

AB 1058 Child Support Commissioner and Family Law Facilitator Program

GRANT MANUAL (FY 2018-19)
ACCOUNTING & REPORTING INSTRUCTIONS



JUDICIAL COUNCIL
OF CALIFORNIA

OPERATIONS AND PROGRAMS DIVISION
CENTER FOR FAMILIES, CHILDREN & THE COURTS

[This is an instructional document of how to prepare AB 1058 grant reimbursement claims. It does not supersede Federal, State, Judicial Council, and Local Governmental rules and regulations that are mandated for the grant. In any conflicting situation, Federal, State, Judicial Council, and local governmental rules, regulations, and terms will apply.]

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The Grant Manual and Accounting and Reporting Forms can be found on the following site, located under Resources: <http://www.courts.ca.gov/cfcc-childsupport.htm#acc12683>

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1 AB 1058 PROGRAM OVERVIEW

Assembly Bill 1058 (Family Code § 17400 et seq.), signed in 1996, established the Child Support Commissioner and Family Law Facilitator Program. The purpose of this legislatively mandated statewide program is to provide a cost-effective, expedited, and accessible process in the courts for establishing and enforcing child support orders in cases being enforced by local child support agencies. This mandate requires each superior court to have a child support commissioner to hear Title IV-D child support cases and to maintain an Office of the Family Law Facilitator to assist self-represented litigants. Title IV-D of the Social Security Act (42 U.S.C. § 601 et seq.) provides that each state shall establish and enforce support orders when public assistance has been expended or upon request for services by a parent.

AB 1058 provided for streamlined procedures in the courts and dedicated child support staff. The two major elements of the AB 1058 Program are the Child Support Commissioner (CSC) component and Family Law Facilitator (FLF) component which were established in each court.

The CSC component of the program provides judicial officers to hear child support cases, and court staff to support the judicial officers. The FLF component of the program assists parents with child support issues in gaining meaningful access to the courts in a timely manner. The program was intended to make processing of child support cases in the courts more efficient by ensuring that parents obtained all of the necessary forms and documents before the hearing. Because parents are better prepared for their hearings, judicial officers are able to process more cases in the time allotted and to make fair and accurate support orders.

Funding for the AB 1058 CSC and FLF program in the courts, as well as the Judicial Council program-related administrative costs is provided by the California Department of Child Support Services (DCSS) through an interagency agreement with the Judicial Council. The Judicial Council is mandated to establish procedures for the distribution of the funding to the courts for CSC's and FLF's. Funding is allocated to the courts based upon a formula that has been approved by both the Judicial Council and DCSS. The criteria for funding is based upon caseload, historical spending patterns, and any special needs. The funding is 66 percent Federal Title IV-D funds and 34 percent state general funds subject to annual state budget appropriation. The courts are also offered an option to use local court funds up to an approved amount to draw down or qualify for federal matching funds.

The funding allocation methodology for the AB 1058 Program was developed when the original legislation was passed that created the program. The amount that each court

has received each fiscal year of the program is fundamentally based on that original allocation. When additional funds were made available from the funder or from courts who indicated that they wanted a reduced allocation, courts received additional funds when they have made a request with a verified need. Since 2008, the program has been flat funded, so funds are only available when a court indicates that they are requesting a reduced allocation.

The Judicial Council has appointed an AB 1058 Funding Allocation Joint Subcommittee to review the methodology for the CSC and FLF program and make recommendations to the Judicial Council for implementation in FY 2018–2019.

1-1 GENERAL GRANT REQUIREMENTS

Due to the nature of the funding for the AB 1058 program, there are multiple federal, state and judicial branch requirements for the administration of the program. The courts are required to follow federal, state and local laws and regulations, as well as Judicial Council fiscal policies, procedures and guidelines. For example, courts are required to comply with Title IV-D of the Social Security Act, implementing regulations, and all federal and state program regulations. A partial list includes the following:

- Title 2 CFR Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule
- 45 Code of Federal Regulations Part 300-399
- The State of California's Manual of Accounting for Audit Guidelines for Trial Court as published by the State Controller's Office
- The Judicial Branch Contracting Manual (Judicial Council of California)
- Trial Court Financial Policies and Procedures Manual (Judicial Council of California)
- The Title IV-D (AB1058) Child Support Commissioner and Family Law Facilitator Program Grant Manual/Accounting Reporting Instructions
- California Rules of Court, Rule 10.810
- Child Support Commissioner and Family Law Facilitator Standard Agreements (Contract) between the Judicial Council and the court

Additional federal and state codes and regulations are located at the very end of this manual.

1-2 REIMBURSEMENT SUBJECT TO AVAILABILITY OF FUNDS

The Judicial Council's obligation to reimburse courts for allowable costs of the AB 1058 program is subject to the availability of authorized funds. The Judicial Council may terminate its contract with the courts, in whole or in part, for lack of appropriation of funds from the federal and/or state government. Payment to the courts may not exceed the program appropriation amounts authorized by the legislature or congress.

Payments to individual courts may not exceed the contract amounts authorized by the Judicial Council.

1-3 FISCAL ACCOUNTABILITY

Courts are required to maintain an accounting system and supporting fiscal records that are adequate to ensure all invoices submitted to the Judicial Council are in accordance with applicable federal and state requirements and the Trial Court Financial Policies and Procedures Manual. If the court utilizes county-provided administrative services, the court is responsible for ensuring that county-provided administrative systems maintain an accounting system and supporting fiscal records that ensure invoices are in accordance with federal/state requirements and the State Manual of Accounting for Audit Guidelines for Trial Court published by the State Controller's Office. An example of county provided administrative services would be if the county provides the court with payroll services.

