



A Health Equity Foundation

General Support Grantee Guidelines

As a grantee of The Colorado Trust, you play an important role in helping The Trust accomplish its mission of achieving health equity for all Coloradans. These guidelines were developed to provide you with an effective tool for managing the business aspects of your grant. They are not intended to replace any of the terms of the grant contract or the close relationship that should exist between you and your Community Partner. **If you have any questions, please contact your Partner at 303-837-1200.** To the extent inconsistencies exist between the grant contract and this document, the terms of the contract shall supersede this document.

Please submit all documents to The Trust to reports@coloradotrust.org with your grant number in the subject line of the email to ensure proper record of receipt (your grant number is on p. 1 of the grant contract). Documents will be forwarded to your Partner for review and approval.

Reporting Requirements

During the course of each grant contract year, grantees are required to submit various reports. The Partner determines the reporting schedule as stated on page one of the grant contract. **You will receive a reminder email with detailed reporting instructions approximately one month before a report is due.** Financial reports should contain a financial accounting which has been certified correct by the responsible financial official of your organization. **Late reports will delay or jeopardize future payments or renewed funding. An organization that fails to provide the required reports on a grant may become ineligible for future funding from The Trust.**

Annual Audit Report Requirement

In addition to the annual financial report, grantees receiving grants over \$25,000 must submit an annual audit report or audited financial statements, along with the audit management letter if available. If a Grantee uses a Fiscal Agent to maintain the accounting records for this Contract, then audited financial statements and the related management letter of the Fiscal Agent may be submitted in lieu of Grantee financial statements. Grantees that do not use a Fiscal Agent and do not have audited financial statements must submit annual financial statements reviewed by an independent certified public accountant. All Grantees must also submit their annual 990 tax filing. These may be submitted in the form of an electronic link.

Grant Payments

The release of payments is contingent upon the timely receipt and subsequent approval of required reports unless otherwise stated in this Contract. Please refer to page one of this Contract for the payment schedule.

Grant Amendments

Grantees of The Trust are required to discuss with their Partner any significant changes prior to submitting a formal request. Formal requests must be submitted using the **Request for Amendment** form. All requests must include a narrative describing an estimate of the expected change in grant period and any funding modifications that would result if the amendment is granted. You will be notified by your Partner regarding the decision to approve or decline the

request. If a request is approved, you will receive a Grant Amendment document that must be signed by an authorized officer of your organization and returned to The Trust.

Amendments include the following:

- **No-cost Extension:** If, at the end of the grant period, you expect to have a balance remaining, you must contact your Partner. Requests should be submitted at least 60 days prior to the original end date of the grant. Requests made after the end date will not be accepted.
- **Re-assignment of Contract:** Any re-assignment of contract must be approved by The Trust. If the grant is being transferred to a different organization, the new grantee organization must submit the following:
 - A letter stating the organization's intention to assume responsibility for the grant, based on the approved application
 - The Application Summary Form
 - IRS determination letter
 - Proof of transfer of funds.
- **Early Termination:** The Trust, at its sole option, may terminate its obligations under the grant contract at any time if in The Trust's judgment: (i) Grantee becomes unable to carry out the purposes of the grant, ceases to be an appropriate means of accomplishing the purposes of the grant or fails to comply with any of the terms or conditions of the contract; or (ii) performance of its obligations could subject The Trust to taxes or other payments under Chapter 42 of the Code or to penalties or fines of any kind, or could jeopardize The Trust's tax exempt status or benefits under federal or state law.