



Gladys Carrión  
Commissioner

**MEMORANDUM**

Susan Nuccio  
Deputy Commissioner  
Chief Financial Officer  
Financial Services

**DATE:** September 20, 2016

**TO:** Limited Secure Placement & Aftercare Providers  
Fiscal and Executive Directors

Jose Mercado  
Chief Financial Program  
Officer  
Financial Services

**FROM:** Jose Mercado 

**SUBJECT:** **Close to Home - Limited Secure Placement (LSP) & Aftercare Fiscal Manual, Effective July 1, 2016**

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The ACS Division of Financial Services is issuing the attached final *Close to Home - Limited Secure Placement (LSP) & Aftercare Fiscal Manual*, effective July 1, 2016.

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This document was originally issued to provider agencies for a 30-day review and comment period.

Note that we have attached two appendices with Budget Templates, one for LSP Residential and one for Aftercare.

The Fiscal Manual is a set of instructions documenting the applicable policies and procedures for ACS contractors to use in recordkeeping, bookkeeping, accounting, financial reporting, billing/invoicing, budgeting, cost allocating, payment, and audit. ACS requires all contractors' Board Members, management and financial staff to adhere to the policies and procedures included herein. The Fiscal Manual's goals are to ensure compliance with all applicable Federal, State and City regulations, and other financial requirements.

Thank you for your continued effort and hard work to bring this historic reform to the delivery of services for New York City youth.

CC: F. Franco  
J. Halbridge  
J. Purcell

**CLOSE TO HOME**  
**Limited Secure Placement &**  
**Aftercare Services**  
**Fiscal Manual**

**Effective Date: July 1, 2016**  
**(FINAL)**

# **CLOSE TO HOME - Limited Secure Placement & Aftercare Services Fiscal Manual**

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## **CLOSE TO HOME – Limited Secure Placement & Aftercare Services Fiscal Manual**

### **Introduction**

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The City of New York Administration for Children’s Services (“ACS”) Fiscal Manual is a set of instructions documenting the applicable policies and procedures for ACS contractors to use in recordkeeping, bookkeeping, accounting, financial reporting, billing/invoicing, budgeting, cost allocating, payment, and audit. ACS requires all contractors’ Board Members, management and financial staff to adhere to the policies and procedures included herein. The Fiscal Manual’s goals are to ensure compliance with all applicable regulations. All expenditures are to be made in accordance with the terms and conditions of the Limited Secure Placement Services contract.

## **SECTION 1 - BUDGET**

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### **1.0 ALLOCATION METHODOLOGY**

The annual operating Limited Secure Placement (LSP) budget will be based on the approved daily rate multiplied by the number of awarded slots multiplied by the number of days per year. The approved budget amount will become a set allocation allowing contractors, upon reconciliation at year end, to bill up to that amount for allowable expenses using their actual care days. Utilization rates will be reviewed and a determination will be made by ACS and OCFS (NYS Office of Children and Family Services) regarding number of beds, appropriate utilization and performance measures.

LSP Aftercare is a capped line-item budget for which contractors invoice ACS subsequent to the provision of services.

### **1.1 RATE AND ADD-ON AMOUNTS**

- All contractors will receive a per diem base rate, assuming that funds are spent on allowable expenses to support the program model.
- All NYC contractors will receive additional per diems based on the awarded service type.
- There will be no additional funding beyond the base rate, the agreed upon additional per diems, renovation funds and line-item budgets such as Aftercare unless there is a modification to the contract.
- Funding for items such as Special Payments, Preparing Youth for Adulthood (PYA) and Reinvestment do not apply to this program. All expenses are to be covered by the rate.

### **1.2 BUDGET SUBMISSION AND QUARTERLY FINANCIAL REPORTING**

- LSP Residential Budget Submission: At the start of every fiscal year, contractors will submit a line-item budget which supports each rate-based component. Contractors will be required to meet the programmatic guidelines and stay within the budget.
- LSP Aftercare Budget Submission: At the start of every fiscal year, contractors will submit a line-item budget to the ACS Budget Department. Contractors will be required to meet the programmatic guidelines and stay within the budget.
- LSP Residential Quarterly Expense Reporting: Contractors will be required to report quarterly expenses. This information will be submitted using the LSP Residential Budget Template (Appendix A). At the end of each Fiscal Year contractors will report their LSP Residential expenditures and income using the OCFS State Standard of Payment (SSOP) application and should report this information using the "Other" column of the template.
- LSP Aftercare Quarterly Expense Reporting: Contractors will be required to report quarterly expenses against their approved budget. This information will be submitted using the LSP Aftercare Budget Template (Appendix B.) LSP Aftercare expenses and income are NOT reported on the SSOP.

