



Children's Services Council
OF MARTIN COUNTY

**PROGRAM
and
FUNDING POLICIES**

2010-11

**Children's Services Council of Martin County
2030 S.E. Ocean Boulevard
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1. ANNUAL APPLICATION PROCESS

1.1 Applicant Eligibility

- 1.1a CSCMC funds not-for-profit corporations, incorporated organizations, neighborhood organizations, or local governmental organizations. For-profit organizations are prohibited from applying for CSCMC funds. If requested, organizations that are awarded funding must be prepared to provide, prior to Contract execution, one copy each of their Articles of Incorporation, a certificate of good standing from the Secretary of State and/or IRS certificate (verifying 501[c][3] status) or evidence of application for such certificate (if applicable), applicable licenses, and most recent audited financial statements and management letter. Failure to provide this documentation will constitute grounds for forfeiture of the grant award.
- 1.1b Organizations or programs that operate under the exclusive jurisdiction of the public school system are prohibited from applying for funds from CSCMC.
- 1.1c Programs requiring worship or religious instructional activities, as a condition of participation, shall not be funded.
- 1.1d Programs by organizations with their own taxing authority are limited to two years of CSCMC funding. Subsequent eligibility for funding must be approved by Council on an annual basis, unless otherwise approved by CSCMC.
- 1.1e Applicant's proposed programs must correlate with one or more of the CSCMC's Funding Priorities and be consistent with the goals and objectives in the CSCMC Strategic Plan. (The Strategic Plan is located on the CSCMC website at www.cscmc.org).
- 1.1f The target population for the purposes of CSCMC funding in all priority areas is limited to children and youth, prenatal through 18 years of age or older if still in high school, or if developmentally disabled as defined by the Individuals with Disabilities Education Act (IDEA) and under 22 years of age, and the family members or primary caregivers of those children and individuals.

1.2 Application - Fatal Items List

APPLICATIONS NOT CONTAINING THE FOLLOWING ITEMS WILL BE DETERMINED TO BE INCOMPLETE AND ELIMINATED FROM FURTHER CONSIDERATION:

- 1.2a Signing of the CSCMC Application by both the President/ Chairperson of the Board and the Executive Director/Chief Executive Officer of the organization is required.
- 1.2b Completion of all sections of the most current CSCMC Application.
- 1.2c Receipt of the CSCMC Application after the time and date specified in the CSCMC Application will not be accepted and will be returned unopened.

1.3 Application - Submission

- 1.3a The CSCMC Application must be completed on the most current CSCMC application form located on the CSCMC website at www.cscmc.org.
- 1.3b Applicants will be expected to provide copies of the following attachments: job descriptions, updated collaborative agreements, and measurement instruments with the CSCMC Application and upon request of CSCMC once an organization is funded by CSCMC. All attachments should be placed at the end of the Application.
- 1.3c All Applicants must submit the organization's most recent audited financial statements and management letter (one original per CSCMC-funded program). Applicants applying to CSCMC for the first time must also submit the following documents with their CSCMC Application:
 - A statement showing all income sources and expenditures for the current fiscal year.
 - A statement showing available assets and liabilities.
- 1.3d All applications must be received, per the specifications in the CSCMC Application at the Children's Services Council of Martin County (CSCMC) office located at 2030 S.E. Ocean Boulevard, Stuart, Florida 34996-3304.

1.3e The person delivering the CSCMC Application must register the documents with a CSCMC staff member to ensure proper documentation of date and time received by CSCMC.

1.3f. All CSCMC Applications will be opened publicly immediately following the submission deadline's date and time.

1.4 Ownership of Application

All materials and supporting documentation submitted in response to the CSCMC Application become public documents and the property of CSCMC.

1.5 Waiver

CSCMC reserves the right to reject any or all Applications and to issue a Contract in what it believes to be in the best interest of CSCMC and the public.

2. FUNDING CONDITIONS

2.1 Funding Criteria

2.1a CSCMC gives primary consideration to programs that focus on primary prevention, address CSCMC funding priorities, and demonstrate collaborative efforts.

2.1b CSCMC will not provide funding to organizations for the acquisition of real property.

2.1c CSCMC funding to any organization shall not have the effect of supplanting (reducing or redirecting) funding from an existing source, either in anticipation of or as a consequence of funding from the Council without the prior approval of the Council. CSCMC may delay approval of requests when anticipated funds from other sources may be influenced by the decision of the Council.