1-4 NON-DUPLICATION OF FUND EXPENDITURES

The court must ensure that there are no duplicate funding sources for the work provided under the AB 1058 contract agreement. If an audit determines that there has been duplication of expenditures, the court is liable to pay back the Judicial Council for such reimbursed expenditures.

1-5 SUBCONTRACTING

Any subcontracting by the court for work done under the AB 1058 contract must be pre-approved by the Judicial Council AB 1058 Program Manager. All AB 1058 work performed by non-court employees requires a written contract or memorandum of understanding (MOU) in order to be reimbursed. Contracts are necessary for the court to monitor and ensure that services were provided in full and paid in accordance with the contract terms. Examples of this would include commissioners, retired commissioners temporarily covering the commissioner duties, facilitators, bailiffs and court reporters who are not court employees. The court is to provide the Program Manager with copies of any subcontracts, purchase orders, lease/rental agreements or any other program agreements. For example, if a court decides to use a contract child support commissioner rather than an employee, the court would request prior approval in writing from the Program Manager and forward a copy of the personal services contract between the court and the commissioner.

1-6 DELIVERABLES

The AB 1058 funding contract with the courts requires the courts to provide a number of deliverables to the Judicial Council during each contract period. The following is a list of those deliverables:

- A copy of the written Plan of Cooperation between the Court and the Local Child Support Agency (due November 30th)
- A copy of any contracts for a court commissioner or family law facilitator who is not a court employee (due November 30th)
- A copy of any agreement, plan of cooperation or MOU with another court to share resources such as child support commissioners or family law facilitators
- A copy of the Family Law Facilitator written customer complaint resolution procedure (due November 30th)
- Family Law Facilitator statistical and program information as specified in the Family Law Facilitator Data Collection Handbook (due 16th of the month following the end of the prior quarter)
- A copy of a proposal outlining any planned expansion of the non-Title IV-D services provided by the Family Law Facilitator (due 30 days prior to implementation of expansion plan)

Judicial Council grant accounting staff will not process program invoices for reimbursement if the court fails to submit any of the contract deliverables to the Judicial Council Program Manager or designated staff in a timely manner. Upon compliance, grant accounting will process any program invoices held pending resolution of the issue.

1-7 FEDERAL AND STATE RECORDS RETENTION REQUIREMENTS

Courts are required to maintain all AB 1058 related records and documentation in accordance with federal and state requirements. Financial records, supporting documents, and all other records relating to performance and billing are required to be maintained for a minimum period of four (4) years and (4) months. The retention period starts from the date of submission of the final payment request. Courts must make financial records and supporting documentation available to state, federal or judicial branch personnel for conducting program and fiscal audits. The court must also protect records adequately against fire and other damage.

1-8 PROGRAM AUDITS

Audits of the court AB 1058 program is an essential part of program administration at the federal and state level. Each state IV-D program is on a federal audit cycle conducted by the federal Office of Child Support Enforcement (OCSE). When federal OCSE audits the California Department of Child Support Services, there is usually a corresponding audit of the court AB 1058 program. Federal auditors will select specified county programs to audit. The audit includes the local child support agency and the court in that county. The AB 1058 contract requires courts to make accessible all data, court files, and records relating to performance, case processing, procedures and billing to be inspected and/or audited, at any reasonable time, by the authorized representatives of any of the following:

- Judicial Council
- California Department of Child Support Services
- California State Auditors
- Federal Office of Child Support Enforcement
- Any other federal government auditing agency

The contract also requires courts to respond to and comply with any audit exceptions determined by state and federal audit agencies that relate directly to AB 1058 services. The court must submit a draft reply to the Judicial Council Internal Audit for review and approval prior to being released to the cognizant entity.

If the court is found to be deficient in any aspect of performance, the court will submit a proposed corrective action plan to the Judicial Council within forty-five days of receiving notification of the deficiencies. The corrective action plan will identify specific action the court will take to correct the deficient performance. Failure to submit a corrective action plan or take appropriate action may be grounds for terminating the AB 1058 contract.

If the audit determines there is fiscal liability, the court will pay the Judicial Council the amount of the Judicial Council's liability to the California Department of Child Support Services, the state of California or the federal government that results from the court's failure to perform the obligations or comply with required conditions of federal, state or local laws or regulations. This provision will not apply if the liability was the result of the court following written instructions or direction from the California Department of Child Support Services or the Judicial Council.

2 ALLOCATIONS AND CONTRACTS

The Judicial Council allocates funds to each court via standard agreements (contracts) between the Judicial Council and the courts. Separate contracts are executed for the CSC and FLF components of the program. Funds allocated to the FLF component of the program may not be transferred to the CSC component of the program and vice versa. The contract covers a state fiscal year, which runs from July 1 through June 30. Unspent funds cannot be rolled over to the next fiscal year, nor can they be used on any other program. Any unspent funds revert to the state General Fund.

The AB 1058 CSC and FLF program is a reimbursement grant, which means that all expenses are incurred and paid by the court before submission of a claim for reimbursement to the Judicial Council. Invoices are due by the 20th day of each month for the prior month's claim. It is strongly advised that claims are submitted as soon as possible.

