



**CHILDREN'S TRUST**  
**OF ALACHUA COUNTY**

**Provider Handbook**

**Children's Trust of Alachua County**

4010 NW 25<sup>th</sup> Place  
Gainesville, FL 32606  
(352) 374-1830

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## Introduction

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

## Reimbursement

**You have to pay first.** CTAC pays all your contracts through reimbursement. You may request reimbursement only after you have paid your employees and vendors. For example, if your budget allows for program supplies, you must first purchase the supplies then request CTAC to reimburse you. Providers are encouraged to set up payment via EFT.

## CTAC Will Only Pay Allowable Costs

CTAC will pay only for allowable costs. An allowable cost is a cost that can be allocable to your budget line items. A cost is allowable only if: The cost is reasonable; it reflects what a prudent person might pay; The contract or grant that paid the expense benefits from it; The cost is necessary to complete the approved Budget Narrative; Documented adequately and incurred during the period of performance set forth in the contract. Costs outside the period of performance are not allowable. Some costs may be eligible if prior approval is given by the Executive Director or Program Manager.

## CTAC Pays Promptly

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

## Your Information is Public

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

## Reimbursable Expenses

### Direct Costs

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

- Compensation of actual hours of employees for the time devoted to the project.
- Cost of materials and equipment used specifically for the project.

### Indirect Expenses Costs

Indirect Expenses represents those costs that benefit more than one activity and that cannot be directly assigned to a task of the budgeted project. Examples of Indirect expenses include expenses such as salaries and benefits for CEO, accounting staff, I.T. staff and human resources

staff. The CTAC allows for 10% of your Program Budget to be included toward these indirect overhead expenses. If you are requesting budget allocations for positions as mentioned herein, then the 10% Indirect budget expense will not be allowed. The Indirect expense CANNOT increase your budget above your allocation.

### Equipment

Purchases of equipment cannot exceed \$1,000 per single item. Specific items being purchased must be identifiable and listed in the Budget Narrative in the grant contract. Specific items may be categorically denied during the review process.

### Goods and Services

Goods and Services must be an allowed expense under the grant contract.

### Payroll

Employee time directly to the approved Budget Narrative may be reimbursed. The reportable amount is the employee's regular rate of pay, including employer paid (not employee), taxes and benefits. **CTAC does not pay for employee bonuses, nor other similar incentive payments.**

### Travel and Transportation

Must maintain a detailed mileage travel log, which includes a name with dates, times, locations, business purpose, and miles to and from.

### Meals and Snacks

Meals and snacks are only reimbursable if specified in the approved budget. Meals and snacks should be healthy and nutritious choices. A vendor receipt, and list of participants or census (attendance/sign-in sheet) for those receiving nourishment must be included in your request. For Summer camps, meals and snacks are included and approved in your scholarship and enrollment funding request.

**\*\*\*\* IMPORTANT \*\*\*\***

**Invoice Due Dates** – Invoices are due to the CTAC no later than the 15<sup>th</sup> of the month following the month of service, unless otherwise agreed in writing by the CTAC. Contracted agencies shall submit monthly reimbursement requests, even if no expenses are incurred for the month. Current requests for reimbursement may be delayed if prior months are outstanding.

**Passwords** – Password protected documents will be returned.

## Monthly Requests for Reimbursement

The following requirements must be met:

1. Please number the pages of the documents included. Please certify the total number of pages included with your request for reimbursement.
2. Each monthly invoice must be signed or initialed and dated by an appropriate officer of the agency.
3. Cost reimbursement receipts (copies and supporting documentation) must be presented to CTAC for payment within 30 days of the transaction date. For instance, if the reimbursement request is for services during the month of March, and the payment receipt (e.g., check) is dated in January, payment will be rejected. This is to avoid the possibility of a duplicate being presented to CTAC for payment. Only pre-approved exceptions apply.
4. Documents must remain available at the contracted agency for audit by CTAC personnel.
5. Lost or missing documents could negatively impact administrative reviews.
6. Payments made by credit card must be supported by the receipt of the transaction and the credit statements or transaction report.
7. 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.
8. The reimbursement form should reflect complete provider details including Contact name and phone number along with signatures in the Certification section signed by the Agency's authorized signatory.
9. Reimbursement is to be requested for approved budgeted line items only. Reimbursement requests for non-budgeted line items will be disallowed.
10. Your monthly invoice will be returned to the provider for failure to redact sensitive information or missing/incorrect submissions.