2.1d Upon the decision of the Council, Contracts with organizations must be signed and returned to CSCMC by last business day in June. Those Contracts not signed and received by the time specified may result in daily reductions of the CSCMC allocation corresponding to the date that the signed Contract is received by CSCMC.

- 2.1e If an Applicant submitting a CSCMC Application for CSCMC funds determines that they cannot fully comply with a CSCMC requirement, as stated in the CSCMC Program and Funding Policies, Sample Contract and its Attachments, or any other requirement, the Applicant must provide a written explanation in a separate cover letter attached to the CSCMC Application. This cover letter must identify the requirement(s) with which the Applicant cannot comply, state the reason, and provide an alternative. Waiver or approval of an alternative is at the discretion of CSCMC. Failure to follow this provision may be cause for denial of funding or early termination of the allocation.
- 2.1f CSCMC has the discretionary authority to allocate and provide funds for other organizations that are operated for the benefit of children. All funds are awarded solely at the discretion of CSCMC, and no Applicant is entitled to, nor guaranteed, an award of funds. All awards are contingent upon CSCMC's annual budget and appropriation process. Funding may be terminated by CSCMC when, in the sole determination of CSCMC, such action is essential for the protection of its interest and the interest of children. Funding may also be terminated if funds become unavailable.
- 2.1g The Council's annual allocation decisions are final. There are no appeals.

2.2 Funding Cycle

The CSCMC funding process is conducted annually. Programs funded by CSCMC are eligible for one-year funding and may reapply, unless otherwise specified either in the CSCMC Program and Funding Policies or in the CSCMC Application approved by the Council. The priorities of CSCMC may change over time, and no guarantee exists that a program will receive continuation or future funding.

2.3 Funding Expectations

- 2.3a Program monitoring and evaluation timetable and procedures will be provided to organizations after CSCMC allocations are made. All funded programs will be subject to a minimum of one mid year site visit and two drop in visits. All funded programs will be subject to quarterly program performance reviews.
- 2.3b All funded programs will be subject to a minimum of one fiscal site review.

- 2.3c All funded organizations are required to participate in the fiscal and program components of the Services and Activities Management Information System (SAMIS). SAMIS is a web based computer application into which CSCMC-funded Providers enter fiscal and program information.
- 2.3d Provider's Direct Service staff funded by CSCMC, wholly or partially, must participate in 30 hours per contract year of Continuing Education/training specific to job competencies. The number of training hours required for staff employed less than 40 hours may be pro-rated based on a formula provided by CSCMC. Seasonal employees (employed during Christmas, Spring, and Summer breaks only) are waived from this requirement.
- 2.3e All funded programs must participate with the Character Counts! program, incorporate Developmental Assets in their programs, sign a provider contract and participate in the Whole Child Connection, and participate and provide agency information to 211 Palm Beach/Treasure Coast Inc.
- 2.3f CSCMC expects organizations to engage in fiscal capacity building by seeking non-tax funds to support their programs. CSCMC expects Providers that are recipients of program funds to diversity their funding sources.

3. FUNDING PRIORITIES

3.1 Maternal and Child Health - CLOSED TO NEW APPLICANTS

CSCMC promotes maternal and child health by supporting services that focus on:

- **Healthy Birth Outcomes** including services to promote family reproductive health, early entry into prenatal care and its regular use, healthy birth weight, and the prevention of fetal/infant mortality.
- **Healthy Child Development** with a priority placed on programs that promote healthy child development and are guided by a recognized theory of child development or supported by sound scientific research. The goal of these services is to give each child the opportunity for a healthy birth and positive physical, social, and emotional development.

3.2 After-School Care – CLOSED TO NEW APPLICANTS

CSCMC promotes after-school care by supporting programs that provide year-round services that encourage a combination of:

- Learning/Academic Achievement
- Physical Activity
- Acquisition of Drug/Alcohol Resistance Skills

Services should be provided in a safe environment during the after-school hours under adult supervision. All programs should strive to promote character, increase protective factors/assets, and minimize high-risk behaviors in children.

3.3 Mental Health – CLOSED TO NEW APPLICANTS

Mental health services provided to families and children by licensed clinical mental health providers.

