

# CHILDREN'S SERVICES COUNCIL ST. LUCIE COUNTY



## FISCAL POLICY MANUAL OCTOBER 2010

Children's Services Council of St. Lucie County  
546 NW University Boulevard, Suite 201  
Port St. Lucie, Florida 34986

772.408.1100 PH    772.408.1111 FAX

Web site: [www.cscslc.org](http://www.cscslc.org)

Email: [dditoro@cscslc.org](mailto:dditoro@cscslc.org)  
[ecraig@cscslc.org](mailto:ecraig@cscslc.org)

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# I. INTRODUCTION

## **CSC Establishment & Mission**

The Children's Services Council of St. Lucie County is an independent special district of local government authorized by Florida Statute 125.901 and was created by local Ordinance No. 90-41 on October 2, 1990. The Council began collecting Ad Valorem taxes in October 1991 and began funding programs in January 1992. The Council is authorized by Florida law to levy taxes up to .5 mills per \$1,000 of assessed property value. For fiscal year 2010/2011, the Children's Services Council (CSC) of St. Lucie County will be assessing .4872 mills.

The mission of the CSC of St. Lucie County is to improve the quality of life for all children in St. Lucie County. CSC of St. Lucie County has the following priorities:

- ★ Promoting Healthy Families and Babies
- ★ Promoting School Readiness and School Success
- ★ Promoting Family Building and Strengthening
- ★ Promoting Healthy Lifestyles and Teen Pregnancy Prevention
- ★ Promoting Recreational Activities and Youth Development

## **Purpose of Fiscal Policy Manual**

This Fiscal Policy Manual is intended to summarize the fiscal policies of the Children's Services Council as they affect programs funded by the Council and to provide formats for establishing budgets, processing reimbursements, requesting budget transfers, and requesting start-up funds. The goal of this manual is to help establish mutually understood guidelines for the fiscal management of CSC funds. **PLEASE NOTE THAT THIS FISCAL POLICY IS PART OF YOUR CONTRACT WITH CSC.**

## **Fiscal Period**

The fiscal period covered for all programs funded by Children's Services Council begins on October 1 and ends the following September 30. **Reimbursements should include only those expenses paid for in the month for which the request is being made.**

## **Role of the CSC Fiscal Staff**

The CSC fiscal staff is charged with reviewing and processing all reimbursement requests made by CSC funded programs. This review process is intended to ensure that programs spend within their established budgets and are presenting accurate requests on a reimbursement basis. Programs are also subject to on-site monitoring reviews. The fiscal staff is available for technical assistance upon request.

## **Acknowledge Receipt of Manual**

The contract executed between CSC and Providers includes the following statement acknowledging the receipt of a copy of this policy manual:

***The administration of the Agreement will be pursuant to the CSC "Fiscal Policy Manual". The PROVIDER acknowledges receiving a copy of this manual.***

## II. THE PROGRAM BUDGET

### **Basis of CSC Funding**

The funding recommendations presented by the Children's Services Council staff are based on both programmatic and financial considerations. Staff reviews the purpose for which all dollars are to be expended. Thus, line item budgets initially approved by CSC are meant to be followed by line item. Reimbursements should only be applied against the line item to which the expense applies. **The following expenses are not allowable:**

- expenses for Items not within the definition of a budget line item
- expenses for a line item that is in a deficit (has been spent out)

A Budget Transfer Request can be submitted to move funds from one line item to another. The budget transfer should be submitted according to the Budget Transfer Procedure presented in this Fiscal Policy Manual. **NO BUDGET TRANSFERS WILL BE ACCEPTED AFTER AUGUST 31. NOTE, HOWEVER, THAT BUDGET TRANSFERS OVER \$5,000 MUST BE APPROVED BY COUNCIL AND THEREFORE MUST BE SUBMITTED TWO WEEKS PRIOR TO THE AUGUST COUNCIL MEETING.**

### **Funding is by Reimbursement**

The Children's Services Council funds providers on a **monthly reimbursement basis** only. All requests for reimbursements are to be based on actual expenditures for a given month and should be supported by appropriate documentation. **Reimbursements should include only those expenses paid for in the month for which the request is being made.** Specific documentation requirements are discussed in detail in Section III: "Monthly Reimbursement Procedures." **IF YOUR PROGRAM HAS NO EXPENSE FOR A GIVEN MONTH, PLEASE NOTIFY CSC THAT YOU DO NOT INTEND TO SUBMIT A REIMBURSEMENT FOR THE MONTH. PLEASE SUBMIT YOUR NOTICE OF "NO REIMBURSEMENT REQUEST" BY THE REIMBURSEMENT DEADLINE.**

### **Reduction of Provider Funds**

The contract executed between CSC and Providers includes the following statement regarding reducing provider funds during the fiscal year/contract period:

**Notwithstanding anything herein to the contrary, the parties agree that the dollar amount may be reduced in the event that the Council determines that the Provider will not spend the entire amount allocated by the September 30<sup>th</sup> fiscal year end. This determination may be made (a) based upon the Council's review of Provider's program and its expenditure history or (b) during the course of reviewing a budget revision submitted by the Provider pursuant to COUNCIL's procedures. Before any such reduction becomes final, the Provider will be notified in writing of the proposed action and shall have the opportunity to address the Council regarding the proposed reduction. The decision of the Council on this issue shall be within its sole discretion and shall be final. (This policy was effective 10.1.01).**

NOTE: Timely reimbursement requests are important. Submit expenses in the month in

which they are paid. **DO NOT** expect to be reimbursed later in the fiscal year for prior months' expenses.

## **Budget Definitions**

The program budget is comprised of line items with specific definitions or inclusions. The following line items are generally utilized in a Provider's budget. In preparing budgets and submitting Requests for Reimbursement, the following definitions should be used to apply funds to line items. **Note that in any line item, only the share of costs that apply to the program funded by Children's Services Council should be submitted for reimbursement.** Cost Allocation is discussed in Section III: "Monthly Reimbursement Procedures."

**ONLY THE LINE ITEMS PRESENTED BELOW SHOULD BE USED. DO NOT ADD LINE ITEMS.**

**Administrative Costs**-The costs associated with the administration of a funded program but not directly associated with client service. Administrative salaries should be included in this line item. An example of these costs would include salaries and FICA for personnel not providing services to clientele such as local supervisors and support staff. **All administrative costs must be clearly defined in a program's initial proposal for funding and may not duplicate any other costs associated with the program.** Administrative costs are to be documented on the Administrative Detail form and supporting documentation included in the reimbursement request.

**Advertising**-Costs related to advertising for positions and/or volunteers for the program. This line item should also be used for promotional items purchased for the program.

**Audit Expense**-Costs related to the expense of the annual independent audit.

**Books/Educational Materials**-Cost of materials used in the program as an educational tool for the clients (e.g., books, reading materials, games, puzzles, videos, etc.).

**Equipment Purchases**-Equipment purchased as a necessary item for the operation of the program. Equipment purchased with CSC funds becomes the property of CSC if the program terminates within two years of the equipment purchase. Equipment is defined as tangible property having a useful life of one year or more and an acquisition cost of \$1,000 or more.