The contract between the Judicial Council and the court provides the guidelines by which claims for reimbursement are to be prepared and submitted. These guidelines must comply with state and federal regulations, policies, and procedures. Each contract incorporates standard mandatory reporting forms for both the CSC and FLF components of the program. These forms consist of an Invoice face sheet, Summary Sheet, Payroll Summary Sheet, Timesheet, Contractor Activity Log, Operating Expense Recap Sheet, Travel Expense Claim form, Leave Earned Report, Workers' Compensation Premium Allocation, Unfunded CalPERS Retirement Benefit Premium Allocation, and Budget. A Contractor Activity Log is required for the courts with contracted CSC and/or FLF services. These forms were developed to ensure that the program complies with federal and state requirements and to provide the necessary documentary trail for audit purposes. Invoices must be submitted with these properly completed forms or they will not be accepted. The forms must not be altered. Altered forms will not be accepted for processing a reimbursement claim.

2-1 MID-YEAR REALLOCATION (MYR)

The AB 1058 funding procedures include a midyear reallocation (MYR) process. Funds that are allocated to the courts at the beginning of the fiscal year may be amended during this midyear reallocation process. The Judicial Council can use this process to move funds from courts that may not spend their full allocation to courts that have a need for additional funding. Funds cannot be allocated across programs, for example funds from the CSC component of the program in one court cannot be moved to the FLF component of the program in that or any other court. Failure to provide invoices on a monthly basis may result in the court forfeiting participation in the mid-year reallocation process. In order to maximize the use of funds, the midyear reallocation process is a two-step process. During the first step in the process, a questionnaire is sent by the Judicial Council program staff to the courts for both the CSC and FLF components of the program. The courts are asked to respond to a series of questions regarding the anticipated spending needs of that court for each component of the program. Courts are asked to indicate if they anticipate spending less than their full allocation, will need additional funds, or will spend their full allocation but will not need additional funding. The questionnaire asks for details to support the anticipated level of spending if it is inconsistent with past spending history. If a court does not anticipate spending the full amount of the contract, the court is strongly urged to return those funds to the Judicial Council to be redistributed. After all completed questionnaires are received by the Judicial Council, staff summarizes the amount of funds available for reallocation. At the March Judicial Council meeting, the Judicial Council reallocates the funds made available by courts to courts requesting additional funds. Determining which courts will receive the returned funds is done by analyzing the information provided by the courts on the midyear reallocation questionnaire, projections based on the invoices received by Judicial Council program staff, and past

program spending history. The purpose of the reallocation is to fund one-time or special projects. While it can be a method of fine-tuning a contract, it is not intended to address an ongoing financial need such as an increase in the number of permanent employees.

During the second step in the process, Judicial Council staff continue to monitor spending patterns of each of the courts throughout the remainder of the fiscal year based on invoices submitted by the court during that fiscal year and historical spending patterns. In April, staff send each court a survey for courts to identify any expected savings or expenditures for any remaining funding. Included in this survey, each court is provided with a financial analysis that shows spending projections for the remainder of the fiscal year based on invoices received to date. Courts are required to certify their budgets to show that they will spend all of the remaining funds allocated to them and have sufficient trial court budget funds to provide the matching necessary to receive federal drawdown funds. The Judicial Council's Administrative Director is authorized to adjust the midyear reallocations based on the information provided by the courts in order to redistribute funds first to those courts that have already provided valid unreimbursed claims and then to courts that are projected to have unreimbursed expenditures during the remainder of the current fiscal year (May and June). Courts are noticed of the change in the Judicial Council's reallocation of funds based on the additional funds available due to the courts' spending projections for the remainder of the fiscal year.

Once the Administrative Director has calculated the redistribution based on the information provided by the courts, courts are asked to provide a revised budget with the new reallocation amount. Additions and reductions to the contracts are made with amendments to the standard agreements. These amended contracts include the amount reallocated by the council in March and the amount made available through the financial analysis later in the fiscal year.

Any contract amendments made as part of the midyear reallocation process are generally one-time adjustments for that fiscal year only. The following fiscal year the contract amounts may revert to the beginning base allocation for the prior fiscal year unless the court agrees to an ongoing funding adjustment or the Judicial Council approves such a change. Should a court find that it consistently under spends its contract amount, it has the option of voluntarily reducing the contract amount. If the Judicial Council determines that a court historically under-spends, but does not return the funds, the base allocation for that court may be reduced.

If a court's base allocation has been reduced by the Judicial Council, the court can request that the contract amount be restored to the original base allocation. This request would be considered as part of the midyear reallocation process.

The court may also request a permanent increase to its base allocation. It may submit supporting documentation for a permanent increase at the same time as the midyear reallocation, but such request must be clearly labeled and is dependent upon the availability of funds. A similar but separate approach is made to request a change in the federal draw down.

The MYR reallocation funds cannot be used until the contract amendment is fully executed by all parties. The funding allocations on the summary sheet shall not be updated based on the MYR budget. Instead, the summary sheet should reflect the updated funding allocation once the contract amendment is executed.

3 EXPENDITURES

3-1 GENERAL EXPENDITURES

In general, AB 1058 allows reimbursement of salaries and wages, fringe-benefits, operating expenses, and indirect costs as long as those expenditures are directly related to the program. Courts are required to claim expenditures on mandatory reporting forms, each of which has specific instructions for completion and serve a specific purpose. These mandatory forms were developed with the technical assistance of federal auditors, meet federal reporting requirements and serve a specific purpose.

Operating expenses are broken down into two categories: 100 percent reimbursable and partially reimbursable. Each court was given a percentage to be used to calculate the partially reimbursable expenses for the CSC and the FLF components of the program. The percentages were determined by using an average of reimbursable hours as listed on the Payroll Summary Sheet.