3.4 Child Abuse Prevention – CLOSED TO NEW APPLICANTS

Child abuse and neglect prevention programs for families at risk for involvement or further involvement with the Department of Children and Families.

3.5 Targeted Funding – CLOSED TO NEW APPLICANTS

These projects are developed in conjunction with CSCMC staff and are based on key indicators that correlate with the Council's stated priorities and the CSCMC Strategic Plan. Programs funded are focused on the indicators listed below:

- Maternal and Child Health
(Focuses on promoting early entry into prenatal care)
- After-School Care
(Focuses on preventing/reducing youth substance use)
- Multiple Priorities
(Focuses on promoting utilization and access to services for children and families)

3.6 Critical Source Providers: CLOSED TO NEW APPLICANTS

CSCMC supports programs whose capacity is necessary to maintain a functioning continuum of care for children and their families.

4. SPECIAL FUNDING CATEGORIES

4.1 Collaborative Funding

Collaborations, for the purpose of joint applications, occur when two or more service providers are working together to provide specific services. CSCMC will enter into a contract with only one organization that assumes total responsibility and administration for the project, including any aspects that may be subcontracted. The collaborative's program budget may include compensation for administrative costs for the lead organization's coordinating provision of monthly fiscal information and data collection from the collaborative partners for CSCMC. If a partner does not perform as the plan indicates, that partner's participation may be terminated while other partners continue.

Proposals for joint funding must submit the following:

- Identify lead fiscal agent.
- Shared measurable objectives
- Written agreement(s) demonstrating shared resources and each partner's specific commitment.

4.2 Initiatives Funding

Initiatives are the introduction of a new idea or method with the intent to foster change. Initiatives tend to concentrate on broader social and/or system issues and do not include the provisions of direct services. Initiatives are often created to facilitate better coordination of existing services and/or the development of new services to address specific issues. Initiatives tend to include strong educational and community awareness components. The time frame of initiatives is typically open ended.

4.3 Match Funding

CSCMC encourages use of its funds as financial match for securing funds from other sources. However, in such instances the Applicant is required to obtain approval from CSCMC prior to applying for funding.

4.4 Partnership Funding

Partnerships exist when multiple funders and/or organizations are contributing resources to achieve a specific outcome that is consistent with the mission of CSCMC. Partnerships are also characterized by CSCMC playing an active role in the governance or monitoring of the effort. The time frame of partnerships can be either time limited or open ended.

4.5 Special Projects Funding

Special projects are organizational undertakings around a specific issue containing specified workloads and having a concrete set of deliverables. They may involve multiple partners or may be solely supported by CSCMC. They are characterized by being time-limited and CSCMC having an active role in the governance or monitoring of the effort.

4.6 Targeted Funding

These projects are developed in conjunction with CSCMC staff and are based on key indicators that correlate with the Council's funding priorities and the CSCMC Strategic Plan. Application for funds through the Targeted Funding category must have prior approval of CSCMC.

4.7 Program Reserve Funding

Program Reserve funds are available for programs that satisfy one of the following two criteria:

- Have an unanticipated "Urgent Need" that falls outside of the annual CSCMC funding cycle. Urgent Need is defined as an unanticipated threat to the provision of core services to the program's current population. In certain circumstances, the need for matching dollars can also constitute an Urgent Need.
- The program:
 - is in direct alignment with the goals of the CSCMC Strategic Plan,
 - impacts one or more indicators of child health and well-being tracked by CSCMC, and
 - is supported by two or more local funding organizations.

The funds are not available for the enhancement or expansion of programs.

Applicants are not eligible to apply for the funds if the Applicant submitted a similar proposal in the previous regular annual CSCMC funding cycle and was not awarded funding.

5. SUPPORT PROGRAMS FUNDING

5.1 Child Care Enhancements Funds

Funds that have been designated to assist Early Childhood Education and Care Programs with:

- Fees associated with attaining national accreditation or a Gold Seal from the State of Florida and/or
- Securing necessary equipment and program materials to achieve or maintain national accreditation or a Gold Seal from the State of Florida.

These funds are granted to accredited Gold Seal centers that are working to improve the following:

- ECERS-R/ITERS-R (Early Childhood Environment Rating Scale-Revised/Infant Toddler Environment Rating Scale-Revised) score to 4.5 or better as required by CSCMC and/or
- FLKRS (Florida Kindergarten Readiness Screener) score to 230 or better as required by CSCMC.

