HEALTHY FAMILIES
FLORIDA
An affiliate of Healthy Families America®

# Fiscal Reporting Requirements Handbook

**The Ounce of Prevention Fund of Florida**
111 North Gadsden Street, Suite 200
Tallahassee, FL 32301
www.ounce.org
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# OUNCE OF PREVENTION FUND OF FLORIDA (OPFF)

## Purpose

This guide has been developed to provide Health Families Florida (HFF) lead entities with an overview of the fiscal reporting requirements of an OPFF/HFF grant. This guide will not supersede any of the requirements that will be established by the terms and conditions of the executed contract or state or federal guidelines. It is intended solely as a reference for financial management of HFF grant funds.

## Role of the Finance and Administrative Support Unit

The OPFF's Finance and Administrative Support Unit is responsible for monitoring the financial progress of all programs funded through the organization. Payment requests are reviewed and processed through this office. The monthly invoices submitted by all providers are reviewed to ensure fiscal contractual compliance. The Finance and Administrative Support Unit is also available for technical assistance on fiscal issues related to the OPFF/HFF contracts.

## ATTACHMENT 1 - FINANCIAL AND COMPLIANCE AUDIT

Each program is required to maintain books, records and documents in accordance with Generally Accepted Accounting Principles (GAAP). Records must be subject at all reasonable times to inspection, review, or audit by OPFF personnel, personnel authorized by the OPFF and/or state personnel.

Each provider is required to maintain and file with the OPFF such progress, fiscal and inventory reports and other reports the OPFF may require within the period of the current subcontract.

The agency audit and the accompanying management letter must be submitted to the OPFF within 180 days after the end of the provider's fiscal year as specified in the OPFF/HFF contract to ensure that all related party transactions are disclosed to the auditor. As required by the contract an electronic version is to be submitted to hffdeliverables@ounce.org and the hard copy mailed to the HFF contract specialist. Requests for extension must be submitted in writing to the HFF contract specialist at least three (3) days before the deliverable is due.

Please Note: The schedule of expenditures of federal awards (SEFA) of the lead agency audit should include the following:

- The name of the passthrough entity (The Ounce of Prevention Fund of Florida, Inc.)
- The contract number assigned by the pass-through entity.
- The total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.
- The total amount provided to subrecipients from each federal program.

Financial records of fees or other compensation must be maintained in sufficient detail for a proper audit. Financial records must be maintained for a period of six (6) years after termination of the subcontract, or if an audit has been initiated and the audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.

## ATTACHMENT 3 – Fiscal Workbook

The HFF Fiscal Workbook provides the fiscal worksheets that will be needed for the HFF contract. This workbook contains 4 templates: Initial FY Budget and Revenue Summary, Monthly Invoice, Amendments and Adjustments.

## ATTACHMENT 3a - BUDGET AND REVENUE SUMMARY

The Budget and Revenue Summary provides a summary of the budget for the delivery of services described in the contract. This is used for each new fiscal year contract amendment and at the beginning of each 5-year contract. It also provides revenue projections for cash and in-kind contributions that may be required. The budget narrative provides further detail for each line item and indicates how the funds will be spent. The narrative must describe how the budget categories were calculated. Instructions for the Budget and Revenue Summary are included in the Appendix and should be used as a guide for completing the budget.

### Spreadsheet Instructions

- Complete the funding period, lead entity, project name and contract number at the top of the spreadsheet.
- Enter line items that relate to your program in the following categories:
  - Salaries and Wages
  - Program Consultants
  - Other Consultants
  - Assistance to Participants
  - Other Allowable Costs
- Enter budget amounts in the following columns:
  - HFF Grant
  - Cash Contribution
  - In-kind Contribution
  - Other Funding
  - Additional Columns as Needed
- Enter the budget narrative:
  - Use one cell per line item.
  - Widen rows to reveal the text of cells with lengthy narratives.
- Complete the Revenue Summary:
  - Enter each source of revenue separately.
  - Classify the source of funds as Cash Contribution, In-kind Contribution or Other Funding
  - HFF funding amount is the only amount to be listed under the HFF Grant column.
  - The totals of the Revenue Summary should equal the grand totals of the Budget Summary.

## ATTACHMENT 3b - MONTHLY INVOICE, REVENUE SUMMARY AND PAYMENT REQUEST

The monthly financial invoice required by the OPFF includes the current budget, current month expenditures and contract balance. The Revenue Summary includes the anticipated revenue for both the HFF grant and contributions, which should match the total amount requested on the invoice. The Request for Payment serves as the invoice and should include the name and title of an authorized individual, the date completed, the report period and the amount requested. The Invoice spreadsheet will be provided by e-mail once the subcontract is signed by all related parties.

### Invoice Policy

- The OPFF requires all programs to submit monthly invoices based on actual expenditures and actual cash and in-kind contributions received.
- A correctly completed Invoice spreadsheet, including the Revenue Summary and Request for Payment Sections, is required for payment.
- The invoice tracks program spending and fiscal contractual compliance and is a tool to compare actual expenditures to budgeted expenditures.

## Invoice Due Dates

Invoices must be received by the Finance and Administrative Support Unit no later than the 15th calendar day of each month following the month in which the expenses were incurred.

| Invoice Period | Due Date | | Invoice Period | Due Date |
|---|---|---|---|---|
| July | August 15th | | January | February 15th |
| August | September 15th | | February | March 15th |
| September | October 15th | | March | April 15th |
| October | November 15th | | April | May 15th |
| November | December 15th | | May | June 15th |
| December | January 15th | | June | July 15th |

- If the 15th falls on a weekend or holiday the invoice will be due the next business day.
- Once submitted, invoices may only be revised with approval by HFF Executive Director (ED) and OPFF Chief Financial Officer (CFO). Request to revise invoice must include detailed justification.
- In the subject line, indicate program name and report period.
- Body of message: include any significant changes, budget adjustment requests and contact information.
- When attaching the Excel spreadsheet, be sure to send the report ready to print (With the Budget section, month requesting reimbursement, year to date section and HFF grant balance).
- Requests for extension must be submitted in writing to the OPFF Senior Accountant (lmarlowe@ounce.org) at least **three (3) days before** the invoice is due.
- The OPFF reserves the right to refuse payment of invoices received after the due date when no extension was approved.
- **E-mail invoices to:** Lea Marlowe at lmarlowe@ounce.org

## Spreadsheet Instructions

- Open the appropriate Excel file.
  - Enter line-item expenses for the month.
  - Only the month being reported should be visible; all other months should be hidden (See Microsoft Excel Tips).
  - Each month should be separated so that year-to-date balances can be properly monitored.
  - **Do not change information for months previously submitted**. Corrections and adjustments must be made in the current month's invoice, so that the cumulative/year-to-date and balance columns will match.
  - **Do not change the order of staff in salaries and wages category**. It should match the order that is on the approved fiscal year budget.
- Complete Section III, Revenue Summary, indicating cash and in-kind contribution amounts received. If cash and in-kind contributions (that are not already listed in the contracted 25% match) have been received, include the Additional Contributions form (*See OPFF/HFF contract)* with your invoice.
- Complete the Payment Request section at the end of the report. Make sure to update the amount requested and report period cells.
- Submit the report to the OPFF at lmarlowe@ounce.org.
- Do not change columns or headers.
- Do not change Budget amounts unless there is an adjustment or executed amendment for month of reporting.

## Final Invoice

The final invoice for the grant year is due to the OPFF no later than thirty (30) days after the contract ends or is terminated. If the provider fails to submit the final invoice by the deadline, all rights to payment are forfeited. The OPFF will not honor any requests submitted after the 30-day time period unless an extension has been approved by the HFF Executive Director and OPFF Chief Financial Officer. The advance will be recouped during the fiscal year contract period. The final invoice will be adjusted to recoup the remaining balance of any advance received.

## Key Oversight Areas

The following list describes errors commonly found on submitted Monthly Invoice, Revenue Summary, and Payment Request form. Check documents carefully before submitting them to avoid delay in payment.

- Adjusted prior periods errors
  - Line from previous months items changed after invoice has been submitted for payment.
- Mathematical errors
  - Current period totals incorrect (incorrect spreadsheet formulas)
  - The total amount of the HFF grant amount is incorrect.
  - The total amount invoiced does not match the totals in the Revenue Summary
  - The total amount of the cash and in-kind amounts under the Revenue Summary do not add up correctly.
- Data entry errors
  - Name and date of person verifying or submitting monthly invoice.
  - Transposed numbers (i.e., entering 23 instead of 32)
  - Expenses listed in the wrong column (i.e., HFF expenses reported in the "Other" column or Other expenses reported in the HFF column)
  - Expenses reported on the wrong row (i.e., entered a Supplies expense in the Copying line item)
- Incomplete reports
  - Revenue Summary not completed for cash and in-kind.
  - Request for Payment statement not completed.
- Over-expended line items
  - Line items that are over the HFF budget with no corresponding adjustment
  - Line items that have no budget but include charges (must be corrected with that month's invoice)
  - Invoices with over-expended line items will need to be resolved with a budget adjustment (done on a quarterly basis) or amendment (see Budget Adjustments and Amendments)
  - The OPFF MUST be notified when changes are made to the Budget Columns
- Documentation for contributions in excess of budgeted amount not submitted.

