



Children's Board of Hillsborough County
Fiscal Reporting Requirements
Handbook
FY 2020 - 2021
October 1, 2020 to September 30, 2021

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Purpose

This handbook provides an overview of the fiscal reporting requirements and serves as a reference guide when contracting with the Children's Board of Hillsborough County (CBHC). This handbook does not supersede contract requirements in the General Terms and Conditions (GTC).

Role of the Fiscal Representative and Contract Manager

The assigned Fiscal Representative and Contract Manager are responsible for assisting Providers and documenting contract compliance of Direct, Lead, and Sub-Contract Provider Agencies. The Contract Manager is the primary contact regarding questions or changes to the contract. The Fiscal Representative should be copied on all fiscal related questions and requests.

Audited Financial Statements Requirements

Provider agencies must submit audited financial statements to the Children's Board within 180 days after the close of the provider agency's fiscal year.

If your agency is unable to meet this requirement, contact your assigned Fiscal Representative at least forty-five (45) days prior to the due date to request an extension. All extension requests must be presented to the CBHC Board Executive Committee for approval in order to continue payments after the due date.

If your agency is unable to regularly meet this annual requirement due to circumstances beyond the agency's control (because it does not receive the required information necessary until after the due date), please contact your Contract Manager to request a *special condition* in your contract extending the due date at the time of contract negotiation.

Lead Agencies with Sub-contractor(s) - The Lead Agency must first approve an extension request prior to submitting the request to the Children's Board Fiscal Representative. If the sub-contracted agency is unable to regularly meet this annual requirement due to circumstances beyond their control, please include a *special condition* in the subcontract agreement extending the due date and notify the Contract Manager of the extension.

The full sections of the CBHC Board Policy and General Terms and Conditions regarding this issue are included below.

*The audit submission requirements originate from the **CBHC Board Policy**:*

Policies Pertaining to General Agency Operations

1.13 Audit Requirements

- A. The Agreement between the Children's Board and Funded Agencies. The Agreement between the Children's Board and funded agencies states that for any funded agency's fiscal year ending during the term of the Agreement and for any fiscal year during which revenues or expenditures are recognized by the provider

for the program covered by the Agreement, **the provider will submit to the Children's Board (within 180 days after the close of the provider's fiscal year)** year-end audited financial statements and any related management letters, any related communications or reports on internal control, and any related reports on compliance with laws and regulations.

- B. A Review of the Provider Agency's Financial Statements. A review of the provider agency's financial statements is acceptable for provider agencies with a current fiscal year budget of less than \$300,000.
- C. Newly Funded Agencies without Audits or Reviews. For provider agencies who have not previously received Children's Board funding and who do not have audited or reviewed financial statements, the Children's Board staff may conduct a review of such provider agency's fiscal capacity during the first quarter of the contract period. The Children's Board staff will require that the provider agency put in place a written audit preparation process that includes at least the following items:
 - 1. Preparation of monthly financial statements
 - 2. General ledger (reconciled)
 - 3. Source documents (checks, reconciled bank statements)The written audit preparation process shall be subject to review and written approval by the Children's Board staff.
- D. An Audit or Review. An audit or review (depending on the total agency budget amount for such newly funded agencies) must be completed by the end of the contract period.
- E. Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.

*The Board Policy requirements are included in the **Contract General Terms and Conditions**:*

15. b. Required Audits: For any PROVIDER fiscal year ending during the term of this Agreement and for any fiscal year during which revenues or expenditures are recognized by the PROVIDER for the program covered by this AGREEMENT, the PROVIDER will submit to the CHILDREN'S BOARD (within 180-days after the close of its fiscal year) year-end Financial Statements of the PROVIDER audited by a Certified Public Accountant (CPA) and any related management letters, any related communications or reports on internal control and any related reports on compliance with laws and regulations. In the event that the PROVIDER is unable to comply with the 180 day requirement, a request for an extension of time must be submitted to the CHILDREN'S BOARD prior to the end of the 180-day period. Failure to furnish an audit shall be a basis for denial and/or refund to the CHILDREN'S

BOARD of project funds by the PROVIDER. The audit shall separately identify for the program funded by this Agreement, the revenues by funding source, expenditures, and any refunds or transfers; and present this information either in the body of the Financial Statements, in the footnotes to the Financial Statements, or in a supplementary schedule. The auditor's report must include an opinion on all of the basic financial statements of the PROVIDER. The audit shall be conducted in accordance with generally accepted auditing standards as promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).

Program Budget

The program budget provides a summary of the total cost for the delivery of services included in the contract. It may also include other revenue sources supporting the program. **Each budget item must include a narrative describing the total program revenue and expense(s) and how the amount is calculated.** All costs included in the budget should be necessary based on the program model contributing to the outcomes or deliverables listed in the contract. Instructions for the development of the budget are included in Appendix A. The budget forms provided are not to be altered.

Lead Agencies with Sub-contractor(s) - The lead agency is responsible for reviewing the subcontractor(s) budgets prior to submitting the budgets to CBHC.

NOTE: Any documents submitted on out-of-date forms will be rejected.

CBHC Budget Review and Approval Process

Once a budget (and a matrix) has been submitted to CBHC the following steps are taken:

- Review by the Fiscal Representative for completeness; if complete,
- Team review by Fiscal Representative, Contract Manager, Director of Finance, and Director of Programs. Feedback is given to Provider Agency.
- The Provider resubmits, an updated budget is reviewed by Fiscal Representative; if complete,
- Director of Finance reviews feedback and updated budget; if accurate,
- Budget is attached to a draft contract packet. Contract is reviewed by Director of Programs; if complete,
- Contract is reviewed by Executive Director; if approved,
- Contract is sent to Provider Agency for review and signature.

Post Contract Execution

Once the contract has been executed, a set of documents to include the reimbursement request form, budget modification form, budget to actual form and the fiscal reporting requirements handbook will be sent to the fiscal contact listed on the Attachment 5 at the provider agency.

