a city where they can connect to opportunities and thrive. **The Baltimore Civic Fund is committed to enhancing the quality of life for all Baltimore residents -- one grant, one program, and one partnership at a time.**

As the fiscal sponsor for the City of Baltimore, the Civic Fund serves as the financial backbone for public-private partnerships between innovative City programs and the philanthropic community. In this role, the Civic Fund manages \$12 million annually for more than 125 City programs that promote business and economic development, education, culture and the creative economy, job growth, and more.

Uniquely positioned, the Civic Fund strives to serve as a hub for connection and coordination between the City of Baltimore and the philanthropic community by building relationships and growing support for priority projects. To build the financial and administrative capacity of City programs, the Civic Fund also provides technical assistance, grant management support, and fund stewardship for our partner agencies.

Working alongside the Mayor of Baltimore and City leadership, the Civic Fund helps realize a vision of an inclusive city where all Baltimore residents prosper.

B. VALUES

The Civic Fund is committed to integrating the following **values** into all that we do. These are the principles that will guide our work on behalf of the Mayor and for the residents of Baltimore.

STEWARDSHIP	EQUITY	INNOVATION AND CREATIVITY	COLLABORATION
Stewardship of all public and private funds, with the highest standards of integrity, transparency, and accountability.	Integrate an equity lens both internally as an employer and externally as a steward for public-private partnerships.	Continuous improvement and adaptation to drive innovation and challenge conventional practices in philanthropy.	Facilitate collaborative solutions between public, private, and community-based partners to work towards an equitable Baltimore.

C. ORGANIZATION INFORMATION

LEGAL NAME

Baltimore Civic Fund, Inc. *(formally the Baltimore City Foundation)*

CONTACT INFORMATION

1 North Charles Street, Suite 1600 *(note: new address as of December 2020)*
Baltimore, MD 21201

www.baltimorecivicfund.org

info@baltimorecivicfund.org

(443) 540-6113

STAFF

HYESOOK CHUNG

President & CEO

Hyesook@baltimorecivicfund.org

(443) 540-6113

CASSANDRA SULLIVAN

Director of Programs

Cassandra@baltimorecivicfund.org

(443) 467-5329

Contact for Requesting New Accounts

TAMMY GRINNAN

Staff Accountant

Payables@baltimorecivicfund.org

(443) 469-4421

Contact for Payment Information

CHRISTINA GATTO

Grants Manager

Christina@baltimorecivicfund.org

(443) 326-8176

Contact for Program Information (account balance, recent activity, grants info)

EMILY DUNCAN

Research Fellow

Emily@baltimorecivicfund.org

(443) 310-8367

Contact for Special Projects

II. FISCAL SPONSORSHIP WITH THE CIVIC FUND

A. FISCAL SPONSORSHIP OVERVIEW

Fiscal sponsors are IRS-designated 501(c)(3) nonprofit organizations that serve as the financial and administrative backbone for other mission-driven organizations. **Fiscal sponsors accept the responsibility of effectively managing public and charitable funds of partner organizations under their own tax-exempt umbrella.**

As one of the country's only mayoral funds, the Baltimore Civic Fund provides fiscal sponsorship for Baltimore City -- currently more than 125 programs that promote business and economic development, education, culture and the creative economy, job growth, and more. Our services allow City agencies to raise funds and accept philanthropic investments, while providing the assurance to investors that contributions are managed with the highest level of integrity and accuracy.

Fiscal sponsorship helps build and sustain priority programs through private, philanthropic funds as well as federal and state public opportunities.

The Civic Fund takes on considerable risk with fiscally-sponsored programs and has detailed expectations so that we fulfill our mission with fidelity and compliance. Expected roles for the City program and the Civic Fund, detailed throughout this handbook, include:

AREA	CITY PROGRAM ROLE(S)	CIVIC FUND ROLE(S)
Funds	Secure funds to support your City program using the Civic Fund's 501(c)(3) status and other documentation	Provide 501(c)(3) and other documentation to secure funds to support your City program
	Provide checks for deposit, if available, and receive notice of deposits made	Process deposits for your City program
Grants & Reporting	Prepare and request support for grants	Review grants
	Review grant agreements and approve the Civic Fund signing	Sign grant agreements, with City program approval
	Prepare and request support for grant reports	Provide financial information for reporting
	Submit reports	Review reports
Payments	Submission of payment requests to vendors, contractors, and others, with proper back-up	Processing of payment requests to vendors, contractors, and others, with proper back-up
	Submit contractors' current W-9	Process tax forms related to 1099 for contractors
Contracts	Select vendors and contractors and provide components of contract (term, scope, budget, etc.)	Complete contractor agreement(s)
	Review contractor agreements and approve the Civic Fund signing	Sign contractor agreements, with City program approval