### **1.3 BUDGETED RATES**

- Residential Care: ACS will create an initial rate at the start of the each fiscal year which will be used for the billing process in SSPS. ACS will adjust the rate accordingly, if needed and work with OCFS for approval of those adjusted rates.
- Aftercare: Rate calculation is not applicable for aftercare.

### **1.4 UNSPENT FUNDS**

Upon audit, ACS will reconcile with contractors. All unspent funds will be recouped, as per ACS audit instructions.

### **1.5 MEDICAL EXPENSES**

LSP is not a Medicaid eligible program. Allowable medical expenses should be covered by the approved medical rate add-on.

### **1.6 LEGAL FEES**

Except as permitted by this Fiscal Manual and Federal, State and City regulations, legal fees and expenses are not allowable residential or aftercare expenses. Reasonable legal fees and expenses may be deemed allowable in ACS' sole determination provided that (1) ACS has given prior written authorization to incur such fees and expenses, and (2) the fees and expenses are related to the maintenance and care of youth placed with contractor. As per current fiscal policy, legal fees and expenses related to litigation covered under contractors' insurance policies will not be reimbursed, nor there reimbursement for any legal fees or expenses related to litigation where ACS is also named as a party.

### **1.7 ALLOCATING PLAN FOR DIRECT AND INDIRECT COSTS**

ACS is aware that many nonprofit organizations enter into additional contractual agreements with other funding sources. These funding sources have their own programmatic and administrative requirements. A common element to all of these funding sources is the need to have a plan that allocates direct and indirect costs. All organizations are required to have an approved direct and indirect cost allocation method which reflects how these costs are distributed. The direct and indirect cost allocation plan can be a stand-alone plan for a single-source funded program or it can be incorporated as the foundation of a Cost Allocation Plan (CAP) for an organization with multiple funding sources. It is important to understand that allocating between direct and indirect costs is different than a CAP.

### **1.8 COST ALLOCATION PLAN**

A Cost Allocation Plan (CAP) is used to manage how resources are shared and accounted for among the funding sources. It is the process of assigning two or more programs the costs of an item shared by the program. The goal is to ensure that each program bears its fair share and only its fair share of the total cost of the item. The plan is the roadmap for reporting cost items. Regular reporting should incorporate and reflect the structure of the CAP.

## **SECTION 2 - PAYMENT AND MONTHLY INVOICING REQUIREMENTS**

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Contractors are reminded that all expenditures are to be made in accordance with the terms and conditions of all Limited Secure Placement and Aftercare contracts.

### **2.0 RESIDENTIAL EXPENSES**

- i) **SSPS Submissions** – In order to comply with contractual obligations and to ensure the accuracy of financial reporting, each contractor must submit their care day data via the Statewide Services Payment System (SSPS) and comply with all OCFS and ACS requirements.
  - a. DEMOC file should contain all the demographic information for children that were in the contractor's care during the service month.
  - b. MOVEC file should contain all movements that occurred during the service month and any changes to prior service periods.
  - c. Both DEMOC and MOVEC files need to be submitted concurrently for the payments to be processed.
- ii) **Due Dates**
  - a. **Initial upload** is due by the 5<sup>th</sup> business day of each month. This allows contractors to view any payment discrepancies between the contractor's request for payment and ACS' systems of record. Contractors can work with the ACS Systems Support Office (SSO) Reconciliation Center to resolve any discrepancies prior to the final upload.
  - b. **Final upload** is due by the 7<sup>th</sup> business day before the end of the month. A contractor's payment will be based on the matching records in this submission.
  - c. **Intermittent uploads** may be done at any time. Data submitted will only be compared to ACS' systems of record on the 5<sup>th</sup> business day, the 10<sup>th</sup> business day and the 7<sup>th</sup> business day before the end of the month.

### **2.1 AFTERCARE EXPENSES**

- Aftercare expenses are reported based on actual cash disbursements. The original Monthly Expense Report, the Child-Specific Schedules, and the Summary Child Specific Schedules are all needed for payment processing and reimbursement of programmatic expenditures. All allowable expenses will be reimbursed up to the amount of the Aftercare Budget with reconciliation occurring on an as-needed basis.
- Aftercare services should be billed within 30 days of the completion of the service month. The invoices should be submitted to ACS DYFJ for review and approval.

### **2.2 FISCAL YEAR END INVOICING**

Contractor should close their financial books at the end of each fiscal year, June 30. Invoices for actual expenses incurred in June of each fiscal year shall be submitted to ACS by the contractor within thirty (30) days after the end of the fiscal year which such expenses were incurred. If the contractor fails to provide ACS with the required invoices for the amounts incurred sixty (60) days after the date the invoices are due and/or if the contractor

fails to provide invoices in a manner acceptable to ACS in accordance with this Fiscal Manual sixty (60) days after the date the invoices are due, ACS, may, at its sole discretion, disallow such invoices.