Items that can be claimed for reimbursement include, but are not limited to salaries, fringe-benefits, the AB 1058 annual training conference, office supplies, court reporters, interpreters, bailiffs, perimeter security, temporary help (temporary help requires pre-approval by the Judicial Council AB 1058 Program Manager), contractors, such as contracted CSC's or FLF's (court must have pre-approval from Program Manager, have written contracts and provide a copy of the commissioner and/or facilitator contract to Judicial Council Grant Accounting before court's claim can be processed for reimbursement), and other expenses directly related to the AB 1058 program components. (See Section 4 below regarding non-reimbursable expenditures.)

3-2 CAPITAL EXPENDITURES

A capital expenditure is an expense where the benefit continues over a long period of time, rather than being exhausted in a short period, such as within a year. Such expenditures are of a non-recurring nature and results in the acquisition of permanent assets, making it distinct from a recurring expense. Special terms and conditions must be followed for grant related capital expenditures and prior written approval of the Judicial Council AB 1058 Program Manager must be obtained before incurring any expenses. For example, when a court is purchasing IT equipment costing \$6,500 which will continue to benefit the court more than a year. The court must have preapproval before incurring any such expenses. Additionally, the expenses must be proportionally allocated if the asset will not be used solely for the benefit of the grant.

3-3 FACILITY LEASING AND REMODELING

Leasing of real property, including land, land improvements, structures and their attachments, and structural improvements and alterations are not allowable expenditures unless specifically pre-authorized by the Judicial Council Program Manager and consistent with federal and state limitations.

When considering leasing facilities intended for use by the court AB 1058 program, the court must submit a written request for authorization to proceed with a lease to the Judicial Council (AB 1058) Program Manager for review and approval. The Program Manager will determine if there are sufficient program funds available to cover the ongoing costs of the leased facility and whether the expenditure will meet the federal requirements regarding essential and necessary program costs. Requests will be evaluated on a case-by-case basis and in consultation with other Judicial Council offices, as appropriate, and must be in compliance with the Trial Court Facilities Act of 2002 (Government Code sections 70391-70393) and California Rules of Court, rules 10.180, 10.181, and 10.184.

The court must submit a written request to the program manager before beginning any remodeling project, regardless of the anticipated expenditure amount, so the program manager can determine whether the expenses are reimbursable under the grant. Requests must be received no later than January 31 for work to be completed in the current fiscal year. Requests for remodeling must include a letter of justification stating the reason and need for the remodeling, certifying that there are no structural or foundation changes. Any reimbursement for remodeling must include all purchase documentation, including the bidding process used to select a vendor, floor plans, estimates, and diagrams of the work to be performed. The request for approval may be submitted by e-mail to the program manager with all required documentation.

3-4 INDIVIDUAL ITEMS COSTING \$5,000 OR MORE

Equipment, as defined in the Trial Court Financial Policy and Procedure Manual (available on the Judicial Resources Network) is nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit (including tax and installation). If equipment is purchased as a complete package (i.e., computer, monitor, modem, software, etc.), the total package cost, not the unit cost, would determine if it qualifies under the equipment category. Equipment purchased by the court is the property of the court. The Judicial Council does not claim title to the equipment but requires the court to maintain accountability for the equipment, including an inventory and identification system as provided for in Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200).

Equipment, which is directly related to and used for program activities, will only be considered for purchase if no other equipment owned by the court is available and suitable for the program. Projects are expected to purchase only energy efficient equipment whenever possible and appropriate. (See Trial Court Financial Policy and Procedure Manual.) Grant funds cannot be used for equipment if specifically prohibited in the authorizing legislation or restricted in the terms of the program. Grant funds cannot be used to reimburse the project for equipment obtained prior to the beginning of the grant period. To be reimbursed, equipment should be ordered as soon as possible and must be placed in service during the grant period.

Prior written approval of the Judicial Council AB 1058 Program Manager must be requested and obtained before purchasing any individual item (such as hardware, software, furniture, equipment, supplies, etc.) costing \$5,000 (including taxes, freight, installations, etc.) or more. The cost of any equipment which will not be used exclusively for AB 1058 activities must be allocated proportionally among programs based on the users' activities and/or time devoted to the programs for which the equipment is used. Any reimbursement for an individual item costing \$5,000 or more must include all purchase documentation and describe the methodology for allocating the cost between grant and non-grant funds and an allocation base. The request for approval may be submitted by email to the program manager with all required documentation, such as the bidding process used to select a vendor, cost estimates, allocation method of costs distribution, and a letter of justification stating the reason and need.

4 NON-REIMBURSABLE EXPENDITURES

Items that cannot be claimed for reimbursement are those not allowed by rule 810 of the California Rules of Court, laws of the State of California, and the Code of Federal Regulations. These are including, but not limited to, the costs of counsel for indigent

defendants, judges' salaries and fringe-benefits, compensation of support staff of judges, training not directly related to the AB 1058 program, voluntary or charitable contributions including those on the California State Bar membership dues form, custody and visitation (including custody and visitation investigation, mediation, and evaluation).

4-1 SHREDDING

Shredding expenses are shared expenses and are not easily recognizable by programs. Shredding cost should not be directly charged to the program costs. It should be included in the calculation of indirect costs.

4-2 PROPRIETARY CHILD SUPPORT CALCULATOR SOFTWARE

Purchasing software used to calculate guideline child support is an unallowable program expenditure, as courts are required by rule 5.275(j) of the California Rules of Court to use the free DCSS child support calculator for all Title IV-D matters.

