



Provider Handbook

Children's Trust of Alachua County
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Effective Date
June 2020

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Introduction

This handbook provides general guidance on program policy and procedures on requesting payments for contracts. It is important to note rules may vary depending on the contract terms, general terms & conditions, or program guidance. To determine what you can bill, refer to the contract, this guide, and programmatic guides applicable to your project.

Reimbursement

You have to pay first. CTAC pays all your contracts through reimbursement. You may request reimbursement only after you have paid your employees and vendors.

CTAC Will Only Pay Allowable Costs

CTAC will pay only for allowable costs. A cost is allowable if it is reasonable, necessary to complete the approved scope of work, allowable in the contract, documented adequately, and incurred during the period of performance set forth in the contract. Costs outside the period of performance are not allowable. A cost is considered reasonable if the work or materials and the cost reflect what a prudent person would have spent under the circumstances. Some costs may be eligible if prior approval is given by the contract, Executive Director or Program Manager.

CTAC Pays Promptly

CTAC is provided 45 days to pay a properly completed reimbursement invoice, in accordance with the Local Government Prompt Payment Act, Chapter 218, Part VII Florida Statutes. In most cases, reimbursement requests are paid within 30 days of receiving a properly completed invoice. Properly completed invoices include all necessary documentation, signatures, and backup documents.

Your Information is Public

All information and documentation submitted to CTAC is open to public review (Florida Statutes, Chapter 119). CTAC recommends social security numbers be removed from documents submitted to CTAC.

Reimbursable Expenses

Direct Costs

CTAC will reimburse for direct and overhead costs that are allowable under the contract. Direct costs are those that can be assigned to a particular project activity and budget object contained in the contract such as:

- Compensation of actual hours of employees for the time devoted to the project.
- Cost of materials and equipment used specifically for the project.
- Actual hours of administrative personnel who process vouchers, payroll, and other accounting activities specific to the project.

Overhead Costs

Overhead represents those costs that benefit more than one activity and that cannot be directly assigned to a task of the project. Overhead costs are not allowed unless explicitly specified in the contract.

Equipment

Purchases of equipment is a conditionally allowable expense and must be included in the Scope of Work and MUST HAVE prior written authorization from CTAC Executive Director or Program Manager for all equipment purchases.

Goods and Services

For all goods and services purchased for the project, the Provider must retain the original invoice or receipt in their contract file. Goods and Services must also be an allowed expense under the contract.

Payroll

Employee time directly to the approved scope of work may be reimbursed. The reportable amount is the employee's regular rate of pay, including taxes and benefits. Taxes and benefits are allowable only if you pay them when they are due.

Travel and Transportation

If travel costs are allowable for your contract, they are limited to the state per diem rates (see supporting backup documentation checklist below). You must maintain a detailed travel log, which includes a name with dates, times, locations, business purpose, and itemized travel costs.

Supporting Backup Documentation Checklist

Reimbursement is to be requested for approved budgeted line items only. Expenditures requested for non-budgeted line items will be disallowed.

This document is intended as a guide as to what is considered appropriate documentation to support expenditures. The supported documentation is to be submitted in accordance with the following checklist:

- Copies are clean and readable. **ALL** receipts should **clearly** indicate the vendor name and the imprinted date of the purchase.
- Copies are to be organized in the same order as the expenditures listed in the request for reimbursement.
- If more than one item and/or amount is on a page and not all items are to be reimbursed by the CTAC, highlight the item and/or place an asterisk "*" next to the item requested to be reimbursed.
- Pages are to be numbered (may be done by hand). The "Monthly Invoice Form" must be used for ease in review and the page number of the supporting documentation indicated.
- Small paper receipts (i.e. cash register tapes) **should be taped** to an 8 1/2 x 11" sheet of paper and copied to minimize the possibility of receipts being lost in the transit process. If you are submitting small receipts, limit two or three per page. Long tapes (Target or Walgreens, etc.) should be folded in such a way that the date, vendor, and total of the receipt are visible.
- Checks are to relate to the month that reimbursement is requested
- Requests for reimbursement are to exclude the Florida sales tax in instances that sales tax should not have been paid.
- Copy of the bank statement from which checks were paid e.g. operating and payroll account and/or Copy of cancelled check/Proof of Payments.
- Only information related to the staff being charged to the CTAC Agreement should be included in the supporting documentation. Information related to other staff members should be redacted. Sensitive information such as social security numbers, etc., should also be redacted.