In the event that ACS deems it necessary to request additional documentation from the contractor in order to process the year-end payment, ACS will send a request letter to the contractor. Requested documentation must be received by ACS no later than thirty (30) days from the date of the ACS request letter was emailed. If the contractor fails to provide ACS with the requested documentation within the timeframe provided, ACS may at its sole discretion, disallow such invoices.



## **SECTION 3 - FINANCIAL MANAGEMENT – ACCOUNTING - BOOKKEEPING**

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### **3.0 FINANCIAL MANAGEMENT SYSTEM**

Contractors must maintain a financial management system and standard operating procedures, including but not limited to the following:

- (1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements. If a Federal awarding contractor requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for its reports on the basis of an analysis of the documentation on hand.
- (2) Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
- (3) Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
- (4) Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.
- (5) Written procedures to minimize the time elapsing between the transfer of funds to the contractor and payment to satisfy any accounts receivables.
- (6) Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
- (7) Accounting records including cost accounting records that are supported by source documentation.

### **3.1 ACCOUNTING SYSTEM**

Contractors should have accounting systems which outline the methods, procedures, and standards followed in accumulating, classifying, recording, and reporting financial events and transactions. The accounting system should include the formal records and original source data and should also be able to produce financial information and financial statements.

A contractor's accounting system must make it possible to:

- (a) Present fairly and with full disclosure the funds and activities of the contractor in conformity with generally accepted accounting principles; and

- (b) Determine and demonstrate compliance with financial-related legal and contractual provisions.

### **3.2 GENERAL LEDGER**

The general ledger contains all of the financial accounts of a contractor; and contains offsetting debit and credit accounts (including control accounts). The general ledger is the core of the contractor's financial records. These constitute the contractor's central "books", and every transaction flows through the general ledger. These records remain as a permanent track of the history of all financial transactions since day one of the life of an organization. A contractor's accounting system will have a number of funds. All the entries that are entered (called posted) to these funds will transact through the general ledger account.

The two primary financial documents of any organization are the Statement of Position or the balance sheet and the Statement of Activities or the profit and loss statement. Both of these are drawn directly from an organization's general ledger. The order of how the numerical balances appear is determined by the chart of accounts, but all entries that are entered will appear. The general ledger accrues the balances that make up the line items on these reports, and the changes are reflected in the profit and loss statement as well.

### **3.3 FUND ACCOUNTING**

A contractor's accounting system should be organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity having its own assets, liabilities, equity, revenue and expenditures/expenses. The types of funds used are determined by generally accepted accounting principles. The number of funds established within each type is determined by sound financial administration.

Contractors should establish and maintain funds received by ACS through sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established.

### **3.4 GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR CONTRACTORS**

All contractors are to adhere to Generally Accepted Accounting Principles (GAAP). GAAP is a uniform minimum standard of and guidelines for financial accounting and reporting. The GAAP are the framework within which financial transactions are recorded and reported resulting in financial statements that provide comparability between entities, consistency between accounting periods and reliability for internal and external users of financial statements. The Financial Accounting Standard Board (FASB) sets the General Accepted Accounting Principles (GAAP) for Nonprofit Organizations. Contractors should follow FASB announcements in order to ensure their accounting systems are up to date with new GAAP requirements.

### **3.5 BASIS OF ACCOUNTING**

An entity's accounting basis determines when transactions and economic events are reflected in its financial statements. Listed below is the basis for recording financial transactions. All ACS contractors should follow the accrual basis of accounting.

### **Accrual Basis**

A system recording financial transactions when they occur, irrespective of when actual cash is received or paid. Revenues are recorded when **earned** or when the contractor has the right to receive the revenue. Expenses are recorded when **incurred**. Expenses for which the contractor is liable within the fiscal year are counted in that fiscal year.

### **3.6 ACCOUNTING CALENDAR**

The accounting calendar is a schedule of anticipated dates for financial activities throughout the month. It is important that contractors establish an accounting calendar and adhere to the schedule in order to ensure all financial transactions are appropriately recorded. The accounting calendar is divided into two sections:

#### Management Reports

- Report Month
- Report Date
- Scheduled Closing Date

#### Transaction Due Date

- Departmental Deposits
- Journal Entries
- Interface Billings & Reallocation

### **3.7 BOOKKEEPING - DEFINED**

**Bookkeeping** is the practice of recording the transactions of a business; financial transactions which are either monetary-cash, or non-monetary inventory or volunteer's time.