Funds are awarded through individual application to CSCMC for eligible national or Gold Seal accredited Early Childhood Education and Care Programs that are contracted with Early Learning Coalition of Indian River, Martin and Okeechobee Counties, Inc. (ELCIRMO). CSCMC defines equipment as tangible personal property, having a useful life of one year or more with an acquisition cost of \$500 or more per unit. Funds are available all year on a first come, first served basis and are subject to the availability of funds. Organizations may request up to a maximum of \$500.00 for 2009-10. (Application forms and instructions can be located on the CSCMC website at www.cscmc.org).

5.2 Foster Parent Support Funds

Funds that have been designated to assist in Foster Parent recruitment and retention by aiding state licensed Foster Parents that reside in Martin County and have Martin County Foster children in their care. These funds are not intended to augment the Foster Care Board Rate. These funds may not be used for capital improvements, rental assistance, utilities, private school tuition and food costs. Individual applications are submitted to the local community-based care provider, United for Families, and are subject to final approval by CSCMC. Funds are available all year on a first come, first served basis and are subject to the availability of funds. (More information can be located on the CSCMC website at www.cscmc.org).

5.3 Training Funds

Funds may be used to enable staff of current CSCMC-funded programs of not-for-profit organizations to attend staff development /training events that are unanticipated or to provide speakers, facilitators, consultants, etc. Government organizations are not eligible to apply for these funds. Organizations may request up to a maximum of \$3,000 per CSCMC fiscal year (October 1 – September 30) subject to the availability of funds. Organizations may request up to a maximum of \$750.00 in 2009-10. These funds may not be used to purchase equipment or refreshments. Training Funds are available to organizations all year on a first come, first served basis are subject to the availability of funds. (Application forms and instructions can be located on the CSCMC website at www.cscmc.org).

5.4 Special Equipment Funds – NOT AVAILABLE IN 2009-10

These funds provide equipment for current CSCMC-funded programs of not-for-profit organizations. Government organizations are not eligible to apply for these funds. Such equipment should include items that have been determined to be necessary to the program, but were not:

- purchased as part of start-up funding in a program's first year of existence or
- part of funding received during a year of program expansion (expansion of a program occurs when additional staff is added to raise contracted minimum service levels).

Programs in their first year of funding from CSCMC are not eligible to apply for these funds unless funds were eliminated from their awarded grant as a result of CSCMC budget constraints. For CSCMC purposes, equipment is defined as tangible personal property, having a useful life of one year or more with an acquisition cost of \$500 or more per unit. All equipment paid for with these funds is subject to reclamation by CSCMC should the program services be terminated within one year of the purchase. Applications are made available on the third Monday of November and are due on the first Monday of following January. If this date falls on a holiday, submission is due on the following day. Funds are awarded at the January CSCMC Council Meeting. Organizations will be notified of Special Equipment Awards by CSCMC staff after Council approval. Awards are subject to the availability of funds. (Application forms and instructions can be located on the CSCMC website at www.cscmc.org).

6. CONTRACT POLICIES

6.1 Attachments to the Contract

Provider will submit the following with the signed Contract to CSCMC:

- An updated list of Board Members' names and affiliated organization names.
- A current Certificate of Liability Insurance listing Children's Services Council of Martin County as the Certificate Holder and an Additional Insured with respect to General Liability.
- A copy of any subcontracts for the provision of any portion of services funded by CSCMC. Subcontracting or assigning requires prior CSCMC approval.

6.2 Nondiscrimination

Provider agrees that no person on the grounds of race, sex, disability, origin, religion, marital status, or political belief shall be excluded from participation in, denied the benefits of, or be otherwise discriminated against as an employee, volunteer, or participant of the Provider, except that programs may designate services for specific participant groups, as defined in the CSCMC Application. Provider agrees to maintain reasonable access for persons with disabilities.

6.3 Background Screening

Provider must, at a minimum, comply with the Level 2 screening standards, outlined in Chapter 435.04 of the Florida Statutes. Exemptions may be granted in accordance with Chapter 435.07 of the Florida Statutes only. CSCMC requires notification from Providers prior to the hiring of exempt staff. CSCMC reserves the right of final approval on employment involving exemptions. Program staff, volunteers, and interns who are in direct contact positions and owners, operators, or directors are required to undergo the background screening process. Screenings must be no more than two years old.

