

Reimbursement Statements

What you need to know



Let's Take a Closer Look...

...at invoicing, cost ledgers, SB 07-228
and budget revisions



Additional Information

- All contractors should be submitting cost ledgers with their monthly invoices.
- Receipts, invoices, time sheets and other relevant back-up documentation must be available upon request or at a site visit. Some programs have special requirements and these documents must be included with reimbursement statement. You will be notified of these programs.
- Contractors should be invoicing monthly



Additional Information

- Processing time is 20 business days (30 calendar days)
- There cannot be any hand written corrections on the reimbursement form, so if corrections are needed, we will have to ask you to provide a new reimbursement form.
- Type size should be easily readable
- Electronic funds transfer is an option which may help some agencies receive payments a few days faster



Why Cost Ledgers? SB 07-228



- Beginning July 1, 2009, the Colorado Department of Public Health and Environment (CDPHE) is required to comply with new legislation that affects contracts. Senate Bill 07-228, enacted as C.R.S. 24-102-205, 24-102-206, 24-103.5-101 and 24-105-102, requires the State to have greater accountability and monitoring on contractors.

Why Cost Ledgers?

Greater Accountability

In response to the greater level of accountability required by SB 07-228, as well as other concerns, CDPHE's Center for Healthy Families and Communities instituted the requirement of submitting a detailed cost ledger to ensure:

- Accurate documentation of expenditures and classification of program expenses
- Compliance with all Federal and state regulations including time and effort reporting
- Adherence to standard accounting and financial reporting practices



Sample Cost Ledger

11:56 AM
11/10/09
Accrual Basis

Account QuickReport
August 12 through November 5, 2009

Submit only the Reimbursement Request Form and the cost ledger generated from your agency accounting software

Type	Date	Num	Name	Memo	Amount
6900 - Site Expenses -All					
6919 - TGYS Grant					
Check	9/1/2009	1126		site supplies	556.82
Check	9/10/2009	1135		Site supplies, coordinators/club leade...	119.98
Check	9/10/2009	1136		site and training supplies	39.05
Check	9/10/2009	1137		training expenses	65.31 ✓
Check	9/29/2009	1145		site and training supplies	50.71 ✓
Check	9/29/2009	1149		bin labels	11.49
Check	10/20/2009	1154		site and training supplies	26.81 ✓
Total 6919 - TGYS Grant					870.17
Total 6900 - Site Expenses -All					870.17
TOTAL					870.17

Expenditure detail

Detail object categories are listed

Date, transaction, check or voucher number should be part of the report.

If your cost ledger includes expenses that are more than you requested reimbursement, ensure that reimbursement information on the form can be easily identified when looking at the cost ledger.

Balance sheets, profit & loss or income statements for your entire agency are not acceptable supporting documents.

Every agency should be moving away from simply providing an Excel spreadsheet or check date and transaction number on the reimbursement form. This is a temporary alternative to allow agencies time to update and modify their fiscal systems to provide the required detailed cost ledger by project or contract from accounting software.

Cost Ledger Cont.

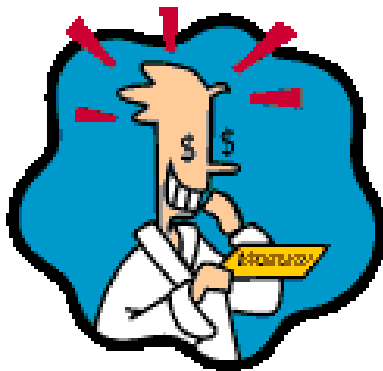
12:03 PM

11/11/09

Accrual Basis

TGYS Contract Cost Ledger October 2009

Type	Date	Num	Name	Memo	Amount
6500 · Payroll					
6550 · Gross Salaries-TGYS					
General Journal	10/15/2009	10302	TGYS Wages-Dave	TGYS)	70.72
General Journal	10/15/2009	10302	TGYS Wages-100% Christine		1,218.75
General Journal	10/31/2009	10304	TGYS Wages-Dave	:TGYS)	70.72
General Journal	10/31/2009	10304	TGYS Wages-100% Christine		1,218.75
Total 6550 · Gross Salaries-TGYS					<u>2,578.94</u>
Total 6500 · Payroll					<u>2,578.94</u>
TOTAL					<u><u>2,578.94</u></u>