Reimbursement

Reimbursement requests must be submitted using the form provided by CBHC each fiscal year.

Please note:

- Do not change the forms. Cells may be expanded or use wrap text for more space.
- Forms are fiscal-year specific; thus, forms from previous years will be rejected.
- Instructions for completing a reimbursement request are included in the Excel file in the Cost Reimbursement Instructions tab.
- Changes to the amounts in the Total Approved CBHC Budget column are not permitted unless a budget modification request has been approved. In these cases, the Fiscal Representative will send a revised reimbursement request reflecting the updated amounts.

A reimbursement request must be submitted for each month in which the program has expenditures to be charged to CBHC. Do not include expenses from different calendar months on a single reimbursement request. Reimbursements may be submitted more than once per month with prior CBHC approval. Final reimbursement requests are due forty five (45) days after the end of the contract period.

Reimbursement requests may be emailed to the CBHC Fiscal Representative. If a PDF request is emailed, also include the Excel version.

CBHC pays on a *cost reimbursement* basis, which means that expenses must be paid prior to requesting reimbursement from CBHC, including purchases using a credit card. The credit card bill must be paid prior to including the expense on the reimbursement request. Use the date paid and total amount paid on the credit card bill on the reimbursement back up form.

Expenses included on the reimbursement request must reflect services performed or items purchased and received during the contract period, including salaries. We recommend that reimbursement requests for the first and last months of the contract period are double checked to be sure that expenses are included in the correct contract period. All items included on a reimbursement request must have been included in the budget or have received prior CBHC approval.

Back Up:

Complete all fields on the forms for each item requested. This includes the vendor being paid, check date, check or voucher number, total check amount, amount charged to CBHC, and a description of the items. When completing the description field, include the month of service for reoccurring items; for example, include the conference name, date, and who attended the conference for all costs associated with the conference; list examples of what was purchased in other line items. If a debit card was used, indicate this on the form and include an identifying number in order to refer back to the transaction if this item is requested during a site visit. List all check numbers, dates and amounts for payroll items if there is more than one pay date.

Background Screening Proof: Beginning with and accompanying your agency's (including subcontractors) *first reimbursement request*, please submit proof of the most recent background screening for *all personnel who will contribute their time to a CBHC-funded program, including volunteers, contracted personnel who will provide direct service to clients and any employee whose pay will be funded, wholly or in part, by CBHC.* An invoice containing information such as the employee's/volunteer's/contractor's name, type of screening performed, and date of screening would be sufficient to constitute "proof." **PLEASE NOTE:** DO NOT send CBHC documentation containing the results of the background screening or any other confidential information.

Once your agency has complied with this requirement beginning with the first reimbursement request, this same type of documentation will be required on a monthly basis for any new employee/volunteer/contractor added to the contract, as well as any re-screening(s) conducted during the grant period.

Allocations:

In most cases, expenses should be charged to the contract using the actual cost directly related to each program. If expenses such as occupancy allocation and insurance are allocated to the program, a copy of the backup used to allocate the expense to the program showing the detail of what actual expenses were allocated for the month and the percent allocated to the program may be requested.

Timing of Payments:

CBHC processes payments weekly. If the reimbursement request has been submitted by close of business Friday, with all information completed correctly, payment will be made the following Friday. If all required information is not provided on a reimbursement request, the Provider's fiscal contact will be required to correct the forms for re-submission. Payment will be held until the corrected information is re-submitted.

Administrative/Indirect Expense:

Administrative/indirect cost billed to date may not exceed 10% of total direct expenditures (adjusted for Lead agencies with sub-contractors) invoiced to date. See Appendix (A): Continuation Budget Instructions - Contractual Services section for a detailed explanation of the maximum amount of administration/indirect paid when subcontractors are included in the budget.

Reimbursement for Conference Travel:

If the conference is out of the Tampa Bay area, CBHC will pay for transportation to and from the airport and hotel. Meal expenses are reimbursed by using the federal rate (see www.gsa.gov for Meal Expenses Breakdown). The actual cost for meals is not reimbursed. If a meal is provided at the conference, CBHC does not reimburse for that per diem meal.

Non-Allowable Expenses:

CBHC does not reimburse for: sales tax paid if purchases are made in Florida, salary and benefits for vacation payout, sick time payout or severance pay when an employee leaves the position or upon contract termination or program closure.

Special Note:

If the agency audit is not received by the deadline, a stop payment will be in effect until the document is received. CBHC will not fund staff positions if proof of a background screening has not been received.

Budget Modifications

Requests for spending outside of the budget must be done prior to incurring the expense even if the requested amount is under the threshold requiring a budget modification. All requests must start with a discussion with the assigned Contract Manager to determine if the programmatic activity associated with the change in expenditures is necessary. The request must be documented in writing. CBHC will then approve or deny the request(s) in writing with further instructions.

Requests for spending outside of the approved budget of less than 10% or \$500 of a subtotal line: Prior approval is required for items not included in the budget. As part of the request and approval process, to counteract any over-spending, CBHC staff and the provider agency will also identify an area where under-spending will likely occur. The request will be approved or denied in writing. No change in the Total Approved CBHC Budget column of the cost reimbursement request form will be necessary.

Requests for spending outside of the approved budget of more than 10% or \$500 of a subtotal line: Prior approval is required for items not included in the budget. Budget modifications are required if spending of more than 10% or \$500 (whichever is greater) in a budget category (Salaries, Benefits, Contractual Services, Occupancy, and Other). Once the request has been discussed with the assigned Contract Manager, submit the budget modification form provided with the executed contract. Instructions for completing a budget modification are included in the excel file (Bud Mod Justification & Instruc tab).

All requested changes must include a narrative, both for the increased and decreased items on tab #2 of the form. The narrative should describe the reason for the change(s), how the new amount was calculated and how the change will affect services being delivered. If a PDF of the signed form is submitted, please make sure the narrative text box has been fully expanded.