## Supporting Backup Documentation and Requirements

This document is intended as a guide as to what is considered appropriate documentation to support expenditures. **CTAC only pays for time worked. If your Program employee is out for any reason, you may charge us for the employee performing those tasks in his/her place.** The supported documentation is to be submitted in accordance with the following checklist:

- ✓ Copies are clean and legible. **ALL** receipts should **clearly** indicate the vender's name and the imprinted date of the purchase.
- ✓ Copies are to be organized in the same order as the expenditures listed on the monthly invoice submitted in SAMIS.
- ✓ If more than one item and/or amount is on a page and not all items are to be reimbursed by the CTAC, highlight the item and/or place an asterisk "\*" next to the item requested to be reimbursed.
- ✓ Pages are to be numbered may be done by hand.
- ✓ Small paper receipts (i.e., cash register tapes) **should be taped** to an 8 ½ x 11" sheet of paper and copied to minimize the possibility of receipts being lost in the transit process. If you are submitting small receipts, limit two or three per page. Long tapes (Target or Walgreens, etc.) should be folded in such a way that the date, vendor, and total of the receipt are visible.
- ✓ Checks are to relate to the month that reimbursement is requested.
- ✓ Requests for reimbursement are to **exclude** the Florida sales tax in instances that sales tax should not have been paid.
- ✓ Copy of the bank statement from which checks were paid e.g., payroll account and/or copy of canceled check/Proof of Payments.
- ✓ Only information related to the staff being charged to the CTAC Agreement should be included in the supporting documentation. Information related to other staff members should be redacted. **Sensitive information such as social security numbers, bank account numbers, etc., should also be redacted.**

### Section A – Documentation Required for Salaries

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

### Section B – Documentation Required for Fringe Benefits

#### **Payroll Taxes, etc.**

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

3. You must provide the calculation for all amounts if it is less than 100% of the amount on the backup provided.

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

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

**Payments to Retirement Benefits:**

6. Copy of the invoice detailing payment per the employee register (highlighting the employees charged to the program).
7. Copy of canceled check/Proof of Payment or proof of the payment/transfer

Payroll related costs charged to CTAC contracts must be documented on a timesheet and included in your monthly invoice, along with this information:

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

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

**Section C – Documentation Required for Operating Costs**

**Travel:**

Miles to and from.

Field Trip reimbursement is only allowed if the language is included in the RFP or ITN.

- CTAC will only pay for children that are CTAC sponsored. The provider must clearly indicate on the receipt the price per child requested for reimbursement.
- A list of CTAC sponsored attendees/chaperons must be submitted with reimbursement requests, in accordance with the approved ratio.
- Reimbursement of travel expenses will be calculated based on the ratio of CTAC sponsored children in attendance.
- Overnight trips must follow the standards of the CTAC policy and the attached checklist.

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

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

- Local Travel: Copy of receipts for parking tolls (may be a Sunpass report). Place an asterisk “\*” next to the item requested to be reimbursed and/or highlight the item).
- Out-of-town Travel: Copy of travel expense report and related receipts, including meals, parking, and tolls (rates for meals must be in accordance with The Children’s Trust budget guidelines) Invoice for transportation costs (air, bus, train, or car).
- *For Travel by Car:*
  - Employee Car: Travel log as detailed above.
  - Rental Car: Invoice from car rental agency and gasoline receipts.
- *For Travel by Air, Bus, or Train:*
  - Invoice detailing ticket price and point of origin and destination.
  - Rental Car: Invoice from car rental agency and gasoline receipts.
  - Receipts for any allowance incidentals (i.e., taxi fare).
  - Copy of canceled check/Proof of Payment/proof of payment.

**Travel (Participants):**

- Invoice from transportation company. Invoice must list, at a minimum, date of travel and destination. Copy of Credit card statement.

