

**ATTACHMENT B**  
**OTHER FISCAL REQUIREMENTS, BUDGET and METHOD OF PAYMENT**

**Budget amendments/revisions**

Budget amendments/revisions require written approval from the designated Program Manager and The Children's Trust's Chief Financial Officer or their designees. Requests for budget amendments/revisions must be submitted to the Program Manager using Trust Central, or the appropriate form, as designated by The Children's Trust. All budget amendments/revisions are subject to final approval by The Children's Trust. Budget amendments/revisions cannot be used to increase the total Contract amount or to modify the Scope of Services. No more than two budget amendments/revisions may be approved during the Contract term. Budget amendments/revisions will be disallowed if they seek to revise retroactive costs not previously budgeted. All amendments/revisions must adjust for operational activity effective as of the previously billed period. Budget amendment/revision requests must be submitted sixty (60) days prior to the expiration of the Contract. Approved budget amendments/revisions will be incorporated into the Contract.

**Invoice/ Request for Payment Requirements**

Provider shall submit an original request for payment, utilizing the format prescribed by The Children's Trust and in accordance with the approved budget or approved budget revision(s). This format may entail the electronic submission of a request for payment in the SAMIS module in accordance with the approved budget or budget amendments/revisions, paper invoice, spreadsheet, or other submission method. The Children's Trust will notify the Provider the method of submittal. Invoices not submitted in the SAMIS module shall be submitted by the Provider to The Children's Trust at: [accountspayable@thechildrenstrust.org](mailto:accountspayable@thechildrenstrust.org) and to the Provider's Trust staff member assigned to this Contract. The invoice must include The Children's Trust's issued Purchase Order (PO) number, Agreement number, and a unique invoice number assigned by the Provider. Submissions to [accountspayable@thechildrenstrust.org](mailto:accountspayable@thechildrenstrust.org) must contain only the invoice and no additional correspondence. Attachments and other documentation included with the invoice submitted to [accountspayable@thechildrenstrust.org](mailto:accountspayable@thechildrenstrust.org) will render the invoice as being not properly submitted. The request for payment is due on or before the fifteenth (15<sup>th</sup>) day of the month following the month in which expenditures were paid (exclusive of legal holidays or weekends) or when the deliverable was accepted by The Children's Trust. The Children's Trust will consider all invoices received after the fifteenth (15<sup>th</sup>) of each month as late, even if the cause of a late submission is due to the delayed approval of a budget or amendment in the SAMIS module. The Children's Trust agrees to reimburse Provider on a monthly basis, provided that the Contract utilizes a cost reimbursement method of payment. Any expense included on an invoice relating to a reimbursement request that pertains to a check dated greater than two months prior to the invoice period will not be approved. The Children's Trust reserves the right to request any supporting documentation related to this Contract.

For the purpose of payment only, a subcontractor is defined as an independent agency or entity that has entered into an agreement with a Trust-funded provider to perform and oversee multiple components or the entire program services to participants on

behalf of that provider. If there are subcontractors to this Contract, and the invoices are to be submitted using SAMIS, then Form D: Attestation of Payment, must be uploaded to The Children's Trust's electronic system Document Repository no later than thirty (30) days after payment to subcontractor. If invoices are submitted using SAMIS, upon the close of this Contract, Provider is required to complete Form E: Close-out Attestation of Payment, which must be uploaded to The Children's Trust's electronic system Document Repository no later than thirty (30) days after payment to subcontractor. These forms may be downloaded from The Children's Trust website.

A final request for payment (last monthly invoice of the Contract term) from Provider will be accepted by The Children's Trust up to forty-five (45) days after the expiration of this Contract. If Provider fails to comply, then all rights to payment shall be forfeited.

If The Children's Trust determines that Provider has been paid funds which are not in accordance with **this** Contract and to which it is not entitled, then Provider shall return such funds to The Children's Trust or submit appropriate documentation to support the payment within thirty (30) days of notification by The Children's Trust. After thirty (30) days, The Children's Trust may recapture amounts due to The Children's Trust from this or any Contract by reducing amounts requested to be reimbursed less the amount owed to The Children's Trust. The Children's Trust shall have the sole discretion in determining if Provider is entitled to such funds **in accordance with this Contract**. The Children's Trust decision on this matter shall be binding.

In the event that Provider, its independent CPA firm or The Children's Trust discovers that an overpayment has been made, Provider shall repay the overpayment within thirty (30) calendar days of discovery of the event by the Provider or notification of overpayment by the Provider's independent CPA firm or The Children's Trust.

If Provider fails to serve the contracted number of participants and/or fails to utilize the funds in accordance with the Contract, The Children's Trust may amend the Contract to reduce the amount funded. Any delay in amendment by The Children's Trust is not deemed a waiver of The Children's Trust right to amend or seek reimbursement for underserving participants in accordance with the Contract.

A request for payment will be deemed proper as defined by the Florida Prompt Payment Act, chapter 218, Part VII, Florida Statutes, if the request complies with the requirements set forth in this Contract and is submitted on the forms prescribed by The Children's Trust. Requests for payment and/or documentation returned to Provider for corrections may be cause for delay in the receipt of payment. Late submission may result in delay in the receipt of payment. Upon receipt of Provider's properly submitted Request for Payment (i.e., invoice) and/or other required documentation, The Children's Trust shall pay Provider in accordance with the Florida Prompt Payment Act.

The Children's Trust may retain any payments due until all required reports, deliverables, or monies owed to The Children's Trust are submitted and accepted by The Children's Trust.