Once the budget modification is approved, the Cost Reimbursement Request form may be updated to include the new amounts in the Total Approved CBHC Budget column.

Lead Agencies with Sub-contractor(s) - The lead agency must first discuss the requested sub-contract modification with the assigned Contract Manager. If preliminary approval by CBHC and the lead agency is granted, then the lead agency submits a budget modification form to the Children's Board Contract Manager and Fiscal Representative for final CBHC approval.

Note: Final budget modification requests are due by July 1st.

Budget to Actual Report

The budget to actual report is required in order to explain the differences between the approved budget items and the actual spending for the period of time covered in the report. The budget to actual report is submitted quarterly (see due dates in contract).

This report includes both the total program revenue and expenditures. An explanation is required for any variance greater than 10%. These explanations should be included at the bottom of the form in the section titled "Variance Report".

Fiscal Site Visit

Fiscal Representatives conduct an annual site visit of direct and lead agency contracts to review back up support for a sample of reimbursement requests submitted. A list of requested items will be furnished to the provider agency two (2) weeks in advance of the scheduled site visit.

A *Fiscal Site Visit Interview Form* (Appendix B) must be completed by the agency and submitted to the CBHC Fiscal Representative no later than three (3) business days prior to the site visit.

Site visit reports document whether:

- The Fiscal Site Visit Interview Form was completed no later than three (3) business days before the site visit.
- The provider had all requested information ready and organized for CBHC staff to review upon arrival.
- There was documentation of a process in place to review invoices to determine that the expenses were related to the contract.
- Invoices were paid prior to including the expense on the reimbursement request.
- The correct percentage was charged to CBHC based on the approved budget.
- The backup documenting how the allocations were calculated was available, if there were allocated expenses.
- There was back up for all expenses included on the reimbursement request.
- Funds were spent according to the approved budget.

Lead Agencies with Sub-contractor(s) - Lead agencies with sub-contracts are responsible for conducting site visits for all sub-contractors prior to the CBHC site visit or by March 31, whichever occurs first. Sub-contractor reports are to be submitted with the Fiscal and Organizational Site Visit Interview Form.

Annual Contract Evaluation and Recommendation for Continuation Funding

Program contracts are evaluated annually in order to make recommendations to the CBHC Board for continued funding until the end of the grant period. The evaluation form includes administrative compliance, program performance, and fiscal accountability reviewed

periodically in May, August, and November. The latest evaluation document can be found on the Children's Board website.

Lead Agencies with Sub-contractor(s) – Contractual expectations for both Lead agencies and sub-contractor responsibilities are scored as a way to provide monitoring and guidance for improvements if necessary.

Provider Improvement Plan

This process is used when funded agencies have programmatic, administrative, or fiscal issues, or are non-compliant with the CBHC General Terms and Conditions. The latest Provider Improvement Plan Procedure can be found on the Children's Board website.

Administrative Services Organization (ASO)

Designated case management programs are provided with an ASO allocation. ASO flexible funds are utilized by case managers as a payer of last resort to purchase services for participants in the CBHC funded program. All programs receiving an allocation are monitored each year. The guidelines for the use of ASO funds is included in Appendix (C) and the ASO Monitoring Protocol is included in Appendix (D).

ASO monitoring reports document the following:

- If the service or support purchased by the ASO relates back to a goal or a need in the Family Support Plan.
- If there is evidence that the family actually received the service or support.
- If guidelines were followed by the agency receiving the allocation.

Refer to Appendix documents for more detail.

APPENDIX A – CONTINUATION BUDGET INSTRUCTIONS

CONTINUATION BUDGET INSTRUCTIONS

Please refer to the Children’s Board preliminary funding recommendation by program provided in the e-mail sent to your agency for an “up to” total contract amount for the next year.

Special Note: Board approved funding recommendations are subject to change during contract negotiations.

The Children’s Board Continuation Budget provides specific revenues and expenditures for the program to be funded by the Children’s Board for the next contract period. This includes the total program budget for the entire program including expenses reimbursed by other revenue sources. The budget should include the total cost of the program.

All costs included in the budget should be necessary based on the program model contributing to the outcomes or deliverables.

The Excel budget forms consist of three (3) tabs, the budget summary, salary detail, and the budget narrative.

Each budget item must include a narrative describing the total program expense(s) or revenue and how the amount is calculated. In the event that you are allocating a portion of already existing expenditures to the budget, provide the total amount of the agency expenditure and the detail of how the amount budgeted for the direct use of the program was calculated. The allocation of existing agency expenditures should be done by exception only when the expenditures directly relate to the proposed outcomes.

Special Notes:

Do not use acronyms in the narrative.

Do not add or change categories or line items listed on any of the budget forms. Documents submitted on out-of-date forms will be rejected.

REVENUE

All revenue sources for the **program** (not agency) must be listed individually.

If the budget is for a lead agency with sub-contractor(s), list all revenue sources for the sub-contractor(s) in the lead agency budget in the total program columns noting the sub-contractor agency’s name that generated the revenue on each line.

Children’s Board Allocation:

On the Summary: include the CBHC contract amount in both the total program budget column (2) and the CBHC budget column (5). Do not include any ASO allocation in this line.

Other Funding Sources:

List each source of revenue for the program on a separate line by individual funder or type of revenue. This includes other grantors, contributions, fund raising events, etc. Include the

following information in the narrative: if the revenue source pays for or does not pay for certain expenditures, if the revenue source has a required match and the length of the match commitment, and if the revenue source is time limited.

Special Note: Evidence of a required match must be provided to the assigned contract manager if CBHC funding is considered a “match” contract.

If the agency is providing cash in order to balance the budget, include this revenue source on a separate line.

List in-kind revenue on a separate line and describe what is being provided in the narrative. Be specific when listing in-kind revenue (for example in-kind rent, in-kind volunteers, and in-kind food).

Children’s Board ASO:

If your program is receiving an Administrative Services Organization (ASO) allocation, include the amount in this section as a line item (and in the expenditures section in the **total program budget column**).