4-3 UNION NEGOTIATION LEAVE TIME

Since this does not provide benefit to the grant, it should not be charged to the grant, similar to other additional court allowed leave time. And since this is additional leave time that the court has decided to pay, it again should not be charged to the grant. To account for this time, it should be coded as non-grant hours as identified in Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200).

If union represented employees go out on strike, did not work during the duration of the strike, and did not receive any payment, the leave time for this absence can be treated using either of the following two options:

- Show the leave hours on the timesheet under a column titled unpaid hours; or
- Do not include the leave hours on the timesheet.

Either way the hours should not be included in the payroll summary with non-program hours. If the hours are included in the payroll summary under non-program hours, it will reduce the chargeable program percentage and grant payment. The gross salary and benefits (payments) related to this absence should be reduced before calculating program percentage and program payroll expenses.

4-4 NON-COMPLIANCE COSTS

Penalties, interests, charges, late fee, fines, damages and/or settlements resulting from violations or non-compliances of rules, and regulations are not reimbursable under the Title IV-D grant.

4-5 COURT CASE MANAGEMENT SYSTEM

Per the federal Office of Child Support Enforcement, the costs associated with a court’s case management system are not reimbursable under the Title IV-D grant.

4-6 PUBLICATIONS

The grant allows reimbursement of legal publications directly related to AB 1058 case type. Some examples of publications which cannot be purchased using AB 1058 funds are including, but not limited to:

- California Guardianship Practice Materials
- California Penal Code
- Federal District Rules of Courts
- Corporations Codes
- CEB-CA Child Custody Litigation
- CA Juvenile Laws and Court Rules Pamphlet
- Mediation
- Dissolution Legal Separation
- TRG Sex Crimes: CA Law and Procedure
- TRG CA Three Strikes Sentencing
- Tangible Personal Property
- The California Landlord’s Law Books of Evictions
- Jefferson’s California Evidence Source Book

4-7 DUES

Dues for most licenses and membership dues for business, technical, and professional organizations are not allowable, unless required by the program, for the condition of employment, or it directly benefits the Title IV-D program (2 C.F.R. § 200). The basic California State Bar dues are allowable for FLF and staff attorneys, as state law requires FLF’s to be attorneys licensed to practice law in California. However, many items on the State Bar dues invoice are optional donations. These items may be worthy programs and staff can make those contributions, but they are not reimbursable by federal grant funds (2 C.F.R. § 200). In addition, the dues must be allocated proportionally among programs based on the FLF activities and/or time devoted to the programs. CSC’s are not required to be attorneys licensed to practice law in California as a condition of the employment. Therefore, commissioner membership dues are not reimbursable grant expenses.

Here is how to calculate the State Bar membership dues (figures are for example only):

Total payment to State Bar	\$430.00
Less all optional deductions	(\$ 47.00)

Basic membership dues	\$383.00
Allowable operating percentage rate	30%
Allowable reimbursable membership dues	\$114.90
(Basic membership dues multiplied by allowable operating percentage rate)	

4-8 NON-STENOGRAPHIC REPORTING OF PROCEEDINGS

Costs for the use, maintenance or creation of non-stenographic methods for preparing the official verbatim record of court proceedings are not allowable under the contract provisions of this grant. The court is to take all necessary steps to comply with this requirement, including preserving documentation to establish that grant funds have not been used for this purpose.

5 INSURANCE

Costs of required insurance, approved and maintained pursuant to the federal award, are allowable.

Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable. However, costs incurred for losses not covered under nominal deductible insurance coverage (in keeping with sound management practice) and other minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

Costs of other insurance in connection with the general conduct of activities are allowable, subject to the following limitations:

- Types, extent, and costs of coverage are in accordance with the non-federal entity’s policy and sound business practice.
- Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, federal government property are unallowable except to the extent that the federal awarding agency has specifically required or approved such costs.
- Costs allowed for business interruption or other similar insurance must exclude coverage of management fees.
- Costs of insurance with respect to any costs incurred to correct defects in the non-federal entity’s materials or workmanship are unallowable.

6 BUDGET CATEGORIES

The allocation set forth for in the contract is the maximum amount allowable for reimbursement of actual costs expended on the program components (CSC and FLF) throughout the applicable fiscal year only. For reimbursement, work must be provided

during July 1, xxxx to June 30, xxxx (goods and services must be purchased within the grant period and received before court's final claim). Additionally, any and all obligations must be liquidated (vendor payments must be made) prior to court's final invoice. The court's final invoice must be received by the Judicial Council Grant Accounting office no later than September 30. Invoices received after that date will not be paid.

The Judicial Council, along with other state departments, implemented a new Financial Information System called FI\$Cal in July 2018. FI\$Cal replaces paper claims with online vouchers for warrants issued by the State Controller's Office (SCO). A copy of invoice is no longer attached to the remittance advice. Payment information such as contract number, month/year of the invoice and program name is contained in the invoice identification number printed on the bottom portion of the warrant stub. (See sample warrant stub below, with invoice identification number highlighted for reference.)