Invoices must be reviewed and reconciled before submitting to the OPFF. Any errors will cause a delay in payment. Note that although the OPFF provides the report in Excel, ***it is the provider's responsibility to ensure that the amounts reported are correct.***

## Microsoft Excel Tips

*Split Windows*

The viewing area is split into four (4) scrollable areas. This allows you to view the column titles and line-item headings at the same time so that information can be entered in the correct cells.

*Hidden Columns*

Columns that will not be used until later are "hidden" to make navigation throughout the spreadsheet easier.

- To hide columns:

- Select the columns you want to hide and right click on them.
- A box will open, select hide columns.
- Do not delete any columns! If there are columns that are not needed, simply hide them using the process above. Deleting the columns will cause errors with the spreadsheet's formulas.

- To unhide columns:
  - Select the column to the left and right of the hidden columns.
  - On the format menu, go to **Format** -> **Menu** -> **Unhide**

*Formulas*

All totals are automatically calculated with formulas denoted as **red cells**. All category subtotals, the grand total and cumulative totals are computed automatically with formulas; do not enter any information in these cells.

If you realize you entered an amount in the wrong cell, you should use the **undo button** on the menu bar or correct by replacing with a zero (0) amount (rather than spacing over it).

*Printing*

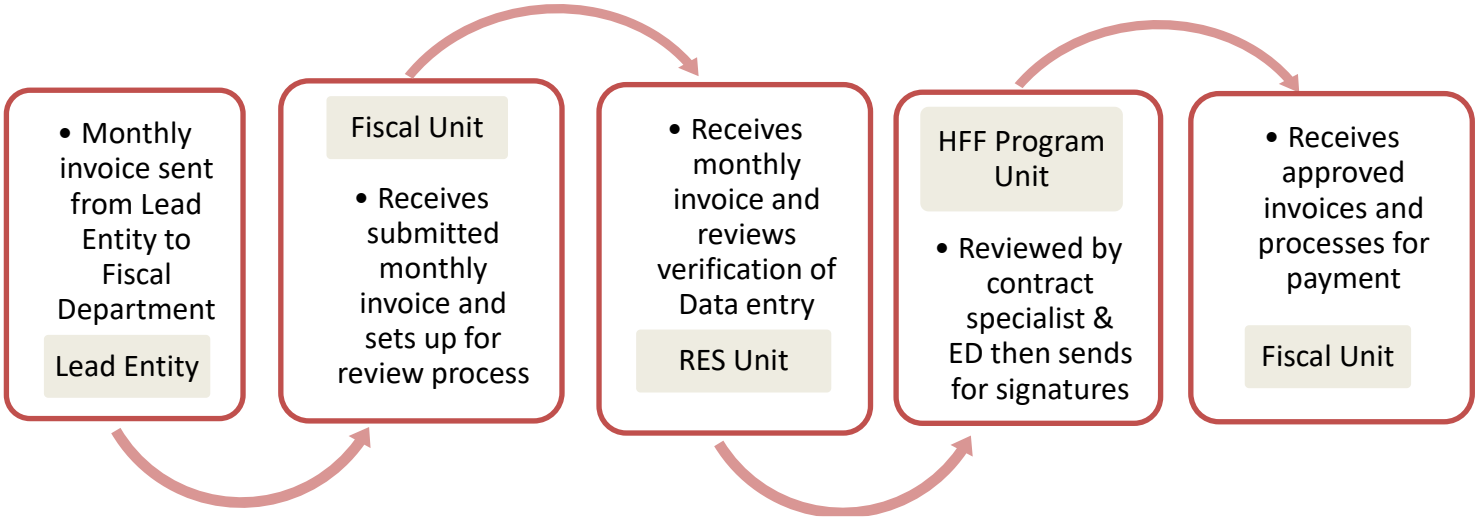
If portions of your report do not print, you must change the **Print Area**.

- Problem: Only the budget columns of the report will print.
- Solution: Change the print area of the spreadsheet.
  - Select all areas of the spreadsheet you want to print.
  - Go to File -> **Print Area** -> **Set Print Area**
  - Go to print preview to see if all areas of the spreadsheet are visible.
  - Make sure spreadsheet is in correct print area when submitting

*Inserting Rows*

If you need to insert additional rows to add more line items, contact lmarlowe@ounce.org.

**Invoice Approval Process**




All invoices must be submitted to the OPFF, by emailing a copy of the excel invoice spreadsheet to lmarlowe@ounce.org

The Fiscal Unit reviews the invoice, checks the accuracy of budget, actual expenses and cumulative expenses reported. An Invoice Approval Form is prepared for each program's monthly invoice.

The Research, Evaluation and Systems (RES) Unit verifies that the previous month's data has been entered into the HFF Tracking System. If the data has been entered, the appropriate RES staff signs the Invoice Approval Form, indicating approval of the invoice. If the monthly data has not been entered, the HFF contract specialist will email the site and hold the invoice until the monthly data has been entered.

The HFF Program Unit staff reviews the invoice to ensure that the current spending levels are in line with the approved fiscal year budget. The staff approves the invoice by signing the Invoice Approval Form. The HFF Executive Director signs the invoice and approval form for final approval.

When all units approve the invoice, the invoice package is returned to the Fiscal Unit and a check is processed for payment. Payments are issued by the OPFF within 30 days of receiving an accurate invoice. Payments may be delayed for errors in calculations, over-budget line items, undocumented budget changes or improper report formats.

## ADVANCE PAYMENT REQUEST

An advance payment may be requested once during the fiscal year using The Advance Payment Request form (*available upon request from the contract specialist sgodfrey@ounce.org. Program may request 1/12 of the HFF grant amount*). The advance will be recouped during the fiscal year contract period. The final invoice will be adjusted to recoup the remaining balance of any advance received.

## ATTACHMENT 3c – REQUEST TO REVISE BUDGET WITH AN AMENDMENT

A budget amendment is the process of moving budget amounts under the following circumstances:

- Between categories in excess of 10% cumulative of the HFF grant amount.
- When there is any increase in Salaries & Wages (in individual salary lines and overall subtotal)
- When there is an increase in Operating Capital Outlay
- When there is an increase in Administrative Expenses
- When there is an increase in the total grant amount

A budget amendment must be submitted for advance approval by HFF. This request for approval should be made via e-mail to the HFF contract specialist and must include justification and narrative for the item or items included in the budget amendment request. The contract specialist will create the cover sheet based on the submitted Attachment 3c – Request to Revise Budget. The draft amendment is then sent to DCF for approval. Once approved by DCF, the amendment is sent to the project for execution.

Electronic Process for Execution - The provider will print (IN COLOR) the signature page, sign with Blue ink, scan in **color** using a **600dpi** and email a clean legible document to the contract specialist. (*See Ounce/HFF contract for documents*). All page numbers must be in Blue ink.

Once an amendment has been approved by the OPFF, the original/current budget will be updated by the OPFF fiscal department using the approved revisions. Amendments cannot be retroactive or made after the end of the fiscal year June 30.

**Spreadsheet Instructions**

- When completing amendments make a copy of the template and save it with the date of submission.
- Complete the funding period, lead entity, project name and contract number at the top of the spreadsheet.
- Highlight "Budget Amendment" at the top of the page.
- The document is broken down into three sets of columns.

  - The first set of columns (titled Current Budget) aligns with the current budget.
  - Second set of columns (titled Budget Changes) are where the desired adjustments are to be made.
  - Third set of columns (titled Revised Budget) formulas are already inserted so do **not** type anything in the last set of columns.
- Current Budget Columns
  - Review to ensure that it matches the current invoice (including any adjustments or approved amendments)
- Budget Changes Columns
  - Should only show the current changes desired.
  - All previous adjustments or approved amendments should be removed.
- Enter budget amounts in the corresponding columns:
  - HFF Grant
  - Cash Contribution
  - In-kind Contribution
  - Other Funding
- Enter negative dollar amounts in the category and line items where the funds are decreasing.
- Enter dollar amounts in the category and line items where funds are increasing.
- Then ensure that the Grand Total is ZERO.
- Save the worksheet with the date that it is sent to the HFF contract specialist "3cBUDREVAmend1-1.12.24"

## ATTACHMENT 3d – REQUEST TO REVISE BUDGET WITH AN ADJUSTMENT

A budget adjustment is the process of adjusting line items within the approved budget that are less than ten percent (10%) of the HFF grant. A cumulative amount up to 10% of the total HFF grant amount can be adjusted during the period of the contract, except if increasing the HFF grant amount in the following line items: Salaries & Wages, Operating Capital Outlay (OCO) or Administrative Expenses.