Total Revenue: Sum of all revenue lines.

EXPENDITURES

All costs included in the budget as a direct expense should be necessary based on the program model contributing to the outcomes or deliverables listed in the contract. **Costs that are not a result of direct services for participants of the program should not be included as a direct expense. If included, the costs will be removed and the budget may be reduced as these costs are paid for in the administrative/indirect section of the budget (for example, including a data entry position as a direct expense in the budget). Review list of unallowable costs.**

The purpose of the narrative is to describe how the total program budget amounts were calculated for each line item in the budget. It is not necessary to justify the reason for the expense.

If other funding sources will be paying for a portion of the expenditures in a line in the total program budget, described which items will be paid for by CBHC in the narrative for that line item.

Salaries:

List positions on both the salary detail and the budget narrative in the same hierarchical order. The position titles used should be the agency position title and be consistent on each form.

The amount included in the program budget should only be the percentage of the Full Time Equivalent (FTE’s) providing direct services for this program in order to successfully complete contract outcomes.

Examples of administrative positions not to be included on the salary detail form as a direct expense and are considered to be administrative/indirect positions as a general rule are staff in finance, human resources, information technology, administrative support, data entry, executive directors, or positions at a level higher than program director. Including these positions as a direct expense must be pre-approved.

Salary Narrative: Include a brief description of the duties for each position, including if the position requires a person to be bilingual, or if the position is working in a specific geographic region. List the region(s) name or zip code(s) in which the position will be working in the narrative.

If a position is not 100% allocated to the program, provide the method of calculating the percentage allocated to the program in the narrative section by explaining the percentage of time spent on each direct activity.

By exception, if the CBHC contract is less than \$600,000, an Executive Director (ED) position may be allocated across all CBHC programs as a direct expense at a program percentage of between 5% and 50%. A description of tasks performed by the ED that relate to direct service and the percent of time spent on each task must be included in the narrative. Exceptions may be made for an ED of newly funded programs and those with budgets under \$300,000. An ED may not be allocated to the budget as a direct expense if there are already two levels of supervision/management included in the budget.

Special Note: CBHC may request a time study and/or ongoing documentation of time spent on direct service activities for those positions allocated to the program at less than 100%.

Salary Detail:

Enter the information requested in each column for each position. Take the time to review each column and verify that all of the information is correct based on the duties of the position for the agency and program and the amount of CBHC funding allocated for each position.

Name and Position Title - The name of the individual occupying the position, if known, and the title of the position (should be consistent with the organizational chart and job description).

Agency FTE - Please state whether the position is a full-time position (1.0 FTE) or part-time position with the agency. If part-time, indicate the percentage of full-time (e.g. .50 FTE).

GROSS ANNUAL SALARY - Total annualized salary (expense) to the agency for each position.

% OF TIME IN PROGRAM - Percentage of time spent **directly on program activities** regardless of funding source (**total program expense**).

Total Program Salary - Total salary expense of the program. The gross salary

amount is multiplied by the percentage of time in program to determine the total program salary.

CBHC Amount – The total salary expense of the program that is charged to the Children's Board. The amount cannot exceed the Total Program Salary.

Example: A case manager works 30 hours per week for the agency and will be working 50% of that time for the program. CBHC will be paying for half of that expense. Another funder is paying for the other half.

| Name and Position Title | Agency FTE | FY 2019 Gross Salary | FY 2019 % of Time in Program | FY 2019 Total Program Salary | FY 2019 CBHC Amount |
|---|------------|----------------------|------------------------------|------------------------------|---------------------|
| Name: Tom Jones Position: Case Manager | .75 | 26,000 | 50% | \$13,000 | \$6,500 |

Benefits:

Include fringe benefits paid to or on behalf of employees including Federal Insurance Contributions Act Taxes (FICA), unemployment compensation, workers' compensation, health and life insurance, retirement, and long-term and short-term disability. List the amount budgeted for each line item separately including rates or percentage of salary expense.

Explain how the dollar amounts were calculated in the budget narrative including rates or monthly amount for each type of benefit.

Special Note: Payroll processing fees are not allowable as a direct program expense as these costs are considered administrative/indirect.

Contractual Services:

Sub-contractor Partners – If your agency is a lead agent, include the total amount of those agencies contracts that contribute to the outcomes of the contract. All sub-contractor partners must be listed on Attachment (4).

Lead Agencies with Sub-contractor(s): The administrative/indirect allocation for the lead agency is limited to 10% of the first \$25,000 of each sub-contract (for a maximum admin/indirect expense of \$2,500 for each sub-contractor partner). Each sub-contractor is also allowed 10% administrative/indirect expense in its individual budget. See the administrative/indirect cost section for an example calculation.

Other Contractual Services - Include costs of services rendered to the program by independent professional practitioners and/or consultants. List each vendor and/or type of professional service separately with a brief description of the service and how the amount was calculated. Include the estimated rate and unit of service.

Occupancy Costs:

Indicate the dollar amount budgeted for the space used to provide services and/or house

direct service program staff in **Hillsborough County**. If services included in the contract are for participants living in a residential facility, do not include occupancy costs associated with the residential facility.

Only include the projected expenditures in order to provide the services described in the contract. In the event that you are allocating a portion of already existing expenditures in the budget, provide the total amount of the agency expenditure and the detail of how the amount budgeted for the direct use of the program was calculated. The allocation of existing agency expenditures should be done by exception only when the expenditures directly relate to the proposed outcomes. Be consistent with the percentage allocated when doing so in more than one line item.

Expenses other than those listed below are unallowable expenses.

Building Lease/Rent: Indicate what the median cost per square foot in the area of the property rented. Include the cost per square foot of the rented space, total square feet and the amount of the space being allocated. If other services are being provided in the same space during the facility's available hours, the % of total rent allocated should be adjusted. Include in-kind rent (if any) on a separate line in the rent line item. Include a budget narrative that clearly describes the methodology for how the costs were calculated. If staff spend the majority of the time out in the community, individual office space should not be budgeted for all of those staff. Shared touch down space may be budgeted.