**Equipment Rental & Maintenance**-The cost of renting and maintaining equipment including copiers, computers, typewriters, postage equipment, etc.

**FICA**-The employer's mandatory 7.65% (.0765) payment for Social Security. This calculation is only the employer's share of FICA. FICA should not be calculated for contract employees. Note that some payroll items may not be subject to FICA and thus your program budget for FICA may be less than 7.65%. In that case enter the lesser amount. Only request reimbursement for the amount of FICA paid.

**Florida Unemployment Compensation**-The amount paid for unemployment insurance.

**Food and Nutrition**-The cost of nutritional food items served to clients of the program.

**Insurance**-Cost of general liability, property, business auto, crime bond, and directors and officers liability insurance as determined necessary for the operation of the program.

**Life/Health Insurance**-The employer's share for any life and/or health (medical) insurance program the employer offers its employees.

**Occupancy (Building & Grounds)**-All costs related to the program's place of residence. Includes rent (building and land), mortgage, contracted janitorial and maintenance services, real estate property taxes, exterminating expenses, and occupancy related licenses and permits.

**Office Supplies**-Cost of all supplies and materials used by the program to include office, program, and housekeeping supplies.

**Other/Contract**-Costs for contractual services not reportable on any other line item.

**Other/Miscellaneous**-Specific program related costs not reportable on any other line item (e.g., background checks, volunteer testing, etc.).

**Professional Fees**-Cost of fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the program and are engaged as independent contractors for specified services on a fee or other individual contractual basis. This line item would include attorney or consultant fees. Contracted janitorial maintenance and repair services related to buildings and grounds should be included in the "Occupancy" line item.

**Postage/Shipping**-Postage, parcel post, commercial trucking, and other delivery service costs. Costs of postage meter rental should be listed under the "Equipment Rental & Maintenance" line item.

**Printing & Publications**-Includes cost of brochures, videos and other informational materials. Does not include the cost of renting a copy machine. Copy machine rental or leasing costs should be listed under the "Equipment Rental & Maintenance" line item.

**Retirement**-The employer's share for program employees' retirement.

**Salaries**-All program salaries including full-time, part-time, and temporary staff. The gross amount paid to an employee(s) working directly on the program. **Staff working in administrative functions cannot be listed in this category—they should be included in the calculation of administrative costs and should be listed on the Administrative Detail Form.**

**Specific Assistance to Individuals**-Expenses for specific materials, appliances, rental and utility

subsidies, and any other assistance rendered to clients.

**Subscriptions, Dues, Memberships**-Costs for the purchase of professional periodicals necessary for maintaining information related to the program. Cost of individual or organization dues relevant to the functions of the program. Payments to national parent organizations would be reported in this line item.

**Telephone**-Expenses for all telephone services and communication lines.

**Travel/Conferences/Training**-Travel related costs including conference and seminar registrations, hotels, meals, airfare, per diem, and lodging. Meals are reimbursed at the following rate per 24-hour day: breakfast-\$6, lunch-\$12, and dinner-\$20. **NOTE:** Only the amount paid by the agency/program to its employees can be reimbursed up to these maximum amounts, and those payments to employees must be documented.

**Travel (Daily)**-Mileage costs associated with the daily operation of the program. Effective July 1, 2006, the mileage rate allowed is the current IRS rate "as amended." The IRS rate effective Jan 1, 2010 is \$.50 per mile. **To support the amount requested for mileage reimbursement, please provide documentation of dates traveled, miles traveled, locations visited, start and end points, and the rate applied to the mileage for CSC reimbursement.** **NOTE:** Only the amount paid by the agency/program to its employees can be reimbursed up to this maximum rate, and those payments to employees must be documented.

Expenses for fuel are allowable only for business owned vehicles that are used for the CSC funded program. **For business vehicles for which fuel is purchased , fuel receipt forms must be provided for each purchase AND a monthly vehicle mileage log to show vehicle usage must be submitted for each vehicle for which fuel is purchased.** CSC has two forms to document both fuel purchases and vehicle usage: Fuel Receipt Form and Vehicle Mileage Log. Note that these business vehicles will not be allowed additional per mile reimbursement.

**Utilities**-Costs for power, water, sewer, gas, and waste removal (not housekeeping).

**Workers Compensation**-The amount paid for workers compensation insurance as assigned by the carrier.



**NOTE: THE FOLLOWING GUIDELINES APPLY TO REIMBURSEMENTS IN ALL BUDGET LINE ITEMS**

1. Only the share of costs that apply to the program funded by Children's Services Council should be submitted for reimbursement. Charges should be a prorated share of the program to the total office operation.
2. Expenses incurred on behalf of employees are restricted to those positions funded by CSC. For example, fringe benefit expenses and travel expenses can be reimbursed only for those employees funded by CSC. Additionally, such expenses can only be reimbursed at the percentage of the position for which CSC funds. For example, if CSC funds 50% of a position, only 50% of fringe benefit and travel expenses can be reimbursed. Please mark supporting documentation to show the percentage allocated to CSC
3. Receipts are required for ALL charges submitted to CSC. Please include copies of checks to document that the expense has been paid.
4. Please black out or otherwise remove all Social Security numbers from documents sent to CSC.



# III. MONTHLY REIMBURSEMENT PROCEDURE

## Required Documentation

Before the first month's reimbursement request can be paid, providers must have on file with CSC: (1) a fully executed contract inclusive of an approved line item budget, (2) a Certificate of Insurance as documentation of the coverage required by contract, and (3) a current audit report as required by CSC contract.

The following documentation is required to be submitted each month to receive a reimbursement. Please refer to the "Forms" section of this manual for blank documents listed below. **Note that in the Excel file, the four required forms can be found in the tabs in quotation marks.**

1. **Agency Certification of Monthly Reimbursement Request *FORM* (p. 26)**

This form is an attestation, by **both** the **accountant/bookkeeper** who prepared the reimbursement and the **Executive Director** who oversees the program, that the Reimbursement Request is a true and accurate representation of the use of CSC funds. Both the Executive Director and the Accountant/Bookkeeper **must sign** this form.

2. **Monthly Reimbursement Request *FORM* (p. 27)**

This form provides for the presentation of expenses incurred for the month by line item. The following columns should be completed each month:

- **Approved Budget**-This column should include the budget by line item as approved at the beginning of the fiscal year. These amounts have been entered for each program on individualized Monthly Reimbursement Request forms and will be provided to you. These amounts cannot be changed unless a budget transfer request is submitted and approved.
- **Actual Expense This Month**-This column is your presentation of the **CURRENT MONTH'S EXPENDITURES** for which you are requesting reimbursement. These figures should be based on actual expenses. Support documentation must be available for each expenditure claimed.
- **Actual Expense Year-to-Date**-This column is a cumulative figure of the actual expenditures claimed for the fiscal year. For example, the October Reimbursement Request would have the same figures for Actual Expense This Month and Actual Expense Year-to-Date. For the November Reimbursement Request, the Actual Expense Year-to-Date would include both the October and November requested amounts to provide a cumulative total. The Actual Year-to-Date Column has been linked to the 12-Month Reimbursement Summary. If you start your reimbursement request by first filling in the 12-Month Reimbursement Summary by line item for the month at hand, the Year-to-Date column on the Monthly Reimbursement Request will automatically be updated. The same procedure can be used for the Monthly Salary Detail.
- **% of Budget Expended Year-to-Date**-This column is to show the cumulative

amount expended year-to-date as a percentage of the total approved budget. For example, if the approved budget for Salaries is \$12,000 and the Actual Expense Year-to-Date is \$4,000, then the % Expended Year-to-Date would be 33.33% ( $\$4,000 \text{ Actual Expense} \div \$12,000 \text{ Approved Budget}$ ).