B. TYPES OF CONTACTS

Accounts have two different contact types, seen here with roles defined:

	AUTHORIZED SIGNATORY	PROGRAM CONTACTS
	Director/lead and any other with the authority to approve use of funds at the Civic Fund.	Staff who support the Director/lead in the program.
Request Payments	X	X
Approve Payment Requests	X	
Request Reports	X	X
Open Account	X	
Draft Contracts	X	X
Sign Contracts	X	

An Authorized Signatory [can change or update authorized signatories and/or contacts](#).

C. OPENING A FISCALLY-SPONSORED PROGRAM ACCOUNT

To establish a new program, a City program must submit an application that will be formally reviewed by the Civic Fund staff (and Board, as applicable). The process includes:

- 1. Contact Civic Fund:** Contact the [Director of Programs](#) to discuss details of the proposed program.
- 2. Complete Application:** Complete the online [New Program Account Request Form](#) including contact information, description, proposed budget, and funding sources.
- 3. Application Review:** Civic Fund will review the application and follow up if more is needed. The Civic Fund assesses program fit, risk, and viability using a standard rubric within two weeks and making a recommendation to Civic Fund leadership.
- 4. Application Approval:** The President and/or Board will approve or decline the new program account application. *The Board may review and/or vote on a program if its scope is beyond typical of a Civic Fund program or higher risk is identified.*
- 5. Notification & Orientation:** If approved, the program will receive a notification email and an orientation will be scheduled to review policies and procedures.

D. INCOMING FUNDS

This section details the Civic Fund's processes for incoming funds for each program including accessing program financials, soliciting funds, and depositing funds into your program account.

i. ACCESSING PROGRAM ACCOUNT FINANCIALS

The Civic Fund holds each fiscally-sponsored program's funds and can furnish detailed financial information when requested. Reports include detailed transaction activities, account summaries, and/or program account balance. **Email the [Grants Manager](#) to request financial reports.**

ii. SOLICITING FUNDS

City programs who have an established fiscally-sponsored program with the Civic Fund may use our 501(c)(3) status to solicit funds held at Civic Fund. This includes individual donations, corporate giving, and private grants. Contributions must be solicited or spent for purposes that are consistent with the mission of the Civic Fund and abide by the standards of charitable organizations and the Baltimore City Board of Ethics.

a. Baltimore City Board Of Ethics

It is the responsibility of the fiscally-sponsored program to adhere to the Baltimore City Board of Ethics “Government Charitable Solicitations Application for Approval” policy. This includes assuring that programs using solicited funds have been approved by the Board of Ethics and lists the Civic Fund as the entity responsible for custody, accounting, and distribution. For more details, visit the [Baltimore City Board of Ethics website](#).

Any application or reports to the Baltimore City Board of Ethics related to soliciting a **“controlled donor”** on behalf of the Civic Fund must be sent to the President of the Civic Fund before or at the same time as it is submitted to the Board of Ethics.

b. Grants

Programs may utilize the Civic Fund’s IRS 501(c)(3) nonprofit status to secure grant funds. Therefore, **the Civic Fund is the applicant organization and must be listed as the grantee on behalf of the City program in grants and grant agreements and/or letters.**

The Civic Fund should be notified and have the ability to review a grant prior to submission (two weeks before deadline) and must be notified of all grant funding within five days of award notice with copies of submitted grants/documents and award letters.

To apply for a grant using the Civic Fund’s Nonprofit Status:

- 1. Notify our [Grants Manager](#) at least two weeks in advance** of the application deadline of the grant you are applying to and provide the draft application.
- 2. The Civic Fund will review your grant application and identify any requirements and stipulations of the grant, such as reporting and expenditure restrictions that will be helpful for the Civic Fund to be aware of. Additionally, the Civic Fund will provide any supporting documentation needed (e.g. IRS determination letter, Board List, Audit, 990)**
- 3. The City program will submit the grant application.**
- 4. If awarded, the Civic Fund will review and sign the grant agreement with permission of an authorized signatory.**
- 5. Payments: Funds should be sent to the Civic Fund.** The Civic Fund will notify the program contact(s) when the grant funds have been received.
- 6. Reporting: The program is responsible for completing all reports and other requirements as specified.** The Civic Fund will notify the program contact(s) of all requirements as listed in the agreement.