Example Narrative:

- Building Lease/Rent – The building is 6,000 total square feet at a cost of \$12 per square foot. Total annual rent for the building is \$72,000. The program uses 40% of the space. Total program rent is \$2,400 per month or \$28,800 per year.

Special Note: Children's Board funds cannot reimburse for costs included as rent/lease to an agency that owns its building or for mortgage expenditures. See the occupancy allocation description.

Occupancy Allocation: This line item is only used when the building is owned by the agency: An occupancy allocation can be budgeted that includes expenditures directly related to the general maintenance of the assigned square footage if those items are not being charged in the other lines in the occupancy category.

- Items that may be included in the allocation are utilities, janitorial service for areas utilized by participants, property insurance, A/C general maintenance, minor maintenance to space utilized by participants, monthly electronic security systems, and fire extinguisher maintenance.
- Items that cannot be included in the allocation are mortgage payments (interest and principal), depreciation, taxes, major maintenance projects, pest control, capital improvements, lawn maintenance, maintenance staff, and security staff.

Clearly explain what expenses are included and how the allocation was calculated in

the narrative.

Special Notes:

- *A full allocation plan including the specific items, amounts and method of allocation must be submitted with the budget and pre-approved by CBHC.*
- *Back up documentation detailing the expenses included and how the allocation was made to the program must be pre-approved prior to submission with each monthly reimbursement request.*

Janitorial Expense: Include the cost of regular cleaning services of the space utilized by participants and its frequency. Allocate the share of the expense based on the square footage used by the program participants. Do not allocate cost for staff offices unless the space is used by program participants.

Security: Include the cost of monthly monitoring of a security system. Allocate the share of the expense based on the square footage used by the program participants. Do not include the cost to purchase or install a security system or the cost of security personnel.

Telephone/Internet:

When budgeting items in this line item (and computer supplies), keep in mind that if staff are out in the community instead of working in an office, costs for land lines, office internet, etc. should not be budgeted in addition to costs such as cell phones, air-cards and laptops or tablets.

Land lines: In general, the monthly cost of an existing agency phone system (land lines) is considered to be an administrative/indirect expense. However, if additional CBHC funded program staff are hired by the agency, and taking phone calls is a program activity, for these additional staff, any marginal cost incurred for additional phone system services for these additional staff may be included in the budget as a direct expense. If amounts for land lines include an allocation of a portion of the total agency cost, include the method of calculating the amount being allocated to the program.

Cell phones: For safety purposes (in the event of an emergency and staff need to call 911), the monthly cost for voice service for cell phones may be included for direct service staff providing community based services at a maximum of \$35 per month per FTE. List the position(s) being provided a cell phone or stipend and the cost per FTE. If the FTE is less than 100%, prorate the monthly cost based on the FTE percentage. Do not include the cost of purchasing cell phones or accessories for the cell phones.

Internet: Describe the total cost for the office internet and how the percentage was allocated for the direct use for the program. Do not allocate a portion of an existing internet or wireless system. Include cost for air cards or data plans for laptops or tablets used in the field for positions providing community based services that document services while out in the field at a maximum cost of \$45 per month. List the positions being provided data plans or air cards. If the FTE

is less than 100%, prorate the monthly cost based on the FTE percentage.

Utilities: Describe the specific types of utility costs and the total cost for the agency or building and how the cost for the program was allocated. Allocate the share of the expense based on the square footage used by the program participants. Do not include cost of garbage pick-up.

Other Operating Costs:

Other Operating costs are those costs directly related to providing program services.

Provide specific detail in the narrative section of what will be purchased, the quantity (if applicable), and cost for each item requested. Describe how the amount was calculated in each category below. If amounts include an allocation of a portion of the total agency cost, include the total agency costs for a line item and the allocation method of calculating the program amount.

Local Travel (Mileage): This is the cost for travel in Hillsborough County for employees listed on the salary detail only, to provide services to clients, attend program related meetings, or attend local training events. Reimbursements will not be made for travel from or to the person's residence or the destination that is a regularly assigned work location. Therefore, if the person's headquarters or primary work location is their residence and their work locations change daily, the initial mileage to their first work location and the mileage from their last work location to their residence each day are not reimbursable. If a provider agency office is not in Hillsborough County, the cost of driving from the office to the first destination in Hillsborough County is unallowable.

Describe the estimated miles, rate paid (up to the federal rate - see www.gsa.gov for current rate), position(s) to be paid, and the total number of positions or FTE's.

Special Note: When CBHC reviews the information from this line item during the annual fiscal site visit, the purpose for the local travel must be clear on the employee reimbursement form.

Training/Conference Expense & Travel: CBHC will pay for conferences directly related to the tools/outcomes in the contract and program model. Include the name of the conference, the cost (known or estimated) of the conference registration, travel (air or out of town mileage), hotel, and meals as applicable in this line item for staff included in the salary detail or program participants. Include number of attendees and their positions. If the conference is out of town, transportation to and from the airport and hotel may be included in the budget. Meal expense should be budgeted by using the federal rate (see www.gsa.gov for Meal Expenses Breakdown). Actual meal expense is not reimbursed. If a meal is provided at the conference, CBHC does not reimburse for that per diem meal. Do not include the cost of a rental car unless pre-approved by CBHC.

Special Note: Do not include the cost to attend Nonprofit Leadership Center trainings, the Early Childhood Council conference, or the REACHUP Affirming Fatherhood

conference as the CBHC contributes to the cost of the conferences directly to those agencies.

Transportation for Clients: Include vehicle rental, bus passes, cab vouchers, and/or any other expense to transport clients to services or events.