### **Indirect Administrative Costs**

In no event shall The Children's Trust fund indirect administrative costs in excess of ten (10%) percent of the total Contract amount. "Indirect administrative costs" includes operational costs that support the performance of programmatic functions but are not directly incurred as a result of the program).

### **Match Requirement**

When a specific solicitation or procurement require partial match funding, said funds should be reasonable, necessary, and/or required for the program. Match may be defined as cash or in-kind contributions including non-federal cash dollars, donated items, and/ or services that are part of the overall cost of operating the program. Matching funds must be another funding source other than The Children's Trust.

The Children's Trust reserves the right to ask for substantive documentation to support the match at any time and such documentation must be presented to Provider's independent auditors as part of their annual financial statement audit.

### **Direct Deposit of Payment**

As a requirement of this Contract with The Children's Trust, Provider agrees that prior to, or on the date commencing the effective term of this Contract, or when direct deposit functionality is made available, Provider will enroll in The Children's Trust direct deposit program. The direct deposit program requires that all payments received from The Children's Trust are directly deposited into the Provider's designated bank account held in a United States financial institution.

### **Cost Reimbursement Method of Payment**

Where indicated in attachment B or B1, the parties agree that this is a cost reimbursement method of payment Contract. Provider shall be paid in accordance with the approved budget and/or approved budget amendments/revisions as set forth in this attachment, as well as based on the actual costs incurred. Provider will be paid in accordance with the approved budget, typically after expenses are incurred. Provider also agrees to pay their subcontractors, vendors and employees for the fulfillment of services provided on a timely basis. The Trust expects that Provider maintain sufficient funds in the amount of at least 15% of their operating budget. Adequate working capital is considered a best practice and is necessary when managing a cost reimbursement contract. Provider is expected to possess the funds necessary to cover initial program expenses, and then request reimbursement from The Trust.

### **Deliverable-Based Method of Payment**

Where indicated in attachment B or B1, the parties agree that this is a deliverable based Contract, and Provider will be paid based on acceptance by The Children's Trust of deliverables as outlined in Attachment A and the fee per deliverable as stated in Attachment B or Attachment B1. Provider will submit required reports and/or deliverables in accordance with the deliverable schedule set forth in Attachment B1 or in Attachment A if not included in Attachment B. If Provider fails to submit approved deliverables in accordance with the Contract, The Children's Trust may amend the Contract to reduce the amount of dollars representing the deliverables not provided. Any delay in amendment by The Children's Trust is not deemed a waiver of The Children's Trust's right

to amend or seek reimbursement for deliverables not provided in accordance with the Contract.

### **Timely Payment by Provider**

Provider also agrees to timely pay subcontractors, vendors, and employees for the fulfillment of services provided in this Contract. Every request by Provider for payment for services provided, work performed, or costs incurred pursuant to this Contract, except for any advanced payments by The Trust, shall be accompanied by a Request for Payment from The Children's Trust.

### **Advance payment requests**

The Children's Trust offers advance payments up to 15% of the total Contract value. The Children's Trust will only approve advance requests that are equivalent to the total amount of the first two (2) months programmatic expenditures and up to 15% of the total Contract value. Determinations of programmatic expenditures will be supported by the immediate prior year's performance or a detailed listing of estimated expenditures. Advance requests shall be limited to governmental entities and not-for-profit corporations, in accordance with section 216.181(16)(b), Florida Statutes. Advance requests must include the amount requested and a justification for the request. Advance requests must be submitted using the designated form and must be approved in writing by The Children's Trust's Program Manager and Chief Financial Officer or their designees. Advance payments are made at and within the sole discretion of The Children's Trust.

### **Advance repayment**

Upon receipt of an advance, repayment must be credited to proceeding reimbursement requests within sixty (60) calendar days. Provider shall report the amount of the advance repayment in The Trust electronic system using the "advances/adjustments" button on the reimbursement screen. If a Provider does not use the specified Trust electronic system, the Provider is required to deduct its advance repayment from each invoice, consecutively, until the advance is repaid in full.

### **List of Pre-Qualified Program-Specific Auditing Services**

To receive reimbursement for the preparation of the program-specific audit, as defined, Provider must choose from a list of pre-qualified independent Certified Public Accounting (CPA) firms, which are posted on The Children's Trust website. The amount requested for reimbursement must meet the requirements of The Children's Trust. Inclusion in this pre-qualification requires that a CPA firm meet the following three criteria:

(a) participation in either the American Institute of Certified Public Accountants (AICPA) or the Florida Institute of Certified Public Accountants (FICPA) peer review program as evidenced by submitting a triennial System Review Report with a passing score to The Children's Trust;

(b) providing documentation that a CPA firm, or one of its associates, has adequate experience in governmental accounting and/or nonprofit accounting with the application of Government Auditing Standards; and

(c) completion of a training session on the audit requirements of The Children's Trust

contract conducted by The Children's Trust Finance Department.

Alternatively, Provider may also receive reimbursement if Provider is subject to audit by a federal, state or local Office of Inspector General and such Office of Inspector General conducts an audit and charges Provider for said audit services.

**Supporting Documentation Requirements**

Provider shall maintain original records documenting actual expenditures and services provided according to the approved budget and Scope of Services. Supporting documentation shall be made available and provided to The Children's Trust upon request.

Provider shall keep accurate and complete records of any fees collected, reimbursement or compensation of any kind received from any client or other third party, for any service covered by this Contract, and shall make all such records available to The Children's Trust upon request. Provider shall maintain a cost allocation methodology that is used to allocate its costs to ensure that The Children's Trust is only paying its fair share of costs for services, overhead and staffing devoted to the program or services funded by this Contract. Such methodology shall be made available to The Children's Trust upon request.

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