**Meals (Participants):**

- Copy of vendor receipt from food vendor.
- A daily census or participant list.
- Sign in sheets / list of recipients.

**Space:**

- Copy of lease agreement.
- Proof of credit card payment / canceled check or bank statement.

**Utilities:**

- Copy of vendor invoice/bill.

**Supplies – Office:**

- Copy of vendor invoice/bill.

**Supplies – Program:**

- Copy of vendor invoice/bill.

**Equipment:**

- Copy of vendor invoice/bill (serial number, quantity, etc., must agree with information entered on The Children’s Trust invoice).
- Equipment over \$1,000 must show proof of credit card payment / check or bank statement.

**Professional/Contracted Services:**

- Copy of agreement. If agreement terms are based upon a cost reimbursement method of



- payment, a time sheet or supporting documentation/invoice of each cost must be provided.
- Copy of vendor invoice/bill.

## Section D – Documentation Required for Other and One-time Expenditures

Items are to be in agreement with the approved budget.

Examples of “other” items may include the following:

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

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

- Background Screenings:
  - Receipt for fingerprinting cost identifying who was finger printed.
  - Copy of submission document and/or invoice.
  - Copy of receipt (Proof of payment).
  - Programmatic reimbursement requests will not be reimbursed if not completed prior to the start of the program, excluding new hires.
- Conference and Training:
  - Copy of registration. It should, at a minimum, detail the name of the conference/training, short description of same, name of registrant, and cost.
  - Copy of submission document and/or invoice.
  - Proof of Payment.
  - Completion Certificate for attendee if applicable.
- Employee and Volunteer Testing:
  - Copy of invoice for testing agency & Copy of canceled check/Proof of Payment/proof of payment.
  - Copy of receipt. Employee /volunteer name.
- Credit Card Payments:
  - Indicate that credit card statement has been paid and include in packet.

If payment was made using a credit card, submit the Agency credit card receipt as evidence that the item has been paid.

- Online Payments:

- If payment is made online, supporting documentation including the printed receipt showing payment and acceptance of the payment by the vendor.
- Bank statement or credit card statement reflecting payment.

### Unallowable

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

**Note: The CTAC will not reimburse for gratuity, convenience fees, late payment fees, NSF bank charges or processing fees and taxes.**

### Section E – Budget Amendment Request

A Budget Amendment (BA) is the mechanism used to revise the original budget. You may not go over-budget on a per line item basis.

- A BA is used to reallocate the budget within the confines of the original award amount. The reallocation can be among approved line items and within the approved Budget Narrative. Increases must equal decreases when no adjustment is made to revenue (or original award amount).
- **No more than three budget amendments per fiscal year are allowed.**
- No budget amendments will be processed after July 31 of each fiscal year, excluding summer only providers.
- Budget adjustments greater than 10%, per CTAC policy, must be approved by the Board. After an initial review by the contract manager, the request will be added as an item to the monthly CTAC Board consent agenda and will require a vote. Budget Adjustments less than 10% are approved by the CTAC Executive Director. Until the budget adjustment is approved, the funds are not accessible and at no time back billing is allowable.
- Approval of CTAC Executive Director required.
- Change in scope of services as stated in Agreement, must be requested in writing. A Budget Amendment Request Form and explanation for changes on agency letterhead must be submitted to the CTAC Contract Manager.

### Section F –Fiscal Year-End Report Requirements

The Final invoice date is extended to October 15<sup>th</sup> of each year. The budget to Actual Report is due to the Finance Manager by November 15<sup>th</sup> of each year. The budget to actual report documents the actual program expenditures against the original approved program budget. September 30<sup>th</sup> 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. Your September 30<sup>th</sup> invoice is due on or before October 15<sup>th</sup>. Any and all late invoices or unpaid receipts must be received on or before October 15<sup>th</sup>.
2. CTAC **may** grant a provider permission to carry-forward exact amounts of a purchase if the provider has received word from their vendor that the goods will be delayed.