**3. Monthly Salary Detail FORM (p. 28)**

This form provides for a presentation of the Salary line item by each position budgeted. **This detail is required because the Salary line item is budgeted by position and position budgets may not be over expended by more than 5% of the approved budget for the position.** A Budget Transfer Request form may be submitted for approval to change amounts budgeted by position line item. For guidance on the use of each column, refer to the definitions provided above for the Monthly Reimbursement Request Form. Refer to instructions for Monthly Reimbursement Request Form for completing each column. PLEASE fill in the name of the employee in each position and notify CSC in writing when any changes are made.

**4. Administrative Detail FORM (p. 29)**

This form provides for an explanation of the Administrative line item by detailing:

- Each position and related FICA charged to the Administrative line item
- Administrative overhead costs for which reimbursement is being requested that are not directly linked to administrative salaries. These costs should include an explanation of how the expense requested is determined. For example, that program's expenditures are x% of the agency annual expenditures and therefore x% of agency administrative overhead is charged to this program.

**5. Line Item Tabulation FORM (p. 30)**

This form provides for summarizing the expenses for each line item so that CSC fiscal staff can more easily track the line item total to the individual expenses and receipts that comprise that line item total. PLEASE use this form to facilitate tracking individual expenses to each line item total. CUT AND ATTACH THIS FORM TO THE FRONT OF EACH SET OF DOCUMENTATION FOR EACH LINE ITEM.

**6. Food and Nutrition Line Item FORM (p. 31)**

This form provides for summarizing expenses for food and nutrition and for documenting the use of the food. The form requires documentation of use and requires a listing of program clients if the food is from a restaurant. ATTACH THIS FORM TO THE FRONT OF THE DOCUMENTATION/RECEIPTS FOR THE FOOD AND NUTRITION LINE ITEM.

**7. Fuel Receipt FORM (p. 32)**

This form provides for documentation of fuel purchased for company vehicles. Expenses for fuel are allowable only for business owned vehicles that are used for the CSC funded program. The form provides a space to attach the fuel receipt and requires vehicle and purchase information. Note that a Vehicle Mileage Log must also be submitted for every vehicle for which fuel purchases are made.

**8. Vehicle Mileage Log FORM (p. 33)**

This form provides for documentation of mileage traveled for the purpose of the CSC funded program. The mileage recorded should support the level of fuel purchases requested for reimbursement.

**9. Supporting Documentation**

**>Current Month Expenditures:** Reimbursements are made only for the month just completed. Submit your reimbursements in a timely manner. **Requests for reimbursements of expenditures in previous months should not be submitted.** Keep reimbursement requests current. Any exception to this rule should be for extraordinary reasons. A written explanation and sufficient documentation to verify that the expenditure has not previously been reimbursed should be submitted.

**>Documentation:** Documentation should be submitted every month with the Monthly Reimbursement Request form for all line items.

**>Complete documentation is required to be available for inspection at any time. To facilitate timely reimbursements, please submit COMPLETE documentation for all expenditures every month.** This practice will allow on-going monitoring and could limit the need for an on-site monitoring visit.

**>Supporting documentation** can include but may not be limited to the following:

- Copies of checks
- Copies of Payroll Checks
- Receipts, invoices, bills, etc.
- Travel Vouchers/Expense Reports-**including mileage and rate**
- Payroll Tax Deposit (FICA)
- Worker's Compensation Policy (to show rate charged)
- Fringe benefit invoices (for payments on health insurance, retirement)
- Worksheet or Memo Detailing the Cost Allocation Method Applied to expenses shared by a CSC funded program and Other Programs

## **Policies Relating to Reimbursements**

**1. Deadlines and Due Dates**

- > Monthly Reimbursement Package**
- > Final Reimbursement of FY**
- > Budget Transfers**
  
- > Late Fee Assessment**
- > Audit Reports**
- > Insurance Coverage**

**Due by 15<sup>th</sup> of month following expense**  
**No later than October 31**  
**No later than August 31 (see Section IV re Budget Transfers)**  
**On Reimbursement Requests received after the 20<sup>th</sup> of the month-lesser of 5% or \$500**  
**Refer to Section VI for audit deadlines and related fees**  
**Refer to Section VI for Insurance Certificate deadlines and related fees**

**2. Monthly Reimbursement Due Dates**

Requests for Reimbursements are due to CSC by the 15<sup>th</sup> of the month following the related expense. A final Request for Reimbursement shall be submitted no later

than October 31<sup>st</sup> following the end of the fiscal year ending September 30<sup>th</sup> the month prior. The Council will not reimburse the provider for any expenditure made by the provider under this agreement that is submitted after October 31<sup>st</sup> following the end of the fiscal year. *(This policy was effective 9.18.99).*

**3. Late Fee Assessment**

Requests for Reimbursement are due to CSC by the 15<sup>th</sup> of the month following the related expense. ***Any reimbursement request received by CSC after the 20<sup>th</sup> of the month following the related expense will be assessed a late fee which will be the lesser of 5% of the approved reimbursement amount or \$500. The amount of the fee cannot be reclaimed under future reimbursement requests. The fee will effectively reduce the total amount reimbursable on a program's budget. For example, a program with a \$120,000 budget that is assessed two \$500 late fees will only be able to receive a maximum of \$119,000 for their budget year.*** *(This policy was effective 9.13.00).* If the 20<sup>th</sup> falls on a holiday or a weekend, the due date is the next business day.

**4. Line Item Budgets**

The provider may not exceed any line item in the budget. Additionally, **the salary line item is comprised of sub-level position budgets that may not be exceeded.** The provider may make budget transfers during the fiscal year to reallocate funds between line items and between position budgets within the Salary line item due to changes in needs. Note that the total program budget must remain the same pursuant to the agreed upon contract.

**5. Position Budgets**

A position budget within the Salaries line item may be over-expended by 5% without prior approval as long as the total budgeted Salary line item is not over-expended. This policy pertains only to positions currently provided for in the approved budget. New positions may not be added. *(This policy was effective 1.14.00).*

**6. Equipment**

Equipment may not exceed 15% of the total program budget unless waived by the Council. The Council defines equipment as tangible personal property having a useful life of more than one year and/or an acquisition cost of \$1,000 or more per unit. For purposes of insurance, an equipment inventory should be maintained for all property having a useful life of more than one year even if the cost per unit is less than \$1,000.

Equipment purchased is intended for use by the CSC's funded programs. Should a program not continue for two years beyond the time of equipment purchase, all equipment purchased with CSC funds is considered to be owned by the CSC and will be returned for use by another funded program.

