

# CITY OF JACKSONVILLE

FY 2018

## Annual Post-Award Public Service Grants Contract Review Workshop

Finance & Administration Department  
Michael Weinstein, Director

Damian Cook, Grant Administrator

Public Service Grant Council  
Roshanda Jackson, Chairperson

11/29/2017  
11:00 AM  
2 hours

# Current Situation

- ❖ Public Service Grants are administered under the Finance & Administration Department and Public Service Grant Council
- ❖ Damian Cook, Grant Administrator is responsible for administering the Public Service Grants Program
- ❖ The contract began October 1, 2017 & end September 30, 2018

# Opportunities For Improvement

## Public Service Grant Contract Changes

### ❖ Monitoring visit- after July (after deadline)

❖ Will start scheduling in June

### ❖ Budget Changes

- Remember that there must be an approved line-item in order for us to move money into. We can not create a line item. It must not change scope of application & the total amount of budget changes throughout year <10%
- Budget amendments requested by the Recipient must be received and logged in by the Contract Administrator by September 1, 2018. Budget amendment requests received after September 1, 2018 will not be considered and will be returned to the Recipient.



# Opportunities For Improvement


## Public Service Grant Contract Changes

- ❖ Insurance - Same as Last Year (Exhibit D & E)
  - ❖ Also must be reviewed and signed off by Risk Management, therefore need COI if not done so last year.
- ❖ Financial payments made after October 15, 2018 will not be paid until November (close-out).

Recipient shall submit the final request for funds under this contract, along with all supporting documentation in accordance with Section V, no later than October 8, 2017 in order for the City to request a check for payment of 2017-2018 funds, including any retainage amount being held, by October 15, 2018.

# Quarterly Reporting Requirements

## Quarterly Report



❖ Process Objectives and Short/Long Term objectives will be reviewed by staff as needed and reflect outcomes funded by Public Service Grant dollars. Changes may be required and technical support will be provided.

❖ Please upload your backup documentation for these objectives entered into the online tracking system.

# Quarterly Reporting Requirements

## Program Reports due:

- 1<sup>st</sup> Quarter - January 15, 2018
- 2<sup>nd</sup> Quarter - April 15, 2018
- 3<sup>rd</sup> Quarter - July 15, 2018
- 4<sup>th</sup> Quarter - October 8, 2018

# PSG Fiscal Reporting Requirements

- ❖ Financial Reports due by 15<sup>th</sup> of each month, except September's report Due October 8, 2016.
- ❖ Financial back-up is required with each reimbursement request to include check numbers with respective invoice (not just a spreadsheet). Financial reimbursements will be held up without this required documentation. Please include PSG funded employee only.
- ❖ Annual Report is due November 15, 2017 for FY 2018 PSG funding < /\$100,000 (following Monday)
- ❖ Single Audit required for programs with funding over \$100,000 from combined Chapter 118 City of Jacksonville funds



# Chapter 118.301

- (A) Each recipient of appropriations made pursuant to this Chapter is responsible for assuring that City funds in its possession are expended as follows: It's not on me or this office
- (1) City funds expended by a recipient shall be in accordance with governing laws and regulations of the state and the City.
  - (2) Recipients shall expend City funds in accordance with the budget approved by the City Council, Mayor, Public Service Grant Council, Grant Monitor or Cultural Council.
  - (3) Appropriation moneys may not be expended for the following purposes:
    - (i) Losses arising from uncollectible accounts and other claims, and related costs. This is bad debit/ prior expenses, collection agencies, fees
    - (ii) Contributions to a contingency reserve or a similar provision for unforeseen events. No reserve accounts or reimbursement for unused leave,
    - (iii) Contributions and donations to other groups or organizations. No agencies membership, clubs, or other organizations



# Chapter 118.301(A)3

(iv) Costs of amusements, social activities and incidental costs relating thereto, such as meals, beverages, lodgings, rentals, transportation and gratuities We can pay for clients food, but not staff, or volunteers and only actual cost of conference.

(v) Costs resulting from violations of or failure to comply with federal, state and local laws and regulations. No fines or late fees (ie JEA)

(vi) The salaries and costs of the office of the governor of a state or the chief executive of a political subdivision. These costs are considered a cost of general state or local government.