****** IMPORTANT ******

Invoice Due Dates – Invoices are due to the CTAC no later than the 15th of the month following the month of service, unless otherwise agreed in writing by the CTAC.

Monthly Invoice Form

When requesting reimbursement, a photocopy of the original receipt should be submitted to the CTAC. The following requirements must be met:

1. The agency must attest in writing that the receipt copy is a “Certified Copy” of the original. This attestation must be on **all** copies of receipts, invoices, checks, bank statements and/or credit card statements. (i.e. Authorized signature and date written on all receipts). ALL receipts should **clearly** indicate the vendor name and the imprinted date of the purchase.
2. A stamp or label may be used to indicate the copy is a certified copy of the original.
3. Each certified document must be signed or initialed and dated by an appropriate officer of the agency.
4. **Cost reimbursement receipts (copies and supporting documentation) must be presented to CTAC for payment within 30 days of the transaction date.** For instance, if the reimbursement request is for services during the month of March, and the payment receipt (e.g., check) is dated in January, payment will be rejected. This is to avoid the possibility of an original and a duplicate both being presented to CTAC for payment.
5. Original documents must remain available at the contracted agency for audit by CTAC personnel.
6. Lost or missing documents could negatively impact administrative reviews.
7. Payments made by credit card must be supported by the receipt of the transaction and the credit statements or transaction report.
8. If the purchase was made with a form of payment other than the company’s credit card. (e.g., cash, check, credit card, etc.,) proof of verification of payment/reimbursement to the third party should be submitted along with the payment receipts.
9. The invoice Certification section must be signed by the Agency’s authorized signatory.

Documentation

Section A – Documentation Checklist for Salaries

- Copy of payroll register. Place an asterisk “*” and/or highlight the employee(s) charged to the program. The payroll register is to include the employee name, pay period, position title (position title must be in agreement with the title appearing in the approved contract budget), gross check amount, hourly rate and/or annual salary, number of hours worked for the contract and check number. If the payroll register does not reflect the check number, attach a copy of the cancelled payroll check.
- CTAC “Summary of Payroll Expenses” Form, i.e. the percentage of time that the employee devoted to the program, if applicable.
- Copy of timesheet
- Copy of cancelled check/Proof of Payment

Employee time directly related to the approved scope of work may be reimbursed. The reportable amount is the employee's rate of pay, including taxes and benefits. Taxes and benefits are allowable only if you pay them when they are due.

Section B – Documentation Checklist for Fringe Benefits

Payroll Taxes, etc.

- Copy of applicable payroll tax report(s)
- Proof of tax payment (e.g. wire transfer)

Insurances (Health, Life, Disability, etc.):

- Copy of the insurance invoice (highlight the employees charged to the program, if applicable).
- Copy of cancelled check/Proof of Payment/Proof of Payment

Payments to Retirement Benefits:

- Copy of the invoice detailing payment per the employee register (highlighting the employees charged to the program)
- Copy of cancelled check/Proof of Payment or proof of the payment/transfer

Payroll related costs charged to CTAC contracts must be documented on a timesheet and included with the reimbursement request, along with this information:

- Reflect an after-the-fact determination of the actual activity of each employee.
- Account for the total activity for which employee and by a responsible supervisor having firsthand knowledge of the activities performed by the employee.
- Be prepared at least monthly and coincide with one or more pay periods.
- Not be budget estimates or other distributions based on a percentage before the work was performed.

If a timesheet is unable to be used for reimbursement because of an entity's accounting system, individual employees may fill out a Contracting Individual Contributed Services Form.