**7. Real Property**

CSC will not provide funding to agencies for the acquisition of real property.

## **Submission Address**

The required documentation is to be submitted by **mail or hand delivery** to the address below:

**Children's Services Council of St. Lucie County  
546 NW University Boulevard, Suite 201  
Port St. Lucie, Florida 34986**

**FAXES and EMAILS WILL NOT BE ACCEPTED**

## **Common Errors to Avoid**

1. Budget Transfers submitted after Budget Transfer deadlines.
  - See page 17 for budget transfer deadlines
2. Over-Expended Line items
  - Line Item budgets and position budgets within the Salaries line item may not be over-expended (with the exception of the 5% position budget rule-see Policies Relating to Reimbursements). Amounts requested over the budgeted amount will not be reimbursed.
3. Mathematical Errors
  - Ensure all columns and rows are added correctly
  - Do not round numbers
  - Use of the Excel computer worksheets will minimize errors because formulas for adding columns and calculating percentages are built into templates.
4. Improperly Categorized Expenses
  - Do not request reimbursement for an expense in a line item that does not apply. For example, an expense for office supplies should not be requested in the utilities line item.
5. Incomplete Forms
  - Ensure that all Required forms are submitted as outlined above under "Required Documentation." **DO NOT FORGET THE AGENCY CERTIFICATION PAGE WITH REQUIRED SIGNATURES AND CURRENT CONTACT INFORMATION. MAKE SURE YOU TOTAL YOUR COLUMNS.**
6. Duplicate Invoices
  - Be sure that you do not resubmit an invoice that has already been paid. To help ensure against duplicate invoices, keep reimbursement requests current.
7. Untimely Requests for Reimbursements
  - Reimbursement Requests should only include expenditures for the month for which the request is being made. Items to be paid in the future should not be included in the Reimbursement Request. Items paid in past months should not be included in the Reimbursement Request. **Keep**

**reimbursement requests current.** Any exception to this rule should be for extraordinary reasons. A written explanation and sufficient documentation to verify that the expenditure has not previously been reimbursed should be submitted.

8. Illegible Documentation

- Please ensure that all documentation and receipts are legible and include service or transaction dates.

9. Salary Detail With No Employee Names

- The Salary Detail Sheet must show both job titles and employee names to enable the CSC fiscal staff to trace the expense to salary documentation.

10. No Client Lists For: Restaurant Expense, Field Trips, Scholarships

11. Mystery Total: Show calculations as to how total expense was derived

12. Failing to Utilize Tax Exempt Status: Require program staff to utilize tax exempt status whenever possible

## **Method of Payment**

After CSC Fiscal review and approval, CSC will initiate payment by direct deposit. Payment will be initiated within 21 days of receipt of the Monthly Reimbursement Request. This time allowance was revised by the Council at their December 8, 2005 Council Meeting increasing the number of days for CSC to process reimbursements from 14 to 21 days. Note that incomplete or incorrect reimbursements that the PROVIDER must revise or resubmit will be paid within 14 to 21 days of receiving the properly submitted request.

All reimbursements to programs on an annual contract will be paid by direct deposit (effective July 2007). Your fiscal representative will be notified of the date the direct deposit was initiated by email. The email notification will include an attachment of your Excel program file updated with the current month's reimbursement. These reports are based on actual payments made by line item and therefore will facilitate your record keeping of payments received. Any differences between the amount requested and the amount reimbursed/paid will be noted at the bottom of each form. The Excel program file will include various tabs each of which present a different report. The two reports listed below should be printed out when you receive your email notification and retained for reference. Note that these two reports were previously printed on green paper and thus are still referred to as "Green Sheets." Refer to these GREEN SHEETS monthly and retain the GREEN SHEETS for reference regarding your current budget by line item and your current balance by line item. The "Green Sheet" tabs in the Excel file are colored green for easy reference.

1. Reimbursement Summary (12-Month Worksheet: p. 36)
2. Salary Detail (12-Month Worksheet: p.37)

Refer to the "Forms" section of this manual to see samples of these reports. Note that each report provides for reimbursements for each of the twelve months of the fiscal year as well as the total spent and the balance remaining.

## IV. BUDGET TRANSFERS

### Policy

The provider may not exceed any line item in the budget. Additionally, the salary line item is comprised of sub-level position budgets that may not be exceeded by more than 5%. The provider may over-expend a position budget within the Salaries line item by 5% without prior approval as long as the total budgeted Salary line item is not over-expended. This policy pertains only to positions currently provided for in the approved budget. New positions may not be added. **The provider may make budget transfers during the fiscal year to reallocate funds between line items and between position budgets within the Salaries line item due to changes in needs. Note that the total program budget must remain the same—that is, no additional dollars can be added to a program budget during the fiscal year.**

Budget Transfer Requests must be made in writing. Requests of \$5,000 or less can be considered for approval by CSC staff. Requests which exceed \$5,000 require Council authorization. **Budget Transfer Requests requiring Council approval must be submitted no later than two weeks in advance of a Council meeting (refer to “Council Meeting Schedule” section for meeting dates).**

Budget Transfer Requests must be submitted on the **Budget Transfer Request Form** (see “Forms” Section-p. 34). The prescribed form provides for an analysis of the Current Budget, the Transfer Amount, and the Revised Budget for each line item being affected by the transfer. In preparing this form, the total additions should be the same as the total subtractions for a net effect of \$0 or no dollar effect on the total budget. The total Current Budget should equal the total Revised Budget. A narrative explanation of the request should be provided in the “Explanation of Request” section of the form or on an a separate attached sheet. **The form must be signed by the Executive Director of the agency overseeing the program as well as by the preparer from the Accounting department.** In reviewing and approving a Budget Transfer Request, CSC staff will consider the impact on the program.

**Budget Transfers should be kept to a minimum to address extenuating circumstances. Budget transfers should not be a routine monthly event.**

**It is the responsibility of program staff to monitor their budget and submit timely Budget Transfer Requests.** The program budget should be reviewed on an on-going basis. Programs should **consider a routine review after submitting their sixth month Reimbursement Request** (March of the fiscal year) and again at the end of June (ninth month) to ensure sufficient time to submit any necessary changes.

CSC staff will confirm that the budget revision was approved by returning the Budget Transfer Request with CSC approval signatures. Such verification must be received by the program before any changes in the budget can be considered on the Monthly

Reimbursement. This verification will be a copy of the Budget Transfer Request form with signatures of the CSC Director of Finance and Human Resources and Executive Director. REMEMBER TO UPDATE YOUR LINE ITEM BUDGETS TO REFLECT APPROVED BUDGET TRANSFERS.

