



FISCAL REPORTING SCHEDULES AND INSTRUCTIONS
COST REIMBURSEMENT CONTRACTS
FY 2020

General:

The instructions below are intended to assist with reporting expenditures and, in some contracts, requesting payments for cost reimbursement contracts. The documentation required will depend on the funding source. Funding sources are identified by a five-character number, which is listed in the Letter of Award (LOA) issued at the beginning of the contracting process. This five-character number is also the beginning of a contract number assigned to the award. Knowing this number is a key to knowing what reporting schedule to follow. It is also important to know whether the Contract Type is an Advance Basis Cost Reimbursement or an Actual Expenditures Cost Reimbursement contract.

Please note the schedules that follow are for funding sources known at the time of the schedule release. Reporting dates for contracts less than 12 months will be customized to fall within the contract's terms. Contact the assigned Grants Accountant if there are any questions.

SCHEDULE FOR ADVANCE BASIS COST REIMBURSEMENT CONTRACTS
UNDER THE FOLLOWING FUNDING SOURCES:

- AS019 – State Block Grant
- AS084 – Temporary Cash Assistance
- AS259 – Federal Block Grant
- BH003 – Buprenorphine Initiative
- BH112 – State Opioid Response-Stabilization/Crisis Beds
- CG022 – City Grant
- NE004 – Needle Exchange Grant

BI-MONTHLY REPORTING SCHEDULE

Due Date	Payment Request Period	Fiscal Report Period
6/15/2019	7/1/19 - 8/31/19	n/a
8/5/2019	9/1/19 - 10/31/19	7/1/19 - 7/31/19
10/5/2019	11/1/19 - 12/31/19	8/1/19 - 9/30/19
12/5/2019	1/1/20 - 2/28/20	10/1/19 - 11/30/19
2/5/2020	3/1/20 - 4/30/20	12/1/19 - 1/31/20
4/5/2020	5/1/20 - 6/30/20	2/1/20 - 3/31/20
7/31/2020 *	n/a	4/1/20 - 6/30/20

** Annual Reports (Forms 440) are also due at the end of the fiscal year.
Separate notification and instructions will be sent out at that time.*

The above listed funding source(s) will involve a two-step process and require the following:

- Completion and submission of a **Payment Request** via Contracts Management System (CMS), a BHSB's online Contract Database and
- Completion and submission of a **Fiscal Report** via CMS

Due Date:

All required fiscal documents need to be submitted timely. Late submissions will put the organization in a fiscal non-compliance status. Payments will be deferred until complete and correct fiscal documents are received.

Payment Requests:

The payment requests are used to generate payments. The initial payment request, which is the first advance, should represent an estimate of the costs for the first two (2) months (1/6th of the award amount) and does not require submission of a fiscal report. Subsequent payment request submissions require both, a fiscal report and a payment request as noted in the schedule above. Subsequent payments will not be advanced if either one is missing. Payments are subject to Behavioral Health System Baltimore's (BHSB) cash management practices and funding will be advanced only to extend warranted by an analysis of the expenses reported and advances already paid as well as the availability of funds.

Payment Requests are electronically entered into CMS. It is critical that the correct Period Dates and amounts requesting are entered. The software does not allow BHSB or Providers to change this information once the request has been submitted. A new request would need to be prepared and submitted for any incorrect submissions. BHSB will delete any incorrect payment requests.

Fiscal Reports:

Fiscal reports must reflect actual incurred expenditures for the period being reported i.e. no estimates. The fiscal reports are used by BHSB to monitor fiscal compliance with the approved budget, track year-to-date spending and variances, and facilitate oversight. BHSB reserves the right to request supporting documentation with the fiscal report as part of the reporting, monitoring of the contract or a requirement of the funding agency.

Fiscal Reports are electronically entered into CMS system. It is critical that the correct Reporting Period Dates are entered. Fiscal reporting periods cannot be duplicated, cannot overlap, and need to be submitted for each period in the reporting schedule. The Fiscal Reports' Period Dates drive the numbers in the auto-generated columns of the report, therefore, incorrect dates or overlapping periods will display information incorrectly. If incorrect, Fiscal Report will be sent back for corrections.

**SCHEDULE FOR ADVANCE BASIS COST REIMBURSEMENT CONTRACTS
UNDER THE FOLLOWING FUNDING SOURCES:**

- MH327 – State Block Grant
- MH344 - Federal Block Grant
- MH334 – PATH

QUARTERLY REPORTING SCHEDULE	
Due Date	Fiscal Report Period
10/15/2019	7/1/19 - 9/30/19
1/15/2020	10/1/19 - 12/31/19
4/15/2020	1/1/20 - 3/31/20
7/31/2020 *	4/1/20 - 6/30/20

** Annual Reports (Forms 440) are also due at the end of the fiscal year. Separate notification and instructions will be sent out at that time.*

The above listed funding source(s) will require a completion and submission of a **Fiscal Report** via CMS, BHSB's online Contract Database.

