

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date: December 15, 2015	<input checked="" type="checkbox"/> X] Consent	<input type="checkbox"/>] Regular
	<input type="checkbox"/>] Workshop	<input type="checkbox"/>] Public Hearing

Department
Submitted By: Community Services
Submitted For: Community Action Program

=====

I. EXECUTIVE BRIEF

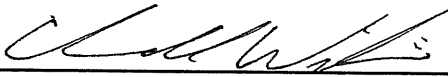

Motion and Title: Staff recommends motion to:

- A) **ratify** signature of the Mayor on Modification No. 4 to Florida Department of Economic Opportunity Federally Funded Subgrant Agreement No. 15EA-0F-10-60-01-023 (R2015-0470), for the period April 1 2015, through March 31, 2016, increasing the grant amount by \$168,406 for a new total amount not to exceed \$3,360,459, for the Low Income Home Energy Assistance Program (LIHEAP); and
- B) **approve** Budget Amendment of \$168,406 in the LIHEAP fund to reconcile the budget with actual grant award.

Summary: Additional LIHEAP funds of \$168,406 will enable Community Action Program (CAP) to provide assistance to an additional 400 low-income households with energy bills and crisis assistance to prevent service disconnection or to restore utility services. The emergency signature process was utilized because there was insufficient time to submit this application through the regular agenda process. County funds are not required. (Community Action Program) Countywide (HH)

Background and Justification: The LIHEAP Program has been administered by CAP since 1992. The FY 2015–2016 LIHEAP subgrant agreement will continue to ensure that assistance is provided to low-income families to prevent energy service disconnection.

- Attachments:**
- 1. Modification No. 4 to Agreement No. 15EA-0F-10-60-01-023 with Walk-through Memo
 - 2. Budget Amendment
- =====

Recommended By:		11/23/15
	Department Director	Date
Approved By:		12/3/15
	Deputy County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2016	2017	2018	2019	2020
Capital Expenditures					
Operating Costs	3,360,459				
External Revenue	(3,360,459)				
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT	-0-				

# ADDITIONAL FTE POSITIONS (Cumulative)					
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Is Item Included In Current Budget? Yes X No

Budget Account No.:

Fund 1009 Dept 145 Unit 1462 Object Var. Program Code/Period Var./ GY15

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. **Departmental Fiscal Review:** Taruna Malhotra, Director of Financial & Support Svcs

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

SPERRY Bm

OFMB KP SC 5/8 OK
11/23 11/14 11/28/10

Dr. J. Jacobson 12/31/5
Contract Development and Control
Bohacela 12-3-15

B. Legal Sufficiency:

Alene C. Dinkel
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.



Department of Community Services

810 Datura Street
West Palm Beach, FL 33401
(561) 355-4700
FAX: (561) 355-3863
www.pbcgov.com

**Palm Beach County
Board of County
Commissioners**

Shelley Vana, Mayor
Mary Lou Berger, Vice Mayor
Hal R. Valeche
Paulette Burdick
Steven L. Abrams
Melissa McKinlay
Priscilla A. Taylor

County Administrator

Verdenia C. Baker

"An Equal Opportunity
Affirmative Action Employer"

MEMORANDUM

TO: Shelley Vana, Mayor
Board of County Commissioners

THRU: Verdenia C. Baker, County Administrator
Board of County Commissioners

THRU: Jon Van Arnham, Deputy County Administrator
Board of County Commissioners

FROM: Channell Wilkins, Director
Community Services Department

DATE: October 15, 2015

RE: **FY 2015 LIHEAP Modification No. 4**

Pursuant to Section 309 of the Administrative Code, your signature is needed on the approval of the 2015-2016 Low Income Home Energy Assistance Program (LIHEAP) Grant Modification Agreement No. 15EA-0F-10-60-01-023 with the Florida Department of Economic Opportunity (DEO), for the period April 1, 2015 through March 31, 2016 (12 months). This modification includes additional funding in the amount of \$168,406, which brings the total amount to \$3,360,459. These funds will be used to prevent service disconnection or restore electric services to an additional 1,300 low income Palm Beach County residents.

The LIHEAP mid-year modification was received on September 11, 2015 with instructions to return it as soon as possible, but no later than October 23, 2015. No County Match funds are required. The emergency signature process is being utilized because there is not sufficient time to submit this item through the regular BCC agenda process and meet the return deadline. Staff will submit this item at the next available BCC Meeting.

If additional information is needed, please contact Channell Wilkins at 561-355-4702.

Approved by:

Director, Financial & Support Svcs.

Jon Van Arnham
Deputy County Administrator

OFMB

Assistant County Attorney

Attachment: FY 2015 LIHEAP Modification No. 4

**MODIFICATION NUMBER [4] OF AGREEMENT BETWEEN THE
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM AND
COUNTY OF, PALM BEACH**

CFDA Number: 93.568

Agreement Number: 15EA-OF-10-60-01-023

FEDERALLY-FUNDED SUBGRANT AGREEMENT

THIS MODIFICATION Number [4] is entered into by the State of Florida, Department of Economic Opportunity, with headquarters in Tallahassee, Florida, hereinafter referred to as "DEO," and COUNTY OF, PALM BEACH, hereinafter referred to as "Recipient" (each individually a "Party" and collectively "the Parties").

WHEREAS, Section (4) of the Agreement provides that modification of the Agreement shall be in writing executed by the Parties thereto; and

WHEREAS, DEO and Recipient have entered into the Agreement, pursuant to which DEO has provided an Agreement of Three Million One Hundred Ninety Two Thousand Fifty Three Dollars and Zero Cents (\$3,192,053.00) to Recipient; and

WHEREAS, the Parties seek to modify the Agreement language to reflect changes in programmatic policies and state laws; and

WHEREAS, FY 2014 carryover funds are available to increase the amount of funding granted to Recipient.

