Department of Job and Family Services

Finance and Budget

Revised 09/01/2022

Invoicing Requirements for Subrecipients and Contractors

The County of Summit Department of Job and Family Service ("CSDJFS") will reimburse on a cost reimbursement basis, actual expenditures as outlined in the approved budget and incurred through delivery of service to eligible participants. "Cost Reimbursement" is a contract in which a subrecipient or contractor is reimbursed for all allowable expenses up to a set limit. The determined total cost allows the agency to establish a budget based on the cost of service. When applicable, CSDJFS may also enter into a Unit Rate contract. "Unit Rate" is a contract in which a subrecipient or contractor is reimbursed based on a price per unit of measurement for services or materials delivered to eligible participants multiplied by the contracted unit rate.

Subrecipients and contractors must have a current (updated at least annually) W-9 on file with the County of Summit Fiscal Office and in the County financial system, prior to the processing of any purchase orders, vouchers, or payments. If we do not have a current IRS W-9 form, a Substitute W-9 needs to be completed. If "Individual/Sole Proprietor/Single Member LLC" is marked in Section C titled *Federal Tax Classification/Entity Type* and a starred category in Section E titled *Payment Description Category*, an OPERS Independent Contractor/Worker Acknowledgement (PEDACKN) will need to be completed and returned with the Substitute W-9. A W-9 is requested by Contract Administration when new agreements are entered into. Prior to entering into an agreement, Finance staff will verify that a vendor is authorized in the County financial system. If the subrecipient or contractor is not in the County financial system, we will send a Substitute Form W-9 and PEDACKN to complete and return.

Only actual costs as approved in the budget are reimbursable. Please refer to the Sub-grant/Contractor Agreement, the Approved Program Plan, and the Approved Budget for specific program and compensation information. Expenses incurred outside of the agreement effective dates are not reimbursable. The only expenses that may be included in the invoice are the allowable expenses approved in the budget.

The subrecipient/contractor is required to provide CSDJFS with an invoice within fifteen (15) days after the end of the service month. Our preferred method of invoice submission is that all invoices be e-mailed to: SCDJFS_INVOICE@jfs.ohio.gov. However, we will also accept invoices that are sent to:

County of Summit Department of Job and Family Services
1180 S. Main Street, Suite 102
Akron, OH 44301-1256
Attention: Accounts Payable

This invoice packet shall contain the following forms:

- **Provider Monthly Expense Report & Invoice**
- **Support documentation for current expenses**
- **Billing Rosters**
- **Personnel Activity Reports**

Provider Monthly Expense Report and Invoice Form
Please update the Expense Report to include the cost categories (line items) and dollar amounts approved in your budget. When completing the Expense Report and invoice, Section I of the form shall include the provider's name, address, the invoice period, the provider's telephone number, the date, and the provider's signature.

Section II shall list the approved budget, the current month's expenses, the cumulative year-to-date expense totals and the remaining balance of the contract for each line item.

Supporting Documentation

For Cost Reimbursement contracts, Providers are required to submit supporting documentation for all invoiced expenses. This documentation shall include, but is not limited to, expense reports, payroll records, benefits calculation, itemized receipts, and bills, with the purchase and/or invoice date and the amount paid on each. **Excel spreadsheets and system printouts may be included to summarize expenses but is not sufficient back up documentation of actual costs.**

When only a portion of an expense from an invoice is applicable to the program, the percent billed, or calculation of the amount billed must be indicated on the documentation.

For Unit Rate contracts, specific requirements will be communicated to the Provider.

Billing Rosters

A service provider who provides more than one service shall list each service on separate Billing Rosters. The Billing Roster(s) shall include the approval date (the date the client was approved for service), participant's Social Security number, participant's name, and parent's name when services are for a child for services within the billing month.

Personnel Activity Reports

Personnel Activity Reports (PARs) are required to be submitted with each invoice for all staff whose time is being charged to the program. Include the agency, invoice month/year, employee's name, program/contract name, employee's signature, and supervisor's signature confirming the activities performed are allowable, reasonable and allocable to the program. For each day, indicate the date, describe the activity(ies) performed, enter the program time worked in the appropriate column, enter the total hours worked for the day minus any holiday/leave time, and enter any holiday/leave hours taken. **PARs should be based on actual time worked on the program and not budget estimates. PARs must be prepared monthly by staff and must coincide with the pay period(s) compensated during the service month.**

Sign In/Out Sheets, Collateral Contact Logs, Driver's Logs/Trip Tickets (NET Providers), or Other Forms of Service Provision

Sign In/Out Sheets shall be used to record when a client participates in service. The sheet shall include the client's name/signature, date, and time (in/out) of service. CSDJFS will accept a minor's signature if an adult with direct knowledge of the vendor's time signs the bottom of the sheet.

Collateral Contact Logs shall be used to document collateral contacts for case management. A collateral contact is defined as contact with agencies, friends, relatives, and others directly related to arranging, coordinating and/or monitoring services. The Collateral Contact Log shall be kept per person, per month, and include the provider's name, the month of service, the Social Security number and name of the participant for whom the contact was made, the date(s) of the contact, the type(s) of contact, the agency or person contacted, the purpose of the contact, the time spent on the contact, and the initials of the service provider worker making the contact.

Sign In/Out Sheets, Collateral Contact Logs, Driver's Logs/Trip Tickets (NET Providers), or other forms of service provision that contain the client's signature are required but do not need to be submitted at the time of invoicing. Please be aware that clients will be selected randomly from your billing roster each month, requiring the submission of additional documentation.

Any additional or alternative methods of service documentation **must** be approved by CSDJFS prior to billing.

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Please note: Per your subaward Article VI. Reports and Records, item (C) Five (5) Year Retention, requires all records related to your agreement and the administration of the program to be maintained for five (5) years after the County makes final payment and all other pending matters are closed.