Budget Revisions

- If you anticipate a line item variation of more than 10% or \$1,000 – whichever is less – a budget revision request is necessary.
- A line item is defined as the sub-categories of your budget – Personnel, Contractual Services, Operating, Travel, Equipment, etc. A variation within a sub-category does not require a budget revision. For example, within the line item of “Operating”, you have budgeted classroom supplies and you want to move some of those funds to purchase a small printer, you have the discretion to reallocate the funds. If you decide that you need to decrease your total operating budget to increase a position’s time in personnel, this reallocation will require a revision if it meets the 10%/\$1,000 rule.
- Once CDPHE staff reviews and approves the revision request, it will be routed to fiscal staff for review and approval. You will then be notified of the approval via e-mail.



Fiscal Site Visits

- Fiscal site visits will be conducted throughout the year.
- You will be notified at least 2 – 4 weeks prior to the visit. The notification will provide dates, what to expect and specific information that we will be reviewing.

- The Fiscal Services Unit (FSU) is responsible for ensuring that all expenditures are eligible and appropriate for the grants to which they are charged. This, in turn, ensures that funds continue to flow to CDPHE and to our contractors.



How Can We Help?

- If there is any way we can be of further assistance with any concerns that may arise from this cost ledger requirement, please feel free to let me know.

Laura Lippman

303.692.2357

Laura.lippman@state.co.us





Center for Healthy Families and Communities

Fiscal Services Unit

Contracts Management

TIPS FOR A SMOOTH CONTRACTING PROCESS

Communication: We expect your agency's staff working on TGYS programs to be available to answer questions, provide supporting documents or anything else we request. It is important that we are able to communicate effectively and quickly with your programs and fiscal staff in order to ensure a smooth contracting process. The more time communication takes, the more your contract may be at risk of being delayed. Return phone calls and emails. Even if it's to say you have no information, let us know.

In the event your contract is delayed due to insufficient communication or the inability to follow contracting instructions, your contract may be subject to a reduced funding amount.

Read your contract and return the required documents: Read your contract carefully, especially the Exhibits and Attachments, as minor changes and revisions may have been made before you receive the final contract. By signing the contract your agency is agreeing to everything that is in the contract.

Read and follow the instructions carefully. Determine whether you need a Signature Authority Letter. Check the insurance documents comply with State requirements and the dates on the insurance documents fall within the contract start and end dates. Complete and return one Vendor Disclosure Statement.

Please note: if your agency is considered intergovernmental you do not need to provide the insurance documentation or a Vendor Disclosure Statement.

Call with questions!!!! Nothing is too little for us to answer, and we would rather try to get it right the first time. If there is anything we can do to make the process easier, let us know! We are always open to feedback!

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Tel 303.692.2395
Fax 303.753.9249
deborah.marchese@state.co.us

Thanks for all you do!!

The insurance requirements are outlined in the General Provisions of the Master Contract. It is the contractors responsibility to meet and maintain all State insurance requirements.

Insurance – Contractor. During the term of this agreement, and any renewals or extensions thereof, Contractor shall, and hereby agrees to, obtain, maintain, and keep in force at all times during the term of this agreement an insurance policy or policies, issued by a company authorized to do business in Colorado, in the kinds and minimum amounts, and under the conditions specified below.

- a. **Worker's Compensation Insurance** as required by state statute, and Employer's Liability Insurance covering all of Contractor's employees acting within the course and scope of their employment.
- b. **Commercial General Liability Insurance** written on ISO occurrence form CG 00 01 10/93 or equivalent, covering premises operations, fire damage, independent contractors, products and completed operations, blanket contractual liability, personal injury, and advertising liability with minimum limits as follows:
 - I. \$1,000,000 each occurrence;
 - II. \$1,000,000 general aggregate;
 - III. \$1,000,000 products and completed operations aggregate; and
 - IV. \$50,000 any one fire.

If any aggregate limit is reduced below \$1,000,000 because of claims made or paid, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish to the State a certificate or other document satisfactory to the State showing compliance with this provision.

