

Section I	General Guidelines
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- A.** It is incumbent upon Providers to arrange for Fiscal, Delivery and Performance Measures modules (SAMIS) training and obtain proficiency within the first month of program operation or at any time they have a change in staff who is expected to work with these two modules. Contact the MIS Helpdesk @ (954) 377-1111 to obtain training schedule on the training website.

- B.** All Client Demographic information in the Delivery and Performance Measures module must be up to date and correct prior to billing CSC. Providers must create and maintain data integrity procedures to ensure that the system accurately reflects all unduplicated active program participants. Certain contracts may have different data requirements. The Providers are expected to check with their Program Managers with regards to them. (See Section IV)

- C.** Up to date FISCAL (SAMIS) data should be transmitted with appropriate reports and back- up and submitted electronically to CSC Accounts Payable (AP) by the Provider on or before the 10th of the month following the month in which the service was performed. Note: Program Utilization is measured monthly; therefore, timely submission of reimbursement requests is required.

- D.** Copies of receipts (e.g. cash register receipts, list of children from field trips, etc.) are required for payment of Start-up, Flex Funds, Value Added and other cost reimbursement type - accounts stated in budget/contracts. ALL receipts should clearly indicate the vendor name, the date of the purchase and itemized list of purchased items. Cost Reimbursement receipts must be electronically transmitted to CSC for payment within 30 days of the transaction date. (See Section II, D)

- E.** Providers will submit backup reports, as indicated in Section II. Detailed records of service must remain available at the contracted agency for audit either by CSC staff or CSC contract auditors/monitors.

- F.** CSC generates a payment voucher for each properly submitted reimbursement request as received and approved. Accounts Payables are generally processed weekly, and if not in the form of an ACH, then checks

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are mailed directly to the Provider Agency. CSC will process payments within 30 days of receiving invoice.

G. Providers are required to set up their payments via ACH. ACH Agreement forms are available on the CSC website at www.cscbroward.org.

DO NOT submit data containing client Social Security Numbers, **unless redacted.**

Section II	Reimbursement Guidelines
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- A. Reimbursement Processing** - Providers should enter Units of Service information into FISCAL (SAMIS) on a regular basis (daily or weekly) and consolidate once a month:
1. Access the Reimbursement Detail Report in landscape format (see Exhibit A), the Program Unit of Service Activity Report (see Exhibit B), and the Group Unit of Service Activity Report, if applicable (see Exhibit C) and transmit to CSC if applicable.
 2. DO NOT submit the Program Unit of Service Client Report. CSC will view or print the report via FISCAL (SAMIS), if necessary, to verify certain aspects of the reimbursement.
 3. Copies of receipts (referred to as 'traditional receipts during FISCAL (SAMIS) training equaling the requested reimbursement amount MUST be uploaded into the system with the Reimbursement Detail Report, the Program Units of Service Activity, and the Group Unit of Service Activity reports.
 4. Upload and submit FISCAL (SAMIS) Reimbursement Requests and copies of original receipts within FISCAL (SAMIS). DO NOT indicate any CSC employee name on the envelope.
- B. Reimbursement Due Dates** - Reimbursement requests are due the 10th of the month following services. At Fiscal Year-End (September 30), the date is extended to approximately the 15th of the month following the services (October 15). Actual year-end dates will be communicated to Providers. It is imperative that the final annual reimbursement request is received in a timely and accurate manner. As contracts stipulate, final reimbursement requests submitted past the due date identified in the contract will not be accepted.
- C. CSC Payment Process**
1. FISCAL (SAMIS) Workflow – Provider's Monthly Reimbursement Detail Report is submitted in the system to CSC Accounts Payable by the 10th of the month following the month of service.

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2. CSC Accounts Payable reviews submitted reimbursement requests to ensure that the required FISCAL (SAMIS) reports are submitted and that the receipts are appropriate and match the requested reimbursement amount. Receipts are required for Start-up, Flex, Value-Added, other cost reimbursement items, such as travel, youth stipend, etc., and cost-reimbursement contracts. Providers must itemize reimbursement receipts (expenses) by category in FISCAL (SAMIS) and upload copies of the receipt as part of the supporting documentation for the Reimbursement Detail Report.