### **3.8 ACCOUNTING - DEFINED**

**Accounting** is the bookkeeping methodology involved in creating a financial record of a business transaction. It includes the preparation of statements concerning assets, liabilities (Balance Sheet), expenses and revenue (Income Statement) and operating results of a business. Accounting is the management of assets and financial information.

### **3.9 CHART OF ACCOUNTS**

Contractors should establish a chart of accounts that list asset, liability, net asset, revenue and expense accounts used to record financial transactions in the general ledger.

### **3.10 MONTHLY CLOSE**

Every organization should close their financial books every month, produce a trial balance, adjusting entries, closing entries and financial statements.

### **3.11 BANK ACCOUNTS**

The contractor shall establish and maintain a bank account in a New York Chartered Bank located in New York City and/or a bank authorized to do business in New York State to be used solely in connection with funds received from ACS. The contractor should establish one bank account to receive all ACS payments made to the contractor. Contractors can request a waiver from this requirement from ACS. This request should be sent to the ACS

Audit and Banking Department. If approved the contractor may use a general bank account or a set of accounts for deposits and disbursements.

The bank account must have a minimum of three signatories with access to the bank account. At least two of the signatories must be Board Members. The contractor will provide to ACS immediately upon request, copies of all bank records including bank statements and cancelled checks. The contractor will also inform ACS within five business days of any change or substitution of a person authorized by the contractor to receive, handle, or disburse monies.

### **3.12 BANK CREDIT LINE**

Contractors seeking a bank line of credit to fill temporary or seasonal needs must use unrestricted funds to pay for interest on loans.

### **3.13 CASH TRANSACTIONS**

Some activities of organizations may be most easily handled with cash. This may result in large amounts of cash being handled at one time. Some simple procedures can limit the possibility of theft or any accusations of theft.

- Have cash receipts counted and recorded as soon as possible from the time that the receipts are received.
- Always ensure that there are at least 2 people present when cash is being handled.
- Once cash has been counted, lock it up in a location that can only be accessed by authorized individuals.
- Make bank deposits regularly to avoid having significant amounts of cash on hand.
- In cases where cash is being distributed, request receipts or have the individuals receiving the cash sign a form stating that they have received it.

### **3.14 CHECKS**

Checks provide an easy-to-follow paper trail for organizations. The following actions can help reduce this risk.

- Keep all blank checks in a secure and preferably locked location.
- Keep signed cancelled checks that are returned from the bank in a secure and preferably locked location.

### **3.15 INTERNAL CONTROLS**

Contractors must maintain adequate internal controls that safeguard funds, avoid unauthorized transactions, and prevent thefts of assets bought with ACS funds. Examples of adequate internal controls include: prohibitions on issuing ATM cards for access to publicly funded accounts; two signatures are required for checks; and submission of written purchase requests and approvals for payment from the Director and Board representative(s). It is expected that contractors have written policies and procedures that include all aspects of its fiscal management as it relates to ACS contracts.

### **3.16 GENERAL REQUIREMENTS**

(i) Contractors are required to maintain a Fiscal Manual that includes all aspects of financial management, including internal controls as it relates to ACS contracts. Procedures must include but are not limited to:

- a. Employee compensation, bonuses
- b. Vacation/Sick Leave Policy
- c. Employee Payroll
- d. Maintenance of financial books and records
- e. Petty Cash disbursement
- f. Bank Reconciliations
- g. Conflict of Interest Statement (must include statement of hiring of relative)
- h. Credit card authorization, issuance and usage
- i. Loans to employees (is prohibitive to use ACS funds for this purpose)
- j. Check signing authority

(ii) As per State guidelines, contractors are responsible for filing the (SSOP), Report of Expenses and Care Days on a yearly basis and must forward a copy to ACS within 30 days of filing with the State.

## **SECTION 4 - AUDIT**

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The audit will be performed in accordance with Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), U.S. Government Auditing Standards (GAO)/ Yellow Book and the contractor organization's ACS contract terms. Audit guidelines will be sent for each fiscal year.

### **4.0 AUDIT OBJECTIVES**

The audit objectives will encompass the following but will not be limited to:

- Assessment of the contractor's start-up operation with regard to compliance as per the contract requirements and evaluation of implemented procedures. For example, start-up funding was to be spent only on one-time expenses associated with program.
- Determine whether expenses related to LSP (start up and per diem) were properly spent and reconciled as per final budget.
- Determine whether effective internal accounting controls and proper accounting procedures were maintained to record all financial transaction (revenues, expenditures and care days).
- Determine whether the LSP Program financial record keeping complied with the applicable rules and regulations of New York State OCFS and New York City ACS.
- Determine whether the costs for start-up expenses and non-eligible costs on the contractor's OCFS submission were reported in separate cost centers.
- Compute amounts due to/(from) Administration for Children Services.