6.4 Confidential Information

6.4a Provider shall not use or disclose any information that specifically identifies a recipient of services under the Contract and its Attachments, and for any purpose not in conformity with federal, state, or local law and related regulations, except on written consent of the recipient, his responsible agent, or guardian where authorized by law.

6.4b Provider agrees that all program records and supporting documentation shall be subject at all times to inspection and review by CSCMC staff or its duly authorized agent. If the information to be inspected and reviewed requires written consent of recipients of program services, it shall be the responsibility of the Provider to obtain any consent necessary.

6.5 Contract Revisions

The Contract and its Attachments constitute the contractual relationship between the Provider and CSCMC. No amendments to the Contract or its Attachments may be made without the prior written approval of CSCMC and Provider.

6.6 Assignments and Subcontracts

Provider shall not assign the responsibility of the Contract to another party or subcontract for any of the work contemplated under the Contract, without prior written approval of CSCMC. No approval by CSCMC of any assignment or subcontract shall be deemed an obligation by CSCMC to provide funds in addition to the total dollar amount stated in the Contract.

Any Provider that enters into a subcontract for the provision of any portion of services funded by CSCMC must provide a copy of that subcontract to CSCMC with the signed CSCMC Contract and/or to the Provider's Contract Specialist if the subcontract is executed during the contract year.

All such assignments or subcontracts shall be subject to the conditions of the CSCMC Contract and its Attachments. Providers must have a monitoring and evaluation process in place in order to determine that the Subcontractors are in compliance with their subcontracts. A summary report must be provided to CSCMC at mid and end of year.

6.7 Reporting Other Sources of Funds

Provider will report all requests to other sources for financial support, relating to the program, to the CSCMC Contract Specialist at the mid year monitoring. Provider must also be prepared to furnish an explanation of how such additional funds will be used. A full copy of requests or applications for other financial support will be provided upon request by CSCMC.

6.8 Required Documentation Non-Compliance

Failure to provide requested program or fiscal documents or information to CSCMC staff by the designated due date may result in withholding of monthly reimbursement payments. If payment is withheld, it shall be held until such time as the requested material is provided.

6.9 Application Becomes Part of CSCMC Contract

Approved measurable objectives, service areas, budget, and special conditions will become a part of the CSCMC Contract.

6.10 Provider Staff Membership On Board

Provider agrees that its staff shall not serve as members of its governing board.

6.11 Notification Policies

6.11a Provider agrees to inform CSCMC in a timely manner of any circumstances or events that may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of the Contract.

6.11b CSCMC must be notified, in writing immediately, when a key staff position such as Executive Director, Program Manager, Finance Director and other essential staff (i.e. Program Manager, SAMIS Data or Fiscal Entry Specialist) becomes vacant. CSCMC should also be notified of any change in the numbers of hours worked (i.e. full time to part time or part time to full time). Written notice should include the date of the termination or change in hours worked and information regarding the effect on service delivery and plans for filling the position if applicable.

All notifications should be addressed to the Provider's assigned CSCMC Contract Specialist and to the designated CSCMC Executive Assistant.

6.12 Records Retention Policies

6.12a Provider agrees to maintain books, records, and documents in accordance with generally accepted accounting procedures and practices, which accurately and appropriately reflect all expenditures of funds listed in the budget approved by CSCMC.

6.12b Provider agrees that all financial records and supporting documentation shall be subject at all times to inspection, review, or audit by CSCMC staff or its duly authorized agent.

6.12c Provider agrees to maintain and file reports related to services provided under the Contract with CSCMC in a timely fashion. Final reimbursement is made only after completion of fiscal review by CSCMC and submission of end-of-year program statistics to CSCMC. Failure to submit program statistics may result in forfeiture of any remaining program funds.

6.12d Provider agrees to retain all financial records, supporting documentation, statistical records, and any other documents pertinent to the Contract for a period of five years after termination of the Contract. If an audit has been initiated and audit findings have not been resolved at the end of six years, all records shall be retained until resolution of audit findings.