NOW, THEREFORE, in consideration of the mutual promises of the Parties contained herein, the Parties agree as follows:

1. Paragraph (17)(c), ATTACHMENTS AND EXHIBITS, is hereby modified to read as follows:

(c) This Modification has the following modified attachments and exhibits (check all that are applicable):

- ☒ Exhibit 1 - Audit Requirements
- ☒ Exhibit 1-A - Funding Sources
- ☒ Exhibit 2 - Audit Compliance Certification
- ☐ Exhibit 3 - Federal Requirements
- ☐ Attachment A - Scope of Work
- ☐ Attachment B - Program Statutes and Regulations
- ☐ Attachment C - Reports
- ☐ Attachment D - Property Management and Procurement
- ☐ Attachment E - Statement of Assurances
- ☐ Attachment F - Warranties and Representations
- ☐ Attachment G - Certification Regarding Debarment
- ☐ Attachment H - Trafficking Victims Protection Act of 2000

- ☒ Attachment I - Recipient Information
- ☒ Attachment J - Budget Summary, Workplan and Deliverables
- ☒ Attachment K - Budget Detail
- ☒ Attachment L - Multi-County Fund Distribution
- ☐ Attachment M - Justification of Advance Payment

2. Paragraph (18)(a), FUNDING/CONSIDERATION, is hereby modified to read as follows:

(a) This is a cost-reimbursement agreement. Recipient shall be reimbursed for costs incurred in the satisfactory performance of work hereunder in an amount not to exceed Three Million Three Hundred Sixty Thousand Four Hundred Fifty Nine Dollars and Zero Cents (\$3,360,459.00), subject to the availability of funds and appropriate budget authority. Until DEO provides further notice to Recipient's contact person identified in Attachment I, however, Recipient is only authorized to incur costs in an amount not to exceed Three Million Three Hundred Sixty Thousand Four Hundred Fifty Nine Dollars and Zero Cents (\$3,360,459.00). Upon receipt of written notice from DEO authorizing additional costs to be incurred, changes to the costs Recipient may incur must be accomplished using the Informal Modification process identified in Attachment B. The terms of this Agreement shall be considered to have been modified to allow Recipient to incur additional costs upon Recipient's receipt of the written notice from DEO.

This revised agreement amount includes:

- | | |
|-------------------|---|
| 1. \$3,192,053.00 | Current LIHEAP Allocation (FY 2015) |
| 2. \$168,406.00 | Base Increase/Carryover (FY 2015 and FY 2014) |
| 3. \$3,360,459.00 | Total Modified LIHEAP Allocation |

3. Attachment A, Section A, Payment and Deliverables, is hereby modified to read as follows:

Recipient shall be reimbursed monthly for expenditures reported on its Monthly Financial Status Report as described in Attachment C, Reports. Reimbursement shall be made on a monthly basis for the Deliverable accepted by DEO as having been successfully completed.

(1) "Deliverable" is defined as:

a. Certification that Recipient operated during its regular business hours as identified in Attachment F, Warranties and Representations.

(2) The Deliverable shall be reported monthly on Recipient's Monthly Financial Status Report as described in Attachment C, Reports.

(3) Successful completion of the Deliverable shall be determined by receipt by DEO of Recipient's Monthly Financial Status Report containing the certification required in Subparagraph A.(1)a. above.

4. Attachment A, Section C, Definitions, Paragraph (6)c., is hereby modified to read as follows:

c. May be used to pre-pay home energy usage.

5. Attachment A, Section E, Client Services and Benefits, Paragraph (10), is hereby modified to read as follows:

(10) Calculation of income eligibility:

- a. Use the past 30 days earnings for all occupants of the household annualized, or the Applicant's most current economic situation.
- b. Reference the current year Sources of Allowable Income to determine what is and is not considered as allowable income.
- c. Total household income cannot exceed the 150% poverty level.
- e. If the Applicant claims that there is no household income, a self-certification is allowable.
- f. For Applicants receiving Supplemental Nutrition Assistance Program (SNAP) or Supplemental Security Income (SSI), program qualification approvals or notifications may be used to document household size and income.

6. Attachment A, Section F, Client Records, is hereby modified to read as follows:

Recipient will maintain information in a file for each LIHEAP Client that includes at least the following information:

- (1) Client's name, address, sex, and age, and customer name on utility account (if not the Client);
- (2) Names, ages, and current identification documentation (no more than one year expired) of all household members;
- (3) Social Security Numbers and documentation of such numbers for all household members or the citation to the applicable exemption;
- (4) Signed Notice Regarding Collection of Social Security Numbers;
- (5) Income amount and method of verification for all household members;
- (6) Income documentation to support eligibility;
- (7) Signed statement of self-declaration of income, if applicable;
- (8) Signed statement of how basic living expenses, such as food, shelter, and transportation are being provided if the total household income is less than 50% of the current Federal Poverty Guidelines and no one in the household is receiving SNAP assistance;
- (9) Copies of approval or denial letters, including appeal procedures, provided to the Client;
- (10) Documentation of disability income or physician's statement if preference or additional benefit provided due to a disability;
- (11) Documentation of Client's obligation to pay the energy bill for the residence in which Client resides;
- (12) Signed Authorization for Release of General and/or Confidential Information for LIHEAP Data, or notation that the Client did not sign the waiver;
- (13) Utility Account Number;
- (14) If LIHEAP prevented disconnection or restored an energy disruption; and

(15) A signed LIHEAP application with signatures of the Applicant, Recipient's representative, and supervisory staff.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY
FEDERALLY FUNDED SUBGRANT AGREEMENT MODIFICATION
SIGNATURE PAGE

IN WITNESS WHEREOF, the parties have duly executed and delivered this Modification as of the date set forth below.

RECIPIENT

COUNTY OF PALM BEACH

(Type Legal Name of Recipient)

By: Shelley Vana

Shelley Vana, Mayor

(Type Name and Title Here)

Date: 10/21/15

59-6000785

Federal Identification Number

078470481

DUNS* Number

15EA-0F-10-60-01-023

Agreement Number

Attest:

Sharon R. Bock

Clerk and Comptroller

By: _____

Deputy Clerk

Approved As To Terms

And Conditions

By: Chad Wilk

Department Director

STATE OF FLORIDA

DEPARTMENT OF ECONOMIC OPPORTUNITY

By: _____

William B. Killingsworth, Director

Division of Community Development

Date: _____

Approved as to form and legal
sufficiency, subject only to full and
proper execution by the Parties.

Office of the General Counsel

Department of Economic Opportunity

By: _____

Approved Date: _____

Approved As To Form

And Legal Sufficiency

By: Deline C. Shryver

Assistant County Attorney

FY 2015 LIHEAP AGREEMENT
EXHIBIT 1
AUDIT REQUIREMENTS

The administration of resources awarded by DEO to the recipient may be subject to audits and/or monitoring by DEO as described in this section.

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEO staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by DEO. In the event DEO determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by DEO staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

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.