Special Note: If using an agency vehicle:

- *Allowable expenses include the expense for a driver and fuel for the actual vehicle used for the program. Do not include vehicle maintenance.*
- *If allocating vehicle expenses, a full allocation plan including the specific items, amounts and method of allocation must be pre-approved by CBHC.*
- *Back up documentation for the monthly expense detailing the expenses included and how the allocation was made to the program must be pre-approved prior to submission with a reimbursement request.*
- *Do not include the cost of purchasing or leasing a vehicle.*

Rent & Lease/Equipment: Include the rental cost for new equipment leased for the program. Describe the total cost and how the percentage was allocated for the direct use for the program. Do not allocate existing agency expenses in the budget. Do not include copier lease if including per copy cost for copying in printing & copying.

Insurance: Include the cost for liability, vehicle, and property insurance in this line. Describe the total insurance cost for the agency and how the cost for the program was allocated.

Postage: Explain how the amount was calculated and the purpose of mailing items.

Printing & Copying: Include outside printing cost and per copy copying cost (if lease expense for a copier is not charged in the equipment lease lines). Describe specific items to be printed in the narrative if known.

Advertising: Include advertising for vacant positions or legal ads only.

Outreach: Include announcements or promotions for program services, activities, or events, purchases of give-away items for outreach events, and vendor fees. Include a description of where the ads will be purchased and/or what types of items will be purchased for possible future clients.

Memberships/Subscriptions/Licenses: Only include memberships that are associated with model fidelity and used by the program only. Do not include general agency memberships. Be specific if the membership is purchased for the program or a staff member (title) in the budget narrative.

Fingerprint & Background Screening (volunteers): Include costs for volunteers only (including interns). Costs for fingerprinting employees are considered to be an **administrative/indirect** cost (see the administrative/indirect section).

Information Technology (IT) Expense: This line should be used by exception and must be pre-approved by CBHC. Include IT expense for data systems **accessed by**

participants and used specifically to generate information for reporting on CBHC outcomes and demographic information in this line. Support to a computer lab for participants may also be included. Provide detail of what this is paying for and how the amount was calculated. Do not include allocation for general agency IT expense such as software cost, maintenance, servers, and/or staff as these costs are considered to be administrative/indirect.

Office Supplies: Provide detail of what will be purchased if known and how the amount was calculated. A maximum of \$25 per month per FTE may be allocated to the program budget if the amount was calculated as an allocation per FTE.

Computer Supplies: Includes computers, software, printer ink and other computer supplies. If computers are to be purchased, list which position(s) will use the computers or if the computers are for participants. CBHC will pay a maximum of \$400 per computer including accessories (keyboard, mouse, monitor, docking station, etc.). Computers may be replaced after 3 years. Include the agency computer refresher/replacement schedule if asking to replace computers.

Operating Supplies: Include consumable supplies, such as program cleaning supplies and paper products for use with program participants.

Educational/Curriculum Supplies: Include all supplies that staff or clients use during program activities (these are items that do not go home with clients or participants).

Evaluation Supplies: Include tools and/or questionnaires purchased in order to evaluate the program and/or participants in this line. Include cost per item x number of participants.

Training Supplies: Include the cost of supplies when the program is providing the training for the community, program participants or staff members.

Client / Participant Supplies: Include consumable materials and items given to the client to take with them that supports program outcomes. Include cost per item x number of participants. Examples are educational toys, written educational materials, prepaid cards, snacks, school supplies, safety products, and basic needs items not covered through the ASO.

*Special Note: If prepaid cards are purchased with CBHC funding, a quality assurance system must be in place to track the purchase of and delivery of the card to the participant. This should function similar to a petty cash process. Participants/family members should sign a document acknowledging the receipt of the card. **If the program has an ASO allocation, the prepaid card should be purchased through the ASO instead of the program contract.***

Community Activities & Events: Include items purchased for group or community activities including events with volunteers that support program activities in this line. Describe the activity, frequency, and estimated cost per each item/activity. Examples include: food, volunteer stipends, items for events, community service projects, or the

cost for field trips (for educational activities included in the matrix to support service delivery model).

Family Advisory Council: Include expenses for Family Advisory Council(s) comprised of program participants in this line. This includes items directly associated with the budget managed by the Family Advisory Council.

In-Kind Expense: Include the monetary value of all services and items donated to the program except in-kind rent (included in occupancy) on this line. List each type separately, for example, volunteers, donated goods, food, etc.

ASO Flexible Funds: Include expenses when a case management program has an ASO allocation. Include the amount requested for the year. This amount should be the same as the Children's Board ASO revenue amount (see the revenue section).

Administrative/Indirect Cost:

Includes the administrative costs associated with operating the program (if applicable), which are not directly attributable to direct program services.

This line requires a budget narrative for the total *program amount*, describing the type of expense and how the amount was calculated for each type of expense. Provide the same detail as all other line items in the budget. Include the type of expense or position and how the amount for each area was calculated.

Examples of expenditures considered to be administrative are: executive staff, fund development, fund raising, information technology staff and expenditures, administrative and data entry staff, human resources (including fingerprinting and background screens for employees), the cost for an agency audit, and fiscal staff (including payroll processing fees) or responsibilities.

The CBHC administrative/indirect costs cannot exceed 10% of the total direct expenditures.

Lead Agencies with Sub-contractor(s): The administrative/indirect budget for the lead agency is limited to 10% of the first \$25,000 of each sub-contract (for a maximum administrative/indirect expense of \$2,500 for each sub-contractor partner). Each sub-contractor is allowed 10% of the direct expenditures for administrative/indirect expense in its budget.

Lead Agency calculation example when a sub-contractor over \$25,000 is involved:

| | |
|-----------------------|----------------------------------|
| Total Direct Expenses | \$1,200,000 |
| Less 2 Sub-contracts | <u>(800,000)</u> (\$400,000 x 2) |
| Net Direct Expenses | 400,000 |
| CBHC Indirect/Admin | 40,000 (10%) |

each) Plus allowance on sub-contracts 5,000 (10% on first \$25,000 or \$2,500

Total CBHC Admin/Indirect \$45,000

The total program administrative/indirect amount is not restricted. Budget for the actual administrative cost associated or allocated with the program in the total program column.