Budget adjustments are required quarterly for any over-budget line items. Adjustments must be submitted using the Request to Revise Budget spreadsheet (the second tab on the Monthly Invoice Excel workbook). Change the current budget numbers on the Monthly Invoice to reflect the adjusted amounts. If 10% of HFF funds have already been adjusted, then all subsequent budget changes must be made as an amendment.

Expenses must be recorded and submitted in the month the expense was incurred even if a line item is over-expended. Budget adjustments should be submitted with the following invoices:

| Invoice Period | Due Date |
|---|---|
| July-September | October 15 |
| October-December | January 15 |
| January-March | April 15 |
| April-June | July 15 |

**Two Types of Budget Adjustments**

*Categorical*: Categorical adjustments are budget changes within a single category.
*Cross-categorical*: Cross-categorical adjustments are budget changes across categories.
***If the change causes an increase to the subtotals of Salaries & Wages, OCO or Administrative Expenses, a formal budget amendment is required (see Budget Amendments). An amendment will also be required if the overall budget increases or decreases.***

**Spreadsheet Instructions**

- When completing adjustments make a copy of the template and save it with the date of submission.
- Complete the funding period, lead entity, project name, contract number and date at the top of the spreadsheet.
- Highlight "Budget Adjustment" at the top of the page.
- The document is broken down into three sets of columns.
  - The first set of columns (titled Current Budget) aligns with the current budget.
  - Second set of columns (titled Budget Changes) are where the desired adjustments are to be made.
  - Third set of columns (titled Revised Budget) formulas are already inserted so do type anything in the last set of columns.
- Current Budget Columns
  - Review to ensure that it matches the current invoice (including any adjustments or approved amendments)
- Budget Changes Columns
  - Should only show the current changes desired.
  - All previous adjustments or approved amendments should be removed.
- Enter budget amounts in the corresponding columns:
  - HFF Grant
  - Cash Contribution
  - In-kind Contribution
  - Other Funding
- Enter dollar amounts in the category and line items where the funds are decreasing.
- Enter dollar amounts in the category and line items where funds are increasing.
- Then ensure that the Grand Total is ZERO.
- Save the worksheet with the date that it is sent to lmarlowe@ounce.org with the monthly invoice "3dBUDREVAmend1-1.12.24"

## FISCAL MONITORING PROCESS

### Supporting Documentation

The OPFF will randomly request **supporting documentation** for invoices each fiscal year. The following documentation is required (electronic versions):

- Provider Self Evaluation Form (will be requested yearly along with the first request for supporting documentation), copy hffdeliverables@ounce.org when this document is submitted.
- Program general ledger by grant
- Income statement by grant
- Payroll register

The requested items above will be examined, and additional documentation will be requested if needed such as (hard copy or electronic versions will be required depending on the fiscal department needs):

- Time sheets and employee positions/titles, check stubs
- Copies of receipts, invoices, bills, etc.
- Copies of checks
- Travel vouchers
- Cash and in-kind vouchers

The initial request for supporting documentation will be sent 15-30 days after the selected period ends. The

documentation will be due to us no later than two weeks after the request is made.

An electronic version copy of the invoice is required with the supporting documentation. The invoice must contain the following columns: Budget column, Actual column for the current reporting period ONLY, Cumulative column, Balance column and % of Grant Unexpended column.

At the discretion of the OPFF Chief Financial Officer and/or the HFF Executive Director, the Fiscal Unit may also randomly conduct on-site fiscal monitoring to review the accuracy of data reported as expenditures on the HFF grant. The **Fiscal Monitoring Criteria** form will be used as a guideline for programs that are selected for on-site monitoring (see Appendices). All monitoring results will be provided to the program and to the HFF Executive Director upon completion.

**Accounting Systems**

Providers should maintain an accounting system that, at a minimum, provides for the following:

- Itemization of each expenditure in such a manner that the purpose of the expenditure is accountable to the grant or any of the grantee organization's other activities.
- Expenditures for a grant, as recorded, must be readily and logically assignable to the approved budgeted line items for that grant as stated in the contract or grant award.
- The system must be capable of distinguishing expenditures attributable to this grant from expenditures not attributable to this grant.
- The system should be able to identify costs by programmatic year and be able to differentiate between direct and indirect costs (administrative costs).
- The expenditures for the provider's accounting system must be in such a format that the required financial reports can be prepared from and identified back to the system entries.
- The expenditures are compared with budget amounts for each award. This will allow the sub-grantee to monitor actual expenses to ensure that the budgeted amounts are not over expended.
- Providers should have written accounting policies and procedures (including cost allocation, salary scales, fringe benefits, travel reimbursement, etc.) and procurement policies (including competition requirements). The policies must be consistent with the grant and applied consistently throughout the organization.

**Payroll System**

Amounts charged to HFF grants for salaries and wages must be based on documented payrolls approved by a responsible official of the organization. Payrolls must be supported by time and attendance records for each employee. Salaries and wages chargeable to more than one (1) grant program or other cost objective must be supported by appropriate time distribution records or allocation tables.

Payroll registers, at a minimum, should include:

- Payroll check number used for the expenditure
- Date of payment
- Employee name and some type of identification number (such as Social Security number)
- Gross salary
- A list of payroll taxes and benefits. Benefits must also have the following documentation:
  - Copy of Federal Quarterly Payroll Tax Form (941)
  - Fringe benefit invoices (health insurance, worker's comp, etc.)

**Internal Control**

All providers must complete the **Ounce of Prevention Fund of Florida Provider Self-Evaluation** (available from the HFF Executive Director or from the Fiscal Unit), which is used to determine the internal control and administrative systems of the lead entity. **New providers** are required to submit this form with the contract

packet during contract review and with first fiscal year request for supporting documentation. **Existing providers** are required to submit this form within 30 days following a *change* in the lead entity or finance director *and* with the first fiscal year request for supporting documentation.

Providers should establish and maintain internal controls that are designed to reasonably assure compliance with state laws, regulations and program compliance requirements. ***Internal control is an important aspect of any accounting system***. When audited, your auditor will be required to obtain an understanding of your internal control over the approved funds and activities sufficient to plan the audit to support a low assessed level of control risk. Auditors will also be required to perform testing of the internal controls.

The objectives of internal control are as follows:

- Transactions are properly recorded and accounted for to:
  - Permit the preparation of reliable financial statements and reports.
  - Maintain accountability over assets.
  - Demonstrate compliance with laws, regulations and other compliance requirements.
- Transactions are executed in compliance with:
  - Laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on a program.
  - Any other laws and regulations that are identified in the contract.
  - Funds, property and other assets are safeguarded against loss from unauthorized use or disposition.

## OTHER FISCAL ISSUES

### Cash Contributions

Cash contributions consist of dollars that are used for project salaries, benefits, operational expenses, administrative costs or enhancement to the core staffing such as a nurse, child development specialist or licensed professional.

### In-kind Contributions

In-kind contributions are tangible resources donated to the program for operational costs and must contribute to the operation of the project. Examples of in-kind contributions include donated curriculum materials to be used with HFF participants, donated office space for Healthy Families staff or donated training.

Cash and In-kind Contributions must:

- Increase the project's ability to serve additional families or enhance services to families.
- Provide services to families that are consistent with and of equal intensity to HFF services.

**Cash and In-Kind Contributions are good faith estimates supported by letters of support on letterhead, from the contributor**. Letters of Support should state the following:

- Fiscal year(s) the support covers
- Dollar amount of the support broken down by Cash or In-kind
- What expenses/budget line the support will cover

### OTHER Funding Contributions

These are funds that cannot be counted as a cash contribution and are not considered part of the 25 percent required match contribution.

## ATTACHMENT 4 - Additional Contributions

If the provider receives cash or in-kind contributions that were not included with the original executed

subcontract budget, the subcontractor shall submit the Additional Contributions Form along with the Monthly Invoice, Revenue Summary and Payment Request Form for the contributions received during the previous month. This form must be completed for every month that has additional contributions. Provide a detailed narrative as to what was given, the cost per item, how many items, what the donation was used for and line item the donation went to on the invoice.

If any of the contributions were used for anything OTHER than Healthy Families or Healthy Families participants, please remove it from the form. If the contribution changes the staffing structure or the number of families served, the provider must submit an amendment rather than the Additional Contributions Form.

The donations listed on Attachment 4 should also be applied to the monthly invoice in the appropriate funding columns, categories and line items.

Use the example below to correctly format your Attachment 4 before submitting with the applicable invoice.