1. In the event that the recipient expends \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in Federal awards in 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. Exhibit 1 to this agreement indicates Federal resources awarded through DEO by this agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from DEO. The determination of amounts of Federal awards expended should be in accordance with the 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.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.
3. If the recipient expends less than \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from the recipient resources obtained from other than Federal entities).
4. Title 2 CFR part 200, entitled *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, also known as the Super Circular, supersedes and consolidates the requirements of OMB Circulars A-21, A-87, A-110, A-122, A-89, A-102 and A-133 and is effective for Federal awards or increments of awards issued on or after December 26, 2014. Please refer to title 2 CFR part 200 for revised definitions, reporting requirements and auditing thresholds referenced in this Attachment and Agreement accordingly.

Part II: STATE FUNDED

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

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient (for fiscal years ending September 30, 2004 or thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; 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. Exhibit 1 to this agreement indicates state financial assistance awarded through DEO by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from DEO, other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1, 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 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$500,000 in state financial assistance in its fiscal year (for fiscal years ending September 30, 2004 or thereafter), an audit conducted in accordance with the provisions of section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).
4. Additional information regarding the Florida Single Audit Act can be found at:
<http://www.myflorida.com/audgen/pages/flsaa.htm>

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of 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 each of the following at the address indicated:
 - A. DEO at each of the following addresses:
Electronic copies (preferred): Audit@deo.myflorida.com
or
Paper (hard copy):
Department Economic Opportunity

MSC # 130, Caldwell Building
107 East Madison Street
Tallahassee, FL 32399-4126

- B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse) at the following address:
- Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132
- C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.
2. Pursuant to Section .320 (f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320(c), OMB Circular A-133, as revised and any management letter issued by the auditor, to DEO at each of the following addresses:
- Electronic copies (preferred): Audit@deo.myflorida.com
- or
- Paper (hard copy):
- Department Economic Opportunity
MSC # 130, Caldwell Building
107 East Madison Street
Tallahassee, FL 32399-4126
3. Copies of financial reporting packages required by Part II of this agreement shall be submitted by or on behalf of the recipient directly to each of the following:
- A. DEO at each of the following addresses:
- Electronic copies (preferred): Audit@deo.myflorida.com
- or
- Paper (hard copy):
- Department Economic Opportunity
MSC # 130, Caldwell Building
107 East Madison Street
Tallahassee, FL 32399-4126
- B. The Auditor General's Office at the following address:
- Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450
- Email Address: flaudgen_localgovt@aud.state.fl.us
4. Copies of reports or the management letter required by Part III of this agreement shall be submitted by or on behalf of the recipient directly to:

A. DEO at each of the following addresses:

N/A

5. Any reports, management letter, or other information required to be submitted to DEO pursuant to this agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
6. Recipients, when submitting financial reporting packages to DEO for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION

1. The recipient shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of five (5) years from the date the audit report is issued, or five (5) state fiscal years after all reporting requirements are satisfied and final payments have been received, whichever period is longer, and shall allow DEO, or its designee, CFO, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to DEO, or its designee, CFO, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by DEO. In addition, if any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the controlling period as identified above, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the controlling period as identified above, whichever is longer.

**FY 2015 LIHEAP AGREEMENT
EXHIBIT 1-A
FUNDING SOURCES**

**FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT
CONSIST OF THE FOLLOWING:**

NOTE: If the resources awarded to the recipient represent more than one Federal program, provide the same information shown below for each Federal program and show total Federal resources awarded. If inapplicable, delete the table below and type "N/A".

Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	Florida Department of Economic Opportunity
Federal Award Identification Number:	G-12B2FLCOSR
Federal Award Date:	January 21, 2015
Total Federal Award to Pass-Through Entity:	\$69,338,313
Catalog of Federal Domestic Assistance Title:	Low-Income Home Energy Assistance Program
Catalog of Federal Domestic Assistance Number:	93-568
Recipient's DUNS-Registered Name:	COUNTY OF, PALM BEACH
Recipient's DUNS Number:	078470481
Federal Funds Obligated to Recipient:	\$3,360,459.00
Project Description:	Home energy assistance to low income households
<i>This is not a research and development award.</i>	(see 2 CFR § 200.87 if unsure)
Indirect Cost Rate:	See Exhibit 3 of FY 2015 Subgrant Agreement

**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED
PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

NOTE: If the resources awarded to the recipient represent more than one Federal program, list applicable compliance requirements for each Federal program in the same manner as shown below. If inapplicable, delete the table below and type "N/A".

Federal Program:

1. Recipient shall use the LIHEAP funds to provide energy payment assistance to eligible consumers with low income. These funds will be expended in accordance with all attachments to this Agreement, applicable OMB Circulars, and the FY 2015 LIHEAP State Plan.
2. Recipient shall comply with applicable OMB Circulars and eligibility requirements as set forth in the U.S. Department of Health and Human Services regulations codified in Title 45 of the Code of Federal Regulations, Part 96 – Block Grants, and Title 31 of the Code of Federal Regulations, Part 205 – Cash Management Improvement Act of 1990.

NOTE: Instead of listing the specific compliance requirements as shown above, the State awarding agency may elect to use language that requires the recipient to comply with the requirements of applicable provisions of specific laws, rules, regulations, etc. For example, for Federal Program 1, the language may state that the recipient must comply with a specific law(s), rule(s), or regulation(s) that pertains to how the awarded resources must be used or how eligibility determinations are to be made. The State awarding agency, if practical, may want to attach a copy of the specific law, rule, or regulation referred to.

**STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT
CONSIST OF THE FOLLOWING: NONE**

MATCHING RESOURCES FOR FEDERAL PROGRAMS:

NOTE: If the resources awarded to the recipient for matching represent more than one Federal program, provide the same information shown below for each Federal program and show total State resources awarded for matching.

Federal Program: **NA**

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

NOTE: If the resources awarded to the recipient represent more than one State project, provide the same information shown below for each State project and show total state financial assistance awarded that is subject to Section 215.97, Florida Statutes.

State Project: **NA**

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED
PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

1. **NONE**

NOTE: List applicable compliance requirements in the same manner as illustrated above for Federal resources. For matching resources provided by DEO for Federal programs, the requirements might be similar to the requirements for the applicable Federal programs. Also, to the extent that different requirements pertain to different amounts of the non-Federal resources, there may be more than one grouping (i.e., 1, 2, 3, etc.) listed under this category.

NOTE: Title 2 CFR § 200.331 and section 215.97(5), Florida Statutes, require that the information about Federal Programs and State Projects included in Exhibit 1 be provided to the Recipient.

