ATTACHMENT 4

Private Nonprofit Status (includes faith-based and community-based organizations). Private nonprofit status is documented by submitting either: a) a copy of the Internal Revenue Service (IRS) ruling providing tax-exempt status under Section 501(c)(3) of the IRS Code; or b) documentation showing that the applicant is a certified United Way agency; or c) a certification from a designated official of the organization that no part of the net earnings of the organization inures to the benefit of any member, founder, contributor, or individual; that the organization has a voluntary board; that the organization practices nondiscrimination in the provision of assistance; and that the organization has a functioning accounting system that provides for each of the following (mention each in the certification):

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project.
2. Records that identify adequately the source and application of funds for federally-sponsored activities.
3. Effective control over and accountability for all funds, property and other assets.
4. Comparison of outlays with budget amounts.
5. Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the use of the funds for program purposes.
6. Written procedures for determining the reasonableness, allocability and allowability of costs.
7. Accounting records including cost accounting records that are supported by source documentation.