## **APPENDICES**

Appendix A: LSP Residential Budget Template

Appendix B: Aftercare Budget Template

Limited Secure Placement Annual Budget

Provider: LBP  
 Program: General Services  
 Service Type:  
 Site Address:  
 Slots: 0  
 CTR: 0  
 \*Please use approved rates applicable to services to be provided

Rate Category	These rates are based on per slot per day							AC Rate is based on per slot			
	Base Rates	*Mental Health Add-on (City-leased \$59.72; Non City-leased \$70.34)	*Practice Model Approach Training Coaching (City-leased \$ 30.02; non City-leased 30.09)	*Teacher Ratio Add-on (City-leased \$0; Non City-leased \$17.61)	*Supplemental Add-on Rental (City-leased \$0; Non City-leased \$ 20.43)	Control Room Staff Add-on	*Medical Services Add-on (\$122 for non city leased and \$50.50 for city leased sites)	Medication & Lab Work	COLA Add-on	Total Est. AC	After Care (AC)
Rates	443.00	0.00	0.00	17.61	20.43	21.94	0.00	0	503.18	9,493.50	0.00
# of youths	0	0	0	0	0	0	0	0	0	0	0
Total Budget											
Title	FTE	Annual salary									
Salaries											
Social Services											
Director - Residential Programs											
Director - Close to Home Programs											
Group Medical Supervisor											
Care Planner											
Intake worker											
FTG Facilitator											
SCL Trainer											
OT Coordinator											
MST/FT Supervisor											
Childcare											
Site Director											
Youth Specialist Supervisor											
Youth Specialist											
Adm. Clerk											
FTT Supervisor											
FTT Therapist											
Education											
Civilian Teacher											
Education Specialist/Case/Advocate											
Child Support											
Maintenance											
Cook											
Kitchen Assistant											
Security											
Control Room Staff											
Medical Services Add-on											
Podiatric Medical Director (MD)											
Psychiatric Nurse Practitioner											
Therapist Assistant											
Nurse - RN											
LPN											
Mental Health											
Mental Health Administrator											
Director/CASAC	0										
Recreation Specialist											
Care Coordination ILPN											
Family Worker											
Administrations											
Assistant Case Director Child welfare											
Data Entry											
Accountant											
Human Resource Specialist											
Administrative assistant											
Total Salaries											
OTPS											
Total Salary & Fringe											
OTPS											
Consultant											
Psychiatrist											
Dental & Dental Ass											
Nutritionist											
Specialist (Oncologist, Ophthalmologist, etc.)											
Technospeech											
Other training cost											
Consultant - substance abuse											
Psychologist											
Facility											
rent											
Utilities											
OTPS Facility rental											
Insurance											
Insurance - auto											
Fire inspection											
Security Services											
Repairs & Maintenance/renovation											
Services to Youth											
Recreation & Social Activities											
Purchased Travel											
Clothing											
Cleaning											
Laundry Services											
Food											
Household supplies											
Bedding & linen											
Other OTPS											
Staff Recruitment											
Staff Travel											
Equipment - supervision											
Supplies - Medical											
Supplies & equipment office											
Supplies & equipment - computers											
Printing & copier supplies											
Telephone & Internet											
Postage											
Dues/Unions/permits											
Total OTPS											
Total Cost											
Administrative Overhead 10%											
all Medication											
all Laboratory Services											
<b>Total Budget</b>											