FY 2015 LIHEAP AGREEMENT
EXHIBIT 2

Audit Compliance Certification	
<i>Email a copy of this form within 60 days of the end of each fiscal year in which this grant was open to audit@deo.myflorida.com.</i>	
Grantee:	
FEIN:	Grantee's Fiscal Year:
Contact's Name:	Contact's Phone:
Contact's Email:	
<p>1. Did Grantee expend state financial assistance, during its fiscal year, that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Recipient and the Department of Economic Opportunity (DEO)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If the above answer is yes, answer the following before proceeding to item 2.</p> <p>Did Grantee expend \$500,000 or more of state financial assistance (from DEO and all other sources of state financial assistance combined) during its fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the Recipient certifies that it will timely comply with all applicable state single or project-specific audit requirements of section 215.97, Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General.</p>	
<p>2. Did the Recipient expend federal awards during its fiscal year that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Recipient and DEO? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If the above answer is yes, also answer the following before proceeding to execution of this certification:</p> <p>Did the Recipient expend \$750,000 or more in federal awards (from DEO and all other sources of federal awards combined) during its fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the Recipient certifies that it will timely comply with all applicable single or program-specific audit requirements of title 2 CFR part 200, subpart F, as revised.</p>	
By signing below, I certify, on behalf of the Recipient, that the above representations for items 1 and 2 are true and correct.	
Signature of Authorized Representative	Date
Printed Name of Authorized Representative	Title of Authorized Representative

FY2015 LIHEAP AGREEMENT
MODIFIED ATTACHMENT I
RECIPIENT INFORMATION

FEDERAL FISCAL YEAR: 2015 AGREEMENT PERIOD: 1-Apr-15 THRU MARCH 31, 2016

Instructions: Complete the blanks highlighted in yellow. For item III, put an "X" in whichever highlighted box applies to your agency.

I. RECIPIENT: County of Palm Beach AGREEMENT #: 15EA-OP-10-60-01-023

II. Agreement Amount: \$3,360,459.00 Total Direct Client Assistance: \$2,765,005.00

III. RECIPIENT CATEGORY: ☐ Non-Profit ☒ Local Government ☐ State Agency

IV. COUNTY(IES) TO BE SERVED WITH THESE FUNDS:

Palm Beach County		

V. GENERAL ADMINISTRATIVE INFORMATION

a. Recipient County Location:

b. Executive Director or Chief Administrator: Mr. Channell Wilkins

Address: 810 Datura Street

City: West Palm Beach, FL Zipcode: 33401

Telephone: 561-355-4702

Fax: 561-355-3863

Cell: 561-310-8944

Email: cwilkins@pbcgov.org

Mailing address if different from above

Mailing Address: City: , FL Zipcode:

c. Chief Elected Official for Local Governments or President/Chair of the Board for Nonprofits:

Name: Shelley Vana

Title: Mayor

Address*: 301 N. Olive Ave., Suite 1201

City: West Palm Beach, FL Zipcode: 33401

Telephone: 561-355-2203

Fax: 561-355-6344

Email: Syana@pbcgov.org

*Enter home or business address, telephone numbers and email other than the Recipient's

d. Official to Receive State Warrant:

Name: Sharon R. Bock

Title: Clerk and Comptroller, Palm Beach County

Address: P.O. Box 4036

City: West Palm Beach, FL Zipcode: 33401

e. Recipient Contacts

1. Program:

Name: Kelvin Bledsoe

Title: Program Coordinator

Address: 810 Datura Street

City: West Palm Beach, FL Zipcode: 33401

Telephone: 561-355-4208

Fax:

Cell:

Email: Kbledsoe@pbcgov.org

2. Fiscal:

Name: Taruna Malhotra

Title: Director of Finance and Support Services

Address: 810 Datura Street

City: West Palm Beach, FL Zipcode: 33401

Telephone: 561-355-4716

Fax: 561-355-3863

Cell: N/A

Email: tmalhotr@pbcgov.org

f. Person(s) authorized to sign reports:

Name: Taruna Malhotra

Title: Director of Finance and Support Services

Name: Channell Wilkins

Title: Director of Community Services Department

Name: Kelvin Bledsoe

Title: Program Coordinator

g. Recipient's FEID Number: 59-6000785

h. Recipient's DUNS Number: 78470481

V. RECIPIENT FISCAL YEAR: October 1, 2015 thru September 30, 2016

FY2015 LIHEAP AGREEMENT
MODIFIED ATTACHMENT J
BUDGET SUMMARY, WORKPLAN AND DELIVERABLES

RECIPIENT: County of Palm Beach

AGREEMENT: 15EA-OF-10-60-01-023

FOR DEO USE ONLY
Mod No:
Reviewed By:
Date Reviewed:

SECTION I: BUDGET SUMMARY

A LIHEAP FUNDS ONLY		B Last Approved Budget Amount	C Adjustments to Approved Budget Increase/ (Decrease)	D TOTAL AMENDED BUDGET B + C
1	LIHEAP FUNDS	3,192,053.00	168,406.00	3,360,459.00
ADMINISTRATIVE EXPENSES (Cell 2D cannot exceed 8.5% of Cell 1D*) Maximum Administrative Expenses: \$285,639.02				
2	Salaries incl Fringe, Rent, Utilities, Travel, Other	231,673.00	(59,972.00)	171,701.00
OUTREACH EXPENSES (Cell 3D cannot exceed Cell 1D minus Cell 2D times .15) Maximum Outreach Expenses: \$478,313.70				
3	Salaries incl Fringe, Rent, Utilities, Travel, Other	419,822.00	3,931.00	423,753.00
DIRECT CLIENT ASSISTANCE				
4	Home Energy Assistance Cell 4D must be at least 25% of Cell 1D Minimum Home Energy: \$840,114.75	1,515,990.00	0.00	1,515,990.00
5	Crisis Assistance	960,726.00	221,079.00	1,181,805.00
6	Weather Related / Supply Shortage / Disaster Cell 6D must be at least 2% of Cell 1D Minimum Weather Related: \$67,209.18	63,842.00	3,368.00	67,210.00
7	Subtotal Direct Client Assistance (Line 4 + Line 5 + Line 6)	2,540,558.00	224,447.00	2,765,005.00
10	GRAND TOTALS	3,192,053.00	168,406.00	3,360,459.00

SECTION II: WORKPLAN AND DELIVERABLES

Type of Assistance	Last Approved Estimated Number of Households	Amended Estimated Number of Households	Estimated Cost Per Household**	Amended Estimated Expenditures***
Summer Home Energy	1,632	3,032	250.00	758,000.00
Winter Home Energy	1,632	3,032	250.00	758,000.00
Summer Crisis	1,748	1,011	475.00	480,225.00
Winter Crisis	1,748	1,011	475.00	480,225.00
Weather Related/Supply Shortage	142	141	475.00	66,975.00
TOTAL	6,902	8,227		2,543,425.00
* If less than 8.5% of Line 1 is budgeted for Administrative Expenses, the maximum allowed for Outreach Expenses may be increased. The total Administrative Expenses plus the total Outreach Expenses may not exceed the sum of the original maximum allowed for these items.				
Total of Line 2 plus Line 3 may not exceed:	\$763,952.72		Amount budgeted Line 2 + Line 3 =	\$595,454.00
** Estimated Cost per Household must be based on the agency's historic average cost.				
*** Estimated Expenditures given in the Workplan must agree with the corresponding values on Lines 4-7.				