Contract # HF15-20-00 Project Name: HF Some Site Attachment 4

**ADDITIONAL CONTRIBUTIONS**

**MONTH/YEAR:** July 2017 SAMPLE

*Instructions: Please provide detailed information below for each new contribution, (that was NOT included in the original executed contract) and submit with your monthly invoice.*

| ***In-Kind* Contributions** | | | | |
|---|---|---|---|---|
| **Date** | **Donor** | **Company** | **Amount** | **Detailed Description** |
| 7/15/17 | Samantha Doe | | $299.50 | Recieved 50 infant books at $5.99 each. Given to 50 participants. Line E Participant Education |
| 7/26/17 | | Hometown Bakery | $75.00 | 2 sandwich platters, drinks and chips for 30 people, for parent meeting. Line F Consumable supplies |
| | | **Subtotal** | $374.50 | |
| ***Cash* Contributions** | | | | |
| **Date** | **Donor** | **Company** | **Amount** | **Detailed Description** |
| 7/10/17 | | Rotary Club | $1,000 | $1,000 for Back to School Supplies. Line G Participant Assistance |
| | | **Subtotal** | $1,000 | |

**Return of Funds**

A return of funds may be required in one of the following cases:

- Overpayments
- Funds disallowed pursuant to the provisions of the approved and executed subcontract.

Funds must be returned to the OPFF within 30 calendar days.

**Property/Inventory Requirements**

- All providers must submit a current inventory list of all property, regardless of the purchase date, bought with OPFF/HFF funds if:
  - The purchase price was $1,000 or more **AND**/**OR**
  - The life expectancy is longer than one year **AND**/**OR**
  - The purchase was completed with an IRR (all items listed on an IRR must be on the Inventory)
  - **All** computers, technology, cell phones must be listed even if the cost is below $1,000.
- The OPFF reserves the right to retrieve all equipment or furniture purchased with funds provided through the subcontract at the termination of the subcontract.
- The Cumulative Property Inventory List (found on the HFF Website **http://www.healthyfamiliesfla.org/** in the Resource Library in the "Contract Related Forms" or contact the contract specialist) draft is due to the HFF contract specialist by May 20th and the final is due by June 21st. This list must include:
  - Approved IRR Number
  - Property number
  - Description of property (Model)
  - Serial number
  - Acquisition date (Original date purchased)
  - Original cost
  - Location at time of disposal
  - Condition *(E-G-F-P)
  - Justification for and method of disposal
  - Was this purchased with HFF Grant Funds?
  - Has this item been disposed of (Yes or No)?
  - Disposal date

## Lapse Planning

After two (2) quarters of service delivery all sites are asked to conduct an analysis of anticipated unspent funds for the current fiscal year. Sites must prepare a plan for how to expend any excess HFF grant funding prior to June 30th. During the lapse planning process, sites may reallocate anticipated unspent funds to other categories if justified and approved by the HFF Executive Director.

The lapse planning process will be initiated by the HFF Executive Director. All sites will receive a template to develop their lapse plan along with detailed instructions. The plan must include the anticipated amount of HFF grant dollars in each budget line of the current approved fiscal year budget that will not be expended by June 30. The plan must also include a detailed description of how the lapse dollars will be spent, including the amount and justification for each category.

The lapse plan will be reviewed and approved by the HFF Executive Director. No purchases may be made in new or revised budget categories until the lapse plan is approved. A contract amendment or adjustment will be required as appropriate based on the approved lapse plan. If a budget adjustment is required, it must be submitted with the next monthly invoice. If a budget amendment is required, it will be initiated by the HFF

Contract Specialist.

**When developing the lapse purchase plan, please use the following as a guide. The OPFF reserves the right to approve or deny all lapse purchase plans.**

- Infant Seats/Car Seats/Booster seats/ Pack N Plays / Portable Cribs - 10 units per 100 families served.
- Diapers - $1,000 (approx. 40 boxes @ $25 per box) per 100 families served.
- Gift Cards (restricted) - Limit of 25 per 100 families served.
- Emergency Financial Assistance - Maximum $2,000 per 100 families served.
- Participant transportation –Limit of 25 per 100 families served.
- Safety Items - 20 units per item per 100 families served.
- Children's Books - $1,000 per 100 families served.
- Developmental Toys - $1,000 per 100 families served.

# Fiscal Handbook

# Appendices

## 45 CFR, Part 75 Definitions

The following definitions, provided in 45 CFR, Part 75, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards, are re-stated below to emphasize their relevance and applicability to grant funds. Note that HFF serves as both a pass-through entity and a recipient of Federal funds.

- **Allocation** means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.
- **Contract** means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward (see Subaward).
- **Contractor** means an entity that receives a contract as defined in contract.
- **Direct costs**
  a) General. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See also §75.405.
  b) Application to Federal awards. Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may also include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities or other institutional service operations.
  c) The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:
     (1) Administrative or clerical services are integral to a project or activity;
     (2) Individuals involved can be specifically identified with the project or activity;
     (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
     (4) The costs are not also recovered as indirect costs.
  (d) Minor items. Any direct cost of minor amount may be treated as an indirect (F&A) cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all Federal and non-Federal cost objectives.
  (e) The costs of certain activities are not allowable as charges to Federal awards. However, even though these costs are unallowable for purposes of computing charges to Federal awards, they nonetheless must be treated as direct costs for purposes of determining indirect (F&A) cost rates and be allocated their equitable share of the non-Federal entity's indirect costs if they represent activities which:
     (1) Include the salaries of personnel,
     (2) Occupy space,
     (3) Benefit from the non-Federal entity's indirect (F&A) costs.
  (f) For nonprofit organizations, the costs of activities performed by the non-Federal entity primarily as a service to members, clients, or the general public when significant and necessary to the non-Federal entity's mission must be treated as direct costs whether or not allowable, and be allocated an equitable share of indirect (F&A) costs. Some examples of these types of activities include:
     (1) Maintenance of membership rolls, subscriptions, publications, and related functions. See also §75.454.
     (2) Providing services and information to members, legislative or administrative bodies, or the public. See also §§75.454 and 75.450.
     (3) Promotion, lobbying, and other forms of public relations. See also §§75.421 and 75.450.
     (4) Conferences except those held to conduct the general administration of the non-Federal entity. See also §75.432.
     (5) Maintenance, protection, and investment of special funds not used in operation of the non-Federal entity. See also §75.442.

(6) Administration of group benefits on behalf of members or clients, including life and hospital insurance, annuity or retirement plans, and financial aid. See also §75.431.

- **Facilities and Administration Classification.** For major IHEs and major nonprofit organizations, indirect (F&A) costs must be classified within two broad categories: "Facilities" and "Administration." "Facilities" is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. "Administration" is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of "Facilities" (including cross allocations from other pools, where applicable). For nonprofit organizations, library expenses are included in the "Administration" category; for institutions of higher education, they are included in the "Facilities" category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in appendix III to part 75.C. 11. Major nonprofit organizations are those which receive more than $10 million dollars in direct Federal funding. (See 45 CFR §75.414)
- **Indirect (Facilities and Administration or F&A)** *costs* means costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on basis that will produce an equitable result in consideration of relative benefits derived.
- **Internal control pertaining to the compliance requirements for Federal programs** (Internal control over Federal programs) means a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs:
  (1) Transactions are properly recorded and accounted for to:
    (i) Permit the preparation of reliable financial statements and Federal reports;
    (ii) Maintain accountability over assets; and
    (iii) Demonstrate compliance with laws, regulations, and other compliance requirements;
  (2) Transactions are executed in compliance with:
    (i) Laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a Federal program; and
    (ii) Any other laws and regulations that are identified in the compliance supplement; and
  (3) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.
- **Pass-through entity** means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.
- **Recipient** means an entity, usually but not limited to non-Federal entities, that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients.
- **Subaward** means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
- **Subrecipient** means a non-Federal entity that expends Federal awards received from a pass-through entity to carry out part of a Federal program but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.

## INSTRUCTIONS ATTACHMENT 3a - BUDGET AND REVENUE SUMMARY

**The narrative for each line item, when calculated, should equal the amount listed in each funding column.**

I. Direct Expenses

A. Salaries and Wages
- Salaries and wages for all lead entity and HFF core staff positions. The core HFF staff positions are: program manager, assistant program manager, supervisor, family engagement specialist, family support specialist, family support and engagement specialist, mental health counselor, navigator, and data entry clerk.
- This category should also include any other staff performing HFF functions that are funded by cash/in-kind contributions or other funding.
- State the position title and percent full-time employment (FTE = 40 work week)
- Totals should include any annual cost of living or merit increase using cash contributions only. HFF Grant funds cannot be used for bonuses, merit increases or performance incentives.

B. Payroll Taxes and Benefits
- Employee health and life insurance, FICA, worker's compensation, retirement, and unemployment taxes
- List the percentage for each component (FICA, etc.) of the benefits package and the total percentage. If there is no set percentage for each component of the benefit package, give the premium rate for the FTE. This should also be in the narrative for this line item. The total percentage of Payroll Taxes and Benefits is based off the total amount of Salaries.

