

**Exhibit D-3 FY 11-12  
COST REIMBURSEMENT REPORT OF EXPENDITURES AND REQUEST FOR PAYMENT / ADVANCE**

PROVIDER NAME : School District of Clay County  
 ADDRESS: 900 Walnut Street, Green Cove Springs, Florida 32043

TYPE OF REQUEST: Regular

CONTRACT # DH676 APPR. CAT. 100435 EO: BG OCA: CRRS1 FUND: 000326

100610 EO: TD OCA: ARRS1 FUND: 000326

PERIOD COVERED BY THIS REPORT: From 7/1/11 to 6/30/12

BUDGET SUMMARY	TOTAL CONTRACT AMOUNT	AMENDED AMT DATE _____	TOTAL EXPEND. THIS REPORT	EXPENDITURES YEAR TO DATE
<b>PERSONNEL SERVICES</b>				
(a) SALARIES	14,294.00	18,240.00		
(b) FRINGE	3,467.00	5,287.00		
<b>TOTAL PERSONNEL =</b>	<u>17,761.00</u>	<u>23,527.00</u>		
<b>II. EXPENSES</b>				
(a) BUILDING OCCUPANCY				
(b) PROFESSIONAL SERVICES	19,060.00	43,060.00		
(c) TRAVEL				
(d) EQUIPMENT COSTS				
(e) FOOD SERVICES				
(f) MEDICAL AND PHARMACY				
(g) SUBCONTRACTED SERVICES				
(h) INSURANCE				
(i) INTEREST				
(j) OPERATING SUPPLIES & EXPENSES	499.00	499.00		
(k) OTHER	7,000.00	14,000.00		
(l) DONATED ITEMS				
<b>TOTAL EXPENSES =</b>	<u>26,559.00</u>	<u>57,559.00</u>		
<b>III. NONEXPENDABLE PROPERTY</b>				
(a) EQUIPMENT				
(b) PROPERTY				
<b>TOTAL NONEXPENDABLE PROPERTY =</b>				
<b>IV. ADMINISTRATION</b>				
<b>GRAND TOTAL =</b>	<u>44,320.00</u>	<u>81,086.00</u>		

AMOUNT OF FUNDS REQUESTED \$ \_\_\_\_\_

STATE AMOUNT OF PAYMENT \$ \_\_\_\_\_  
(to be completed by contract manager)

I CERTIFY THE ABOVE REPORT IS A TRUE AND CORRECT REFLECTION OF THIS PERIOD'S ACTIVITIES AND THAT REPORTED EXPENDITURES HAVE BEEN MADE FOR ALLOWABLE ITEMS RELATED TO THE PURPOSE OF THIS CONTRACT

\_\_\_\_\_  
SIGNATURE OF PROVIDER AGENCY OFFICIAL

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE

Date Invoice Received: \_\_\_\_\_

\_\_\_\_\_  
Date Goods Services Received

\_\_\_\_\_  
Date Inspected and Approved

\_\_\_\_\_  
Approval Signature

\_\_\_\_\_  
Date

**CONTRACT BETWEEN**  
**FLORIDA**  
**DEPARTMENT OF CHILDREN AND FAMILIES**  
**AND**  
**SCHOOL DISTRICT OF CLAY COUNTY**  
**SIXTH AMENDMENT**

This amendment is entered into between the State of Florida, Department of Children and Families, hereinafter referred to as the "department" and School District of Clay County, hereinafter referred to as the "provider", amends contract # DH676, which is a renewal of contract # DH635, entered into between said parties on June 23, 2009, for the period July 1, 2009, through June 30, 2012, last amended on May 2, 2011.

This amendment increases funding and services for Fiscal Year 2011-2012 and updates contract language, as follows:

**I. Standard Contract, Section II., Paragraph A., Contract Amount,** is hereby amended to read:

"To pay for contracted services according to the terms and conditions of this contract in an amount not to exceed **\$216,979.00** or the rate schedule, subject to the availability of funds. The State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature. Any costs or services paid for under any other contract or from any other source are not eligible for payment under this contract."

**II. Attachment I, Paragraph C. 1., Method of Payment, Payment Clauses,** is hereby amended to read:

"This is a cost reimbursement contract. The department shall reimburse the provider for allowable expenditures incurred pursuant to the terms of this contract for a total dollar amount not to exceed \$216,979.00, subject to the availability of funds. Reimbursement shall not exceed the following limits:

\$59,320.00 for the time period of July 1, 2009 through June 30, 2010.  
\$76,573.00 for the time period of July 1, 2010 through June 30, 2011.  
\$81,086.00 for the time period of July 1, 2011 through June 30, 2012."