Total Expenditures: Sum of all expenditures. This line is automatically calculated. Please do not change the calculated cells throughout the document.

Excess (Deficit): Difference between total revenue and total expenditures. No budgeted excess or deficit is allowed.

Reminder of Unallowable Costs:

The following items are unallowable. This information is also included above in each category.

Salaries and Benefits

- salary and benefits for vacation payout when an employee leaves the position or upon contract termination or program closure
- sick time payout when an employee leaves the position or upon contract termination or program closure
- severance pay when an employee leaves the position or upon contract termination or program closure
- payroll processing fees
- Tuition
- Incentives
- Bonuses
- any other benefits not listed on the budget forms

Occupancy:

- rent for storage space
- mortgage payments (interest and principal)
- interest
- depreciation
- taxes
- major maintenance or capital improvements (improving assets, repairing the roof)
- lawn maintenance
- maintenance staff
- security staff
- security system purchase and installation
- pest control
- garbage pick-up (waste bin fees charged on water bill)
- costs associated with a residential facility

- cell phones for staff other than direct services staff out in the field for safety purposes
- the allocation of existing costs of an agency that do not directly relate to producing outcomes in the contract

Other Operating Costs:

- local travel from the person's residence to the destination that is a regularly assigned work location
- if a provider agency office is not in Hillsborough County, the cost of driving from the office to the first destination in Hillsborough County
- rental cars
- vehicle lease or purchases
- vehicle maintenance
- If the program has an ASO allocation, ASO allowable expenses should be purchased through the ASO instead of the program contract
- the allocation of existing costs of an agency that do not directly relate to producing outcomes in the contract
- equipment maintenance
- postage machine rental or purchase
- cost for shredding
- cost for scanning
- religious materials

APPENDIX B – FISCAL AND ORGANIZATIONAL SITE VISIT INTERVIEW FORM



1002 East Palm Avenue
Tampa, Florida 33605

FISCAL SITE VISIT INTERVIEW FORM

| | |
|----------------------------|-------------------|
| AGENCY: | PROGRAM(S): |
| DATE & TIME OF SITE VISIT: | CBHC STAFF TEAM: |
| AGENCY REPRESENTATIVES: | MONTHS IN REVIEW: |

Please complete one form per site visit (one per agency)

Fiscal Site Visit Process

The Fiscal Representative conducts a site visit each year to review back up support for a sample of reimbursement requests submitted. This *Fiscal Site Visit Interview Form* and any other attachments **must** be completed by the agency and submitted to CBHC three (3) **business days prior to the site visit.**

Lead Agencies with Sub-contractor(s) must perform site visits for all subcontractors by March 31, or prior to CBHC site visit, whichever occurs first.

Fiscal Review Preparation Checklist

- The following documentation for all expenditures charged to the CBHC must be available for review at time of the site visit for the month(s) of:
 - Back Up Documentation (Invoices, PO's, Contracts, Receipts, Expense Reports, etc...)
 - Check/EFT Copies
 - Bank Statements
 - Payroll Reports
 - Timesheets
 - General Ledger Reports
 - Accounting Policies and Procedures

- Allocation Method for shared expenses

How will this documentation be provided (electronic format or hard copy)?

Fiscal Review Questionnaire

1. Describe your system for allocating expenditures to two (2) or more programs or funding sources.
2. Describe your internal control process for reviewing documents prior to submission to CBHC.
3. What is the average number of days that checks are outstanding?
4. Does your agency have a Line of Credit? If so, for how much and what is the amount available at this time? What are your guidelines for its use?
5. What, if any, fiscal challenges/opportunities will the organization face in the next (1-2) years?
6. Has your agency made any changes in response to your fiscal score on the most recent CBHC Agency and Program Rating Tool or Fiscal Site Visit?
7. Have any of your revenue sources decreased in the last year? If so, describe changes made on the expenditure side.
8. Has your agency received unanticipated revenue this year? What is the plan for this funding? Does it relate to the current CBHC funded program?

Please submit the following reports, if applicable:

- Fiscal monitoring reports from other funders
- If you are a lead agency with subcontractor(s), list the dates of fiscal site visits of your subcontracted partners. *Attach all reports.*

APPENDIX C – GUIDELINES FOR USE OF ASO FUNDS



ADMINISTRATIVE SERVICES ORGANIZATION

Guidelines for Use of ASO Funds

*Established Fiscal Year 2011
Updated October 21, 2019*

The Administrative Services Organization (ASO) is a financial tool used to help children and their families identify, select, arrange, and pay for supports and services with qualified community providers. The ASO supports a wraparound process in which case managers work with families to identify their strengths, goals, needs, and their own service providers through the development of a family support plan. ASO funds are to be used as the payer of last resort. Case managers are responsible for helping families locate services and supports funded by other sources or through natural supports prior to accessing ASO funds.

General guidelines for the use of ASO funds are as follows:

1. Funds are allocated to participating case management programs and families' access to ASO funds is dependent on eligibility specific to those programs.
2. Each service and support must directly relate to a goal expressed in the individual family support plan and must be documented in the plan.
3. All other resources should be each exhausted before using ASO funds, including Medicaid, insurance, community resources, natural supports, and the family's ability to pay.
4. If the ASO expenditure is for a recurring need (e.g. rental assistance), the case manager should document how this recurring financial responsibility will be addressed in the future.
5. The development of a personal budget with the family is strongly encouraged, especially if the ASO expenditure relates to economic stability or basic needs assistance.
6. Families should be given choice in services provided to meet their identified needs, as well as choice in the providers who deliver the services.
7. All ASO requests must be approved by the program supervisor.
8. The case manager must document the use of ASO funds in their client record for the family and include evidence that the family received the service or support in the form of receipts or provider progress notes or reports.
9. The case manager must have a consent form signed by the parent or guardian authorizing exchange of information with the Children's Board and the ASO provider as applicable.