C. Program Consultants and Contractual
- Clinical staff, grant writers, assessments, and other program related services
- Background screening (cost of screening× number of anticipated screens)
- Fingerprinting (cost of fingerprinting× number anticipated)
- Information technology expenses (cost per month × number of staff × 12 months)

D. Other Consultants and Contractual
- Pro-rated amount of any legal or annual audit fees incurred by the agency due to program sponsorship (total agency cost× percentage allocated to HFF)
- Pro-rated amount of any accounting fees incurred by the agency due to program sponsorship (total agency cost× percentage allocated to HFF)
- Deaf and Hard of Hearing services (cost per month × number of anticipated services × 12 months)
- Interpreting services (cost per month× number of anticipated services× 12 months)

E. Participant Education Materials
- Materials to promote educational goals including home safety supplies, books, pamphlets, developmental toys or equipment, parenting education curriculum, etc.
  - Safety Items - 20 units per item per 100 families served.
  - Children's Books - $1,000 (approx. 40 boxes @ $25 per box) per 100 families served.
  - Developmental Toys - $1,000 (approx. 40 boxes @ $25 per box) per 100 families served.
- Narrative should list types of materials. (Cost per month/year× number of items× 12 month/year)
- HFF grant dollars cannot be used for the purchase of food and beverages for parent support groups, special events, advisory committee meetings, or any other meetings.

F. Consumable Program Supplies
- Consumable supplies such as paper goods for participant activities (glue, construction paper, paper plates,) curriculum supplies, etc. (cost per month× number of items× 12 months)
- HFF grant dollars cannot be used for the purchase of food and beverages for parent support groups, special

events, advisory committee meetings, or any other meetings.

- Note: This line is for activity supplies. Office supplies (pens, paper, etc.) should be in line H.4.

G. Assistance to Participants

- Car Seats, Pak-N-Play, Diapers and Wipes – (narrative must specify the type, cost x how many)
  - Infant Seats/Car Seats/Booster seats/ Pack N Plays / Portable Cribs - 10 units per 100 families served.
  - Diapers - $1,000 (approx. 40 boxes @ $25 per box) per 100 families served.
- Self-Sufficiency Fees - educational testing fees or job training fees (narrative must specify the exact type and how many).
- Participant transportation – bus passes, Uber, Cab fare, transportation fees (narrative must specify how many at what cost). Limit of 25 per 100 families served.
- Participant Incentives - Detail how the participant incentives are achieved and given (narrative must specify the type, cost and how many)
- Emergency Financial Assistance - clothing, utilities, financial assistance (narrative must specify the type, frequency per participant, amount per participant and how many requested) Maximum $2,000 per 100 families served.
- Gas cards can be purchased **only** if they can be restricted to **fuel** purchases. If a retailer sells the non-allowable items listed above, the store must provide a gift card that excludes these non-allowable items or the HFF lead entity must maintain a receipt of the purchase to show proof that the non-allowable items were not purchased.
- Gift cards can be purchased from retailers that do not sell food, alcohol, or tobacco (narrative must specify how many cards and at what cost per card).
  - Limit of 25 per 100 families served.
  - Detailed records of Gift Card assistance to participants must be maintained by the site, including a log indicating the type of assistance provided, the amount, the participant ID and whom it was provided by. The log must be signed by a supervisor or program manager. This log must be available upon request to OPFF/HFF. This is ONLY required if the gift cards are bought with HFF Grant funds.
  - Gift Cards for stores that sell food items (examples include but are not limited to: TJ Maxx, Marshalls, Dollar Tree, Burlington) that are not restricted to non-food items only and are given to participants must have a process for accountability.
  - The site must have a policy and procedure for guaranteeing that Gift Cards bought with HFF Grant funds are not used for food and a means to recoup the funds if food is purchased.
- Stipends – for participants who provide a service to the program, detail how the participant stipends are given (narrative must specify the type, cost and how many)
- **Approval Guidelines for purchase:**
  - Infant Seats/Car Seats/Booster seats/ Pack N Plays / Portable Cribs - 10 units per 100 families served.
  - Diapers - $1,000 (approx. 40 boxes @ $25 per box) per 100 families served.
  - Gift Cards - Limit of 25 per 100 families served.
  - Emergency Financial Assistance - Maximum $2,000 per 100 families served.
  - Participant transportation –Limit of 25 per 100 families served.
  - Safety Items - 20 units per item per 100 families served.
  - Children's Books - $1,000 per 100 families served.
  - Developmental Toys - $1,000 per 100 families served.

CFOP 75-5 applies to gift cards bought with HFF Grant funds.

a. Districts/regions or providers must have written procedures in place, which have addressed the following areas: inventory control of the cards themselves, accountability and tracking of the cards being disbursed, and identification of the intended user and purpose. Sites must seek pre-approval for this practice from the HFF Central Office.
b. Such written procedures must address the following internal control procedures at a minimum. More stringent procedures are both allowed and encouraged:
   (1) All cards purchased must be controlled and accounted for from the time of their purchase until the

cards are distributed to the end user. This must include, at a minimum, a log of all purchased cards showing each card's serial number, dollar amounts and the person to whom each card is assigned and the intended end user. Receipts must be obtained to document the original purchases of the cards if the cards are distributed to a case manager for a child with client trust funds.

(2) A maximum amount for individual gift card purchases must be established.

(3) Original merchant receipts must be retained to support all purchases made with a gift card by a case manager who is acting on behalf of a child with a client trust fund.

(4) A receipt for the purchase of the gift cards and an accounting for issued cards must be kept. Used cards need not be returned as long as documentation to account for the full amount of the card is presented for review. An individual may not have more than two merchant gift cards assigned to them for any single client at any one time. Individuals who fail to provide the required accountability for used merchant gift cards will not be issued another one and will have to revert to pre-gift card procedures to obtain reimbursements for client items purchased.

H. Office Expenses – if charges are part of an allocation, then the methodology must be included in the narrative for each line item. All narratives must include - dollar amount per month or year× number of staff × how many months.

- Provides for monthly telephone service, monthly utility service, garbage collection, fax line, postage and shipping, office supplies, inexpensive furniture items, etc.
- Allowable Telephone expenses include office phones, internet, and cell phones.
- Office supplies are the only allowable expenses for Supplies line H.4.
- Unallowable expenses include consumable supplies for staff such as paper plates, coffee, coffee cups, paper towels, spoons, napkins, food and drinks. Cleaning supplies and bathroom tissue are allowable.

I. Operating Capital Outlay

- Capital expenditures are items with a useful life of one year or more. This includes all technological equipment and furniture, regardless of cost. These items should be individually listed with the estimated price per item.
- All Technology items and Furniture require an IRR and approval from DCF prior to purchase.
- The agency must maintain insurance on the full insurable value of assets purchased with grant funds.
- Items in this category also belong on the property inventory documents.
- OCO Technology Examples include but are not limited to computers, copiers, fax machines, printers, cellular phones, Hot spots, phone systems, DVD players, TVs, projectors, notebook computers, tablets, laptops, computer software, etc.
- OCO **ALL** Furniture (i.e., room dividers, desks, tables, chairs, storage pieces, storage cabinets, bookshelves, cabinets, etc.) purchases are now required to go through the IRR process and belong in the OCO category.
- Multiple pieces purchased to create a module office.
- If you are unsure if the potential purchase may require an IRR, please email Suzie Godfrey at sgodfrey@ounce.org with the details.
  - **Budget Line I.1. Machinery & Equipment** – used for phones, cell phones, hot spots, fax machines, copiers, TVs, etc.
  - **Budget Line I.2. Computers & Software** – used for computers, computer software (ANY software OTHER than Microsoft Office Suite), monitors, laptops, DVD Players, projectors, tablets, web cameras, etc.
  - **Budget Line I.3. Furniture** – used for furniture, module office pieces and storage furniture.

J. Lease/Rent – if charges are part of an allocation, then the methodology must be included in the narrative.

- Rental office equipment (e.g., copier) (dollar amount per month or year × number of staff or agency allocation percentage × how many months)
- Transportation leases (e.g., vans) (dollar amount per month or year× number of staff or agency allocation percentage× how many months)
- Rental office space (dollar amount per month or year× number of staff or agency allocation percentage or square footage× how many months). Rent should be prorated for only the amount of HFF program staff.