**Note that amounts requested for reimbursement over the budgeted line item or position item amount will not be reimbursed.**

**Budget Transfers will not be accepted after August 31 of the contract year. NO BUDGET TRANSFERS ARE ACCEPTED IN SEPTEMBER. ALSO NOTE THAT BUDGET TRANSFERS OVER \$5,000 MUST BE APPROVED BY COUNCIL AND THEREFORE MUST BE SUBMITTED TWO WEEKS PRIOR TO COUNCIL MEETINGS. THE LAST BUDGET TRANSFER OVER \$5,000 MUST BE SUBMITTED TWO WEEKS PRIOR TO THE AUGUST COUNCIL MEETING.**

## **Form**

The form on the following page provides an example of a Budget Transfer Request by a fictitious program. This completed form shows how columns and rows should add. A blank Budget Transfer Request form is provided in the "Forms" section (p. 34) for your use—make copies as needed. To help ensure accuracy in your Budget Transfer Request, use the Excel computer worksheet template that includes formulas to calculate the total transfer amount, the additions, the subtractions, the net effect, and the revised budget amounts.

## **TIPS IN PREPARING BUDGET TRANSFERS**

1. USE OF THE BUDGET TRANSFER FORM IS REQUIRED. IT WILL HELP ENSURE ACCURACY.
2. IF MOVING DOLLARS WITHIN THE SALARIES LINE ITEM, YOU MUST PRESENT THE CHANGE TO EACH POSITION. THIS DETAIL IS NECESSARY TO ENABLE TRACKING THE BUDGET BY POSITION.
3. If moving dollars from the Salaries line item to another line item OR if moving dollars to the Salaries line item from another line item, REMEMBER that the decrease or increase in total Salaries will affect the amount needed in the FICA line item. Remember to adjust FICA when changing the total of the Salaries line item.
4. Include a written explanation of the need for the transfer.
5. You can transfer no more than the amount left in a particular line item—the balance. For example, you cannot transfer \$1,000 out of a line item if you only have a balance of \$500 in that line item.
6. Make sure that the Budget Transfer Request is signed in the Agency Certification Section at the bottom **left** of the form.
7. Please date and sequentially number your Budget Transfer Requests.
8. In the current budget column, use the *budget amount* for the line item for which a change is being requested. If the transfer is not the first budget transfer for the line item, then the current budget amount will be different from the line item budget amount submitted to the PROVIDER at the start of the fiscal year.
9. Use the budget transfer log to keep track of transfers made throughout the FY. The log is a tab in the Excel file.

## V. RECORD KEEPING

### **Maintenance of Books & Records: Provider Responsibility**

It is the responsibility of the provider to:

- Maintain books, records, and documents (including electronic storage media) in accordance with standard accounting procedures and practices which reflect all payments by CSC to the provider under the executed contract between CSC and the provider.
- Assure that records pertaining to the contract between CSC and the provider, including all financial records and supporting documentation, be available at all reasonable times and upon reasonable prior request, for inspection, review, or audit by CSC staff or other personnel assigned by the Council.
- Maintain and file with CSC in a timely manner all **fiscal reports** related to services under the contract between CSC and the provider. See the "Monthly Reimbursement Request" section of this manual for Deadlines and Due Dates.
- Maintain and file with CSC in a timely manner all **program reports** related to services under the contract between CSC and the provider. Program statistics are due the 15<sup>th</sup> of the month following the end of each quarter. Failure to submit these reports in a timely manner could affect future funding.

### **Supporting Documentation**

**Reimbursement Basis:** The Children's Services Council funds providers on a **reimbursement basis** only. Receipts are required for every expenditure submitted for reimbursement. Documentation for all expenditures should be submitted every month with the Monthly Reimbursement Request Form. Please use line item tabulation forms to organize your reimbursement documentation-see page 30.

**Current Month Expenditures:** Reimbursements are made only for the month just completed. Submit your reimbursements in a timely manner. **REQUESTS FOR REIMBURSEMENTS OF EXPENDITURES IN PREVIOUS MONTHS SHOULD NOT BE SUBMITTED.** Keep reimbursement requests current. Any exception to this rule should be for extraordinary reasons. A written explanation and sufficient documentation to verify that the expenditure has not previously been reimbursed should be submitted.

**Supporting Documentation:** Documentation should be submitted every month with the Monthly Reimbursement Request form for all line items.

## **Allocation Methods**

Only the share of costs that apply to the program funded by Children's Services Council should be submitted for reimbursement. If a cost is shared by more than one program, charges should be prorated to each program as a percent of program use to total office operation. A variety of methods can be used to allocate expenses. Examples of cost allocation methods might include: space utilized—for rent; time spent—for salaries; or overhead percentages calculated by an independent auditor—for administrative costs. **In all cases in which cost allocation is used to charge CSC for expenses incurred, the cost allocation method must be documented. Also, the method used to allocate expenses should be consistent from month to month.** The cost allocation methods should be supported with logical statistics that are documented.

## **On-Site Monitoring**

Providers are subject to fiscal monitoring visits each fiscal year. On-site monitoring visits will be conducted based on the documentation provided with Monthly Reimbursement Requests, issues found with Monthly Reimbursement Requests, and the stability of the fiscal staff. On-site fiscal monitoring visits will generally not be necessary if complete documentation is submitted with each Monthly Reimbursement Request. Fiscal items may be addressed during program monitoring visits.

# VI. OTHER CONTRACT COMPLIANCE ITEMS

## Audit & Management Letter

The Children's Services Council is committed to assurances that all funds provided are being used in a manner consistent with the policies of the Council and in the best interest of the taxpayers. To attain this level of assurance, providers must submit either an audit or a fiscal review annually as prescribed below. **Note that the audit requirements have changed effective October 1, 2008 and are included in the PROVIDER contract. Effective October 1, 2008, the time to submit an audit has been INCREASED from 120 days of the close of the PROVIDER's fiscal year to seven (7) calendar months of the close of the PROVIDER's fiscal year. Noncompliance with audit deadlines will result in penalty fees and action to terminate will begin if the audit is not received within nine (9) calendar months of the close of the PROVIDER's fiscal year. Full language as written in the PROVIDER contract is shown below.**

Within seven calendar months of the close of its fiscal year, the PROVIDER must submit a certified independent financial audit of all its corporate activities and any accompanying management letter(s) to the COUNCIL. This audit shall be conducted consistent with the American Institute of Certified Public Accountants (AICPA), Standards for Non-Profit Organizations, or other mutually agreed upon standards. The audit must be performed by a firm licensed to perform audits in the State of Florida and be conducted in accordance with generally accepted auditing standards and standards established by the American Institute of Certified Public Accountants (AICPA). The audit will separately identify COUNCIL's revenues, fees, donations, and expenditures by program. Sample due dates are provided below:

<u>Fiscal Year End Date</u>	<u>Audit Due Date</u>
March 31	November 1
June 30	February 1
August 31	April 1
September 30	May 1
December 31	August 1

If PROVIDER does not comply with the audit requirement, it is considered out of compliance. Consequences of failure to comply with the audit requirement will include, but may not be limited to, the following:

- 1) A PROVIDER not in compliance with the audit requirement at the beginning of any month will be assessed a financial penalty in the processing of their next month's reimbursement request. The audit will be due in the COUNCIL's office on the first working day of the month after seven calendar months have passed. **The financial penalty will be the lesser of 5% of the approved monthly reimbursement or \$500.** The amount of this fee cannot be reclaimed under future reimbursement requests. The fee will effectively reduce the total amount reimbursable on a program's budget. For example, a program with a \$120,000 budget that is assessed two \$500 fees will only be able to receive a maximum of \$119,000 for their budget year. The fee will be assessed on every PROVIDER program receiving funding from the COUNCIL. In other words, a PROVIDER with which the COUNCIL has Agreement(s) for four programs will be assessed four financial penalties for the same late audit.
- 2) The financial penalty fee assessment will be based on the due date of the audit and not on the timing of the next submitted reimbursement request. In other words, an audit received on the 12<sup>th</sup> day of the month that was due on the first working day of the month will be assessed a late fee even though the agency has not yet requested the monthly reimbursement.
- 3) The financial penalty fee described in number 1 above will be assessed monthly until the audit is received subject to provisions of number 4 below.
- 4) If an audit is not received within nine calendar months of the close of PROVIDER's fiscal year,

the COUNCIL will send written notice to the PROVIDER to terminate the Agreement. The financial penalty fee will continue to be assessed during the termination process up to the point of termination or resolution.