Supporting documentation for payroll expenses includes copies of timesheets (where applicable), employee pay-slips, and proof of payment of payroll and benefits expenses such as health/life insurance, retirement, and workers compensation for each employee noted on the reimbursement report. Please note only information related to the staff being charged to the CSC contract 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. Additionally, a summary of the payroll expense being billed for the month should be included in the supporting documentation. (See example below).

PROVIDER GUIDELINES

Summary of Payroll Expenses billed to CSC for the Month of:									
Employee	Position Title	Total Wages	Wages Charged to CSC	FICA	Life & /Health	Workers Comp.	Unemployment	Other	Total

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3. CSC Accounts Payable ensures that both the reimbursement amount and Units of Services are in accordance with the contract and budget specifications.
4. CSC Accounts Payable ensures that Reimbursement Detail Reports are signed and dated by an agency officer, as indicated on the agency's current signature authority maintained at CSC.
5. After review, CSC Accounts Payable forwards reimbursement requests and all back-up for final review and approval for payment to the applicable CSC Department.
6. Upon receiving approval from the applicable CSC Department, reimbursement is approved in the FISCAL (SAMIS) system and processed for payment.
7. If an error is discovered by CSC Accounts Payable or the applicable CSC Department, or the required backup dollar amount does not match the dollar amount in the Program Expense section, the Reimbursement Detail Report will be rejected in FISCAL (SAMIS) with an explanation.
8. The Provider must make corrections, resubmit through FISCAL (SAMIS) and upload a signed, corrected copy to CSC. Upon receipt of the copy of the corrected invoice, the process above is repeated.
9. Payment Process for Grants: Contracts which include funding sources other than CSC dollars, such as State and Federal dollars, require additional supporting documentation for payroll expenses. Supporting documentation for payroll expenses include copies of time sheets, employee pay slips, personnel activity reports (PAR), payroll register, proof of payment of payroll (such as a copy of the check or transaction running through the bank report), proof of payments of benefits expenses such as health/life insurance, retirement and workers compensation for each employee noted on the reimbursement report. Proof of payment of benefits should include

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(where applicable) a copy of the invoice and the check that was used to pay the expense. Additionally, the supporting documentations should include only information related to the staff being charged to the contract. Information related to other staff members should be redacted. Sensitive information such as social security numbers, etc., should also be redacted.

Any other supporting documentation required for these external grants will be communicated to the agency at the start of the contract.

D. When requesting reimbursement, the original receipt should be submitted to CSC. The following requirements must be met:

1. The agency must attest in writing that all submitted documents are copies of the original. This attestation must be included and signed as part of the invoice submission. ALL receipts should clearly indicate the vendor name and the imprinted date of the purchase.
2. Cost Reimbursement receipts (copies and supporting documentation) must be uploaded in the system to CSC 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 CSC for payment.
3. Original documents must remain available at the contracted agency for audit by CSC Contract Compliance Accountants.
4. Lost or missing documents could negatively impact future administrative reviews.
5. Payments made by credit card must be supported by the receipt of the transaction and the credit statements or transaction report.

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6. 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.
- E. Field Trips** – Back-up 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 CSC upon request. Redact all Social Security Numbers.
- F. Deposits** (e.g., field trips, scheduled events) – Deposits paid in advance must be attached to the final paid invoice and included in the total amount paid for the activity. Proper backup showing total price and deposit amount must be included when presented to CSC for reimbursement. Note that rental deposits may not be paid using CSC funds. (See Section III, Flex and Value-Added Funds).
- G. Prepaid Expenses (other than Deposits)** – Prepaid expenses, payments in full ahead of service provided/goods received (not Deposits) are to be included for reimbursement in the same month the charge/payment is incurred and not at date the service is provided/goods are received. If Provider the provider receives a refund, partial or full, due to cancellation/termination, after reimbursement has been made by CSC, the provider is to deduct the amount from the next CSC invoice.
- H. Unit Reimbursement for Group Activity, Counseling, Therapy, or Training-** Back-up documentation must be maintained at the Provider's location. If requested by CSC, the Provider shall be prepared to submit/upload copies to verify services. This documentation may include signed/initialed attendance rosters indicating those who attended the group activity, dates, start and end times, signatures of participants, etc. Redact all Social Security Numbers.