K. Maintenance

- General repairs must be pre-approved by HFF Executive Director. Cleaning supplies must be budgeted under line H. (dollar amount per month or year× number of staff or agency allocation percentage × how many months)

L. Insurance
- Provides for the payment of insurance premiums to cover such things as director's and officers' liability, property, van liability, (required amounts listed below) etc.
- All coverages below must be clearly listed on the Certificate of Insurance.
  *Note: Insurance should be a prorated amount of building for HFF program staff*

| Type of Insurance | Minimum Amount Per Claim | Minimum Amount Aggregate |
|---|---|---|
| Commercial General Liability | $1,000,000 | $3,000,000 |
| Professional Liability | $1,000,000 | $3,000,000 |
| Sexual Abuse and Molestation Coverage | $1,000,000 | $1,000,000 |
| Automobile Minimum bodily injury (If Applicable) | $100,000 per person | $300,000 per accident |
| Worker's Compensation | $100,000 per person, $100,000 per accident | $500,000 |

M. Staff Travel
- There are three types of staff travel:
  - **Home visiting travel:** program related travel within the designated service geographical area.
  - **Training Travel:** program related travel occurring outside of the designated service geographical area associated with attending training travel (excluding the training registration fee) Including car rental, gas, hotel, and meals.
  - **Conference Travel:** costs associated with travel to conferences (excluding the registration fee) including car rental, gas, hotel, and meals. This would include travel to HFF meetings.
- Narrative must include the following detail:
  - Mileage - number of staff x number of miles× 12 months
  - Hotel - number of staff× numbers of nights× number of trainings or conferences
  - Car rentals - number of staff × number of rental days
  - Meals - number of staff× number of breakfasts, lunch and dinners× number of travel days
  - Gas – approximate amounts per month× 12 months
- Mileage will be reimbursed at the State rate of $.445 cents per mile. Meals are reimbursed at the following State rates of $6 for breakfast, $11 for lunch and $19 for dinner. "Per diem" reimbursements are not allowable. If contributions are used to supplement the State rate, the narrative should differentiate the amounts that come out of OPFF/HFF funds and cash or in-kind contributions.

N. Conference Registration Fees and Staff Training Registration Fees
- Registration fees for conferences and Staff Training registration fees not provided by the HFF Training Institute. Fees for outside trainings that are also provided by HFF will not be reimbursed.
- Narrative must include the following detail:
  - Name of each training or conference
  - Number of staff attending each training or conference
  - Amount of registration fee for each training or conference
- This category does not include any travel expenses. Travel shall be included in Line M

O. Membership Fees and Subscriptions
- There are three types:
- **HFA Affiliation fee** - amount is the only expense listed on this line. Narrative must include the site's HFA total affiliation fee amount.
- **Membership Fees** - Expenses incurred for agency memberships in organizations which provide benefits to the

HFF program in the form of services, materials, etc. Brief description of how the membership benefits HFF.

- **Subscriptions** - Expenses incurred for agency memberships in organizations which provide benefits to the HFF program in the form of periodical subscriptions, publications, etc. Brief description of how the subscription benefits HFF.
- Narrative must include the fee amount and the following detail for any other fees:
  - Name of the Fee or Subscription
  - Cost of Fee or Subscription
  - Allocation percentage or amount charged to HFF.

Membership fees and subscriptions must meet the requirements of s. 216.345, F.S., as listed below. Public funds may be expended for the purpose of paying professional and/or organizational membership dues upon approval by the agency head or designee, provided that the membership is essential to the statutory duties and responsibilities of the state agency.

Payment of individual membership dues may be paid from state funds when it has been certified by the professional or other organization that it does not accept institutional memberships and the membership is essential to the statutory duties of the organization. Payment of membership dues shall not be paid for maintenance of an individual's professional or trade status except in cases where agency or branch membership is necessary and more economical.

<u>Unless specifically authorized by law, the following items related to professional and occupational items will not be paid:</u>

1. Florida or other Bar dues.
2. Professional license fees.
3. Occupational license fees.
4. Driver license fees.
5. Other fees for licenses required for an individual to perform his or her official duties.
6. Tuition fees designed to help an individual pass the examination for any of the above licenses, unless the training is directly related to the person's current official duties.
7. Tuition or fees for continuing education classes for the sole purpose of maintaining any of the above licenses.
8. Examination fees for professional, occupational or other licenses required for a person to perform his or her official duties.

Payment information maintained at the agency pertaining to the payment of membership dues must contain a statement that the records of the organization, as they pertain to the public agency from which or on whose behalf the payments are made, shall be public records pursuant to s. 119.01 (3), F.S.

P. Advertising
- Costs for community awareness and outreach activities, publication of job vacancies and recruitment ads (dollar amount per month or year× number of or agency allocation percentage× how many months)

Q. Outside Printing and Artwork
- Costs of printing pamphlets, posters, newsletters, participant materials and program stationary to be used to implement program services (dollar amount per month or year× number of or agency allocation percentage× how many months)

R. Other Allowable Costs
- Costs such as gas, oil and regular maintenance of agency vehicles used for HFF services. (Dollar amount per month or year× how many months)
- One time only, pre-approved minor construction costs. Construction costs must be pre-approved by HFF Executive Director and DCF.

II. Indirect Expenses

A. Defined as the organization's fixed operating costs, a portion of which can be appropriately allocated to the funded

program. This amount generally represents an allocation of administrative costs from the lead entity and should be broken out by category and percentage. This cost cannot be duplicative of other items listed in the budget. The calculation for indirect cost must be presented. The organization must provide assurances that the indirect costs are allocated to all programs run by the organization.

B. Indirect Expenses may not exceed more than 10% of the HFF grant fund amount.

Funding Period: July 1, 2024-June 30, 2025
Lead Entity: ABC Company
Project Name: Healthy Families Admin
Contract # HF 20-25-50

**Ounce of Prevention Fund of Florida**
**Healthy Families Florida**
**SAMPLE** BUDGET AND REVENUE SUMMARY

SAMPLE

*Please Note: The amounts in this budget are sample, "made up" amounts that are used solely for the purpose of providing a sample format and not a sample of revenue or expenditure amounts that your project should be using.*

| Categories and Line Items | Total Cost of Program | HFF Grant | Cash Contrib. | In-kind Contrib. | Other | Budget Narrative |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Direct Expenses** | | | | | | |
| **A. Salaries and Wages** | | | | | | |
| 1. Program Manager (1 FTE) | **$45,000.00** | $35,000.00 | $10,000.00 | $0.00 | $0.00 | **HFF** – 77%; **CASH** – 23%; 1 FTE @ $45,000 |
| 2. Asst. Prog. Manager (1 FTE) | **$38,000.00** | $38,000.00 | $0.00 | $0.00 | $0.00 | **HFF** - 1 FTE @ $38,000 |
| 3. Supervisors (4.5 FTE) | **$153,000.00** | $103,000.00 | $50,000.00 | $0.00 | $0.00 | **HFF** – 65%; **CASH** – 35%; 4.5 FTE @ 34,000 each |
| 4. FSSs (20 FTE) | **$470,000.00** | $250,000.00 | $220,000.00 | $0.00 | $0.00 | **HFF** – 53%; **CASH** – 47%; 10 FTE @ $22,000 each; 10 FTE @ $25,000 each |
| 5. FESs (2 FTE) | **$47,500.00** | $24,500.00 | $23,000.00 | $0.00 | $0.00 | **CASH -** 1 FTE @ $24,500 funded by 100% HFF; 1 FTE @ $23,000 |
| 6. Admin. Asst./Data Entry (1.5 FTE) | **$29,000.00** | $19,000.00 | $10,000.00 | $0.00 | $0.00 | **CASH -** 1 FTE @ $19,000 funded by 100% HFF; 0.5 FTE @ $10,000 |
| **Subtotal Salaries and Wages** | **$782,500.00** | **$469,500.00** | **$313,000.00** | **$0.00** | **$0.00** | |
| | | | | | | |
| **B. Payroll Taxes and Benefits (26 %)** | **$203,580.00** | $203,580.00 | $0.00 | $0.00 | $0.00 | **HFF** - 7.65% FICA; .35% Unemployment; 3.0% Life Insurance; 15% Medical & Dental |
| | | | | | | |
| **C. Program Consultants and Contractual** | | | | | | |
| 1. Background Screening | **$160.00** | $160.00 | $0.00 | $0.00 | $0.00 | **HFF -** Employee background and screening services for an estimated 5 new/renewing employees at $32.00 per person. |
| 2. Fingerprinting | **$125.00** | $125.00 | $0.00 | $0.00 | $0.00 | **HFF -** Fingerprinting costs at $25 per person, estimated 5 fingerprints needed |
| 3. IT Related Expenses | **$321.60** | $321.60 | $0.00 | $0.00 | $0.00 | **HFF -** IT Consulting costs estimated at $1,200 allocated at 26.8% |
| 4. Payroll Services | **$7,963.20** | $7,616.97 | $346.23 | $0.00 | $0.00 | **HFF $7,616.80 (22 FTE) and HFF Mental Health Counselor (1 FTE)-** Paychex payroll services estimated to be $36,000 allocated at 22.12% = $7,963.20 |
| **Subtotal Program Consultants & Contractual** | **$8,569.80** | **$8,223.57** | **$346.23** | **$0.00** | **$0.00** | |
| | | | | | | |
| **D. Other Consultants and Contractual** | | | | | | |
| 1. Legal | **$150.00** | $150.00 | $0.00 | $0.00 | $0.00 | **HFF -** Allocated share of legal costs associated with general matters allocated to HFF at 26.8%, and any direct costs related to consultations regarding personnel matters. |
| 2. Audit | **$5,092.02** | $4,870.63 | $221.39 | $0.00 | $0.00 | **HFF $5,092.02 (22 FTE) and HFF Mental Health Counselor (1 FTE) -** $23,020 estimated cost for annual audit and the agency's 990 $23,020 X 22.12 = $5,092.02 |
| 3. Accounting | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4. ADA Interpreting Services | **$50.00** | $50.00 | $0.00 | $0.00 | $0.00 | **HFF -** Assistance for Limited English Proficiency costs at $50 per person, |