- 5) In addition, if an audit is not received within nine calendar months of the close of PROVIDER's fiscal year and the Agreement with Provider has already been terminated or has expired, PROVIDER shall be prohibited from receiving any future funding from the COUNCIL unless PROVIDER comes into full compliance with this paragraph including, but not limited to, the submission of the audit to the COUNCIL, and the COUNCIL in its sole discretion agrees to provide future funding to the PROVIDER."

Programs funded for less than \$35,000, may request COUNCIL approval of a fiscal review in lieu of an audit. The review shall be performed consistent with the *American Certified Public Accounts (AICPA), Standards for Non-Profit Organizations*, or other mutually agreed upon standards. The COUNCIL is committed to assurances that all funds provided are being used consistent with its policies and in the best interest of the children and taxpayers.

Please notify CSC in writing if your agency changes its fiscal year.

## **Certificate of Liability Insurance**

The Provider is responsible for maintaining general liability and any other necessary insurances during the existence of the contract between CSC and the Provider. **The Provider is responsible for submitting a Certificate of Insurance as often as is necessary to maintain a current certificate on file with the Council.**

Effective October 1, 2008, failure to submit the respective certificate of insurance within fifteen days of the renewal date shall result in an assessment of a penalty fee of the lesser of 5% of the PROVIDER's monthly reimbursement amount or \$500. The financial penalty will continue to be assessed until the PROVIDER submits the respective certificate of insurance. Failure to submit respective certificate of insurance for four consecutive months may result in possible termination of the PROVIDER's agreement with CSC.

## **Program Outcomes**

The Provider is responsible for submitting quarterly progress reports to CSC. These reports will address demographics on clients served, progress toward program outcomes, and efforts to identify and secure alternative funding.

## **Publicity of CSC Support**

The Provider agrees to **identify the CSC's support by use of the CSC logo** on its letterhead, agency newsletter, and other printed material, and to utilize every reasonable opportunity to **publicize the support received from the CSC. PLEASE HELP ENSURE THAT YOUR AGENCY USES THE CURRENT CSC LOGO.** Your Excel file (which will be emailed to you) includes the CSC Logo. Please click on the "CSC Logo" tab at the bottom of your excel worksheet on your computer screen to locate the printable logo.

## **KEEP COUNCIL INFORMED!**

The Provider acknowledges the importance of keeping the Council informed about the services it is providing through their contract with CSC and the funding sources affecting the CSC funded program. It is the responsibility of the Provider to promptly notify the Council prior to any significant change(s) in (1) the delivery of the services as set forth in its proposal and (2) the funding sources affecting the CSC funded program.

Significant changes that would require notification to the Council include, but are not limited to:

- the commencement or conclusion of employment of key staff
- the location of facilities where services are being provided
- the number of staff assigned to a service delivery site
- the acquisition of additional funding for the program funded by CSC (**note that CSC funds will not be used for expenditures also funded by other sources**)
- the loss of funding from sources other than CSC that could affect the operation of the program as originally presented to CSC

## VII. START-UP FUNDS

During the initial contract period or during a major expansion of a program, start-up funds can be issued for an amount up to 25% of the total contract. To be considered for start-up funds, the Provider must submit a written request to CSC indicating the need for the funds and how the funds will be used. If start-up funds are issued to a Provider at the beginning of a contract period, monthly reimbursements can still be requested. The procedure for funding will be as follows:

- 25% of contract amount issued in start-up funds at beginning of contract period
- Monthly Reimbursement Requests are submitted starting with the first month of the contract period
- Start-up Funds must be "paid back" (or netted against the Monthly Reimbursement Request) during the 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> months of billing with 1/3 of the total amount of start-up funds issued being "paid back" each month
- Beginning with the 7<sup>th</sup> month of billing, reimbursements would return to the actual monthly expenses as submitted on the Monthly Reimbursement Request

The Start-Up Funds Request Form should be used to request Start-Up funding. Refer to the "Forms" section of this policy manual for a blank copy of this form (p. 35).

Start up funds are best used for the set up of initial operations of a program rather than for on-going operational expenses. For example, the use of start-up funds for the purchase of necessary supplies, furniture, or equipment would be appropriate because these would be one-time expenses needed to start the program.

If it is necessary for a program to obtain start-up funds for an on-going operational expense such as salaries, the start-up request should only be for the first month's expense since reimbursements will be forthcoming on a monthly basis. If start-up funds are requested for on-going operational expenses, the program should outline how it will obtain the funding resources necessary to sustain itself through the fourth, fifth, and sixth months during which their reimbursement requests will be reduced by one-third of the start-up funding amount.

## VIII. FORMS

The forms utilized in the reimbursement and fiscal processes of CSC are listed and explained below. All forms are provided in an Excel worksheet format that will be emailed to you. Use the Excel file to complete the required monthly forms on your computer. Each form can be accessed by clicking on the appropriate tab at the bottom of your Excel worksheet screen. **Remember that any cell with blue print should not be altered because it will change a formula or a link. IT IS RECOMMENDED THAT YOU COMPLETE YOUR MONTHLY REIMBURSEMENT REQUEST AND MONTHLY SALARY DETAIL USING THE EXCEL COMPUTER FILES.** The Actual Year-to-Date Column has been linked to the 12-Month Reimbursement Summary. If you start your reimbursement request by first filling in the 12-Month Reimbursement Summary by line item for the month at hand, the Year-to-Date column on the Monthly Reimbursement Request will automatically be updated. The same procedure can be used for the Monthly Salary Detail.

Your Excel file provides you with the following forms. The forms that should be completed by the Provider each month are in quotation marks. Samples of each form are in this policy manual on the pages indicated.

### **"Agency Certification"-p. 26**

This form is a required part of the Monthly Reimbursement Request. This form is an attestation that the Monthly Reimbursement Request is an accurate representation of the use of CSC funds. **At the bottom of this form, please keep the contact information current with the name, telephone number, fax number, and email address of the person who can answer questions about the reimbursement request.**

### **"Monthly Reimbursement Request"-p. 27**

This form is a required part of the Monthly Reimbursement Request. This form provides for the presentation of expenses incurred for the month by line item.