Notes about grants through the Civic Fund:

- It is the responsibility of **the program to ensure compliance** with City finance and ethics protocols as it relates to receiving funds
- Grants awarded to the Civic Fund on behalf of the program **cannot include indirect costs** for the program agency, department, or office.
- Programs must **provide submitted grant materials and any notifications of award.**

c. Online Donation Page

The Civic Fund uses an online donation platform that enables programs to solicit funds through a customized donation webpage. Pages are listed on the [Civic Fund's website](#). **To request a donation page for your program, complete the [Online Donation Request Form](#).**

When a donation is made, program contacts will receive automatic donation notifications. Reports for donations may be requested from the [Grants Manager](#).

Donors will receive an email acknowledgement and receipt confirming their donation and stating that it is tax deductible. 100% of the donations go directly to the program. The Civic Fund, or donors who opt into "Gift Assist" on the donation page, assume all transaction fees.

iii. DEPOSITING FUNDS

As the fiscal sponsor, the Civic Fund has the responsibility of receiving and properly holding funds for your program, keeping it separate from the Civic Fund's programming and operations, and having it readily available for use. Funds on deposit with the Civic Fund are the property of the Civic Fund. Funds may only be utilized for the purposes that were intended by the donor and consistent with the mission of the Civic Fund.

All checks for Civic Fund programs must:

- Be made payable to the Baltimore Civic Fund, Inc.
- Have the **Civic Fund-issued program number and program name noted** on the memo line of the check or in an accompanying letter.

If a program is in receipt of the check, send to the Civic Fund for your program:

1. Complete a [Deposit Transmittal Form](#)
2. Mail deposit transmittal form and checks to the Civic Fund:
**Baltimore Civic Fund
One N. Charles Street, Suite 1600
Baltimore, MD 21201**

When a direct payment, by ACH or check, is expected from a funder, notify the [Grants Manager](#), sending all supporting documentation (e.g. grant applications, award letter, email notification, etc.) so that the funds are properly associated and files are complete. When received, the Grants Manager will notify both programs and the funder/donor.

iv. DONOR ACKNOWLEDGEMENTS

As a nonprofit, the Civic Fund is mandated by the IRS to send gift acknowledgements to donors. Since donations for your program are made to the Civic Fund, and as your program's fiscal sponsor, it is the Civic Fund's duty to send gift acknowledgements.

- **Online Gifts:** Donations through the online platform receive acknowledgement emails.
- **Cash, check, or electronic transfer gifts:** Individual gifts from cash or check sent to the Civic Fund are sent formal gift acknowledgments by the Civic Fund. **Exhibit A** is the template acknowledgement which will be developed for each individual donation.

If a fiscally-sponsored program would like to manage the acknowledgement process, inform the [Director of Programs](#) and get approval of the acknowledgement.

E. OUTGOING FUNDS

This section provides detailed information about the Civic Fund's processes for any outgoing funds including payment requests, vendor contracts, subcontracts, and additional information about working with volunteers, interns, youth, and vulnerable populations.

i. PAYMENT REQUESTS

The Civic Fund's online [Payment Request Form](#) facilitates requests for payments. Supporting documentation must be uploaded with the form (invoice, receipts, contract, etc.). **Payments will be issued within 14 days of receipt of approved payment requests.**

To request use of funds in a program account, complete the Payment Request Process:

1. Program contact or authorized signatory completes the online [Payment Request Form](#)
 - a. Include information such as the requestor information, Civic Fund program name and number, payment description, payee information.
 - b. Select payment type -- check or ACH (electronic payment,). If ACH is selected:
 - The vendor can complete and send (separately) the the [Vendor ACH Authorization Form](#) to the [Staff Accountant](#); or
 - The Civic Fund will contact the vendor to obtain an ACH authorization.
 - c. Upload supporting documentation
 - **Invoices:** vendor W-9, invoice, contract (if applicable), etc. *Quotes or estimates will not be accepted.*
 - **Reimbursements:** itemized receipts AND proof of payment.
 - d. E-Sign by the program signatory
 - Indicate if the requestor is authorized to sign financial documents or request the Civic Fund contact the signatory to obtain an e-signature.
2. Civic Fund reviews the payment request, requesting more documentation if needed, and forwards to the named authorized signatory for signature.
3. Payment will be issued to the vendor via check or ACH. If requested, the Civic Fund will mail the payment to the agency.