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- I. Matching Funds** – Enter Match amount each month and explain what the match amount included in narrative, i.e., salary information, % of administrative costs, etc. Back-up documentation must be maintained at the Agency for access by Compliance Accounting Managers and/or Programs Managers.
- J. Parent Fees** – Agencies that collect parent fees (registration, membership, etc.), and fees according to CSC sliding fee scale, must report all monies collected to CSC on their FISCAL (SAMIS) invoice. The fees collected will be subtracted from the net reimbursement amount on CSC’s monthly invoice. The amount should be included in the “Third Party Pay/Parent Fees” column in the unit reimbursement section.
- K. Registration fees** collected in the **current** fiscal year for services to be provided during the **next** fiscal year shall be included for payment on the October invoice. **Exempt** from reporting requirements are parent deposits collected by Agencies that are fully refundable upon completion of the program.
- L. Payment Directly to Agency Clients** – Agencies shall not pay individuals directly (from Flex, Value-Added, Start-up, etc.). Agencies must pay the client’s request directly to the company that the client needs help paying (e.g., cut checks for the amount necessary payable to FPL to benefit John Smith, not payable directly to John Smith). Payments on behalf of clients should not be made directly from Agency’s Staff’s personal accounts. If it is difficult for the Agency to facilitate payments for items such as incentives from Flex Funds or Value-Added, the Agency may wish to consider utilizing Purchasing Cards for Agency Staff that maintain proper internal controls for the Agency.
- M. Start-up Funds** – These are typically authorized only for some new programs and a few continuing programs. The intent is to assist the agencies with the cost of implementing new programs.

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Start-up funds **MUST** be spent within the first three months/90 days of the start of the contract unless otherwise stated in the contract or approved by the Council. The start-up also includes capital equipment (valued at \$1,500 or higher per item) if stated in the contract. In case of program closure, before the capital equipment reaches full depreciation, the equipment reverts to CSC if the provider does not have additional CSC funded programs.

N. Reimbursement Detail Report for Start-up, FLEX, Value-Added, or Other reimbursement requests – Agencies should enter the detail of expenses into FISCAL (SAMIS). Upload receipts to the Reimbursement Detail Report.

1. If you are submitting small receipts, limit them to two or three per page. Long tapes (Target or Walgreens, etc.) should be copied so that the full date, vendor, and itemized receipt are visible.
2. When a receipt is provided that has several items to be reimbursed by CSC and items not to be reimbursed, **circle or underline** the items to be reimbursed. Do not highlight items.
3. The imprinted vendor name, the total amount of the receipt, and the date of the receipt should be visible.

O. September 30 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. CSC **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 Director of Program Services 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 Director and

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Programs Manager will review the request, and if warranted, seek approval. The carry-forward request must be received on or before September 30 of the current fiscal year.

3. Goods ordered and received prior to or on September 30 **MUST** be included on the September invoice. Note that the September invoice is due to CSC on or before October 15.

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

4. Agencies shall **NOT** use what will most likely be unspent year-end funds to purchase items that will not be used in the current year that is closing. Examples of year-end “shopping” include bulk purchases of gift cards, supplies, staff bonuses, etc.
5. Invoices (originals or copies) pertaining to a prior fiscal year **will not** be honored if the invoices are submitted after the published fiscal year-end deadline.

P. September 30 Fiscal Year-End Report Requirements

The FISCAL (SAMIS) Budget to Actual Report is due to the Director of Finance by November 30 of each year. The budget to actual report documents the actual program expenditures against the original approved program budget. CSC allows a 10% variance on the budget. Variances in excess of 10% should be explained.