Sample Warrant:

DETACH ON DOTTED LINE KEEP THIS PORTION FOR YOUR RECORDS		69-642266
ISSUE DATE: 09/12/2018		
JUDICIAL BRANCH		
455 GOLDEN GATE AVE SAN FRANCISCO CA 94102		
FOR QUESTIONS CONTACT ACCOUNTING DEPARTMENT AT		415/865-8000
VENDOR NAME	VENDOR ID	
(COUNTY NAME) SUPERIOR COURT	0000006553	
VOUCHER ID	INVOICE ID	PO ID
00001944	IVD-0518-1034407	
AMOUNT PAID		
\$52295.47		
	= FY 2017-18 AB 1058 CONTRACT NUMBER	
	= MAY 2018	
	= TITLE IV-D AB 1058 GRANT CSC/FLF	

Funds allocated to the program components in the contract must be used for the purpose set forth in the contract and must not be used for any other purpose, including transferring funds from one program component to another. The state will make payment in arrears (after goods and services are purchased and vendor payments are

made by the court) after receipt, review, and approval of the court's properly completed invoice. Programs are required to prepare a realistic and prudent budget that avoids unnecessary or unusual expenditures that detract from the accomplishment of the objectives and activities of the program. The budget consists of the following three expense categories:

- Personnel Services – Court Employee Salaries and Benefits;
- Operating Expenses and Equipment (includes non-court personnel wages and compensations);
- Indirect Costs.

Each budget category must be listed in line item detail, including percentage of FTE (full time employee) calculations, specific job titles, and a brief justification of the expense. Any alteration of the budget during the fiscal year, including transferring funds from one budget category/line item to another, addition or deletion of line items, requires Judicial Council AB 1058 Program Manager prior approval and a budget revision. Courts must submit a budget revision request with justification using the required mandatory budget form. The line items on the budget form are examples only. Courts shall use the appropriate line items required for the program objectives. The line items must be specific to the anticipated expense rather than broader terms. For example, the budget should list "Contract Commissioner Services" rather than "Other Contract Services; Other Direct Costs". The budget should also specify the actual expenses, rather than just listing "County Services." This is because a county may provide many services to a court, but not all services are related to AB 1058 activities.

Allocation of funds is contingent on the enactment of the State Budget. The Judicial Council does not have the authority to disburse any funds until the State Budget is passed and the Grant Award Agreement is fully executed. Any expenditures incurred prior to authorization are made at the recipient's own risk and may be disallowed. Judicial Council employees are not able to authorize an applicant to incur expenses or financial obligations prior to the execution of the Grant Award Agreement. However, once the Grant Award Agreement is finalized the Grant Recipient may claim reimbursement for expenses incurred on, or subsequent to, the start of the Grant Award period.

Changes made in the program budget (line items and reallocation of funds) during the grant year must be fully documented in accordance with the procedures described in the contract and require preapproval of a budget revision by the Judicial Council AB 1058 Program Manager. Oral agreements are not binding.

The summary sheet must mirror the funding allocation, line items, and the contract amount approved in the contract budget. The summary sheet is designed to provide funding status at any given moment and to reconcile the revenue and expenditures with monthly billing. Therefore, it is very important to update the summary sheet for every transaction, such as adjustments, MYR funding changes, etc. Courts will be notified when adjustments are made on the claim.

Prior approval is required for the following changes:

- Transfer funds from one approved budget category or line item to another.
- Add a new line item to any of the approved budget category.
- Delete a line item to any of the approved budget category.
- Exceeds line item expense more than 10% of the category total.

6-1 PERSONAL SERVICES

6-1-1 SALARIES AND WAGES

The salaries and benefits of the court employees who work on AB 1058 program components (CSC and FLF) can be charged on the grant. Salaries include wages and compensation of court employees for the time devoted and identified specifically to the program. Employees charged to the grant must document 100 percent of their time whether or not it is related to AB 1058 program activities or is reimbursable by the grant. Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it is reimbursable by the grant. Immediate supervisors must review, approve and sign all timesheet documents. The timesheet must specify each program activity (time spent) separately on a separate column. Non-court employees' wages and compensation should be reported under operating expenses.

The CSC and FLF components of the program have the same basic procedures for reporting payroll expenses. The only exception is regarding the types of hours worked that can be claimed for reimbursement. The CSC reporting forms (Timesheet and Payroll Summary Sheet) allow for the hours worked on Title IV-D matters and appropriate benefit hours (see explanation below) to be reimbursed, while the FLF reporting forms (Timesheet and Payroll Summary Sheet) allow for the hours worked on Title IV-D support matters, outreach hours (reimbursable non-Title IV-D support matters) and appropriate benefit hours. The mandatory timesheets for the CSC and FLF reflect these differences.

Time spent by professional employees beyond normal work hour must be treated as regular work hours. Professional and exempt employees are not entitled to receive overtime payments.

Any program staff paid by contract must be reported as an operating expense. This includes contract CSC's, FLF's, court reporters, interpreters, security personnel, and temporary agency help. If it is difficult to determine the status of an individual, consider whether that person is on the court payroll and whether that person receives a W-2 or a 1099. If the individual receives a W-2 from the court, the person is an employee of the court and will prepare a grant timesheet, which will be reported on the payroll summary sheet. If the individual receives a 1099 from the court, he or she is a contractor and should prepare contractor activity log, which will be reported as an operating expense on the summary sheet. Any payment made by the court to contractors and invoiced to the Judicial Council under operating expenses may not be included in the calculation of indirect costs. Employees of the county, such as security personnel, are reported as an operating expense.

If an employee is on leave and another employee fills in, the reimbursable hours of the replacement employee can be charged to the program. Appropriate benefits cost for this employee are also reimbursable. However, with respect to any paid time off (PTO), only PTO earned *and* used by the replacement employee during time spent working on the grant (from July 1 to June 30) can be charged to the grant.