6.13 Publication Policies

6.13a Provider agrees to identify CSCMC support on its letterhead, organization's newsletter, and other printed and electronic materials and to utilize every reasonable opportunity to publicize the support received from CSCMC. A copy of the CSCMC logo can be obtained at the CSCMC office. CSCMC's decal must be prominently displayed in a public place.

6.13b Provider agrees to supply CSCMC, without charge, up to three copies of any publication developed in connection with implementation of programs addressed by the Contract. Such publications will state that the program is supported by CSCMC. Provider agrees that CSCMC will have unlimited use of copyrighted materials developed under the Contract.

6.14 Waiver

CSCMC reserves the right to waive requirements of the CSCMC Contract and its Attachments when warranted.

7. SERVICES AND ACTIVITIES MANAGEMENT INFORMATION SYSTEM (SAMIS) POLICIES

7.1 SAMIS Fiscal Requirements

7.1a SAMIS Budgets: Upon receipt of the Council's approval of funding allocations, Providers must submit a budget in SAMIS that reflects the limits of the allocation. This budget must be submitted and approved in SAMIS by the date specified in the CSCMC Application. All budgets are subject to CSCMC staff approval, and upon approval, the budget will become part of the Contract. Failure to comply with this time frame may delay the issuance of a Contract which may result in daily reductions of the CSCMC allocation, corresponding to the date that the signed Contract is received by CSCMC.

7.1b Provider will attend CSCMC SAMIS fiscal training. Attendance is mandatory for all fiscal staff who are involved in the budgeting and reimbursement process. All financial management related to receiving CSCMC funds will be handled through SAMIS.

7.2 SAMIS Program Requirements

- 7.2a Measurable objectives must be submitted and approved by CSCMC staff by the date specified in the CSCMC Application. Failure to comply with this time frame may delay the issuance of a Contract which may result in daily reductions of the CSCMC allocation, corresponding to the date that the signed contract is received by CSCMC.

All measurable objectives become a part of the Contract. Any change to the agreed upon measurable objectives and/or method of measurement must be approved by CSCMC staff.

- 7.2b Provider will attend the CSCMC SAMIS program training. Attendance is mandatory for all program staff who will be entering program data into the system.
- 7.2c Provider will submit progress reports and other information in such format and at such times as may be prescribed by CSCMC and to cooperate in site visits and other on-site monitoring (including, but not limited to, access to sites, staff, fiscal, and participant records, logs, and the provision of related information).

SAMIS program-related data for a given quarter must be updated by the dates specified below:

- 1st Quarter Data: October 31
- 2nd Quarter Data: January 31
- 3rd Quarter Data: April 30
- 4th Quarter Data: July 31

8. FISCAL POLICIES

8.1 Audit Policy

Within 180 days of the close of its fiscal year (due date), the Provider agrees to submit to CSCMC an independent audit of the financial statements of the entity in its entirety and any accompanying management letter(s). The audit must be performed by a firm licensed to perform audits in the State of Florida and conducted in accordance with generally accepted auditing standards and standards established by the American Institute of Certified Public Accounts (AICPA). The audit will separately identify CSCMC revenues, fees, donations, and expenditures by program.

If a Provider does not comply with the audit requirement, it is considered out of compliance and is not eligible for CSCMC funds for the next funding cycle. A financial penalty equal to 5% of the monthly reimbursement request will be imposed for late submission. If an audit is not provided to CSCMC within 60 days of the due date, the existing Contract between CSCMC and the Provider will be terminated.

8.2 Audit Exceptions

Programs funded for \$25,000 or less will be exempt from the audit requirement. Providers with a TOTAL AGENCY BUDGET of less than \$150,000 may request Council's approval of a fiscal review in lieu of an audit. However, the request must be made prior to the allocation of the grant.

8.3 Audit Extension

An audit extension request may be filed if a Provider cannot comply with the time frame listed above. The request should be in writing from the Provider's auditor and addressed to CSCMC's Director of Finance and Human Resources. The request must contain the reason for the delay and an estimated date of completion. Approval is at the discretion of CSCMC's Executive Director.

8.4 Redirection of Resources

Projected resources that have been identified in the budget to support the services remain the responsibility of the Provider. The Provider is advised that such resources may not be redirected by the Provider to other uses without prior written approval of CSCMC. Failure to obtain CSCMC approval may be grounds for breach of Contract.