Section III	Flex & Value Added Funds
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- A.** The Children's Services Council makes Flex and Value-Added Funding available to enable provider programs to meet individual client needs that present barriers to program participation and success and enhance program participation. CSC Flex Fund and Value-Added expenditures are on a cost-reimbursement basis.

To maximize the effectiveness of Flex Fund usage, providers need to work collaboratively with families to assess client needs, obtain assistance through existing community services, avoid duplication and help families develop workable plans to provide longer-term solutions. CSC Flex Funds are to be used as a last resort emergency measure, and providers must ensure that client needs cannot be met through other dedicated resources.

1. Flex Funds may be used to meet individual client needs that present barriers to program participation and success. This emergency financial assistance allows providers to address the threat of foreclosure, eviction, or termination of utility services; temporary child care expenses; minor home repairs, food, clothing, back-to-school supplies, bus passes or gas cards, or other emergency services or commodities. Cash given directly to the client or family is not permissible. Instead, the Agency shall make these payments on behalf of the client or family and retain and submit proper documentation for reimbursement.

2. Value-Added Funds should be used to pay for creative program enhancements that support the goals of the program and improve participant participation and commitment. Examples are food/refreshments for group activities and participation/goal achievement incentives, such as gift certificates or tickets to games or shows. Providers are encouraged to brainstorm about productive uses and develop responsible parameters for usage and limitations, such as per client and/or per-instance funding limits. Gift cards used for these types of incentives should not exceed \$25 per instance.

- B.** The Provider should have an Internal Policy that falls within CSC guidelines that applies to both Flex Funds and Value-Added Funds. At no

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time can this internal policy take precedence over CSC guidelines. The Provider and recipient must adhere to the CSC guidelines. If the CSC

guidelines are exceeded, approval from CSC Programs Manager (PM) is required.

Flex Fund requests must include all back-up documentation and proof that other community resources have been exhausted prior to emergency Flex Fund disbursement. The case manager/counselor assigned to the client must:

1. Identify whether the emergency need is a one-time emergency need, such as funds to buy school supplies, or if the need may be recurring, such as the monthly electric bill. If the emergency need is a recurring need, then the case manager/counselor and the client need to develop a plan which demonstrates how this recurring financial responsibility will be addressed in the future.
2. Complete a budget with the client, as applicable. The budget needs to document how the provision of the Flex Funds will enable the client to resolve the current crisis.
3. It is the case manager's/counselor's responsibility to work with the client and/or their creditor, as appropriate, for all Flex Fund payments, including the counselor calling the bank or landlord to assist clients to work out a payment plan for their mortgage or rent with the bank or landlord prior to approving the award of the Flex Fund. This type of Flex Fund payment may not be granted until after the counselor /case manager has spoken to the landlord or the bank.
4. Rent or mortgage requests for payments made to client family members or relatives will not be granted.
5. The Flex Fund payment will be limited to essential services and no extras. Flex Funds cannot be used to pay for fines, penalties, advance payments, deposits, restitution, or fraud charges.

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C. Submission for Reimbursement

1. The Council will pay the provider for allowable Flex Fund and/or Value-Added expenditures in accordance with the approved Flex Fund and/or Value-Added budget and Flex Fund and/or Value-Added budget narrative for the CSC-funded programs.
2. Only Flex Fund and Value-Added expenditures incurred on or after the contract effective date and prior to the contract's termination date are eligible for payment. **Year-end bulk purchases are not allowed.**
3. The maximum amount of Flex Funds and Value-Added expenditures is clearly stated in the CSC contract. Flex Funds and/or Value-Added may not be used for capital equipment expenditures.
4. To be eligible for CSC Flex Funds and/or Value-Added, the client must be currently enrolled in or receiving follow-up services subsequent to participation in a CSC-funded program.
5. All receipts must include names of recipients and dates purchases were made. Bulk purchases also need to include the same information for each recipient and are not allowed towards the end of the fiscal year.