Section C – Documentation Checklist for Operating Costs

Travel:

If travel costs are allowable for your contract, they are limited to the state per diem rates, which can be found by following this link: <https://www.federalpay.org/perdiem/2020/florida>. You must maintain a detailed travel log, which includes names with dates, times, locations, business purpose, and itemized travel costs. When bill for travel, the travel must be on a Travel Expense Voucher form.

The portion of allowable transportation costs that are directly attributed to the contract can be reimbursed using one of the following methods:

- Mileage: Allowable costs are limited to the current state mileage rate. No other vehicle costs including insurance, fuel, oil changes, repairs, maintenance, or lease payments will be allowed.
- Vehicle Rental: is limited to actual rental and fuel costs.
- All receipts for all lodging and travel-related expenses must be submitted on a travel voucher request form.

• Local Travel

- Copy of travel expense report, i.e., local travel log detailing for each trip, the place visited, reason for the visit, date of the visit, miles traveled (odometer readings or printout from web-based mapping site), parking and toll costs, mileage reimbursement rate, mileage cost.
- Copy of receipts for parking tolls (may be Sunpass report). Place and asterisk “*” next to the item requested to be reimbursed and/or highlight the item).
- Copy of cancelled check/Proof of Payment/proof of payment

• Out-of-town Travel

- Copy of travel expense report and related receipts, including meals, parking and tolls (rates for meals must be in accordance with The Children’s Trust budget guidelines)
- Invoice for transportation costs (air, bus, train, or car).

For Travel by Car:

- Employee Car: Travel log as detailed above
- Rental Car: Invoice from car rental agency and gasoline receipts

For Travel by Air, Bus, or Train:

- Invoice detailing ticket price and point of origin and destination
- Rental Car: Invoice from car rental agency and gasoline receipts
- Receipts for any allowance incidentals (i.e., taxi fare)
- Copy of cancelled check/Proof of Payment/proof of payment

Travel (Participants):

- Invoice from transportation company. Invoice must list, at a minimum, date of travel and destination.
- Copy of cancelled check/Proof of Payment/Proof of Payment

Meals (Participants)

- Copy of invoices from food vendor
- Copy of cancelled check/Proof of Payment

Space

- Copy of lease agreement
- Copy of cancelled check/Proof of Payment

Utilities

- Copy of vendor invoice/bill
- Copy of cancelled check/Proof of Payment

Supplies - Office

- Copy of vendor invoice/bill
- Copy of cancelled check/Proof of Payment

Supplies - Program

- Copy of vendor invoice/bill
- Copy of cancelled check/Proof of Payment

Non-Capital Equipment

- Copy of vendor invoice/bill (serial number, quantity, etc., must agree with information entered on The Children's Trust invoice)
- Copy of cancelled check/Proof of Payment

Capital Equipment

- Copy of vendor invoice/bill (serial number, quantity, etc., must agree with information entered on The Children's Trust invoice)
- Copy of cancelled check/Proof of Payment

Professional Services

- Copy of agreement. If agreement terms are based upon a cost reimbursement method of payment, supporting documentation of each cost must be provided.
- Copy of vendor invoice/bill
- Copy of cancelled check/Proof of Payment

Section D – Documentation Checklist for Other and One-time Expenditures

(Items are to be in agreement with the approved budget)

- Invoice and other relevant supporting documentation
- Copy of cancelled check/Proof of Payment

Examples of “other” items may include the following:

- **Fieldtrip**

- Copy of vendor invoice/bill. It should, at a minimum, detail vendor name, date of visit, number of tickets/admissions, cost per ticket/admission, and total cost.
- Attendance roster
- Transportation documentation
- Copy of receipt (Proof of payment)

Backup documentation such as invoices and other directly related information must be included in order to be reimbursed. Attendance rosters representing those who went on the field trip, transportation documentation, etc. shall be maintained with the Provider and available to CTAC upon request. Social Security Numbers should be redacted.