Notes for payment requests:

- **Contract Payments:** The Civic Fund will not make any payments, including contractual advances in contracts signed by the Civic Fund, without authorization from the program via the [Payment Request Form](#).
- **Tax-Exempt Certificate:** Invoices and receipts should not include sales tax. As a tax-exempt organization, **the Civic Fund will not pay or reimburse for sales tax** unless the program has documented attempted use of a tax-exempt certificate. When making purchases, you can and should use our [BCF Tax Exemption Certificate](#).
- **IRS Form 1099s:** The Civic Fund annually produces IRS Form 1099s for vendors.
- If the Civic Fund deems that the expense is outside the scope of the program as described in the program application, **we reserve the right to not issue payment.**

ii. VENDOR CONTRACTS

The Civic Fund can enter into contractor agreements on behalf of your program. The contract is a two-party agreement between the Civic Fund and the contracted vendor. The City agency/department and program is named as the beneficial of services.

To establish a vendor contract:

1. Complete a [Vendor Contract Request Form](#) to request a contract. The Program contact will provide the following information:
 - a. Total contract amount
 - b. Contract term
 - c. Terms of payment
 - d. Scope of Work
 - e. Budget
2. If there are questions or if more is needed, the Director of Programs will schedule a meeting with the program contact to review the contract elements submitted.
3. The Director of Programs drafts the contract and sends it to 1) the program contact for review/feedback and approval and 2) the vendor for review/feedback
4. The Civic Fund will send the final contract via Adobe Sign. Once fully executed, a copy of the signed contract will be automatically sent to the program and the vendor.

Notes in managing vendor contracts:

- The fiscally-sponsored program is the lead contact for vendors
- The program manages performance and deliverables named in the contract/scope
- **Payments associated with the contract need to be submitted to the Civic Fund via the [Payment Request Form](#)**, including advances and payments listed in the contract.
- The Civic Fund produces annual IRS Form 1099s for appropriate contractors/vendors.

iii. INTERNS

The Civic Fund can enable City programs to use funds in a Civic Fund program account to support paid interns. Contact the [Director of Programs](#) for more information.

F. CLOSING A FISCALLY-SPONSORED PROGRAM ACCOUNT

A Civic Fund fiscally-sponsored program account may reach its end use. Reasons to close a program account include:

1. PROGRAM IS NO LONGER NEEDED. The program has ended or no longer in use.

The Authorized Signatory should notify the [Director of Programs](#) with reasons and details on what to do with any funds in the program, if applicable.

2. COMBINING TWO PROGRAMS. There is another program with which you wish to merge.

The Authorized Signatory should notify the [Director of Programs](#) with reasoning and details on what programs to merge. The Civic Fund will provide transaction and balance reports for confirmation. Upon approval by the Civic Fund and City, the two programs will merge into one Civic Fund program.

3. LACK OF USE (DORMANT). Following an annual audit, the Civic Fund determines that a program is dormant if:

- There is **no activity for a period of one year**; or
- It is determined that a program is **no longer active**; or
- A program carries a **zero balance for six months**.

If the program account is deemed dormant, the Civic Fund will notify the authorized official(s) over three emails of the program's dormant status and our dormant program policy within a 30-day period. If there are any unused funds, the authorized signatory will be given an additional 30-day deadline to notify the [Director of Programs](#) of what to do with the unused funds:

- **transfer funds** to another existing Civic Fund program;
- **maintain this program** (must submit a spending plan/timeline); or
- **close the program**.

In the event that the program's authorized signatory does not respond to the notifications of a dormant program within 30 days, the Civic Fund will close the account and will request approval from its Board of Directors to transfer unrestricted funds to the Civic Fund's administration program.

III. FORMS AND DOCUMENTS

Forms and documents below can be found at <https://www.baltimorecivicfund.org/downloads>

FORMS

Below are links to common forms for fiscally-sponsored programs to maximize the use of their program account.