(vii) The salaries and other costs of the Legislature or similar local governmental bodies such as County commissioners, City councils and school boards, whether incurred for purposes of legislation or executive direction.

(viii) Interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations and legal and professional fees paid in connection therewith. Late Fees and Fines

(ix) Non-cash Expenses as defined in Section 118.104 No administrative Overhead (13.5%) only those directly related to program

(x) Costs of any audits required under this Chapter.

# Chapter 118.301

(4) Equipment, property, or tangible personal property purchased with City Grant funding, must be non-consumable and consistent with City capitalization level requirements. If we purchase a computer, printer, laptop and next year you don't get a grant. It comes back to COJ-(Lease).

(5) Unless otherwise provided in the agreement, the appropriation funds are to be expended during the City's Fiscal year. This why if funds are left over in account revert back to COJ and why I can't pay in October for work done in September. I would think of it as an 11 month contract.

118.301(B) A grant monitor shall report changes, if any, in the City funds budget to the City Council Auditor's Office annually. This is why you have the deadline for budget changes.

# Monthly Fiscal Report

- All monthly payment requests shall be made by the Recipient by the 15<sup>th</sup> of each month and shall provide accounting backup (invoices, and/or receipts along with copies of promotional materials as appropriate) and other documentation satisfactory to the City to allow payment of City Funds for the Services performed by the Recipient during the previous month. Trying to work with Auditor's Office on this, because of ten years ago. If not getting electronic payment fill-out form and turn in.

# Council Auditor's Annual Report Requirement

## PUBLIC SERVICE GRANT PROGRAM

### ANNUAL FINANCIAL REPORT

Fiscal Year 2015/2016

Name of Agency:

Program Title:

Contact Name:

Title:

Address:

City, State, Zip:

Phone:

E-mail:

Fax:

Fiscal Year Beginning:

October 1, 2014

Fiscal Year Ending:

September 30, 2015

Fiscal Year of Agency:

#### PART I: REVENUES

APPROVED  
BUDGET

ACTUAL  
RECEIPTS  
THIS YEAR

REMAINING  
BALANCE

Public Service Grant Funds

\$ -

\$ -

\$ -

Bank Interest earned in past fiscal year

\$ -

\$ -

# Council Auditor's Annual Report Requirement

PART II: EXPENDITURES							
Line Item Acct #	Check Number	Date	Payee	Purpose	Amount	REMAINING BALANCE	
1					\$ -	\$ -	
2					\$ -	\$ -	
3					\$ -	\$ -	
4					\$ -	\$ -	
5					\$ -	\$ -	
6					\$ -	\$ -	
7					\$ -	\$ -	
8					\$ -	\$ -	
9					\$ -	\$ -	
10					\$ -	\$ -	
11					\$ -	\$ -	
12					\$ -	\$ -	
13					\$ -	\$ -	
14					\$ -	\$ -	
15					\$ -	\$ -	
16					\$ -	\$ -	
17					\$ -	\$ -	
18					\$ -	\$ -	
19					\$ -	\$ -	
20					\$ -	\$ -	
21					\$ -	\$ -	
22					\$ -	\$ -	
23					\$ -	\$ -	
24					\$ -	\$ -	
25					\$ -	\$ -	

Notes:

1. If you are required to maintain a Separate Bank Account, please attach a copy of your September 30th bank statement and a copy of the corresponding bank account reconciliation.

2. On a separate page, please report the amount and description of any outstanding Public Service Grant obligations.

<b>TOTALS</b>	\$ -	\$ -
<b>Bank Charges Paid For Fiscal Year</b>	<div style="border: 1px solid black; padding: 2px;">\$ -</div>	
<b>Account Balance For End of Year</b>	<div style="border: 1px solid black; padding: 2px;">\$ -</div>	

Rev. 09-9-10

\* Prepared By:

Agency:

Name:

Title:

Date:

Signature:

\* Approved By:

Agency:

Name:

Title:

Date:

Signature:

**For COJ Use Only. Do not complete**

Approved By:

City of Jacksonville:

Name: John Snyder

Title: Human Services Planner II

Date:

Signature:

\* I certify that the above information is true and complete and that funds received were disbursed in accordance with Chapter 118 of the City of Jacksonville Municipal Code and pursuant to Section 837.06, Florida Statutes