8.5 Return of Funds

Provider agrees to return to CSCMC any overpayment due to unearned funds or funds disallowed pursuant to the terms of the Contract that were disbursed to Provider by CSCMC. Such funds shall be considered CSCMC funds and shall be refunded to CSCMC in accordance with its instructions.

8.6 Pre-Allocation Expenses

CSCMC will not be liable for any costs incurred by Applicants related to the response to the CSCMC Application, nor will it fund any pre-allocation expenses (i.e. copy costs).

8.7 Use of Funds

CSCMC funds will not be used for expenditures also funded by other sources.

8.8 Budget Amendments

Providers may make two budget amendments during the contract year using the budget amendment process in SAMIS. Narratives must be completed in SAMIS for the line item from which dollars are being moved and also for the line item which dollars are added. These detailed narratives should explain the reason for the request, including what has occurred that was unanticipated at the time that the budget was submitted to CSCMC. Budget amendments will not be accepted after the reimbursement period covering expenditures through March 31 of the contract year. Providers must submit the amendment in SAMIS prior to April 15 of the contract year. Such budget amendments must be made according to the CSCMC Budget Amendment Policy listed below:

- Executive Director or his/her designee may review and approve all budget amendment requests of \$4,999 or less, provided the budget amendment does not negatively impact the program.
- All budget amendment requests of \$5,000 or more require Council approval and must be submitted and approved by CSCMC staff no later than the second Monday of the month in which a Council meeting is held.
- Organizations shall make adjustments according to CSCMC procedures. Any adjustments made by organizations that are not in accordance with CSCMC policy shall not be reimbursed.
- CSCMC staff must approve salary changes or staff reclassifications for a CSCMC-funded position. If approved, CSCMC is not obligated to any additional commitment of funds.

9.0 CHART OF ACCOUNTS

9.1 Revenues

- 9.1a **Contributions:** Donations, annual appeal, legacies and bequests, memorials
- 9.1b **Foundations:** Hobe Sound Community Chest, Community Foundation for Palm Beach and Martin Counties, Allegany Franciscan Ministries, etc.
- 9.1c **Fundraising:** Special Events
- 9.1d **Government Sources:** Federal, State, County, City, Special District (CSC), and Medicaid
- 9.1e **In-Kind:** Donated items or services
- 9.1f **Miscellaneous:** Interest income, investment income, and sales to public
- 9.1g **Other Grants:** United Way of Martin County, Workforce Solutions, Hobe Sound Community Chest, etc.
- 9.1h **Program Fees:** Fees paid by clients

9.2 Expenditures

- 9.2a **Personnel Expenses:** Expense for salaries, wages, and related employee benefits for all persons employed (as defined by IRS rules) by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits, as well as other costs such as Workers' Compensation and Unemployment Compensation Insurance.
- 9.2b **Regular Salaries and Wages:** Salaries and Benefits for direct employees of the program, which include full-time and part-time employees, and all temporary and season employees who are not part of the regular work force. Please ensure that you specify percentage of time spent on the program.
- 9.2c **FICA Taxes:** Employer's share of Medicare and Social Security.

- 9.2d Insurance Benefits:** Includes health, life, dental and disability insurance premiums paid by the employer. Calculations should include type of insurance, agency's cost paid per month X the number of months for eligible employees. Should not include portion paid by the employee.
- 9.2e Retirement:** Amounts contributed to a retirement fund by the employer. Calculation should include agency's cost paid per month X the number of months for eligible employees.
- 9.2f Workers' Compensation:** Premiums and benefits paid for Workers' Compensation Insurance. Show each classification as established by agency's insurance carrier.
- 9.2g Unemployment Compensation:** Amounts paid to the unemployment compensation fund. Calculation based on the first \$7K annual taxable salary X total FTE's X agency's established rate.

9.3 Operating Expenditures/Expenses

- 9.3a Administrative Cost:** CSCMC will reimburse for administrative costs at a maximum of 10% of the direct program costs. An itemized listing of administrative cost categories and calculations is **required**. Administrative costs should not duplicate any other costs.
- 9.3b Advertising:** Cost for advertising for funded positions, volunteers, and awareness of the program, special promotional program activities where appropriate. If the program requires a special promotional activity/item, apply costs linked to that specific activity. Funds may not be used for fundraising related activities.
- 9.3c Audit:** A portion of the cost of having an audit prepared, as required by CSCMC.
- 9.3d Books/Subscriptions:** Costs for books, publications, and technical journals necessary for the program.