### **"Monthly Salary Detail"-p. 28**

This form is a required part of the Monthly Reimbursement Request. This form provides for a presentation of the Salary line item by each position budgeted.

### **"Administrative Detail Form"-p. 29**

This form is a required part of the Monthly Reimbursement Request if the program budget includes funding in the Administrative line item. This form provides for an explanation of the Administrative line item by detailing Administrative positions and related FICA or explaining administrative overhead costs.

### **"Line Item Tabulation Form"-p. 30**

This form is a required part of the Monthly Reimbursement Request. This form provides for summarizing the expenses for each line item so that CSC fiscal staff can more easily track the line item total to the individual expenses and receipts that comprise that line item total.

**"Food and Nutrition Line Item Form"-p. 31**

This form is required for summarizing the expenses of the Food and Nutrition line item. This form is similar to the line item tabulation form but requires the additional information of how and where food is utilized and client names for restaurant expenses.

**"Fuel Receipt Form"-p. 32**

This form provides for documentation of fuel purchased for company vehicles. Expenses for fuel are allowable only for business owned vehicles that are used for the CSC funded program. The form provides a space to attach the fuel receipt and requires vehicle and purchase information. Note that a Vehicle Mileage Log must also be submitted for every vehicle for which fuel purchases are made.

**"Vehicle Mileage Log Form"-p. 33**

This form provides for documentation of mileage traveled for the purpose of the CSC funded program. The mileage recorded should support the level of fuel purchases requested for reimbursement.

**Budget Transfer Request-p. 34**

This form is the required format for requesting a budget transfer. This form provides for an analysis of the Current Budget, the Transfer Amount, and the Revised Budget for each line item being affected by the transfer.

**Start-Up Funds Request-p. 35**

This form is the required format for requesting start-up funds.

**Reimbursement Summary (12-Month Worksheet)-p. 36**

This form is generated by CSC, is updated monthly, and will be attached to your notice of direct deposit initiation email.

**Salary Detail (12-Month Worksheet)-p. 37**

This form is generated by CSC, is updated monthly, and will be attached to your notice of direct deposit initiation email.

**Download Forms:** Some CSC St. Lucie County forms can be downloaded from the CSC web site. Note that these forms are generic and will not include your individual program line item budget.

web site: [www.cscslc.org](http://www.cscslc.org)

- Agency Enter
- Report Downloads
  - Fiscal Policy Manual
  - Fiscal Policy Forms

**CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY**

**AGENCY CERTIFICATION  
OF  
MONTHLY REIMBURSEMENT REQUEST**

**FOR:** \_\_\_\_\_  
(Month/Year)

**AGENCY NAME: TEST**

**PROGRAM NAME: TEST**

**FYE:** \_\_\_\_\_

**AUDIT DUE DATE:** \_\_\_\_\_

**CSC USE ONLY:**

**LAST AUDIT ON FILE:** \_\_\_\_\_

**LAST CERTIFICATE OF INSURANCE ON FILE:** \_\_\_\_\_

\_\_\_\_\_   
In Compliance?

\_\_\_\_\_   
Initial

**The undersigned certify that the information contained in this report is a true and accurate representation of the use of CSC funds as of the date of this report.**

**Prepared By:** \_\_\_\_\_   
Accountant/Bookkeeper \_\_\_\_\_   
Date

**Approved By:** \_\_\_\_\_   
Executive Director \_\_\_\_\_   
Date

**FISCAL CONTACT INFORMATION:**

**NAME:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**FAX:** \_\_\_\_\_

**EMAIL:** \_\_\_\_\_

**CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY**  
**MONTHLY REIMBURSEMENT REQUEST**  
**FISCAL YEAR 2010/2011-OCTOBER 1, 2010 THRU SEPTEMBER 30, 2011**

AGENCY NAME: TEST

Date: \_\_\_\_\_

PROGRAM NAME: TEST

Report Period: \_\_\_\_\_

EXPENDITURES	Approved Budget	Actual Expense This Month	Actual Expense Year-to-Date	% of Budget Expended Year-to-Date
Salaries	0.00	0.00	0.00	NO BUDGET
FICA			0.00	NO BUDGET
Retirement			0.00	NO BUDGET
Life/Health			0.00	NO BUDGET
Workers Compensation			0.00	NO BUDGET
Florida Unemployment			0.00	NO BUDGET
Travel (Daily)			0.00	NO BUDGET
Travel/Conferences/Training			0.00	NO BUDGET
Office Supplies			0.00	NO BUDGET
Telephone			0.00	NO BUDGET
Postage/Shipping			0.00	NO BUDGET
Utilities			0.00	NO BUDGET
Occupancy (Building & Grounds)			0.00	NO BUDGET
Printing & Publications			0.00	NO BUDGET
Subscriptions/Dues/Memberships			0.00	NO BUDGET
Insurance			0.00	NO BUDGET
Equipment: Rental & Maintenance			0.00	NO BUDGET
Advertising			0.00	NO BUDGET
Equipment Purchases: Capital Expense			0.00	NO BUDGET
Professional Fees (Legal, Consulting)			0.00	NO BUDGET
Books/Educational Materials			0.00	NO BUDGET
Food and Nutrition			0.00	NO BUDGET
Administrative Costs	0.00	0.00	0.00	NO BUDGET
Audit Expense			0.00	NO BUDGET
Specific Assistance to Individuals			0.00	NO BUDGET
Other/Miscellaneous			0.00	NO BUDGET
Other/Contract			0.00	NO BUDGET
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>





LINE ITEM:	<u>Vendor/Description</u>	<u>AMOUNT</u>	Receipt* <u>Attached</u>
Invoice 1:			
Invoice 2:			
Invoice 3:			
Invoice 4:			
Invoice 5:			
Invoice 6:			
TOTAL FOR LINE ITEM:			-

LINE ITEM:	<u>Vendor/Description</u>	<u>AMOUNT</u>	Receipt* <u>Attached</u>
Invoice 1:			
Invoice 2:			
Invoice 3:			
Invoice 4:			
Invoice 5:			
Invoice 6:			
TOTAL FOR LINE ITEM:			-

LINE ITEM:	<u>Vendor/Description</u>	<u>AMOUNT</u>	Receipt* <u>Attached</u>
Invoice 1:			
Invoice 2:			
Invoice 3:			
Invoice 4:			
Invoice 5:			
Invoice 6:			
TOTAL FOR LINE ITEM:			-

LINE ITEM:	<u>Vendor/Description</u>	<u>AMOUNT</u>	Receipt* <u>Attached</u>
Invoice 1:			
Invoice 2:			
Invoice 3:			
Invoice 4:			
Invoice 5:			
Invoice 6:			
TOTAL FOR LINE ITEM:			-

\* Attach receipt, accounting system documentation, etc and check column to indicate it is attached.

**LINE ITEM: FOOD AND NUTRITION**

Invoice 1: \_\_\_\_\_ Receipt<sup>1</sup> Attached \_\_\_\_\_ Is Food Purchase for Pantry<sup>2</sup> \_\_\_\_\_ If Restaurant, is list of persons eating attached? \_\_\_\_\_

AMOUNT

Vendor/Description

at Program Site or Restaurant?