# Council Auditor's Audit Requirement

- Financial auditing schedule for agencies receiving Public Service Grant allocations in excess of \$100,000

## Name of Agency

SUPPLEMENTARY INFORMATION

SCHEDULE OF THE SOURCE AND STATUS OF FUNDS

RECEIVED FROM THE CITY OF JACKSONVILLE, FLORIDA

For Audit Period List Audit Dates

## Public Service Grant

Contract Number:

Contract Period: 10/1/15 - 09/30/16

Award Amount:

	Approved <u>Budget</u>	10/01 <u>UR FY</u>	UR FY <u>9/30</u>	Budget <u>Remaining</u>
<u>Cash Receipts:</u>				
City of Jacksonville	\$	\$	\$	\$
<u>Cash Disbursement:</u>				
Name of Budget Line				
Item of expenditure	\$	\$	\$	\$

## Name of Other Grant

Contract Number:

Contract Period: 10/1/15 - 09/30/16

Award Amount:

	Actual <u>Budget</u>	10/01 <u>UR FY</u>	UR FY <u>9/30</u>	Budget <u>Remaining</u>
<u>Cash Receipts:</u>				
City of Jacksonville	\$	\$	\$	\$
<u>Cash Disbursement:</u>				
Name of Budget Line				
Item of expenditure	\$	\$	\$	\$

# Annual Monitoring Requirements

## Exhibit C

Please have the following information available:

- ✓ Agency charter and/or bylaws
- ✓ Current listing of the Board of Directors to include terms & if successive define
- ✓ Minutes of the Board of Directors meetings during the last twelve months- especially the one where BOD approved budget.
- ✓ Documentation of Board members being provided with program financial reporting
- ✓ HIPPA requirement documented
- ✓ Documentation of fund-raising expenses being justified
- ✓ 5-year PSG record retention policy documented
- ✓ Background checks required for PSG personnel working with children or persons with developmental disabilities



# Annual Monitoring – Continued

- ✓ Facilities safe, well maintained & physically accessible to customers
- ✓ Conflict of interest policy for employees and board members
- ✓ Nepotism policy
- ✓ Written policy prohibiting discrimination on the basis of race, religion, sex, nationality, handicap, or military status for employment, board membership or program services
- ✓ Administrative procedures manuals (accounting, personnel, purchasing, etc.)
- ✓ PSG funded employee personnel files, performance evaluations, job descriptions, timesheets, staff training logs, etc.
- ✓ Latest published audit report and PSG management letter - all deficiencies noted have been corrected and cleared
- ✓ Organization response to the PSG management letter
- ✓ Newest IRS Form 990
- ✓ All basic books of accounting (Quick Books printout or other computerized bookkeeper records in place of general ledger, cash receipt or cash disbursement journals regarding grant funds)

# Annual Monitoring - Continued

- ✓ Current approved and balanced operating budget detailed by cost center, source of funds and expenditure category that is balanced
- ✓ Supporting documentation for the quarterly reports submitted to the funding agencies
- ✓ Contract invoices and supporting documentation-usually turned in with fiscal report
- ✓ PSG funded travel reimbursement vouchers-usually turned in with fiscal report
- ✓ Property control records on PSG funded property only
- ✓ All current insurance policies and supporting documentation
- ✓ All assignments and subcontracts of contract and grant funds by the funder contain all clauses and provisions required by the COJ executed contract

# Annual Monitoring - Continued

- ✓ Copies of educational materials made available to the public
- ✓ Current permit(s) to solicit funds by the State
- ✓ Copies of County & State Licenses
- ✓ Licenses, certifications, accreditations, health inspection reports, etc., as required
- ✓ Verification agency is registered/incorporated as a nonprofit organization
- ✓ IRS letter of exemption from federal taxes under Section 501(c)(3), Internal Revenue Code
- ✓ Program eligibility requirements to include community outreach and program partnerships/collaborations
- ✓ Program client records (samples)
- ✓ Client satisfaction survey samples

# PSG Technical Support Team

## PSG Contact Information

- Damian Cook- 255-8274
  - [Damianc@coj.net](mailto:Damianc@coj.net)
- John Snyder - 255-8202
  - [jsnyder@coj.net](mailto:jsnyder@coj.net)

# Questions & Answers