Due Date:

All required fiscal documents need to be submitted timely. Late submissions will put the organization in a fiscal non-compliance status. Payments will be deferred until complete and correct fiscal documents are received.

Fiscal Reports:

Fiscal reports must reflect actual incurred expenditures for the period being reported i.e. no estimates. The fiscal reports are used by BHSB to monitor fiscal compliance with the approved budget, track year-to-date spending and variances, and facilitate oversight. BHSB reserves the right to request supporting documentation with the fiscal report as part of the reporting, monitoring of the contract or a requirement of the funding agency.

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Payments:

BHSB advances payments monthly at the beginning of each month within the terms of the contract. These payments are generated upon issuance of the LOA and/or the execution of the contract. Payments after the first quarter will be deferred if fiscal reporting is not received when due. All payments will be subject to BHSB cash management practices and funding will be advanced only to extend warranted by an analysis of the expenses reported and advances already paid as well as the availability of funds.

Advancing funds will be generated as follows:

- Months #1-5: BHSB will advance on a monthly basis a sum equal to 1/12 of the total annual Contract amount starting after the execution of this Contract and continuing every month thereafter during the first five (5) months of the Contract.
- Months #6-8: BHSB will advance on a monthly basis an amount equal to the average monthly spending during the 1st quarter of the Contract, as reflected on the 1st quarter fiscal report.
- Months #9-11: BHSB will advance on a monthly basis an amount equal to the average monthly spending during the 2nd quarter of the Contract, as reflected on the 2nd quarter fiscal report.
- Month #12: BHSB will advance an amount equal to the average monthly spending during the 3rd quarter of the Contract, as reflected on the 3rd quarter fiscal report.

**SCHEDULE FOR ACTUAL EXPENDITURES COST REIMBURSEMENT CONTRACTS UNDER
THE FOLLOWING FUNDING SOURCES:**

- BH100 – Outpatient Civil Commitment
- BH116 – Medical Patient Engagement Project
- CM000 – Post Adjudicated Court Ordered Mental Health Assessments
- JS001 – Baltimore Juvenile Justice Center
- MH327 – State Block Grant (*except Capitation, ESMH, ECMH, POS49B*)
- MH334 – PATH
- MH344 - Federal Block Grant
- SA001 – U-Turns
- SMSV1 – Supporting Male Survivors of Violence

MONTHLY REPORTING SCHEDULE

Due Date	Fiscal Report Period
8/15/2019	7/1/19 - 7/31/19
9/15/2019	8/1/19 - 8/31/19
10/15/2019	9/1/19 - 9/30/19
11/15/2019	10/1/19 - 10/31/19
12/15/2019	11/1/19 - 11/30/19
1/15/2020	12/1/19 - 12/31/19
2/15/2020	1/1/20 - 1/31/20
3/15/2020	2/1/20 - 2/28/20
4/15/2020	3/1/20 - 3/31/20
5/15/2020	4/1/20 - 4/30/20
6/15/2020	5/1/20 - 5/31/20
7/31/2020*	6/1/20 - 6/30/20

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Due Date:

All required fiscal documents need to be submitted timely. Late submissions will put the organization in a fiscal non-compliance status. Payments will be deferred until complete and correct fiscal documents are received.

Fiscal Reports:

Fiscal reports must reflect actual incurred expenditures for the period being reported i.e. no estimates. The fiscal reports are used by BHSB to monitor fiscal compliance with the approved budget, track year-to-date spending and variances, and facilitate oversight. BHSB reserves the right to request supporting documentation with the fiscal report as part of the reporting, monitoring of the contract or a requirement of the funding agency.

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for each period in the reporting schedule. The Fiscal Reports' Period Dates drive the numbers in the auto-generated columns of the report, therefore, incorrect dates or overlapping periods will display information incorrectly. If incorrect, Fiscal Report will be sent back for corrections.

Payments:

Upon submission, a fiscal report will be reimbursed based on the actual expenditures incurred in the reporting period. All payments will be subject to BHSB cash management practices as well as availability of funds.

**SCHEDULE FOR ACTUAL EXPENDITURES COST REIMBURSEMENT CONTRACT UNDER
THE FOLLOWING FUNDING SOURCES:**

- **ESBHx – Expanded School Behavioral Health**
- **UC000 – ESMH U- Choose**
- **HS00x – ECMH Head Start**

QUARTERLY REPORTING SCHEDULE

Due Date	Fiscal Report Period
10/15/2019	7/1/19 - 9/30/19
1/15/2020	10/1/19 - 12/31/19
4/15/2020	1/1/20 - 3/31/20
7/31/2020 *	4/1/20 - 6/30/20

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