D. Documentation: Flex Fund and Value-Added usage must be clearly documented by the Provider and should start with a CSC-approved Flex Fund budget and written Agency Value-Added and Flex Fund policy that includes:

1. Appropriate purposes and uses for Flex Fund and Value-Added expenditures that clearly support the program.
2. A "chain of approval" so that requests are uniformly accepted, reviewed, and approved by appropriate levels of staff.
3. A system for dispensing and tracking Flex Fund and Value- Added expenditures, such as a running Flex Fund and/or Value- Added Log

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that captures details such as “who, what, when, why, and how much.”
 Maintain separate logs for each fund.

4. A system for collecting and maintaining records of all checks, requests, receipts, and other supporting documentation that can be provided to the Children's Services Council with the invoice for billing to receive appropriate reimbursement.
 5. A copy of the budget developed with the client that demonstrates how Flex Funds will assist the client to resolve the current crisis.
 6. Agency Staff should not use personal funds for Value-Added or Flex Fund purchases. If the Agency is unable to process the payment from the corporate office, they may wish to utilize a Purchasing-card program for their staff that provides the Agency with proper oversight and internal controls. These P- cards help facilitate these purchases made while the staff is out in the field.
- E. Gift Cards** - When an agency chooses to purchase and maintain a supply of gift cards for incentives. They should primarily be used for Value-Added activities.
1. The agency must have a written procedure for the safekeeping and distribution of the gift cards. This procedure must include the safety precautions taken by the agency to safeguard the cards and logs with receipts of who the cards were distributed to and why the cards were distributed (i.e., client incentives). Such procedure must include proof of receipt.
 2. Cards should be purchased quarterly and issued to clients within the quarter. All gift cards must be issued to clients before the end of the Fiscal Year and/or prior to the end of the contract. It is recommended that the agency determines those clients eligible for an incentive award each quarter and purchase only the cards to be distributed.
 3. Gift cards should not be purchased in the last month of the contract term.

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4. When invoicing CSC, the agency must submit the original store receipt for the cards. A distribution log, signed by the recipient(s), **MUST** be maintained on-site for review by CSC Compliance Accountants.
5. Value Added Funds -Gift cards amounts should be deemed reasonable to the average taxpayer and not exceed \$25 per instance.
6. Flex Funds – When a gift card is used for Flex funds, a detailed receipt is required that clearly shows the items purchased with the gift card.
 - If your agency has a Youth Employment Program and uniforms are paid for using gift cards. The verification can be in the form of a log that includes the Job Coach's attestations and should be included as a part of the support for the reimbursement request.

F. Reminders:

1. **Never dispense cash.** Checks or money orders should be made out to the vendor/company and/or agency (i.e., mortgage company, FPL, etc.) and never made out to the client. Program staff should not be required nor encouraged to use their own personal monies as Flex Funds.
2. **Operating Budget** - Services or materials provided for in the operating budget (units) may not also be charged as a Flex Fund expenditure.
3. **Monitors** - As with all transactions against a CSC contract, Flex Funds information must be readily available to both Program Staff and CSC Contract Compliance Accountants.
4. **Gift Cards** – The rationale for gift cards and amounts should be reviewed and clearly documented. Amount put on Gift Cards must be deemed to be reasonable to an average tax payer and should not exceed \$25 per instance.

Section IV	Data Integrity
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For complete details on the use of FISCAL (SAMIS), Providers should refer to the online manual received at FISCAL (SAMIS) Training or online training videos. Operating, training and security inquiries should be referred to the CSC MIS department's Help Desk.

A. Data Integrity

The Provider shall make every effort to maintain data integrity. Maintenance of data integrity shall include information in the Delivery, FISCAL, and Performance Measures (PM) modules.