- Background Screenings
 - Receipt for fingerprinting cost (if applicable)
 - Copy of submission document and/or invoice
 - Copy of receipt (Proof of payment)
- Conference and Training
 - Copy of registration. It should, at a minimum, detail the name of the conference/training, short description of same, name of registrant, and cost.
 - Copy of submission document and/or invoice
 - Proof of Payment
- Employee and Volunteer Testing
 - Copy of invoice for testing agency & Copy of cancelled check/Proof of Payment/proof of payment
 - Copy of receipt

Credit Card Payments
If payment was made using a credit card, submit the Agency credit card receipt as evidence that the item has been paid. Credit card purchases made by employees or entities other than the Provider, reimbursement will be made by The Children's Trust after evidence is submitted that the Provider has paid the entity making the original credit card purchase.

Online Payments
If payment is made online, supporting documentation includes the printed receipt showing payment and acceptance of the payment by the vendor.

Unallowable

Cash and money orders are considered unallowable supporting documentation since they cannot be specifically identified or assigned to a bank statement or payee.

Section E – Budget Amendment Request

Request Budget Amendment (10%, excluding scope of services)

- Approval of CTAC Executive Director required
- Above 10% and/or change in scope of services as stated in Agreement, must be requested in writing. A Budget Amendment Request Form, must be submitted by Agency to CTAC Financial & Administrative Manager.

Section F – September 30th Fiscal Year-End Report Requirements

- Budget to Actual Report is due to the Financial & Administrative Manager by November 15th of each year. The budget to actual report documents the actual program expenditures against the original approved program budget. CTAC allows a 10% variance on the budget, subject to approval of Executive Director. Variances in excess of 10% should be explained.

September 30th Fiscal Year-End Reimbursement Requirements

Fiscal Year Deadline dates will be published in mid-September; however, the following information remains consistent from year-to-year:

1. CTAC **may** grant a provider permission to carry-forward exact amounts of a purchase if the provider has received word from their vendor that the goods will be delayed.
2. To request a carry-forward, submit a memo to the Financial & Administrative Manager on Agency letterhead, signed by an approved agency signer. Include in the memo the reason for the request. Attach a copy of the back-order information received from the vendor. The Financial & Administrative Manager and the Programs Manager will review the request, and if warranted, seek approval. **The carry-forward requests must be received on or before September 30th of the current fiscal year.**
3. Goods ordered and received prior to or on September 30th MUST be included on the September invoice. Note that the September invoice is due to CTAC on or before October 15th.

Indicate on the Reimbursement Detail Report beside the vendor name "(backorder received)". CTAC will reduce the approved carry-forward amount accordingly.

4. Invoices (original copies) pertaining to a prior fiscal year **will not** be honored if the invoices are submitted after the published fiscal year-end deadline.

Section G – Changes to Contract

The work agreed to under a contract may change during the life of the contract. An Amendment is a written document detailing the additions and supplements to the original terms of the contract. An amendment is how CTAC formalizes these changes, and it becomes a part of the contract. Any subsequent amendments to the contract are numbered sequentially over the life of the contract.

An amendment is necessary whenever there is:

- A revision in the objectives of the project.
- A decrease or increase in the contract amount.
- Whenever the expiration date is extended.

An amendment is NOT required for administrative adjustments such as changes in address or phone number or an authorized signatory. Changes like these must still be reported to CTAC in writing.

Amendments are to be signed by CTAC and the Provider and a copy is sent to the Provider for their files.

Section H – Reporting Significant Developments

Events with significant impact on the contract project may occur anytime. CTAC must be informed as soon as any of the following situations come to light:

- Any problems, delays or adverse conditions which will materially affect the ability to meet project objectives, intermediate outcomes, time schedules, or project tasks within the time periods. This disclosure will be accompanied by a statement of the action taken or proposed, and any assistance needed from CTAC to resolve the situation.
- Favorable developments that enable meeting schedules or objectives sooner or at a less cost than anticipated, or that produce more beneficial results than originally planned.

Section I – Subcontracting

- When subcontracting using CTAC funds, a copy of the subcontract signed by both parties is required.