Expense Detail Sheet

Invoice #	1	To:										
Service Period:	From:											
Contract #	0											
Rate Category		Base Rate	*Mental Health Add-on (City-leased) \$26.72/non City- Leased \$70.34)	*Practice Model Approach -Training/Coaching (City- leased \$ 36.82/non City- leased 30.69)	*Teacher Ratio Add-on (City-leased \$0 ; Non City-leased \$17.61)	*Supplemental Add-on Rental (City-leased \$0 ; Non City-leased \$ 20.43)	Control Room Staff Add-on	*Medical Services Add-on (\$122 for non city-leased and \$90.90 for city-leased other)	Medication & Lab Work	Total Excl AC	After Care (AC)	Total Incl AC
Rates		\$443 00	\$0 00	\$0 00	\$17 61	\$20 43	\$21 94	\$0 00	\$0 00	\$503 18	\$6,483 00	\$0 00
# of youths		0	0	0	0	0	0	0	0	0	0	0
Annual Budget		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Title	FTE	Annual salary										
<b>Salaries:</b>												
<b>Social Service</b>												
Director -Residential Programs		\$										
Director -Close to Home Programs												
Social Worker supervisor												
Case Planner												
Intake worker												
FTC Facilitator												
SCM Trainer												
QI Coordinator												
MST-FIT Supervisor												
<b>Childcare</b>												
Site Director												
Youth Specialist Supervisor												
Youth Specialist												
<b>After Care</b>												
FIT Supervisor												
FIT Therapist												
<b>Education</b>												
Certified Teacher												
Education specialist												
<b>Child Support</b>												
Maintenance												
Cook												
Kitchen Assistant												
<b>Security</b>												
Control Room Staff												
<b>Medical Services Add-on</b>												
Psychiatric Medical Director (MD)												
Psychiatric Nurse Practitioner												
Physician Assistant												
Nurse - RN												
LPN												
<b>Mental Health</b>												
Mental Health Administrator												
Clinician/CASAC												
Recreation Specialist												
Care Coordination (C.P.N)												
Family Worker												
<b>Administration</b>												
Assistant Exec Director Child welfare												
Data Entry												
Accountant												
Human Resource Specialist												
Administrative assistant												
<b>Total Salaries</b>												
<b>Fringe</b>												
<b>Total Salary &amp; Fringe</b>												
<b>OTPA</b>												
<b>Consultant</b>												
Psychiatrist												
Dental & Dental Asst												
Nutritionist												
Specialist (Gynecology, Ophthalmologist etc)												
Training/Coaching												
Other training cost												
consultant - substance abuse												
Psychologist												



Invoice #	1													
Service Period:	From:	To:												
Contract #	0													
<b>Facility</b>														
Rent														
Utilities														
Offsite Facility rental														
Insurance														
Insurance - auto														
Fire Inspection														
Security Services														
Repairs & Maintenance/renovations														
<b>Services to Youth</b>														
Recreation & Social Activities														
Participant Travel														
Clothing														
Grooming														
Laundry Services														
Food														
Household supplies														
Bedding & linen														
<b>Other OTPS</b>														
Staff Recruitment														
Staff Travel														
Equipment - copier/scanner														
Supplies - Medical														
Supplies & equipment - office														
Supplies & equipment - computers														
Printing & order supplies														
Telephone & Internet														
Postage														
Dues & membership/fees														
<b>Total OTPS</b>														
<b>Total Cost</b>														
Administrative Overhead 10%														
a) Medication														
b) Laboratory Services														
<b>Total Cost (PS +OTPS+ Other OTPS)</b>														
<b>Balance</b>														

Limited Secure Placement Annual Budget

Provider: LSP  
 Program: Specialized Services  
 Service Type:  
 Site Address:  
 Bldg:  
 CTR:

\*Please use approved rates applicable to each specialized services to be provided

Rate Category	Base Rates	These rates are based on per slot per day							Add Rates to amount on per slot		Total Excl. AG	After Care (AG)	Total Incl. AC
		*Medical Health Add-on (DD 143 36-2ED \$70.34 P&B \$134 00855 185 63)	*Practice Model Approach Training Coaching (DD \$30 082ED \$30 86- \$40-91 153, 348 03)	*Teacher Ratio Add-on (DD \$EDP&B \$17 492R 328 71)	Supplemental Add-on Normal	Occupational Therapist Add-on	Control Room Staff Add-on (DD \$36 57-8ED \$24-36- \$36 57-858 \$21 04)	Supervisory Add-on	Medication & Lab Work	COLA Add on			
Rates	443 00	0 00	0 00	17 81	20 43	10 14	0 00	86 63			572 23	8 492 50	0
# of youths	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dir	FTE	Annual salary											
Salaries													
Social Services													
Director, Residential Programs													
Director - Child to Home Programs													
Social Worker Supervisor													
Case Manager													
Intake worker													
FTC Facilitator													
SCM Trainer													
CI Coordinator													
M&T FT Supervisor													
Childcare													
DM Director													
Youth Specialist Supervisor													
Youth Specialist													
After Care													
FTT Supervisor													
FTT Treatment													
Education													
Certified Teacher													
Education Specialist/therapist/counselor													
Child Support													
Maintenance													
Cook													
Kitchen Assistant													
Security													
Control Room Staff													
Medical Records Addition													
Psychiatric Medical Director (MD)													
Psychiatric Nurse Practitioner													
Physician Assistant													
Nurse - RN													
LPN													
Mental Health													
Medical Health Administrator													
Director/CASAC													
Recreation Specialist													
Case Coordination (A/P)													
Family Worker													
Administration													
Assistant Exec Director Child welfare													
Data Entry													
Accountant													
Human Resource Specialist													
Administrative assistant													
Tutor Salaries													
Fringe													
Total Salary & Fringe													
OTPS													
Consultant													
Psychiatrist													
Dental & Dental Ass.													
Nurse/MD													
Severist (Gynecology, Ophthalmology, etc)													
Transcriptionist													
Other Specialized													
Consultant - substance abuse													
Psychologist													
Facility													
Rent													
Utilities													
Office Furniture rental													
Insurance													
Insurance - auto													
Fire Insurance													
Security Services													
Repair & Maintenance services													
Services to Youth													
Recreation & Social Activities													
Outpatient Travel													
Cooking													
Cleaning													
Laundry Services													
Food													
Household supplies													
Bedding & linen													
Other OTPS													
Staff Recruitment													
Staff Travel													
Equipment - copier/printer													
Supplies - Medical													
Supplies & equipment office													
Supplies & equipment - recreation													
Printing & copy services													
Telephone & Internet													
Postage													
Dues Licenses/permits													
Total OTPS													
Total Cost													
Administrative Overhead 10%													
a) Medication													
b) Laboratory Services													
<b>Total Budget</b>													