- [**Online Payment Request Form**](#)
Use this form to submit a payment request with appropriate supporting documentation
- [**Deposit Transmittal Form**](#)
Use this form when checks need to be deposited in your program by mail.
- [**Online Donation Page Request**](#)
Complete this form to establish an online donation page hosted on the Civic Fund's website
- [**Change or Update for Authorized Signatories and/or Contacts**](#)
Use this form to update any signatories and contacts for your program
- [**Vendor ACH Authorization Form**](#)
This form allows the Civic Fund to pay vendors via electronic bank transfer (ACH). A vendor can complete and send to the [**Staff Accountant**](#) where it will be kept in their file.
- [**Vendor Contract Request Form**](#)
Use this form to submit a request for a vendor contract agreement.

BALTIMORE CIVIC FUND TAX INFORMATION

From time to time, you may need standard governance documents from the Civic Fund. Below are linked documents:

- [**IRS Determination Letter**](#)
- [**W-9 Form**](#)
- [**Tax-Exempt Certificate**](#)
- [**Thank You Letter Tax Receipt Template**](#)

For other documentation, please contact the [**Grants Manager**](#).

EXHIBITS

EXHIBIT A: Donation Acknowledgement Letter



baltimorecivicfund.org
info@baltimorecivicfund.org
443-540-6113

One North Charles Street
Suite 1600
Baltimore, Maryland 21201

Date

Donor Name
Street Address
City, State Zip Code

Dear (Donor):

On behalf of the (Agency) team, thank you for your investment in (Program).

(Program description and highlights.)

The Baltimore Civic Fund, an independent 501(c)(3) organization, is the fiscal sponsor for many City programs, including (program). On behalf of (Program), the Baltimore Civic Fund is in receipt of your (donation amount) investment.

Thank you for investing in (program) and our work to (highlight). You're making a difference for Baltimore.

Regards,

HyeSook Chung
President, Baltimore Civic Fund

The Baltimore Civic Fund, Inc. is a 501(c)(3) nonprofit organization (EIN 52-1212473) – donations to which are tax-deductible to the fullest extent allowed by law. A copy of our current financial statement is available upon written request to Baltimore Civic Fund, Inc. at 7 E. Redwood Street, 9th Floor in Baltimore, MD 21202. Documents submitted to the State of Maryland under the Maryland Charitable Solicitations Act are available from the Office of the Secretary for the cost of copying and postage.

Destiny's Dream Scholarship 2021 – Governmental/Charitable Solicitation Application
Office of Councilmember Zeke Cohen

Part E. Fiscal Sponsor Person Responsible for Custody, Accounting, and Distribution of Donations

I. Disclose the person or persons within the distributing entity who will be responsible for fund distribution and accounting.

The Baltimore Civic Fund's staff account, Tammy Grinnan, is responsible for fund distribution and accounting. The Civic Fund's President, HyeSook Chung, is responsible for reviewing and approving all disbursements. Program Director, Cassandra Sullivan, can provide reports and other information about program account use.

II. Describe how the funds will be held pending distributions, e.g., held in a trust or other dedicated account, in a general account, co-mingled with other funds, etc.

The Baltimore Civic Fund holds funds in a co-mingled account wherein every program account is segregated by a unique identifying program account code that is only accessible by the authorized contacts and uses. This project will hold funds in program account #26000 Destiny's Dream Scholarship.

III. What measures will be taken by the distributing entity to ensure that the donations will actually be used for the intended purpose?

The Baltimore Civic Fund keeps records of all supporting documentation given for donations, including grants and other conditional funding. Grants are assigned transaction codes in our financial system. All disbursements from the accounts are initiated by a payment request form completed by the program, and signed by the program's authorized signatory (agency director or designated staff), all payments must align to the stated scope of the program account.

IV. What measures are in place to account for the donations? In the event that donations exceed the charitable need, please state how the additional funds will be allocated or dispersed.

Donations are input into our financial system with supporting documentation uploaded with the deposit. Donations are coded as contributions and grants are assigned grant codes. The Civic Fund sends donors gift acknowledgment letters. The funds remain in the program's account to be used in accordance to the scope of the program unless otherwise directed by the donor.

V. Please provide details about the measures that will be taken by the distributing entity to ensure that controlled donors will not receive preferential treatment.

All disbursements need authorization by the Civic Fund program's authorized signatory, sufficient supporting documentation and are made in accordance of the IRS guidelines for nonprofits