Section J – Supplemental Activity Report

CTAC reserves the right to request activity reports and supplemental activity reports at any time. These may be based upon legislative, budget, other reporting requests to CTAC. If an activity report is not received by the due date, CTAC will withhold payment of any subsequent invoice reimbursement requests until the information is received.

Frequently Asked Questions

Q: When are Provider invoices due to CTAC?

A: Invoices are due to the CTAC no later than the 15th of the month following the month of service, unless otherwise agreed in writing by the CTAC.

Submission of Agency's Final Payment

The Final invoice date is extended to November 15th each year. The CTAC has no obligation to provide reimbursement to the Agency for invoices which include expenses incurred in any previous grant period, if submitted after November 15th.

Q: When can I expect Payment?

A: CTAC will generate a payment vouchers for each properly submitted reimbursement request as received and approved. Payments will be made in accordance with the Local Government Prompt Payment Act, Chapter 218, Part VII Florida Statutes. (If backup is insufficient or inaccurate and/or agency in noncompliance with contract deliverables or program requirements, CTAC may withhold payment until resolved).

Q: Where do I submit invoice & backup documentation?

A: CTAC's invoice email: invoice@childrenstrustofalachuacounty.us

Q: Do I submit a Monthly Expense Report?

A: The invoice serves as the Provider Monthly Expense Report. The report should be completed, using the Excel Monthly Invoice Form included in the Provider Packet.

Q: Who is the CTAC contact person for invoice and/or documentation questions?

A: Jennifer Rivers, Financial & Administrative Manager
jrivers@childrenstrustofalachuacounty.us or (352) 374-1822

Q: Why do I need to submit backup documentation?

A: Copies of receipts are a requirement for payment. Detailed records of service must remain available at the contracted agency for audit either by CTAC staff or CTAC contract auditors/monitors.

Q: Should I maintain financial records and reports relating to the utilization of funds?

A: Yes. Maintain books, records, documents, invoices, and other evidence and accounting procedures and practices such as will permit the Agency to sufficiently and properly reflect all direct costs of any nature associated with the program.

Q: Does CTAC monitor agency activities?

A: By accepting public funds, the Provider agrees to permit authorized CTAC persons to inspect all records, papers, documents, facilities, goods, and services of the Agency and interview any employees and clients of the Agency to be assured of satisfactory performance of the terms and conditions of the Agreement.

Q: What is the process for submitting budget amendment requests?

A: Complete a Budget Amendment Request Form and submit to:
Jennifer Rivers, Financial & Administrative Manager
jrivers@childrenstrustofalachuacounty.us

Q: Who receives and manages Public Records Requests for CTAC?

A: If the agency has questions regarding Chapter 110, Florida Statutes, contact the CTAC at email: publicrecordsrequest@alachuacounty.us. Phone: (352) 384-3132.

Providers who fail to provide the public records, at the request of the CTAC, within a reasonable time may be subject to penalties under s.119.10.

Q: How do I request a contract extension?

A: Executed Agreements as a result of RFA No. 20-937, contract extensions must be received by the CTAC no later than 5:00 p.m. August 3, 2020. Any extension shall only be valid through a written amendment executed by both Parties.

Q: Can the Agreement with CTAC be modified?

A: The agreement may be modified by mutual agreement of both parties and is effective by a written amendment to current Agreement, fully executed by both parties.

Q: Can the Agreement with CTAC be terminated?

A: Yes. A notice of termination from either party to the other party must be in writing and sent my certified mail, return receipt requested or by personal delivery with receipt.

CTAC Representative: Chair, Children's Trust of Alachua County
c/o Children's Trust Record Custodian
PO Box 5669
Gainesville, FL 32627

A copy of any notice must be sent to:

J.K. "Jess" Irby, Esq.
Clerk of the Circuit Court
12 SE 1st Street
Gainesville, FL 32602
Attn: Finance and Accounting

And to: Procurement Division
12 SE 1st Street
Gainesville, FL 32601
Attn: Contract

Please refer to your agency contract agreement with CTAC, which contains all the terms and conditions agreed up by both parties.