**Funding Period: July 1, 2024-June 30, 2025**
**Lead Entity: ABC Company**
**Project Name: Healthy Families Admin**
**Contract # HF 20-25-50**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Subtotal Other Consultants and Contractual** | **$5,292.02** | **$5,070.63** | **$221.39** | **$0.00** | **$0.00** | |
| | | | | | | |
| **E. Participant Educational Materials** | | | | | | |
| 1. Safety Items | **$500.00** | $0.00 | $500.00 | $0.00 | $0.00 | **CASH** – Home Safety items (6 Safety Gates at $15 = $90; 11 sets door covers x $10 = $110; Hurricane Kits 20 kits x $15 = $300) |
| 2. Parent Education Materials | **$2,500.00** | $2,500.00 | $0.00 | $0.00 | $0.00 | **HFF** – $2,500; pamphlets $1500, GGK materials $1000 |
| 3. Other | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| **Subtotal Participant Educational Materials** | **$3,000.00** | **$2,500.00** | **$500.00** | **$0.00** | **$0.00** | |
| | | | | | | |
| **F. Consumable Program Supplies** | **$1,000.00** | $500.00 | $0.00 | $500.00 | $0.00 | **HFF** – $500; **IN-KIND** – $500; Safety items $600, donated fire prevention kits $400 |
| | | | | | | |
| **G. Assistance to Participants** | | | | | | |
| 1. Diapers | **$2,500.00** | $0.00 | $0.00 | $2,500.00 | $0.00 | **IN-KIND** – $2,500; Assist participants with diapers 100% funded by contribution |
| 2. Emergency Financial Assistance | **$2,250.00** | $2,250.00 | $0.00 | $0.00 | $0.00 | **HFF -$2,250 -** Provide emergency assistance to program participants (i.e. assistance with payment of rent, utility bills, job-related classes, etc.) as needed. 15 participants at $150 |
| 2. Transportation | **$1,000.00** | $1,000.00 | $0.00 | $0.00 | $0.00 | **HFF -$1,000 -** Bus passes = $525 (15 packs (10 passes per pack) of Month bus pass x $35); Uber/Lyft 32 rides x $14.84 = $475 |
| 3. Participant Incentives | **$2,150.00** | $2,150.00 | $0.00 | $0.00 | $0.00 | **HFF -** 20 Infant car seats @ $85 each =$1,275; 8 Convertible car seats @ $75 = $600; 5 Pack-N-Plays @ $55 each = $275; |
| 1. Education/Testing/Job Training Fees | **$100.00** | $100.00 | $0.00 | $0.00 | $0.00 | **HFF – $100 -** 3 driver's license fees x $33.33 |
| **Subtotal Assistance to Participants** | **$8,000.00** | **$4,600.00** | **$0.00** | **$2,500.00** | **$0.00** | |
| | | | | | | |
| **H. Office Expenses** | | | | | | |
| 1. Telephone | **$6,450.00** | $3,450.00 | $3,000.00 | $0.00 | $0.00 | **HFF** – $3,450; **CASH** – $3,000; Landline phones @ $400 a month x 12 months = $4,800 and cell phones for staff (3) @ $137.50 a month x 12 months = $1,650 |
| 2. Utilities | **$10,000.00** | $3,000.00 | $0.00 | $7,000.00 | $0.00 | **HFF** – $3,000; **IN-KIND** – $7,000; Utilities (Electric, Gas, Water) $833 a month x 12 months = $10,000 |
| 3. Postage and Shipping | **$750.00** | $500.00 | $250.00 | $0.00 | $0.00 | **HFF** – $500; **CASH** – $250; Postage = $62.5 per month x 12 months =$750 |
| 4. Supplies | **$3,000.00** | $1,500.00 | $0.00 | $1,500.00 | $0.00 | **HFF –** $1,500; **IN-KIND –** $1,500; Pens, notepads, calculators, paper, computer ink, staples, paper clips $250 a month x 12 months = $3000 |
| 5. Copying | **$500.00** | $500.00 | $0.00 | $0.00 | $0.00 | **HFF – $3,450;** Copier lease= $20 per month x 12 months =$240, Copies =$22 per month x 12 months = $264 for a total of $500 |
| **Subtotal Office Expenses** | **$20,700.00** | **$8,950.00** | **$3,250.00** | **$8,500.00** | **$0.00** | |

**Funding Period: July 1, 2024-June 30, 2025**
**Lead Entity: ABC Company**
**Project Name: Healthy Families Admin**
**Contract # HF 20-25-50**

| | | | | | | |
|---|---|---|---|---|---|---|
| **I. Operating Capital Outlay** | | | | | | |
| 1. Machinery & Equipment | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2. Computers & Software | **$2,000.00** | $2,000.00 | $0.00 | $0.00 | $0.00 | **HFF** –$2,000; 3 new laptops for staff @ $667 each |
| 3. Furniture | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| **Subtotal Operating Capital Outlay** | **$2,000.00** | **$2,000.00** | **$0.00** | **$0.00** | **$0.00** | |
| | | | | | | |
| **J. Lease/Rent** | | | | | | |
| 1. Equipment | **$3,500.00** | $3,500.00 | $0.00 | $0.00 | $0.00 | **HFF** – $3,500; Shared copier equipment rental in Park Ave(allocation based on 63% of sq.ft for agency share |
| 2. Transportation | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | **IN-KIND** – $23,000; $1.15 per sq. foot for 20000 sq. feet of office space 00% |
| 3. Building | **$23,000.00** | $0.00 | $0.00 | 23,000.00 | $0.00 | is funded by contributions |
| **Subtotal Lease/Rent** | **$26,500.00** | **$3,500.00** | **$0.00** | **$23,000.00** | **$0.00** | |
| | | | | | | |
| **K. Maintenance** | **$500.00** | $500.00 | $0.00 | $0.00 | $0.00 | **HFF** – $500; Cleaning and Maintenance fee is $42 per month x 12 months = $500 |
| | | | | | | |
| **L. Insurance** | **$5,000.00** | $2,500.00 | $2,500.00 | $0.00 | $0.00 | **HFF** – $2,500; **CASH** – $2,500; 6 staff members @ $70 per month x 12 months = $5000 of which HFF pays 50% |
| | | | | | | |
| **M. Staff Travel** | | | | | | |
| 1. Home Visiting Travel Costs | **$39,409.20** | $37,219.80 | $2,189.40 | $0.00 | $0.00 | **HFF - $37,219.80 HFF Family Specialist $2,189.40**; Travel @ $.445 per mile (410 average miles per month x $0.445 per mile x 17 FTE x 12 months) within geographic service area = $37,219.80. HFF Family Specialist home visiting travel @ $.445 per mile (410 average miles per month x $0.445 per mile x 1 FTE x 12 months) within geographic service area $2,189.40. |
| 2. Training Travel Costs | **$2,604.00** | $2,604.00 | $0.00 | $0.00 | $0.00 | **HFF** - training travel for 7 employees while attending required training; 400 miles round trip @ $0.445 per mile $1,246.00, hotel 7 people 1 night @ $134 per night = $938.00, 7 people 2 lunches each $11 = $154 and 7 people 2 dinners each $19 = $266. $1,246.00 + $938 + $154.00 + $266.00 = $2,604.00 |
| 3. Conference Travel Costs | **$1,146.43** | $1,146.43 | $0.00 | $0.00 | $0.00 | **HFF** - Leadership conference travel includes lodging/meals/mileage for reimbursement costs for 3 employees. 365 miles round trip @ $0.445 per mile $162.43 (3 people 1 car), hotel 3 people 2 nights @ $134 per night = $804.00, 3 people 2 lunches each $11 = $66 and 3 people 2 dinners each $19 = $114. $162.43 + $804.00 + $66.00 + $114.00 = $1,146.43 |
| **Subtotal Travel** | **$43,159.63** | **$40,970.23** | **$2,189.40** | **$0.00** | **$0.00** | |
| | | | | | | |