10. If pre-paid purchase cards are used for any ASO expenditure, the family must sign the Pre-Paid Card Form acknowledging receipt of and purpose for the card. This form must be filed in the client record, along with the itemized receipt for the purchases.
11. The ASO funding agency defines allowable services for their funding source, may establish additional guidelines and policies, and is responsible for monitoring the use of their ASO funds at the program level.

Restrictions regarding the use of ASO funds are:

1. The ASO only issues payments in the form of a business check. The ASO does not provide payments in the form of cash, cashier's check, or money order. There are exceptions in which the ASO credit card is used and any exceptions must be approved by the ASO Manager or designee.
2. ASO funds may not be disbursed directly to families; rather payments should be issued directly to the provider of goods or services.
3. ASO payments for Childcare Support may not exceed twenty (20) days of service per fiscal year. (*Children's Board funds only*)
4. Before ASO funds can be used to pay first month's rent or security deposit, the property must pass an inspection completed by an ASO-approved Housing Specialist. Documentation of the successful inspection must be submitted to the ASO prior to budget approval and the inspection report should be filed in the client record.
5. Payments for emergency shelter can only be made to an ASO-approved property.
6. The ASO can only issue payments to utility companies if the bill is in the name of an adult household member or owner of the property. ASO funds cannot cover tampering fees, returned check charges or restitution.
7. ASO funds may not be used for the following:
 - a. Expenses related to criminal activity, including related legal fees, court costs, citations, restitution, etc.
 - b. Alcohol, tobacco, firearms, or lottery tickets
 - c. Expenses related to immigration or returning a family to their country of origin
 - d. Residential treatment
 - e. School tuition for primary or secondary education (K – 12)
 - f. Purchase of property or payment of mortgages
 - g. Holiday gifts or decorations
 - h. Entertainment venues
8. If there is not sufficient back-up documentation for the services and supports purchased with ASO funds, or the funds are not spent as authorized in the family support plan, the Children's Board will seek reimbursement of the ineligible expenditures from the case management agency.

APPENDIX D – ASO MONITORING PROTOCOL



ADMINISTRATIVE SERVICES ORGANIZATION

ASO Monitoring Protocol

Established Fiscal Year 2011

Last update June 16, 2020

Routine - ASO fiscal monitoring is done on an ongoing basis. Financial documentation is submitted by providers and case managers and reviewed by ASO staff for all payments, as evidence that flexible funds were used as authorized by the program. Automated tracking systems in the ASO web application are utilized for monitoring submission of receipts, for payments that are issued in advance of receiving back-up documentation.

Standard reports are utilized for monitoring ASO expenditures by the following stakeholders:

1. Families – ASO Spending Summaries are sent to families monthly so they can review and manage ASO services to verify their receipt of services that have been paid.
2. Case Management Programs – The ASO web application enables case managers and supervisors to generate detailed payment and utilization reports at any time. Guidance for Monitoring ASO Services is available on the ASO web application, under Policies and Procedures.
3. Funding Agencies – Through the ASO web application Funder Login, standard ASO reports are available to funding agencies that provide information about utilization, service trends and spending. Funding agencies can also generate custom reports, including detailed data reports to be used for monitoring and site visits.

Annual – For Children's Board ASO funding, programmatic and fiscal monitoring is conducted through site visits on an annual basis. This in-depth monitoring occurs at the case management program level and is performed by Children's Board ASO staff. Other funders may designate the Children's Board to provide this function.

Prior to the site visit:

1. A detailed ASO Budget Item Report is generated for the case management program that lists all budget items (authorizations) for families enrolled by that program.
2. 10% of the total families with ASO budgets, or a minimum of 10, are randomly selected for review. For larger programs, a maximum of 15 may be set.
3. The ASO sample is sent to the program supervisor at least one week before the site visit.

During the site visit:

1. The client record is reviewed and the following questions are answered:

- a. Does the service or support purchased by the ASO relate back to a goal in the Family Support Plan? (Source: Family Support Plan)
 - b. Is there evidence that the family actually received the service or support? (Source: receipts, provider progress notes/report, bus pass forms)
 - c. If client information is released to facilitate the service, is there a consent form signed by the parent/guardian to exchange information with the ASO provider and Hillsborough County BOCC, if applicable?
2. During the client record review and the interview with the program supervisor, the reviewer also assesses adherence to the Guidelines for Use of ASO funds, with special attention to the following:
 - a. How are case managers documenting that the ASO is the payer of last resort?
 - b. How are families given choices in the type of service offered to meet the need, as well as the provider? How is that family choice documented?
 - c. How do case managers monitor service delivery and quality?
 - d. Are case managers consistently following the ASO Pre-Paid Card Policy?
 - e. For Childcare Support, did payments fall within the limit of 20 days of service per fiscal year? (Children's Board Funds only)
 - f. Is the completed housing inspection in the file for First Month's Rent and Security Deposit (CBHC and County funds) and Rental Assistance payments (County funds)?
 - g. Is the program obtaining consent forms signed by the parent/guardian authorizing exchange of information with the Children's Board, Hillsborough County BOCC (Social Services funding only), and ASO providers as applicable?
3. All findings are documented on the ASO Monitoring Summary and Checklist, which is provided to the program supervisor and the contract manager and included in the contract file.
 - a. If there is not sufficient back-up documentation for the services and supports purchased with ASO funds, or the funds were not spent as authorized in the family support plan, the Children's Board will seek reimbursement of the ineligible expenditures from the case management agency.
 - b. If the site visit reveals significant concerns regarding a program's compliance with ASO policies and procedures, the provider may be placed on a Provider Improvement Plan and/or may lose access to ASO funds for that program.
4. Aggregate findings from all program site visits will be compiled by the Director of the ASO and summarized for reporting at the Children's Board Program Support Meeting and the ASO Supervisors Meeting. Findings will include any recommendations for additional training and/or procedure changes.