- 9.3e Conference:** Includes all costs associated with a conference, such as transportation, registration, meals, lodging and incidentals incurred by employees listed in salary budget in the performance of their official duties. Does not include added charges for activities outside of the normal conference proceedings. Mileage is reimbursed at a cap of the Federal rate per mile. Meals are reimbursed at the following rate per 24-hour day: Breakfast - \$9; Lunch - \$13; Dinner - \$24
- 9.3f Daily Travel:** The travel-related costs linked with the daily operation of the program. Travel is restricted to those positions listed in the salary budget. Daily mileage rate is capped at the Federal rate per mile.
- 9.3g Dues/Memberships/Subscriptions:** Those costs associated with organization membership to a professional organization that provides benefits in return. Does not include dues or support payments to national “parent” organizations.
- 9.3h Equipment Rental/Lease & Maintenance:** Those costs related to rental/lease and maintenance contracts or repairs of equipment used in the program (i.e. copier, computers, postage meter, etc.).
- 9.3i Equipment Purchases:** Funding for equipment shall be considered only in the first year of a program’s existence, or when a program will expand, and should be included in the Applicant’s proposed budget. Expansion is considered the addition of staff in order to raise contracted minimum service levels. Equipment funding shall be considered only if the equipment is an essential element of a program’s operation. Equipment shall not exceed 15% of the total program cost, unless waived by the Council. For CSCMC purposes, equipment is defined as tangible personal property having a useful life of one year or more with an acquisition cost of \$500 or more per unit. Equipment purchased with CSCMC funds will be accompanied by the condition that the equipment is subject to reclamation by Children's Services Council of Martin County, should the program services be terminated within a depreciation period of time.
- 9.3j Insurance:** Non-payroll related insurance costs such as general liability, property, crime bond, and Directors & Officers liability. CSCMC does not cover vehicle insurance costs.

- 9.3k Occupancy (Building & Grounds):** Cost for rent or leased space for program. Calculation should include number of square feet X rate X percentage charged to CSCMC. Costs for building maintenance and janitorial services should be shown separately. Mortgage payments and depreciation expense should not be included in this cost. If utilities are included in the monthly rent payment, please indicate.
- 9.3l Office Supplies:** Those supplies used in the office specifically linked to the funded program, such as pens, paper, folders, etc. (Non-allowable items include, but are not limited to, coffee, food, and other non-job related items intended for staff or board members.) Individual items in excess of \$500.00 are not considered supplies.
- 9.3m Other/Contract Costs:** Subcontracts for program services, including medical, psychiatric, and court/legal fees. Recreation activities, field trips, and associated transportation.
- 9.3n Other/Miscellaneous:** Expenses not reportable in another classification. Examples may include background screening, drug testing, and volunteer screening.
- 9.3o Postage:** Includes the costs directly linked to the program for mailing of newsletters, special events' notices, bulk mailings, overnight/UPS, and any permit fees charged by the U.S. Postmaster.
- 9.3p Printing & Copying:** The cost for any special printing or copying required by the program, such as organization brochures mentioning the program as promotion, and only when CSCMC is mentioned as a funding source. (Print-ready copy of the CSCMC logo is available at the CSCMC office.) Copy machine rental/leasing cost should be listed under the Equipment Rental/Leasing line item.
- 9.3q Professional Fees:** Fees for professional practitioners or technical consultants who are not employees of the agency but are engaged as independent contractors. Examples include legal services, consulting for computers, payroll fees.
- 9.3r Program Supplies:** Those supplies specifically necessary for operating the program and are used by staff and/or clients such as arts and crafts, books, etc. **Food should not be included in this cost.**

9.3s Specific Assistance to Individuals: Costs provided as incentives to program participants in order to encourage participation, and/or stipends given to Community Mentors/Volunteers.

9.3t Telephone: Monthly services costs, local and long distance charges, cell phone, and Internet access costs linked to the program, including installation and other one-time expenses.

9.3u Utility Services: Includes costs for electricity, water, gas, and other public utility services not part of monthly/lease payments and should be identified by location.

9.4 Expenses Not Covered by CSCMC:

- Food and nutrition
- Vehicle insurance
- Mortgage Payments