**III. All references to "CFOP 215-6, Incident Reporting and Client Risk Prevention" in this contract are hereby changed to read "CFOP 215-6, Incident Reporting and Analysis System (IRAS)."**

**IV. Attachment I, Section D, Special Provisions, Paragraph 4, Incident Reporting and Analysis System**, the first paragraph is amended to read as follows:

“The Internet-based Incident Reporting and Analysis System (IRAS) is intended to be the sole means for SAMH contracted providers to report incidents in compliance with CFOP 215-6. Providers must use IRAS in reporting incidents as authorized by CFOP 215-6. In addition, providers must immediately call in all client deaths and other serious incidents which are likely to have an adverse departmental impact or statewide media coverage and follow up by entering the incident into the IRAS system.”

**V. Attachment I, Section D., Paragraph 6**, is hereby added as follows:

**“(6) Managing Entity**

The Department is currently reviewing options for the continued delivery of Substance Abuse and Mental Health services in the twenty (20) counties that comprise the Department’s Northeast Region. In the event the Department determines it is in the best interest of the Department and the clients it serves to procure the services of a Managing Entity, either through a competitive procurement process, or by regulated exemption, pursuant to Section 394.9082, F.S., the Department intends to transfer the administration, management, support and oversight of substance abuse and mental health services to the selected agency.

Once a selection is made, the Department further intends to transfer all contract management responsibilities for client services provided through this contract to the selected Managing Entity.

Therefore, the Department and Provider mutually agree to an early termination of this contract, or the assignment of this contract to the new Managing Entity. In the event that early termination is determined most appropriate, the termination date will be predicated on the prior execution of a new client services contract with the selected Managing Entity.

The Department will not be responsible for payment of services rendered after the termination of this contract. In the event that the Provider receives duplicate payments due to overlap of services or for other unanticipated reasons, upon receipt of such payment, the Provider will immediately return these funds to the Department.”

**VI. Attachment I, Exhibit B-3, Line Item Operating Budget, FY 11-12, (1 page)**, dated 09/01/2009, is hereby deleted and a new Attachment I, Exhibit B-3, Line Item Operating Budget, FY 11-12, (1 page), dated 10/26/2011, is hereby inserted.

**VII. Attachment I, Exhibit C-3, Budget Narrative, FY 11-12, (1 page)**, dated 09/01/2009, is hereby deleted and a new Attachment I, Exhibit C-3, Budget Narrative, FY 11-12 Budget Narrative, (1 page), dated 10/26/2011, is hereby inserted.

**VIII. Attachment I, Exhibit D-3, Cost Reimbursement Report of Expenditures and Request for Payment/Advance, FY 11-12 (1 page)**, dated 09/01/2009, is hereby deleted and a new Attachment I, Exhibit D-3, Cost Reimbursement Report of Expenditures and Request for Payment/Advance, FY 11-12 (1 page), dated 10/26/2011, is hereby inserted.

**IX. Attachment I, Exhibit I, CFOP 215-6, dated November 1, 1998** has been revised and is no longer valid. **The revised CFOP 215-6, Incident Reporting and Analysis System (IRAS), dated May 24, 2011,** is incorporated herein by reference and will be provided upon request by the contract manager.

**X. Attachment II, CF 1120,** dated 07/01/2009, in hereby deleted and a new **Attachment II, CF 1120,** dated 05/06/2011 is hereby inserted in lieu thereof.

This amendment shall be effective **November 15, 2011,** or the date signed by both parties, whichever is later.

All provisions in the contract and any attachments thereto in conflict with this amendment shall be and are hereby changed to conform to this amendment.

All provisions not in conflict with this amendment are still in effect and are to be performed at the level specified in the contract. This amendment and all its attachments are hereby made a part of the contract.

IN WITNESS THEREOF, the parties hereto have caused this nine (9) pages amendment to be executed by their undersigned officials as duly authorized.