MODIFIED ATTACHMENT K
ADMINISTRATIVE AND OUTREACH EXPENSE BUDGET DETAIL (Lines 2-3)

Recipient: County of Palm Beach

Agreement #: 15EA-OF-10-60-01-023

Instructions: On the form below, enter the detail of the figures listed on the Budget Summary. If more space is needed, copy this form copy this form to another tab and name the new tabs "Budget Detail 1", "Budget Detail 2", etc.

Line Item Number	Expenditure Detail	LIHEAP FUNDS
	(Round all line items to dollars. Do not use cents and decimals in totals. Totals must agree with Attachment J)	
2	Administrative Costs	
	Salaries, Include Fringe	
	FICA 6.2%	
	Medicare 1.45%	
	Retirement 7.16%	
	Health & Life 12,050/yr	
	The Balance of Community Action LIHEAP salaries are paid from CSBG Direct Client or CSBG other program categories.	
	Program Coordinator (\$2855.46/pp x 26) x.50 1 person @ 50%	37,121.00
	Community Outreach Specialist III (KM) (\$2487.53/pp x 26) x.25 1 person @ 25%	16,169.00
	Senior Community Action Specialist (SG) (\$2808.76/pp x 26) x.25 1 person @ 25%	18,257.00
	Senior Community Action Specialist (YD) (\$2471.38/pp x 26) x.25 1 person @ 25%	16,064.00
	Clerical Specialist (\$2697.76/pp x 26) x.50 1 person @ 50%	35,071.00
	WC (\$1,606) UC (\$6,353) Prop. & Cas. Ins. \$4,397	12,356.00
	TOTAL ADMIN. PERSONNEL EXP.	135,038.00
	Office Supplies (Paper, pens, files, paperclips, staples, cartridges)	9,447.00
	Postage	3,000.00
	Advertisement and graphics (radio, billboard, posters, banners, brochures)	2,000.00
	Travel (LIHEAP conf. Hotel and per diem)	5,000.00
	Communication Air Cards, Cell Phone	1,500.00
	Office Equipment	5,000.00
	Rent (Belle Glade Office) \$875x12 months @50% (other 50% paid from CSBG)	5,250.00
	Mileage @.445 cents per mile	3,000.00
	Utilities (Belle Glade Office) \$411x12 months @50% (other 50% paid from CSBG)	2,466.00
	TOTAL ADMIN. NON PERSONNEL	36,663.00
	TOTAL ADMIN. EXP.	171,701.00
3	Outreach Expenses	
	Salaries , Include Fringe	
	FICA 6.2%	
	Medicare 1.45%	
	Retirement 7.16%	
	Health & Life 12,050/yr	
	The Balance of Community Action LIHEAP salaries are paid from CSBG Direct Client or CSBG other program categories	

Line Item Number	Expenditure Detail			LIHEAP FUNDS
	(Round all line items to dollars. Do not use cents and decimals in totals. Totals must agree with Attachment J)			
3	Outreach Expenses			
	Community Outreach Specialist III (KM)	(\$2487.53/pp x 26) x.25	1 person @ 25%	16,169.00
	Senior Community Action Specialist (SG)	(\$2808.76/pp x 26) x.25	1 person @ 25%	18,257.00
	Community Outreach Specialist I (GL)	(\$1827.76/pp x 26) x .50	1 person @ 50%	23,761.00
	Community Outreach Specialist I (CH)	(\$2719.69/pp x 26) x .50	1 person @ 50%	35,356.00
	Senior Community Action Specialist (YD)	(\$2471.38/pp x 26) x.25	1 person @ 25%	16,064.00
	Community Outreach Specialist I (DP)	(\$2761.23/pp x 26) x .50	1 person @ 50%	35,896.00
	Community Outreach Specialist I (AM)	(\$1827.76/pp x 26) x .50	1 person @ 50%	23,761.00
	Community Outreach Specialist I (JS)	(\$2904.84/pp x 26) x .50	1 person @ 50%	37,763.00
	Community Outreach Specialist I (ED)	(\$1790.92/pp x 26) x .25	1 person @ 25%	11,641.00
	Community Outreach Specialist I (Vacant)	(\$1790.92/pp x 26) x .25	1 person @ 25%	11,641.00
	Community Outreach Specialist II (AB)	(\$1892.84/pp x 26) x .50	1 person @ 50%	24,607.00
	County Temporary Staff (ED)	(\$1227.15/pp x 26) x .50	1 person @ 50%	15,953.00
	County Temporary Staff (SO)	(\$1227.15/pp x 26) x .50	1 person @ 50%	15,953.00
	County Temporary Staff (CM)	(\$1227.15/pp x 26) x .50	1 person @ 50%	15,953.00
	County Temporary Staff (ZR)	(\$1227.15/pp x 26) x .50	1 person @ 50%	15,953.00
	County Temporary Staff (Vacant)	(\$1227.15/pp x 26) x .50	1 person @ 50%	15,953.00
	Non Permanent Temporary Staff	(6714 Hrs. @ \$12.00 per hr)		80,572.00
	PERSONNEL EXPENSES			415,253.00
	Leased Vehicle and Maintenance	\$708.33 x 12 (home visits for LIHEAP)		8,500.00
	NON PERSONNEL EXPENSES			8,500.00
	TOTAL OUTREACH EXPENSES			423,753.00
	Direct Client Assistance			
	Home Energy Assistance			1,515,990.00
	Crisis Assistance			1,181,805.00
	Weather Related Crisis (WRC)			67,210.00
	TOTAL DIRECT CLIENT ASSISTANCE			2,765,005.00
	GRAND TOTAL			3,360,459.00

FY 2015 LIHEAP AGREEMENT

MODIFIED ATTACHMENT L
MULTI-COUNTY FUND DISTRIBUTION

Recipient: County of Palm Beach

Agreement #: 15EA-OF-10-60-01-023

Number of Counties to be Served with this agreement: 1

If the Recipient will serve more than one county with this agreement, complete the form below. Describe how you will equitably allocate LIHEAP resources to each of the counties you serve. This plan must be in part based on the 150% poverty population of each county.