**Funding Period: July 1, 2024-June 30, 2025**
**Lead Entity: ABC Company**
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| | | | | | | |
|---|---|---|---|---|---|---|
| **N. Conferences Registration Fees and Staff Training Registration Fees** | **$300.00** | $300.00 | $0.00 | $0.00 | $0.00 | FSS Core Training - 2 Staff @$150 = $300 |
| | | | | | | |
| **O. Membership Fees and Subscriptions** | | | | | | |
| 1. HFA Affiliation Fee | **$4,750.00** | $4,433.33 | $316.67 | $0.00 | $0.00 | **HFF $4,750.00 (15 FTE) and HFF Mental Health Counselor (1 FTE) -** HFA Affiliation Fee - 16 direct service staff = $4,750 for affiliation fee |
| 2. Membership Fees | **$150.00** | $150.00 | $0.00 | $0.00 | $0.00 | Chamber of Commerce Fee at $150 |
| 3. Subscriptions | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| **Subtotal Membership Fees and Subscriptions** | **$4,900.00** | **$4,583.33** | **$316.67** | **$0.00** | **$0.00** | |
| | | | | | | |
| **P. Advertising** | **$500.00** | $0.00 | $500.00 | $0.00 | $0.00 | **CASH** – $500; Newspaper ads for job vacancies = $300, and community awareness advertising =$200 for a total of $500 funded by contribution |
| | | | | | | |
| **Q. Outside Printing and Artwork** | **$1,000.00** | $0.00 | $1,000.00 | $0.00 | $0.00 | **CASH** – $1,000; Printing of brochures=$330, newsletters=$550 and educational materials= $120 for a total of $1000 funded by contributions |
| | | | | | | |
| **R. Other Allowable Costs** | | | | | | |
| 1. County Vehicle Expenses | **$2,000.00** | $0.00 | $0.00 | $2,000.00 | $0.00 | **IN-KIND -** usage of County vehicle and maintenance expenses up to $2,000 |
| 2. Other | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | |
| **Subtotal Other Allowable Costs** | **$2,000.00** | **$0.00** | **$0.00** | **$2,000.00** | **$0.00** | |
| | | | | | | |
| **DIRECT EXPENSES TOTAL** | **$1,119,503.45** | **$760,179.76** | **$323,823.69** | **$35,500.00** | **$0.00** | |
| | | | | | | |
| **Administrative Expenses** | | | | | | |
| Allocated Management and General Overhead, not to exceed 10% of HFF grant amount | **$75,000.24** | $12,000.24 | $48,000.00 | $15,000.00 | $0.00 | |
| **GRAND TOTAL (Direct and Administrative Expenses)** | **$1,194,503.69** | **$772,180.00** | **$371,823.69** | **$50,500.00** | **$0.00** | |
| | | | | | | |
| **REVENUE SUMMARY** | | | | | | |
| *(List Revenue Sources)* | | | | | | |
| 1. Healthy Families Florida | **$722,180.00** | $722,180.00 | $0.00 | $0.00 | $0.00 | |
| 2. United Way | **$65,000.00** | $0.00 | $55,000.00 | $10,000.00 | $0.00 | |
| 3. Capital Regional Medical Center | **$150,000.00** | $0.00 | $125,000.00 | $25,000.00 | $0.00 | |
| 4. Kids for U | **$14,500.00** | $0.00 | $0.00 | $14,500.00 | $0.00 | |

**Ounce of Prevention Fund of Florida**
**Healthy Families Florida**
**SAMPLE** BUDGET AND REVENUE SUMMARY

**Funding Period: July 1, 2024-June 30, 2025**
**Lead Entity: ABC Company**
**Project Name: Healthy Families Admin**
**Contract # HF 20-25-50**

SAMPLE

| | | | | | | |
|---|---|---|---|---|---|---|
| 5. Ingham County Board of Commissioners | **$198,050.00** | $0.00 | $198,050.00 | $0.00 | $0.00 | |
| **Total Anticipated Revenue (Must equal Grand Totals above)** | **$1,149,730.00** | $722,180.00 | $378,050.00 | $49,500.00 | $0.00 | |

**Spreadsheet Instructions**

1. Complete the funding period, agency information, project name and contract number at the top of the form.

2. Enter line items in categories where appropriate
   Enter line items that relate to your program in categories such as Salaries and Wages, Program Consultants,
   Other Consultants, Assistance to Participants and Other Allowable Costs. There are additional rows that are hidden if you need more than what is shown. Please unhide the rows rather than create them so that the formulas will remain accurate.

3. Enter budget amounts in the HFF Grant, Cash Contrib., In-kind Contrib. and Other funding columns.
   Only enter amounts in black cells. Red cells denote formulas. Please do not make any entries in red cells.

4. Enter a narrative for each line item in the cell located on the same row of that line item.
   Use only one narrative cell per line item. Type as much information in that cell to completely describe the budget for that line item. For cells that have lengthy narratives, you will have to widen the row so that it reveals all of the text of that cell.(See attached "Instructions" for guidance in completing the budget and narrative)

5. Complete the Revenue Summary
   List all of the revenue sources (including Healthy Families Florida) and their related grant amounts to support the "grand totals" of the Budget Summary. You will classify each amount as either Cash Contrib., In-kind Contrib. or Other Funding.
   Once all of the revenue sources and their related amounts have been entered, the Revenue Summary and Budget Summary totals should match.

**The Ounce of Prevention Fund of Florida**
**Fiscal Monitoring Criteria**

<table>
<tr><th></th><th>Area Reviewed</th><th>Interpretive Guidelines</th><th>Review Procedures</th></tr>
<tr><td>1.</td><td><u>Adequate Internal Control</u><br>Internal Control is a system of procedures and cross checking that in the absence of collusion minimizes the likelihood of misappropriation of assets or misstatement of the accounts and maximizes the likelihood of detection if it occurs.</td><td>Adequate internal control will:<br>1. Prevent the loss through theft of the organization's assets.<br>2. Prevent an intentional or unintentional misstatement of the accounts.<br>3. Depend on a division of duties such that no one person is in a position to misappropriate assets and cover up the records.</td><td>A. Review policy and procedures manual for adequacy and enforcement. The following areas will be reviewed:
<table>
<tr><td>Revenue</td><td>Disbursements</td></tr>
<tr><td>Accounts Receivable</td><td>Procurement</td></tr>
<tr><td>Document Storage</td><td>Property</td></tr>
<tr><td colspan="2">Excess Cash and Securities</td></tr>
</table>
B. Review most recent financial and audit compliance report of the Sponsoring Agency.<br>C. Review Program financial report which compares budgeted amounts with actual expenditures and receipts.<br>D. Review Fidelity Insurance policy.<br>E. Review Liability Insurance coverage to ensure it is in force.</td></tr>
<tr><td>2.</td><td><u>Allocation Methods</u><br>Expenses of the Sponsoring agency may be distributed to the Program supported by the OPFF based on any number of criteria, e.g. space, participants, personnel.</td><td>Allocation of Joint Costs of Multipurpose Activities should:<br>1. Be on the basis of content of the activity e.g. salaries would be allocated based on the workload, rent allocated by square footage, etc.<br>2. Be identified by either funding sources and/or programs.</td><td>Review allocation methods for funding sources, indirect costs, and program costs.<br><br>Are the allocation methods related to the expense item being allocated?</td></tr>
<tr><td>3.</td><td><u>Financial Records</u><br>Consists of original source documents such as invoices for good or services, time sheets for payroll, leave requests for leave balances, deposit logs for tracing receipts.</td><td>Financial records should be easily retrievable, reliable, accurate documentation for the verification of financial reports. These records should be processed timely.</td><td>A. Select a random sample of expenses invoices to determine the procurement and disbursement policies are met.<br>B. View invoice files, payroll records, and deposit logs for accuracy and accessibility.<br>C. Verify deposits are made timely and invoices are approved and paid timely.</td></tr>
</table>

| | | | |
|---|---|---|---|
| 4. | **Financial Reports**<br>Accurate representation of the financial status of the organization. Characteristic should be concise, straightforward, accurate and meaningful. | Financial Reports include:<br>1. Balance Sheet<br>2. Consolidated Income Statement<br>3. Income Statement by Fund<br>4. Detail Trial Balance for YTD and MTD<br>5. Payroll Journals, Payroll Tax Returns<br>6. Invoices to the OPFF<br>7. Approved Operating Budget<br>8. Comparison of actual to budget with variances noted<br>9. Bank Reconciliations | A. Review each of the reports mentioned.<br>B. Verify the funds requested for a specific month from the OPFF are:<br>• Adequately documented.<br>• Related to the program.<br>• Agree to the Agency's General Ledger. |
| 5. | **Fiscal Staff** | Fiscal staff should be qualified as a fiscal assistant, bookkeeper, accountant, or business manager by either education or experience. | Review personnel file of the fiscal staff. |