PROVIDER: School District of Clay County

**FLORIDA DEPARTMENT OF CHILDREN  
AND FAMILIES**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print/Type  
Name: Frank Farrell

Print/Type  
Name: P. J. Mallon

Title: School Board Chairperson

Title: Regional Managing Director

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Exhibit B-3**

**LINE ITEM OPERATING BUDGET  
FY 11-12**

AGENCY School District of Clay County

CONTRACT # DH676 - Amendment # 6

CONTRACT PERIOD FROM 07/01/11 TO 06/30/12 DATE PREPARED 10/26/2011

LINE ITEMS	CONTRACTED AMOUNTS	MATCH AMOUNTS	TOTAL
<b>I. PERSONNEL SERVICES</b>			
(a) SALARIES	\$18,240	\$	\$
(b) FRINGE	\$5,287	\$	\$
<b>TOTAL PERSONNEL =</b>	<b>\$23,527</b>	<b>\$</b>	<b>\$</b>
	=====	=====	=====
<b>II. EXPENSES</b>			
(a) BUILDING OCCUPANCY	\$	\$	\$
(b) PROFESSIONAL SERVICES	\$43,060	\$	\$
(c) TRAVEL		\$	\$
(d) EQUIPMENT COSTS	\$	\$	\$
(e) FOOD SERVICES	\$	\$	\$
(f) MEDICAL AND PHARMACY	\$	\$	\$
(g) SUBCONTRACTED SERVICES	\$	\$	\$
(h) INSURANCE	\$	\$	\$
(i) INTEREST	\$	\$	\$
(j) OPERATING SUPPLIES & EXPENSES	\$499	\$	\$
(k) OTHER	\$14,000	\$	\$
(l) DONATED ITEMS	\$	\$	\$
<b>TOTAL EXPENSES =</b>	<b>\$57,559</b>	<b>\$</b>	<b>\$</b>
	=====	=====	=====
<b>III. NONEXPENDABLE PROPERTY</b>			
(a) EQUIPMENT	\$	\$	\$
(b) PROPERTY	\$	\$	\$
<b>TOTAL NONEXPENDABLE PROPERTY =</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>
<b>IV. ADMINISTRATION</b>			
	\$	\$	\$
	=====	=====	=====
<b>GRAND TOTAL =</b>	<b>\$81,086</b>	<b>\$</b>	<b>\$</b>
	=====	=====	=====

**EXHIBIT C-3  
FY 11-12  
BUDGET NARRATIVE**

Provider: School District of Clay County

Contract Number: DH676

Budget Details:

**1. Personnel:**

- a. Salaries will pay .25 of the SEDNET project manager's salary. \$ 18,240.00
- b. Other Project Staff (Secretary) .25 FTE is funded by other revenue sources.

**2. Fringe Benefits:**

- Retirement at 9.85 % of salary \$ 2,262.00
- Social Security at 7.65% of salary \$ 1,607.00
- Insurance \$ 1,208.00
- Workmens Compensation at 1% \$ 210.00

Total Fringe \$ 5,287.00

**3. Office Expenses:**

Office Expenses will include consumable supplies, reproductions of necessary paper work, printing cost, and postage. \$ 499.00

**4. Professional Services:**

Professional Services will include reimbursement for psychiatrist and/or psychologist to attend and give technical assistance to the CFS. Psychiatrist fee at \$150.00 per hour and psychologist fee at \$100.00 per hour. This rate is consistent with the typical fees for psychiatric and psychologist services in the community. Funds are also allocated to include, but are not limited to, the following: behavior specialist, psychological evaluations, psychosexual evaluations, therapy, therapeutic friend, parent training, and tutoring services.

\$ 43,060.00

**5. Other:**

a. Other allowable costs are for stabilization of the child or family which may include camp, and miscellaneous wraparound services such as clothing, after school activities, crises supports for the family, medical supplies, and parent training programs designed to help foster parents/parents/guardians deal with emotionally disturbed children and maintain them in the community.

\$ 10,000

b. Funding is also set aside for services to assist in transitioning to independent living status.

\$ 4,000.00

Total Other: \$ 14,000.00

**TOTAL \$ 81,086.00**



## ATTACHMENT II

The administration of resources awarded by the Department of Children & Families to the provider may be subject to audits as described in this attachment.

### MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised, the department may monitor or conduct oversight reviews to evaluate compliance with contract, management and programmatic requirements. Such monitoring or other oversight procedures may include, but not be limited to, on-site visits by department staff, limited scope audits as defined by OMB Circular A-133, as revised, or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures deemed appropriate by the department. In the event the department determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the department regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the department's inspector general, the state's Chief Financial Officer or the Auditor General.

### AUDITS

#### **PART I: FEDERAL REQUIREMENTS**

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

In the event the recipient expends \$500,000 or more in Federal awards during its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. The recipient agrees to provide a copy of the single audit to the Department's Single Audit Unit and its contract manager. In the event the recipient expends less than \$500,000 in Federal awards during its fiscal year, the recipient agrees to provide certification to the Department's Single Audit Unit and its contract manager that a single audit was not required. In determining the Federal awards expended during its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department of Children & Families, Federal government (direct), other state agencies, and other non-state entities. The determination of amounts of Federal awards expended should be in accordance with guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part. In connection with the above audit requirements, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.