Instructions: Enter appropriate data only in the cells below that are highlighted in yellow. Percentages will automatically populate when the total direct client assistance amount and all three columns for each county are filled in.

Poverty Population Data Souce: Provide the U. S. Census data source for the 150% of poverty population used including the year of the data. If any other data or factors are used in allocating the funds, describe and give the source.	
Data Source and Description:	

COUNTY	150% POVERTY POPULATION* ¹	COUNTY'S % OF POVERTY POPULATION IN SERVICE AREA	TOTAL DIRECT CLIENT ASSISTANCE*	% OF AGENCY'S DIRECT CLIENT ASSISTANCE DOLLARS ALLOCATED TO THIS COUNTY
			\$2,765,005.00	
			COUNTY ALLOCATION	
N/A			#VALUE!	#VALUE!
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
			#VALUE!	
Total Budgeted Direct Client Assistance*	0	0%	#VALUE!	#VALUE!

* Allocation must be equal to Attachment J, Line 7.

Signature

Authority

TO: ALL COUNTY PERSONNEL

FROM: ROBERT WEISMAN
COUNTY ADMINISTRATOR

PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT & BUDGET (OFMB)

SUBJECT: GRANT ADMINISTRATION

PPM #: CW-F-003

ISSUE DATE
June 28, 2010

EFFECTIVE DATE
June 28, 2010

PURPOSE:

To establish guidelines for grant applications, grant agreements, grant reporting, and related functions for funds received by the County from various external sources which are subject to Audit requirements.

UPDATES:

Future updates to PPM # CW-F-003 will be the responsibility of the Director of Financial Management & Budget Department.

AUTHORITY:

- Palm Beach County Administrative Code, Section 309.00.

DEFINITIONS:

I. Grant

A payment in cash or in kind made to provide assistance for a specified purpose, the acceptance of which creates a legal duty on the part of the grantee to use the funds or property made available in accordance with the conditions of the grant. [General Accounting Office (GAO)]

Grants are typically authorized and appropriated by a legislative body.

For purposes of this PPM, the term "grants" will not include shared revenues, payments in lieu of taxes, or any revenues received from charges for services (e.g., fire control or ambulance service).

2. Grant Agreement

A contract duly executed and legally binding between the County and an outside funding agency.

3. Grant Application

Required documentation used in making a request for funding from an outside funding agency.

4. Grant Award

Notification from an outside funding agency that authorizes the expenditure of funds by the County for the purposes specified in the grant application.

Depending on the specific requirements of the outside funding agency, the formality of the "grant award" process may vary as will the point after notification that funds may actually be expended by the County (e.g., prior to the execution of a formal grant agreement).

5. Grant Closing

Submission of a final document package to an outside funding agency and/or receipt of final payment from the grantor agency.

6. Grant Reporting

Preparation and submission of reports of a statistical, programmatic or fiscal nature which are required by an outside funding agency.

7. Outside Funding Agency

Federal, state and local governmental agencies, foundations or any other external funding source. Also referred to as "grantor agency".

POLICY:

I. Grant Applications and Agreements

A. Identification of Grant Opportunities

1. County departments are responsible for identifying grant opportunities and preparing grant applications for new sources of revenue applicable to programs under their jurisdiction.
2. Grants for Countywide purposes (non-departmental) may be pursued by the Planning Division of Planning, Zoning, and Building (PZ&B), County Administration (Economic Development Coordinator), or the Office of Financial Management & Budget (OFMB).

B. Grant Applications

1. All grant applications must be approved by the Board of County Commissioners if one or more of the following conditions apply:

- a. the grant requires a County match, or
- b. the grant requires the signature of the head of the governing body, or
- c. the grant requires a Board resolution.

Any exceptions to this requirement (e.g. delegation of approval authority for grant applications) must be specifically approved by the Board of County Commissioners.

IF THE APPLICATION BECOMES/LEADS TO AN AGREEMENT, THE REQUIREMENTS IN SECTION I. C. (GRANT AGREEMENTS) APPLY.

2. The Board Agenda Item Summary Form should meet the following requirements:

- a. The Agenda Item Summary Form should clearly delineate the dollar amount of required match, amount of overmatch (if any), and the number of grant funded positions by job title and pay grade to be added to the complement.
- b. A statement should be included regarding the date the grant ends or the time limit for expenditures to occur.
- c. If applicable, the specific delegation of authority requested from the Board should be stated in the Motion and Title Section.
- d. The number of grant funded positions should also be summarized in the Motion and Title Section.
- e. The Agenda Item Summary Form must include the statement that grant funded positions (if any) are approved for the length of the grant and these positions will be eliminated when grant funding is discontinued.

3. In the event of an emergency, grant applications requiring Board approval may be signed by the Chair of the County Commission and submitted by the County Administrator, or designee, prior to Board approval provided, however, that the BCC shall ratify such application at the first subsequent Board meeting.

4. Applications not requiring Board approval must follow the same internal review procedures as those applications requiring Board approval, including review by County Administration, OFMB, and the County Attorney's Office.

C. Grant Agreements

- I. A grant agreement (contract) does not require Board approval under either of the following conditions:

CONDITION No. 1 (must meet both criteria)

- a. A specific delegation of authority to execute the grant agreement was previously approved by the Board of County Commissioners; and
- b. the contract does not require a local match larger than previously approved in the grant application.

OR

CONDITION No. 2 (must meet all five criteria)

- a. The Board has previously approved the grant application; and
- b. The grant agreement does not specifically require approval of the Board; and
- c. The terms and conditions or scope of the original application have not been materially changed; and
- d. The contract does not require a local match larger than previously approved in the grant application; and
- e. The amount of the grant award is less than \$100,000.

2. Agreements not requiring Board approval must follow the same internal review procedures as those agreements requiring Board approval, including review by County Administration, OFMB, and the County Attorney's Office.