Limited Secure Placement Annual Budget

Invoice # 1  
 Service Period From: 1/1/0000 to 1/1/0000  
 CT# 0

\*These are approved rates applicable to each specialized services to be provided

Rate Category	Base Rates	*Medical health Add-on (DD \$82 \$4,5ED \$70.34/PSB \$134.00/ISS \$105.105 \$3)	*Profile Model Approach Training /Coaching (DD \$30.86/SED \$33.65-\$40.01/ISS \$49.03)	*Teacher Ratio Add-on (DD/SED/PSB \$17.81/25 \$26.71)	Supplemental Add-on Rental	Occupational Therapist Add-on	Control Room Staff Add-on (DD \$36.57/SED \$34.36-\$36.57/ISS \$21.94)	Supervisory Add-on	Medication & Lab Work	Total Excl. AC	After Care (AC)	Total Incl. AC
Rate	443.00	0.00	0.00	17.81	29.43	10.18	0.00	60.83		572.23	6,493.50	0
# of youths	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Budget</b>												
<b>Total</b>	<b>FTE</b>	<b>Annual salary</b>										
Salaries:												
Social Service												
Director - Residential Programs												
Director - Case to Home Programs												
Social Worker Supervisor												
Case Worker												
Intake worker												
FTC Facilitator												
SCM Trainer												
OT Coordinator												
MST-FIT Supervisor												
Childcare												
Site Director												
Youth Specialist Supervisor												
Youth Specialist												
After Care												
FIT Supervisor												
FIT Therapists												
Education												
Certified Teacher												
Education specialist/mentor/advocate												
Child Support												
Maintenance												
Cook												
Kitchen Assistant												
Security												
Control Room Staff												
Medical Services Add-on												
Podiatric Medical Director (MD)												
Psychiatric Nurse Practitioner												
Physician Assistant												
Nurse - RN												
LPN												
Mental Health												
Mental Health Administrator												
Clinician/CASAC												
Recreation Specialist												
Care Coordination (LPH)												
Family Worker												
Administration												
Assistant Exec Director Child welfare												
Data Entry												
Accountant												
Human Resource Specialist												
Administrative assistant												
<b>Total Salaries</b>												
Fringe												
<b>Total Salary &amp; Fringe</b>												
<b>OTPS</b>												
Specialist												
Psychiatrist												
Dental & Dental Asst												
Nutritionist												
Specialist (Gynecology, Gynecologist, etc)												
Trainers/coaches												
Other training cost												
consultant - substance abuse												
Psychologist												
Facility												
Rent												
Utilities												
Offsite Facility rental												
Insurance												
Insurance - auto												
Fire Inspection												
Security Services												
Restroom & Menstrual/innovations												
Services to Youth												
Recreation & Social Activities												
Participant Travel												
Clothing												
Cleaning												
Laundry Services												
Food												
Household supplies												
Bookings & fees												
<b>Other OTPS</b>												
Staff Recruitment												
Staff Travel												
Equipment - repair/maintenance												
Supplies - medical												
Supplies & equipment office												
Supplies & equipment - computers												
Printing & paper supplies												
Telephone & internet												
Postage												
Dues/Licenses/permits												
<b>Total OTPS</b>												
<b>Total Cost</b>												
Administrative Overhead 10%												
a) Medication												
b) Laboratory Services												
<b>Total Budget</b>												



**Appendix B: Limited Secure Placement (LSP) Aftercare Services  
MONTHLY EXPENSE INVOICE**

AGENCY NAME: \_\_\_\_\_  
 BOROUGH SERVED: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY/STATE/ZIP: \_\_\_\_\_

CONTRACT NO.: \_\_\_\_\_  
 TAX ID NO.: \_\_\_\_\_  
 AGENCY INVOICE NUMBER/  
 was BUDGET ID: \_\_\_\_\_  
 MONTH/YEAR: \_\_\_\_\_