- c. **Automobile Liability Insurance** covering any auto (including owned, hired and non-owned autos) with a minimum limit as follows: \$1,000,000 each accident combined single limit.
- d. **The State of Colorado shall be named as an additional insured on the Commercial General Liability and Automobile Liability Insurance policies.** Coverage required of the contract will be primary over any insurance or self-insurance program carried by the State of Colorado.
- e. The insurance shall include provisions preventing cancellation or non-renewal without at least forty-five (45) calendar days prior written notice to the State by certified mail.
- f. The Contractor will require all insurance policies in any way related to the contract and secured and maintained by the Contractor to include clauses stating that each carrier will waive all rights of recovery, under subrogation or otherwise, against the State of Colorado, its agencies, institutions, organizations, officers, agents, employees and volunteers.
- g. All policies evidencing the insurance coverages required hereunder shall be issued by insurance companies satisfactory to the State.
- h. **The Contractor shall provide certificates showing insurance coverage required by this contract to the State by the effective date of the agreement. No later than fifteen (15) calendar days prior to the expiration date of any such coverage, the Contractor shall deliver to the State certificates of insurance evidencing renewals thereof.** At any time during the term of this contract, the State may request in writing, and the Contractor shall thereupon within ten (10) calendar days supply to the State, evidence satisfactory to the State of compliance with the provisions of this section.
- i. The Contractor shall provide such other insurance as may be required by law, or in a specific solicitation.

Contractor must provide evidence of renewal upon insurance expiration.

SAMPLE ACORD FORM

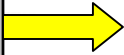
ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/22/2008

PRODUCER: _____ FAX: _____
 THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED: _____
 INSURERS AFFORDING COVERAGE: _____ NAIC # _____
 INSURER E: _____

Legal Name of Organization



Check dates fall within contract effective dates.



Check the limits match the State requirements



ALL POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY BE OBTAINED, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR	ADD'L	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	021X42586333	12/31/2007	12/31/2008	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PROP AGG \$ 1,000,000
A		AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	021X42586333	12/31/2007	12/31/2008	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN EA ACC \$ AUTO ONLY: AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE \$ <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	4064654	1/1/2008	1/1/2009	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input checked="" type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
		OTHER				

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS
 The State of Colorado is included as an Additional Insured on the general liability coverages only with respect to the Tony Grampsas grant. Coverages shall be primary and a waiver of subrogation shall apply in the favor of The State of Colorado. 10 DAY NOTICE OF CANCELLATION SHALL APPLY IN THE EVENT OF NON-PAYMENT OF PREMIUM.

CERTIFICATE HOLDER
 Colorado Dept of Public Health & Environm
 PSD-CHFC-A4
 Attn: Natalie Ordonez-Campbell
 4300 Cherry Creek Drive South
 Denver, CO 80246-1530

CANCELLATION
 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED OR EXPIRE, THE ISSUING INSURER SHALL NOTIFY THE CERTIFICATE HOLDER BY FIRST CLASS MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER. FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION ON THE INSURER, ITS AGENTS OR REPRESENTATIVES.
 AUTHORIZED REPRESENTATIVE: _____

State of CO must be included as additional insured with regard to General Liability and Auto Liability insurance

CO Dept. of Public Health & Environment Address Required

ACORD 25 (2001/08)
 INSURANCE

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XYZ Center for Youth Development

Signature Authority Letter

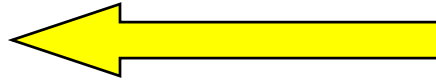
XYZ Center for Youth Developments exists as a non-profit corporate entity and as such does not have a President or Vice-President, but instead is governed by a Board of Directors. In addition, **XYZ Center for Youth Development** operates under the leadership of **Jane Smith** our Executive Director *OR* the Chief Executive Officer. **Jane Smith** has the authority to sign contracts on behalf of **Sally Johnson, Board President** that are legally binding.

Signature

Print Name

Board President
Title

Date



**The Board President
or Board Chair
should sign the
Signature Authority
Letter, not the
Executive Director
or CEO**

This is an example of what a signature authority letter should look like. It must be on the contracting organization’s letterhead, include the names of the Executive Director or CEO and the Board President or Chair Person. CDPHE requires an original, signed copy to be returned with the contract.

Please note the person for whom signature authority is given MUST sign the contract.