Individuals hired through temporary agencies are not court employees and should not be reported under personnel expense. Their salaries should be reported as an operating expense on the Summary Sheet. Prior approval must be obtained from the Judicial Council AB 1058 Program Manager before hiring a temporary help, even if there is a line item for "temporary agency help" in the approved contract budget.

Submission of court payroll documents with a claim for the employees charged on the grant, other than the timesheets and payroll summary sheet, is not required. But courts must provide such documents if requested by the Judicial Council Grant Accounting office.

Retroactive payments of salary and benefit increases within the current grant period are allowable expense under Title IV-D grant. The increased salary and benefits must be allocated on the payroll summary sheet. A supplemental invoice is the most appropriate method to claim the increased costs related to the retroactive payments. To compare the actual and previously claimed expenses, courts should prepare separate payroll summaries for each of the previous billing periods involving retroactive payments. The following supporting documentation is required and calculations need to be submitted with the supplemental invoice:

- Supplemental invoice.
- Summary sheet reflecting retroactive payments of salary and benefits and related indirect costs.

- Copies of the original payroll summaries previously submitted with claims.
- Separate (revised) payroll summaries with increased salaries and benefits for each of the previous billing periods that will reflect the actual costs.
- The difference between prior and updated payroll summaries that demonstrate the unclaimed costs (supplemental claim).

For example, in December a court decided to provide a pay increase to employees retroactive to July. The court has already submitted claims for the period of July to November. The court would like to claim the difference of payroll expenses in December. The court will need to submit a supplemental claim for the period of July to November for the unclaimed payroll expenses and related indirect costs. The invoice billing period should be July to November on the supplemental invoice. The court should use the new salary and benefits for December and thereafter.

Overlapping time charges for employee budgeted positions: Expenses related to overlapping staff time may be allowable reimbursable expenses under the following conditions:

- The payroll charges must relate only to productive work hours;
- Must only reflect a reasonable overlap period (i.e. two weeks acknowledged transfer to new employee); and
- Must be reflected in the court’s budgeted expenses and headcount reports.

There is no special form to bill part time employees. Any court employee charged to the grant is required to submit a mandatory grant timesheet and chargeable payroll expenses are calculated through the mandatory payroll summary sheet. On the timesheet indicate the employee status (full time, part time, or interim employee). The timesheet must reflect 100% of the employee’s time spent during the reporting period.

6-1-2 REPORTING UNREPORTED TIMESHEETS

Unreported timesheets should be reported as set forth in the following example. An employee’s January to March timesheets need to be reported on the April invoice (because they were not previously reported), and the timesheets reflect the following hours:

Month	Title IV-D Hours	Non-Reimbursable Hours	Benefit Hours	Total Hours
January	50	80	30	160
February	40	100	20	160
March	60	75	25	160
April	25	125	20	170
Total	175	380	95	650

For the April payroll summary, the reporting period must reflect the beginning and end dates for the timesheets being reported (in this example January 1 to April 30), and should list the following: program hours 175; non-program hours 380; and benefit hours 95 on the same row to report the 650 total hours correctly. The total salary and benefits for the months of January to April should be reported under gross salary and benefits on the payroll summary.

Benefit hours accrued prior to the current contract period or benefit hours carried over from other programs cannot be charged to the program. Those benefits earned during the life of the contract (July 1 through June 30) are the only allowable accrued benefits that can be charged to the program (proportionate amount). New and transferred employees may start accruing chargeable benefits hours on the date of the appointment. For example, an employee is transferred from a court's accounting department to the CSC program on January 1. The employee's total estimated annual leave should be calculated based on the starting date of January 1 to June 30, not the beginning date of the contract period of July 1 to June 30.

Courts must provide an annual leave earned report upon request from the Judicial Council Grant Accounting office, reflecting the annual leave earned by category for each of the employees charged to the grant. An updated annual leave earned report must be provided when personnel changes occur.

Employees charged to the grant must remain on the payroll summary until the end of the contract (June 30) and the submission of the court's final invoice, even for an employee not charged to the grant for every reporting period. The leave information on the payroll summary (columns S to W of the payroll summary) must be updated every reporting period for all employees charged to the grant. Courts are not required to provide timesheets for the employees that are not charged on the reporting period.

The payroll summary is designed to keep track of leave information for the entire grant period and to avoid charging incorrect leave time. The grant may not get charged properly without keeping updated leave information for each of the reporting periods. As stated above, all employees must remain on the payroll summary until the end of the grant period and the leave information must be updated for each billing even if an employee is not charged to the grant for a particular pay period. For example, if an employee is shown on the summary in July and August with chargeable time to the grant, the leave used is accumulated for the months of July and August. If the employee does not charge to the grant in September, the employee would not submit a timesheet, but his/her name will continue to be shown on the summary sheet (but with no time charges). If the employee subsequently charges to the grant in October,

his/her leave from earlier months continues to be tracked and the leave information on the payroll summary (column T to X) for this employee must be updated. The purpose of keeping the employee on the summary sheet is simply to keep updated leave information.

6-1-3 FRINGE BENEFITS

Fringe benefits are allowances and services provided by the employer to its employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of paid leave, employee insurance, pensions, and unemployment benefit plans (insurance premiums). Fringe benefits are divided into two categories: regular fringe benefits and paid benefit hours.