1. Determining Primary Participants: All individuals entered into the Delivery module shall be entered as primary participants; the "secondary participant" field shall not be used. A primary participant shall be one who will have a billable unit attached and/or a performance measure attached. Thus, there may be multiple primary participants in each family. (Note that the "number in household" field shall always reflect the number of individuals living in the household even if some of those individuals are not identified as primary participants.)
2. Identifying a Target Participant: The child referred for services shall be identified as the target participant for billing purposes. For families with more than one child referred for services, the youngest child meeting eligibility requirements shall be identified as the target participant for billing purposes. Some programs may have different identifiers, so please check with your Programs Manager.

or (choose)

3. Identifying a Target Participant: This option only applies to specific programs. Caregivers and mothers-to-be referred for services shall be identified as the target participant for billing purposes, even after the child's birth.
4. Linking Family Members: Family members shall be linked via the assignment of a unique Agency Case Code that shall be the same for

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every member of that family identified in the Delivery module. An Agency Case Code shall be assigned even if there is only one primary participant in the family. The “Agency Case Code” field in the Delivery module must be used to assign this family linking code. It may not be used for any other purpose unless specified by the Research, Analysis, and Planning department.

5. Unit Application: When a unit of service (UOS) involves more than one family member (e.g., family counseling) or is not targeted towards a specific family member (e.g., case management), the UOS shall be billed under the target participant only.

6. Performance Measures (PM) Application: In the PM module, each primary participant child and each primary parent shall be attached to the appropriate PM service component. Outcome assessment results for each participant shall be entered through the PM service component.

7. Closing Cases: All cases must be closed in both the Delivery and PM module upon the conclusion of services with the appropriate termination reason. If a contract is terminating early, or if a contract is sun-setting, any remaining active cases shall be closed, with the effective date being the last date on which the contract is active.

8. Reopening Cases in PM: If a child leaves the program and comes back at a later date, the Provider shall reopen the old case by using the “Perform Actions” option of “copy closed case(s) to the same contract” in the Delivery module. Under no circumstances shall the child be reopened as a new case.

B. Closing Data (see example screen below) - The Case Closing information is contained on the **Delivery module** screen and allows the user to enter case closing information. The date 1/1/1900 means that the case is open. The closing case information can be found by scrolling down the Delivery Case information screen. Once data has been entered or edited, the user

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will have the option to save changes. **ALL** cases in contracts that are sun-setting must be closed at the end of the contract's FINAL fiscal year (9/30/XX).

C. How to Add Case Closing Data

1. Enter the closing date in the Close Date field in **MM/DD/YYYY** format.
2. Select the closing reason by clicking on the **Closing Reason** drop-down box.
3. Select the referred to values from the **Referred To** box.
4. Click the **Save** button to save changes.

Section V	Exhibits
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Note: **Exhibits A 1-4 through Exhibit C** are screen print examples of the information required to be submitted to the CSC for reimbursement. The appearance here is only slightly different than the actual materials.

EXHIBIT A-1 This section combines units and reimbursable expenditures. Backup information must equal the total of the Current Request column.

Expense Header							
Category / GL Account	Original Budget	Amended Budget	Current Request	YTD Request	Requested YTD %	Balance	Remaining YTD %
Expenses							
Value Added - reimbursement only - 8020	215,897.00	215,897.00	12,528.38	16,791.13	7.78%	199,105.87	92.22%
Category Totals:	215,897.00	215,897.00	12,528.38	16,791.13	7.78%	199,105.87	92.22%
Units							
After School - 9220 GP	0.00	1,692,360.00	182,908.40	404,337.64	23.89%	1,288,022.36	76.11%
Non School - 9221 GP	0.00	734,726.00	15,551.12	22,585.68	3.07%	712,140.32	96.93%
Category Totals:	0.00	2,427,086.00	198,459.52	426,923.32	17.59%	2,000,162.68	82.41%
Expense Totals:	215,897.00	2,642,983.00	210,987.90	443,714.45	16.79%	2,199,268.55	83.21%
Salary and Expense Totals:	2,120,208.00	2,642,983.00	210,987.90	443,714.45	16.79%	2,199,268.55	83.21%

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EXHIBIT A-2 This section shows a detailed listing generated from the Reimbursement Detail Report. Backup information must equal the total of the Current Request column. (Note: This example displays Value Added; however, there would be separate listings for each reimbursement category within the Contract, i.e., Start-up, FLEX, etc.)