Invoice 2: \_\_\_\_\_

Invoice 3: \_\_\_\_\_

Invoice 4: \_\_\_\_\_

Invoice 5: \_\_\_\_\_

Invoice 6: \_\_\_\_\_

TOTAL FOR LINE ITEM: \_\_\_\_\_

**RESTAURANT CLIENT LISTING**

Invoice # (from above listing): \_\_\_\_\_ Restaurant: \_\_\_\_\_

Purpose of Restaurant Meal: **AWARDS DINNER FOR CLIENTS**

Names of Clients

Names of Clients

1 \_\_\_\_\_

7 \_\_\_\_\_

2 \_\_\_\_\_

8 \_\_\_\_\_

3 \_\_\_\_\_

9 \_\_\_\_\_

4 \_\_\_\_\_

10 \_\_\_\_\_

5 \_\_\_\_\_

11 \_\_\_\_\_

6 \_\_\_\_\_

12 \_\_\_\_\_

<sup>1</sup> Attach receipt, accounting system documentation, etc and check column to indicate it is attached. Attach adding machine tape if this tabulation sheet is hand written.

<sup>2</sup> For restaurant receipts, attach a list of persons eating. Also include purpose of restaurant meal. -----**NOTE: Program funds for food and nutrition are intended for program clients ONLY.**-----  
L:\Fiscal Policy\forms\FiscalPolicyManualOct2010\FoodNutr\tabulation

**FUEL RECEIPT FORM**

**FUEL RECEIPT FORM**

**Attach Fuel Receipt Here**

**Attach Fuel Receipt Here**

Vehicle Owned By: \_\_\_\_\_  
(Company vehicles only) (Agency Name)

Vehicle Owned By: \_\_\_\_\_  
(Company vehicles only) (Agency Name)

Description of Vehicle \_\_\_\_\_  
(Make, Model, Year, Color)

Description of Vehicle \_\_\_\_\_  
(Make, Model, Year, Color)

Vehicle Tag # \_\_\_\_\_

Vehicle Tag # \_\_\_\_\_

Person Filling Tank \_\_\_\_\_

Person Filling Tank \_\_\_\_\_

Signature of Fueler \_\_\_\_\_  
(Sign Here or on Gas Receipt)

Signature of Fueler \_\_\_\_\_  
(Sign Here or on Gas Receipt)

Date of Purchase \_\_\_\_\_

Date of Purchase \_\_\_\_\_

\$ Amount of Purchase \_\_\_\_\_

\$ Amount of Purchase \_\_\_\_\_

**NOTE: A Vehicle Mileage Log must be included for every vehicle for which fuel purchases were made. Attach the log to Fuel Receipts sheets to provide documentation of usage of vehicle for CSC program purposes.**

**NOTE: A Vehicle Mileage Log must be included for every vehicle for which fuel purchases were made. Attach the log to Fuel Receipts sheets to provide documentation of usage of vehicle for CSC program purposes.**



**CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY  
BUDGET TRANSFER REQUEST**

AGENCY NAME: TEST  
PROGRAM NAME: TEST

DATE: \_\_\_\_\_  
CHANGE NO: \_\_\_\_\_

BUDGET LINE ITEM	CURRENT BUDGET	TRANSFER AMOUNT	REVISED BUDGET
<b>ADDITIONS:</b>			
			-
			-
			-
			-
			-
<b>SUBTRACTIONS:</b>			
			-
			-
			-
			-
			-
<b>TOTAL</b>	-		-
<b>TOTAL ADDITIONS</b>		-	
<b>TOTAL SUBTRACTIONS</b>		-	
<b>NET EFFECT</b>			

**EXPLANATION OF REQUEST** (Please explain the change you are proposing including why additional funds are needed in certain line items and why funds are available in other line items).

**Note: All budget transfers previously approved must be incorporated into the current budget figures presented herein.**

AGENCY CERTIFICATION	CSC APPROVAL
Accounting: _____	Dir. Finance/HR: _____ Date
Executive Director: _____	Executive Director: _____ Date



CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY  
12-MONTH REIMBURSEMENT SUMMARY  
FISCAL YEAR 2010/2011-OCTOBER 1, 2010 THRU SEPTEMBER 30, 2011

PROGRAM NAME: TEST

AGENCY NAME: TEST	Your check is enclosed for:	Oct-10	> Please make a note of the amounts paid and the balance available in each line item. > For the Salaries line item, refer to the Salary Detail worksheet to note amounts paid by position budget. > Please use these year-to-date figures when completing next month's MONTHLY REIMBURSEMENT REQUEST form. > If the total requested is not reimbursed, you will need to update your figures to reconcile with the actual year-to-date amount paid.												
ACCOUNT LINES	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL	BALANCE
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FICA	0.00														0.00
Retirement	0.00														0.00
Life/Health	0.00														0.00
Workers Compensation	0.00														0.00
Florida Unemployment	0.00														0.00
Travel (Daily)	0.00														0.00
Travel/Conferences/Training	0.00														0.00
Office Supplies	0.00														0.00
Telephone	0.00														0.00
Postage/Shipping	0.00														0.00
Utilities	0.00														0.00
Occupancy (Building & Grounds)	0.00														0.00
Printing & Publications	0.00														0.00
Subscriptions/Dues/Memberships	0.00														0.00
Insurance	0.00														0.00
Equipment: Rental & Maintenance	0.00														0.00
Advertising	0.00														0.00
Equipment: Purchases: Capital Expense	0.00														0.00
Professional Fees (Legal, Consulting)	0.00														0.00
Books/Educational Materials	0.00														0.00
Food and Nutrition	0.00														0.00
Administrative Costs	0.00														0.00
Audit Expense	0.00														0.00
Specific Assistance to Individuals	0.00														0.00
Other/Miscellaneous	0.00														0.00
Other/Contract	0.00														0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
less: 5% Late Fee(reimb, audit, ins)															
<b>AMOUNT PAID NET OF LATE FEE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
date processed-initials		xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	xx.xx.xx-dd	
dir dep dates		11.00.10	12.00.10	01.00.11	02.00.11	03.00.11	04.00.11	05.00.11	06.00.11	07.00.11	08.00.11	09.00.11	10.00.11		

NOTES ON REIMBURSEMENT FOR THE CURRENT MONTH: Oct-10



**COUNCIL MEETING SCHEDULE-TENTATIVE**  
**CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY**  
**FY 10/11**

Council Meetings are generally held on the 2nd Thursday of each month at 8:30 a.m.  
*except*

For September, the Council Meeting date and time will be announced at the July meeting.

**LOCATION OF THE COUNCIL MEETINGS :**  
Children's Services Council Office  
546 NW University Boulevard, First Floor  
Port St. Lucie, Florida 34986

Always call to verify meeting date and time.

**October 2010**

14th

**November 2010**

18th-exception (3rd Thursday)

**December 2010**

9th

**January 2011**

13th

**February 2011**

10th

**March 2011**

10th

**April 2011**

14th

**May 2011**

12th

**June 2011**

9th

**July 2011**

14th

**August 2011**

11th

**September 2011**

**TIME AND DAY TO BE ANNOUNCED**