The schedule of expenditures should disclose the expenditures by contract number for each contract with the department in effect during the audit period. The financial statements should disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the department shall be fully disclosed in the audit report package with reference to the specific contract number.

Single Audit Information for Recipients of Recovery Act Funds:

(a) To maximize the transparency and accountability of funds authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5) (Recovery Act) as required by Congress and in accordance with 2 CFR 215.21 "Uniform Administrative Requirements for Grants and Agreements" and OMB Circular A-102 Common Rules provisions, recipients agree to maintain records that identify adequately the source and application of Recovery Act funds. OMB Circular A-102 is available at <http://www.whitehouse.gov/omb/circulars/a102/a102.html>.

CF1120 (05/06/2011)

DH676  
Amendment #6



(b) For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," recipients agree to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by OMB Circular A-133. OMB Circular A-133 is available at <http://www.whitehouse.gov/omb/circulars/a133/a133.html>. This shall be accomplished by identifying expenditures for Federal awards made under the Recovery Act separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix "ARRA-" in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC.

(c) Recipients agree to separately identify to each subrecipient, and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds. When a recipient awards Recovery Act funds for an existing program, the information furnished to subrecipients shall distinguish the subawards of incremental Recovery Act funds from regular subawards under the existing program.

(d) Recipients agree to require their subrecipients to include on their SEFA information to specifically identify Recovery Act funding similar to the requirements for the recipient SEFA described above. This information is needed to allow the recipient to properly monitor subrecipient expenditure of ARRA funds as well as oversight by the Federal awarding agencies, Offices of Inspector General and the Government Accountability Office.

## **PART II: STATE REQUIREMENTS**

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2), Florida Statutes.

In the event the recipient expends \$500,000 or more in state financial assistance during its fiscal year, the recipient must have a State single or project-specific audit conducted in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. The recipient agrees to provide a copy of the single audit to the Department's Single Audit Unit and its contract manager. In the event the recipient expends less than \$500,000 in State financial assistance during its fiscal year, the recipient agrees to provide certification to the Department's Single Audit Unit and its contract manager that a single audit was not required. In determining the state financial assistance expended during its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Children & Families, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

In connection with the audit requirements addressed in the preceding paragraph, the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 or 10.650, Rules of the Auditor General.

The schedule of expenditures should disclose the expenditures by contract number for each contract with the department in effect during the audit period. The financial statements should disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the department shall be fully disclosed in the audit report package with reference to the specific contract number.

### PART III: REPORT SUBMISSION

Any reports, management letters, or other information required to be submitted to the department pursuant to this agreement shall be submitted within 180 days after the end of the provider's fiscal year or within 30 days of the recipient's receipt of the audit report, whichever occurs first, directly to each of the following unless otherwise required by Florida Statutes:

- A. Contract manager for this contract (2 copies)
- B. Department of Children & Families ( 1 electronic copy and management letter, if issued )

Office of the Inspector General  
Single Audit Unit  
Building 5, Room 237  
1317 Winewood Boulevard  
Tallahassee, FL 32399-0700

Email address: [single\\_audit@dcf.state.fl.us](mailto:single_audit@dcf.state.fl.us)

- C. Reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by Part I of this agreement shall be submitted, when required by Section .320(d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to the Federal Audit Clearinghouse using the Federal Audit Clearinghouse's Internet Data Entry System at:

<http://harvester.census.gov/fac/collect/ddeindex.html>

and other Federal agencies and pass-through entities in accordance with Sections .320(e) and (f), OMB Circular A-133, as revised.

- D. Copies of reporting packages required by Part II of this agreement shall be submitted by or on behalf of the recipient directly to the following address:

Auditor General  
Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Email address: [flaudgen\\_localgovt@aud.state.fl.us](mailto:flaudgen_localgovt@aud.state.fl.us)

Providers, when submitting audit report packages to the department for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit or for-profit organizations), Rules of the Auditor General, should include, when available, correspondence from the auditor indicating the date the audit report package was delivered to them. When such correspondence is not available, the date that the audit report package was delivered by the auditor to the provider must be indicated in correspondence submitted to the department in accordance with Chapter 10.558(3) or Chapter 10.657(2), Rules of the Auditor General.

### PART IV: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of six years from the date the audit report is issued and shall allow the department or its designee, Chief Financial Officer or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the department or its designee, Chief Financial Officer or Auditor General upon request for a period of three years from the date the audit report is issued, unless extended in writing by the department.