**Limited -Secure Placement (LSP) Aftercare Services**

(A) Budget Category	(B) Expenditures This Service Period	(C) Prior Months Total Expenditures	(D) Expenditures Y-T-D (B + C)	(E) Budget	(F) Remaining Balance (E - D)
<b>PERSONNEL SERVICES (PS)</b>					
<b>TOTAL SALARIES</b>					
Program Director			\$0.0		\$0.0
Supervisor			\$0.0		\$0.0
Therapist			\$0.0		\$0.0
Foster Recruiter/PDR caller			\$0.0		\$0.0
Admin Assist			\$0.0		\$0.0
Skills Coaches			\$0.0		\$0.0
<b>FRINGE BENEFITS (76.5%)</b>	\$0.0	\$0.0	\$0.0		\$0.0
<b>SUBTOTAL PS COSTS</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>OTHER THAN PERSONNEL SERVICES (OTPS)</b>					
<b>CONSULTANTS</b>					
Training			\$0.0		\$0.0
Mental Health			\$0.0		\$0.0
Substance Abuse			\$0.0		\$0.0
<b>DIRECT CLIENT SERVICES</b>					
Educational			\$0.0		\$0.0
Vocational			\$0.0		\$0.0
Mental Health and Clinical Services			\$0.0		\$0.0
Substance Abuse Treatment			\$0.0		\$0.0
Foster Parent per diem (\$85 per day)			\$0.0		\$0.0
Foster Parent Stipends (\$25 per day up to 90 days)			\$0.0		\$0.0
Recruitment			\$0.0		\$0.0
Other			\$0.0		\$0.0
<b>RENT AND UTILITIES</b>					
<b>SUBTOTAL OTPS</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PS &amp; OTPS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATIVE OVERHEAD 10%</b>	<b>\$0.0</b>	<b>\$0.0</b>			
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TOTAL:**

Limited Secure Placement (LSP) Aftercare (AC)	TOTAL AMOUNT SUBMITTED FOR LSP AC FOR CURRENT SERVICE PERIOD	\$ -
	ADJUSTMENTS	\$ -
	<b>GRAND TOTAL</b>	<b>\$ -</b>

*We hereby certify that, to the best of our knowledge and belief, the information contained herein is correct, that it corresponds with the books and records of this agency, that the expenditures reported were in compliance with the intent of the program objectives approved by ACS, and that documentation is available to support this and will be available for audit.*

\_\_\_\_\_  
NAME OF PREPARER

\_\_\_\_\_  
SIGNATURE OF PREPARER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NAME OF FISCAL DIRECTOR

\_\_\_\_\_  
SIGNATURE OF FISCAL DIRECTOR

\_\_\_\_\_  
DATE



**Limited Secure Placement (LSP): Aftercare Services  
MONTHLY EXPENSE INVOICE**

Agency Name: 0  
Service Period: \_\_\_\_\_  
Borough Served: 0

**Limited -Secure Placement (LSP) Aftercare Services**

Category	# of Children (Autosum)	% (Autopopulate)	Total Expenses (Autosum)
1 Youth on Trial OR Final Discharge to Parent (s)/Guardian			
(A) Under 16 years old	0		\$ -
(B) Over 16 years old	0		\$ -
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Limited Secure Placement Aftercare Services Under the Close To Home Initiative  
CONTRACT AGENCY CHILD SPECIFIC SCHEDULE**

Agency Name: 0  
 Service Period: January 1900  
 Service Category #1: Youth on Trial OR Final Discharge to Parent (s)/Guardian  
 Borough Served: 0

Serial #	Child Last Name	Child First Name	CIN #	D.O.B. (mm/dd/yyyy)	WMS Case ID#	Service Date(s)	Types of Services	(A) Under 16*	(B) Over 16*
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
<b>TOTAL:</b>								<b>0</b>	<b>0</b>

\*Field will autopopulate based on D.O.B. entered for the child.



**Limited Secure Placement Aftercare Services Under the Close To Home Initiative  
CONTRACT AGENCY CHILD SPECIFIC SCHEDULE**

Agency Name: 0  
 Service Period: \_\_\_\_\_  
 Service Category #1: Youth on Trial OR Final Discharge to Foster Care Facility  
 Borough Served: 0

Serial #	Child Last Name	Child First Name	CIN #	D.O.B. (mm/dd/yyyy)	WMS Case ID#	Service Date(s)	Types of Services	(A) Under 16*	(B) Over 16*
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
<b>TOTAL:</b>								<b>0</b>	<b>0</b>

\*Field will autopopulate based on D.O.B entered for the child.