D. Grant Documentation

1. Appropriate written documentation for changes in the grant will be maintained by the responsible department.

II. Accounting and Budgeting

- A. Grant funds are to be established in such a manner as to be easily identifiable within the County's Financial System. This must be accomplished through the use of one of the following methods:
 - 1. a revenue source code identified as a single grant; or
 - 2. a separate unit code identified as a single grant; or
 - 3. the Cost Accounting - Grant Method.
- B. Grants established in capital funds are to be established as separate unit codes as well as identified as projects.
- C. When the grant agreement requires that interest earned be refunded or utilized by the program (for enhancement or to reduce the amount of grant funds) a separate fund should be established.
- D. Grant receipts and expenditures must be maintained in accordance with federal, state, and local guidelines/laws applicable to the agreement (federal statute, OMB Circular, state statute, local laws/ordinances, federal, state, guidelines) and Generally Accepted Accounting Principles for Local Governments. If differences exist between guidelines/laws, the department is to utilize the most stringent requirement (e.g., record retention, travel, inventory).
- E. All reports of a statistical, programmatic or fiscal nature are the responsibility of the administering department, with technical assistance available from OFMB and Finance, according to the reporting frequency (e.g., monthly, quarterly) established by the funding agency.
- F. All Budget Amendments will be prepared and submitted to OFMB by the responsible department in a timely manner in order to keep the budget current with respect to the financial status of the grant, as well as avoid unnecessary accounting actions (e.g., budget overrides).

III. Annual Audit

- A. Audits of grant funds will be conducted in accordance with the grant agreement and appropriate laws.
- B. The Audit of Federal funds is governed by the Single Audit Act, Section 7505 which states: "The Director, after consultation with the Comptroller General and appropriate Federal, State, and local government officials, shall prescribe policies, procedures, and guidelines to implement this chapter." OMB Circular A-133 describes the non-Federal entity's responsibility for managing Federal assistance programs and the auditor's responsibility with respect to the scope of audit.

- C. The Audit of State funds is governed by Florida Statutes Chapter 215.97 which establishes uniform State Audit requirements for non-state entities receiving State Financial Assistance. The Auditor General has issued regulations to be followed - Rules of the Auditor General - Chapter 10.600.

PROCEDURES:

I. Grant Applications and Agreements

- A. Local match requirements, if any, will be reviewed by OFMB for all grant applications.
- B. A signed copy of all applications not requiring Board approval will be placed on the Board's agenda as "Receive and File" by the responsible department.

II. Accounting and Budgeting

- A. Departments choosing to use the Cost Accounting - Grant Method are responsible for setting up program codes. OFMB can assist departments as needed.
- B. OFMB will monitor grant reporting and will assist departments as needed.
- C. Indirect cost will be applied for in grants as applicable and budgeted at the amount approved by the Grantor Agency.
- D. Departments are responsible for monitoring financial records to insure postings are in accordance with the Grant Agreement and County PPM's (e.g., correct time frame, allowable, proper category, etc.).
- E. The administering department is responsible for drawing down, or if applicable, for supplying the information to Finance to provide for the drawing down of grant funds on a timely basis. Reports supporting the drawdown amounts should be reconciled to the official general ledger in the County's Financial System.
- F. The administering department is responsible for assuring that year end accruals are recorded for eligible expenditures and revenues (as defined in the Grant Agreement) in accordance with the County's year-end closing procedures.
- G. Advances of grant fund drawdowns should be recorded as "deferred revenue". Interest earned on advances must be calculated and classified as a "liability" if required to be returned to the grantor agency.
- H. The administering department is responsible for ensuring that the applicable "negative interest" resulting from grant expenditures prior to the receipt of grant funds will be transferred to the appropriate fund. This will be designated by OFMB at least on an annual basis according to the County's annual closing procedures.

I. For any grants that earn "positive interest", the administering department must calculate the amount and transfer it in the County's Financial System to the related grant department and unit.

J. Depending on the nature of the grant, all Budget Amendments necessary to reflect unbudgeted grant revenues will be prepared and submitted to OFMB by the responsible department using one of the following procedures and within the time frame specified:

1. As a companion item to, or as part of, an Agenda Item requesting Board approval of a grant application.

Under this procedure, the following conditions will apply:

- a. Approval of the Budget Amendment by the Board will be contingent upon the actual award of the grant. (In effect, the Board has "pre-approved" the Budget Amendment.)
- b. Processing of the Budget Amendment by OFMB will not occur until after OFMB receives written notification from the department of the actual award of the grant as well as a copy of the "pre-approved" Budget Amendment.

The written notification and a copy of the "pre-approved" Budget Amendment will be submitted by the department to OFMB within fifteen (15) workdays of the actual grant award.

- c. Submission of a new Agenda Item will be required if the amounts stated in the Budget Amendment submitted to OFMB differ in any way from the amounts stated in the "pre-approved" Budget Amendment.

The new Agenda Item and revised Budget Amendment will be submitted by the department to OFMB within fifteen (15) workdays of the actual grant award.

2. As a companion item to, or as part of, an Agenda Item requesting Board execution of a grant agreement.

3. Within fifteen (15) workdays of a grant award for all other situations, with the following exception.

When the award of a grant is in one fiscal year and the expenditure of funds is in a subsequent fiscal year (i.e., the year in which the grant revenues are "earned"); the timing of the submission of the Budget Amendment will be as follows:

- a. where possible, within a time frame which will permit the budget changes required by the grant award to be incorporated into the subsequent fiscal year's budget development process; or
- b. within fifteen (15) workdays of the beginning of the subsequent fiscal year.

Any new positions requested as part of a Budget Amendment should be summarized in the Motion and Title Section of the accompanying Agenda Item Summary Form.

K. Responsibility for the adjustment of balances brought forward to agree with the audited fund balance in the County's Financial System, as reported in the Comprehensive Annual Financial Report (CAFR), shall be as follows:

- 1. For capital project funds, OFMB will be responsible for assuring that the appropriate Budget Amendments are prepared within 30 days of CAFR issuance. The administering department should work closely with OFMB in the preparation of these Amendments.
- 2. For non-capital project funds and proprietary funds, the administering department will be responsible for assuring that the appropriate Budget Amendments are prepared and submitted to OFMB within 30 days of CAFR issuance.

L. The payback of unexpended grant funds must be approved as follows:

- 1. by the Board of County Commissioners if the amount being returned exceeds \$5,000; or
- 2. by the County Administrator if the amount being returned is \$5,000 or less.

In those situations involving County Administrator approval (i.e., where the amount being returned is \$5,000 or less), the responsible department must prepare a "Receive and File" Item to be placed on the Board's agenda.

M. At the close-out of a grant, all appropriate accounting entries need to be made by the responsible department within sixty (60) days.

N. Excess local match funds are to be returned to the originating fund within sixty (60) days of the close-out of the grant.

III. Annual Audit

A. Federal and state grants are subject to annual audits by the County's external auditors.

- B. Reconciliation of federal and state assistance will consist of a two-step process involving a "preliminary reconciliation" and a "final reconciliation".

