



FISCAL REPORTING SCHEDULES AND INSTRUCTIONS
COST REIMBURSEMENT CONTRACTS
FY 2021

General:

The instructions below are intended to assist with reporting expenditures for cost reimbursement contracts. There are two types of cost reimbursement contracts: 1) Advance Basis and 2) Actual Expenditures. How Providers are paid and how frequently they report depends on the contract type. Contract type is listed in the Letter of Award (LOA) issued at the beginning of the contracting process.

Please note the schedules that follow are for contracts that are awarded for a full fiscal year. Reporting dates for contracts less than 12 months will need to be customized to fall within the contract's terms. Contact the assigned Grants Accountant if there are any questions.

Effective FY 2021, Providers with SUD contracts will no longer be required to submit a Payment Request via CMS. For more detail, please refer to the instructions that follow.

SCHEDULE FOR ADVANCE BASIS COST REIMBURSEMENT CONTRACTS

Advance Basis Cost Reimbursement Contracts will require a completion and submission of a **Fiscal Report** via CMS, BHSB's online Contract Database in accordance with the following schedule:

Quarterly Reporting Schedule

Due Date		Fiscal Report Period
10/15/2020		7/1/20 - 9/30/20
1/15/2021		10/1/20 - 12/31/20
4/15/2021		1/1/21 - 3/31/21
7/30/2021	*	4/1/21 - 6/30/21

** 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.*

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.

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.

Payments:

BHSB advances payments monthly at the beginning of each month within the terms of the contract. These payments are generated after the issuance of the LOA and receipt by BHSB of completed and signed budget forms from the Provider. 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 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

Actual Expenditures Cost Reimbursement Contracts will require a completion and submission of a Fiscal Report via CMS, BHSB’s online Contract Database in accordance with the following schedule:

Monthly Reporting Schedule

Due Date	Fiscal Report Period
8/15/2020	7/1/20 - 7/31/20
9/15/2020	8/1/20 - 8/31/20
10/15/2020	9/1/20 - 9/30/20
11/15/2020	10/1/20 - 10/31/20
12/15/2020	11/1/20 - 11/30/20
1/15/2021	12/1/20 - 12/31/20
2/15/2021	1/1/21 - 1/31/21
3/15/2021	2/1/21 - 2/28/21
4/15/2021	3/1/21 - 3/31/21
5/15/2021	4/1/21 - 4/30/21
6/15/2021	5/1/21 - 5/31/21
7/30/2021	* 6/1/21 - 6/30/21

** 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.*

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.

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.

Payments:

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