Program Expenses

Expenses

Value Added - reimbursement only - 8020

Check #	Check Date	Vendor Name	Check Amount	CSC Reimb
10	11/11/2009	Boomers	3,094.55	723.55
9	11/11/2009	Miami Metro Zoo	3,442.50	2,830.50
8	11/25/2009	Flippers Cinema	237.50	223.25
7	11/24/2009	Fishing Hall of Fame	189.00	178.00
6	11/23/2009	Galaxy	246.50	233.75
5	11/20/2009	Sparez Davie	339.20	319.65
4	11/19/2009	Pump It Up	313.00	297.60
3	11/18/2009	Flippers	215.00	204.76
2	11/17/2009	Flamingo Gardens	448.00	427.32
1	11/16/2009	Young at Art	442.50	420.00
11	11/30/2009	Coral Springs Transportation, Inc	6,670.00	6,670.00
Totals:			15,637.75	12,528.38
Category Total:				12,528.38

EXHIBIT A-3 This section details units of service and must match both the Program Units of Service Activity Report and the Client Activity Report (not displayed).

Units

After School - 9220 GP

Match Amount	Unit Cost	Number of Units	Subtotal	Third Party Payment	CSC Reimb
15,207.41	9.61	20,385.00	195,899.85	12,991.45	182,908.40
Totals:			195,899.85	12,991.45	182,908.40

Non School - 9221 GP

Match Amount	Unit Cost	Number of Units	Subtotal	Third Party Payment	CSC Reimb
0.00	19.76	787.00	15,551.12	0.00	15,551.12
Totals:			15,551.12	0.00	15,551.12

Section VI	Space and Utility Reimbursement Guidelines Effective FY 23/24
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Program Space Allocation for Unit based contracts:

Procedures related to reimbursement of Space and Utilities expenses in Unit Based contracts, effective 10/1/2023.

Effective for the contract term beginning 10/1/2023, expenses related to Space and Utilities were removed from the calculation of the unit price and will be reimbursed on a fixed-cost basis in equal monthly installments.

To facilitate efficiency in processing the monthly invoices:

1. The CSC Compliance Accounting Manager will verify all budgeted costs related to Space and Utilities during the budget negotiation process (i.e., Budget line#1400).
2. Space and Utilities expenses will be reimbursed in 12 equal monthly amounts over the term of the contract. If the contract is less than 12 months, the expense will be reimbursed in equal monthly amounts over the term of the agreement. Back-up/ supporting documentation will not be required at the time of invoice submission.
3. The CSC Compliance Accounting Manager will review supporting documentation and verify Space and Utilities expenses during the annual Financial and Administrative review process. If at the time of the review, the YTD amount paid by the CSC exceeds the actual cost incurred by the agency by 10% or more, then the Agency may be required to make adjustments and the monthly amount may be recalculated.
4. At the end of the fiscal year the Agency will prepare a Budget to Actual Report for each Unit Based contract. At the time of submission of the Budget to Actual Report, the Agency must include with the submission documentation to support actual Space & Utilities expenses paid for the entire contract term. Supporting documentation may include but is

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not limited to 12 months of Utility bills/statements, copies of checks or other payments made for rent, mortgage et al.

Administrative & Other Costs

Administrative costs will be reimbursed based on the budgeted admin rate each month for cost-reimbursement contracts. For example, if your admin rate is 12%, and the total program cost for the month of July is \$60,000, the admin cost to be reimbursed is $\$60,000 \times 12\% = \$7,200$. Another example if the budgeted admin rate is 10%, and the total program cost for the month of July is \$60,000, then the admin cost to be reimbursed is $\$60,000 \times 10\% = \$6,000$. Backup documentation is not necessary at the time of billing.

Other Items:

- Record Units of Service - Even though contracts are reimbursed based on cost reimbursement, all services provided to clients must be documented. Units of Service must be documented in the system even though they are zero-dollar units. The Units of Service Activity Report MUST be included in the documentation for the reimbursement request.
- Computer Items: Hardware and software items with costs of more than \$1,500 must be vetted through our MIS Dept. for approval. The cost of computer items should be properly allocated and categorized as they could fall in either program cost or administrative cost.