3. To request a carry-forward, submit a memo to the Finance Manager on Agency letterhead, signed by an approved agency signer. Include in the memo the reason for the request. Attach a copy of the back-order information received from the vendor. The Finance Manager will review the request, and if warranted, seek approval. **The carry-forward requests must be received on or before September 30<sup>th</sup> of the current fiscal year.**

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

4. Invoices pertaining to a prior fiscal year **will not** be honored if the invoices are submitted after October 15<sup>th</sup>.

## Section G – Changes to Contract

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

An amendment is necessary whenever there is:

- A revision in the objectives of the project.
- A decrease or increase in the contract amount.
- A mid-year review to assess the provider spending to determine if the contract award needs to be reduced.
- Whenever the expiration date is extended.

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

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

## Section H – Reporting Significant Developments

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

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

## Section I – Subcontracting

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

## Section J – Supplemental Activity Report

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

## Communications guide and logo use

Specific Activities – Mandatory:

1. When the Provider describes the Children’s Trust of Alachua County in written material (including news releases), use the language provided below: The Children’s Trust of Alachua County, a special district created by Alachua County voters in 2018, funds and supports a coordinated system of community services that allows all youth and their families to thrive.
2. Post on its website and in its newsletter (printed and/or digital if applicable) a news release announcing a new Provider, or new program with a current Provider, has been awarded funding by the Trust.
3. The logo on Provider’s website must include hyperlinks to <https://www.childrenstrustofalachuacounty.us>.
4. Display the Trust’s logo according to the guidelines on Provider’s website and on any printed promotional material paid for using CTAC funds including stationery, brochures, flyers, posters, PDF’s, emails, online/digital campaigns etc., describing or referring to a program or service funded by the Trust. The logo and guidelines for its use can be found at Provider Resources | Children's Trust of Alachua County, Florida.
5. Mutually engage with Trust on various media platforms (Facebook, Twitter, Instagram, YouTube, LinkedIn) by following, liking, sharing, re-tweeting, commenting, etc.
6. Identify the Trust as a funder in media interviews.
7. Notify the Trust’s Communications staff of any news release or media interview relating to this Agreement or the program funded under this Agreement so the coverage can be promoted using appropriate media channels. Assistance from the Trust can be requested by email to [ecayson@childrenstrustofalachuacounty.us](mailto:ecayson@childrenstrustofalachuacounty.us).
8. Place signage provided by the Trust’s Communications Office in Provider’s main office/lobby and all additional work/service sites visible to the public, identifying the Council as a funder.
9. Display the Trust’s logo on signs and banners at events open to the public (excluding fundraising events) promoting funded programs that Provider sponsors or participates in.
10. Photos of minor children can only be taken with the consent of the parent or guardian of the minor child by using the [Photo Release Form](#).
11. The logo and how it may be used is described here - [Official Logo Use](#).

## Frequently Asked Questions

**Q: When are Provider invoices due to CTAC?**

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

**Submission of Agency's Final Payment**

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

**Q: When can I expect Payment?**

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

**Q: Where do I submit invoice & backup documentation?**

A: All invoices should be entered to SAMIS. This process initiates CTAC's internal provider payment process.

**Q: Do I submit a Monthly Reimbursement Report?**

A: Yes. The report should be completed each month even if there are no reimbursements requested.

**Q: Who is the CTAC contact person for reimbursement and/or backup documentation questions?**

A: Nicole Odom, Finance Manager  
[invoice@childrenstrustofalachuacounty.us](mailto:invoice@childrenstrustofalachuacounty.us) or (352) 374-1824

**Q: Why do I need to submit backup documentation?**

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

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

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

**Q: Does CTAC monitor agency activities?**

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

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

A: Complete a Budget Amendment Request Form and explanation of changes on agency letterhead and submit to the Contract Manager assigned to the contract.

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

A: If the agency has questions regarding Chapter 110, Florida Statutes, contact the CTAC at email: [amd@childrenstrustofalachuacounty.us](mailto:amd@childrenstrustofalachuacounty.us). Phone: (352) 374-1823.

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

**Q: Can the Agreement with CTAC be modified?**

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

**Q: Can the Agreement with CTAC be terminated?**

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

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

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