1. Preliminary Reconciliation

- a. Using the Program Table in the County's Financial System Advantage, OFMB will prepare preliminary "Schedules of Federal and State Assistance" as of the end of the prior fiscal year. These preliminary schedules, as well as copies of the "Grant Expenditure and Revenue Reports" (such as "journal detail report", "reimbursement coversheets", "expense summary detail report" etc.) as reported in the County's Financial System, will be furnished to OFMB by each applicable department within 30 days of the close of fiscal month nine. These reports may be used as supporting documentation.
- b. County departments are responsible for estimating grant earnings through the end of the fiscal year for the purpose of audit planning.
- c. County departments are responsible for reconciling grant receipts and expenditures with ledgers and payment requests.

A standard Preliminary "Grant Reconciliation Worksheet" (refer to ATTACHMENT A for an example) is provided for use in this process. The worksheet is to be completed by departments for each grant.
- d. County departments are responsible for updating the Program Table in Advantage for actual and estimated earnings as reflected in the reconciliation worksheet.
- e. A copy of the reconciliation worksheet and supporting documentation is to be submitted by the responsible department to OFMB within 30 days of receipt of the preliminary schedules. Supporting documentation must clearly identify the project expenditures if there is more than one project existing under one unit.
- f. OFMB will be responsible for providing a consolidated schedule of financial assistance to the External Auditors for their preliminary fieldwork by the end of September (fiscal month twelve).

2. Final Reconciliation

- a. After the close of the fiscal year, these schedules will be updated using the same procedure outlined above to reflect any changes occurring during the final quarter (i.e., July through September).

Departments will have 45 days from the time they receive applicable schedules and worksheets from OFMB to submit the Final "Grant Reconciliation Worksheets" (refer to ATTACHMENT B for an example) back to OFMB.

- b. Final schedules will be submitted to the administering department by OFMB for Department Head review and "sign-off."

3. Other Audit Requirements

- a. OFMB will be responsible for the coordination and distribution of the audit reports as required by the grant agreements and County policy.
- b. Each department or office will be responsible for taking appropriate steps to clear or correct any deficiencies cited in the Single Audit Management Letter within their area of responsibility.
- c. Upon request, departments will receive all or part of the audit reports produced.



ROBERT WEISMAN
COUNTY ADMINISTRATOR

Supersession History:

- 1. AO Number 1-4, dated 9/1/78
- 2. PPM# CW-F-003, issued 7/1/88
- 3. PPM# CW-F-003, issued 8/1/95
- 4. PPM# CW-F-003, issued 4/30/99
- 5. PPM# CW-F-003, issued 11/30/00
- 6. PPM# CW-F-003, issued 11/01/04
- 7. PPM# CW-F-003, issued 03/01/06

PALM BEACH COUNTY
GRANTS REPORTING WORKSHEET
PRELIMINARY

CFDA/CSFA #	Grant Period:	Contract #
Award \$	ARRA Grant <input type="checkbox"/> YES <input type="checkbox"/> NO	F/D/U/
Funding Agency	Pass through Agency	
Grant Name	Pgm. Code	
Department	Federal/State/Other	
<p>Revenues (ADVANTAGE) as of FM09 _____</p> <p>LESS: Revenue applicable from prior year (_____)</p> <p>Plus: Revenue earned through Sept. not accrued _____</p> <p>Plus: Eligible program income _____</p> <p>Plus: Estimated Earnings Jul-Sept _____</p> <p>OTHER Adjustments (briefly explain) _____</p> <p>_____</p> <p>Revenue Reported in the Advantage Program Setup Table _____</p> <p>Expenditures (ADVANTAGE) as of FM09 _____</p> <p>LESS: Expenditures not related to Grant (_____)</p> <p>PLUS: Estimated Expenditures Jul-Sept _____</p> <p>Local Match Percentage % _____ 0%</p> <p>LESS: Local Match Expenditures (_____)</p> <p>LESS: Local Overmatch Expenditures (_____)</p> <p>OTHER Adjustments (briefly explain) _____</p> <p>_____</p> <p>Expenditures Reported in the Advantage Program Setup Table _____</p> <p>Total transfers to subrecipients for this grant _____</p>		

PALM BEACH COUNTY
GRANTS REPORTING WORKSHEET
FINAL

CEDA/CSFA #	Grant Period	Contract #
Award \$	ARRA Grant <input type="checkbox"/> YES <input type="checkbox"/> NO	F/D/U/
Funding Agency	Pass through Agency	
Grant Name	Pgm Code	
Department	Federal/State/Other	
 Revenues (ADVANTAGE) as of end of fiscal year _____ LESS: Revenue applicable from prior year (_____) Plus: Revenue earned through Sept. not accrued _____ Plus: Eligible program income _____ OTHER Adjustments (briefly explain) _____ _____ Revenue Reported in the Advantage Program Setup Table _____ Expenditures (ADVANTAGE) as of end of fiscal year _____ LESS: Expenditures not related to Grant (_____) Local Match Percentage % _____ LESS: Local Match Expenditures (_____) LESS: Local Overmatch Expenditures (_____) OTHER Adjustments (briefly explain) _____ _____ Expenditures Reported in the Advantage Program Setup Table _____ Total transfers to subrecipients for this grant _____		

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

Page 1 of 1

BGEX - 145 -10291500000000000284
BGRV - 145 -10291500000000000074

FUND (1009) - LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

Use this form to provide budget for items not anticipated in the budget.

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 11/17/2015	REMAINING BALANCE
REVENUE								
145 1462 3168	Fed Grant Indirect - Human Services	3,192,053	3,192,053	168,406		3,360,459		
Total Revenue		3,206,862	3,206,862	168,406	0	3,375,268		
EXPENDITURE								
145 1462 1301	Salary & WagesNon-Frs Employees	1	1	75,000	0	75,001	2,438	72,563
145 1462 3404	Temp Serv/Contracted Salaries	175,000	175,000	0	75,000	100,000	3,312	96,688
145 1462 8301	Contributions for Individuals	2,571,119	2,571,119	168,406	0	2,739,525	380,634	2,358,891
Total Expenditures		3,206,862	3,206,862	243,406	0	3,450,268		

Signatures

Date

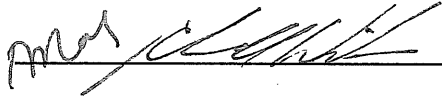
By Board of County Commissioners
At Meeting of December 15, 2015

COMMUNITY SERVICES

INITIATING DEPARTMENT/DIVISION Channell Wilkins

Administration/Budget Department Approval

OFMB Department - Posted

 11/23/15

Deputy Clerk to the
Board of County Commissioners