Regular fringe benefits are made up of employer paid FICA, health insurance, contribution to retirement benefits plan, state disability insurance, and workers' compensation insurance. These expenses shall be reported by actual figures from court payroll records. The grant does not allow payments of bonuses to employees, disability benefits, pension benefits, workers' compensation benefits, or accrued leave buyback.

Benefit hours are made up of vacation, annual leave, sick leave, court holidays, court leave, and military leave. Benefit hours must be earned and used during the contract period, which is July 1 through June 30. Benefit hours shall be reported as used on the timesheet and payroll summary sheet. Hours accrued (prior to beginning of the contracts) shall not be included in the calculation of the fringe benefits. Costs of authorized absences are only reimbursable up to the amount earned and used during the term (July 1 to June 30) of the program and must be allocated proportionally among programs.

The leave time used previously by new employees (newly hired or transferred from a different department) need not to be included in the column U "leave recognized in previous pay periods" on the payroll summary, because these employees did not accrue any reimbursable leave time working on the AB 1058 program. The total annual leave time earned by these employees should be (calculated) based on the remaining contract (grant) periods from the day the new and transferred employees started working on the AB 1058 grant. Prior leave time used by intermittent employees should be included in the column U "leave recognized in previous pay periods" on the payroll summary.

Any mandatory furlough hours should not be included in the productive hours on the payroll summary for the calculation of chargeable payroll expenses if the gross salary and benefits related to mandatory furlough are reduced. This is because employees spent no time on the productive activities (either program or non-program activities) and

the court has no expense related to the mandatory furloughs. Additionally, including furlough hours as productive hours may cause a reduction of chargeable payroll expenses. However, the mandatory furlough hours should be included as non-program hours on the payroll summary if the current gross salary and benefits related to mandatory furloughs are not reduced. The furlough hours should be reported on a separate column titled “furlough” on the timesheet. The payroll summary should also reflect a note for clarifying the furloughs.

When employees receive future paid time off for current voluntary furloughs, the furlough hours should be removed from the productive hours and the gross salary and benefits related to current furloughs should be reduced in the calculation of current payroll expenses. However, the furlough hours should be included as paid time off and annual leave earned in the calculation of chargeable payroll expenses, when the voluntary furloughs are used as benefit hours. Do not include furlough hours as paid time off and annual leave earned when voluntary furloughs are taken for the calculation of current payroll expenses.

The payroll summary and timesheet should reflect the following notes related to furloughs:

- When furloughs are taken: the gross salary and benefits related to current furloughs and the furlough hours were removed in the calculation of current chargeable payroll expenses.
- When leave time used against furloughs: the furlough hours are added to paid time off and annual leave earned due to receiving paid time off for voluntary furloughs.
- Timesheet (when leave time used against furloughs): total paid time off includes furloughs previously taken (number of hours).

6-1-4 EXTENDED PAID LEAVE

Extended paid leave, such as military leave, can be claimed for reimbursement as long as it is reasonable and the individual worked on one of the program components (CSC or FLF). To be eligible for reimbursement, the extended leave time must be earned during this contract period. The extended leave must be prorated among programs and should be included on the payroll summary sheet under “benefits hours used.” The payroll summary sheet is not designed to calculate the chargeable benefit without any productive hours (actual time spent on the job). It is designed to calculate the proportional work hours as well as benefit hours used based on the total productive hours. Courts must prepare a separate spreadsheet reflecting the detailed calculation of chargeable extended leave time. If an employee has been assigned to work on the

program immediately before the beginning of the extended leave, it is not appropriate to bill the program for the leave time.

Example: When an employee is absent for one or more pay periods or months (e.g. January and February) and is using all or part of his/her accrued PTO (earned during this contract period), but he/she has no reportable productive time on the timesheet due to his/her absence, what is the process to claim the PTO hours?

Step One: The PTO should be claimed when the employee returns to work in March and the timesheet shows reportable productive hours. The employee will need to prepare timesheets for each of the months separately (January February, and March). All three timesheets (January, February, and March) should be included in the payroll summary for the March claim. The reporting period of the payroll summary should be the beginning (January) and ending (March) dates of the timesheets. The timesheets should be completed as follows:

TIMESHEETS: Jan 1 to Mar 31

Month	Title IV-D Hours	Non-Title IV-D Hours	Total Productive Hours	Benefit Hours (PTO)	Total Paid Hours
January 1-31	0	0	0	80.00	80.00
February 1-28	0	0	0	80.00	80.00
March 1-31	40.00	20.00	60.00	20.00	80.00
Total	40.00	20.00	60.00	180.00	240.00

When multiple timesheets for the same employee are to be reported (included) on the payroll summary, do not list each timesheet on a separate row. Enter the total hours for each category (program, non-program, and benefit hours) on the payroll summary. Without the productive hours, the payroll summary will not calculate the chargeable leave time and will provide an error message. The payroll summary sheet should be completed as follows:

PAYROLL SUMMARY REPORTING PERIOD: Jan 1 to Mar 31

Title IV-D Hours	Non-Title IV-D Hours	Total Productive Hours	Benefit Hours (PTO)	Total Paid Hours
40.00	20.00	60.00	180.00	240.00

Step Two: When an employee permanently separates from the program, prepare a worksheet reflecting a detailed calculation of chargeable leave time earned and used during the program period based on the time spent on the grant prior to separating from

the program. Then include the chargeable expenses related to benefits on the summary sheet along with the current month's payroll expenses. Here is an example:

Month	Title IV-D Hours	Non-Program Hours	Total Productive Hours	Benefit Hours Used	Total Paid Hours
July	55	95	150	16	166
August	60	80	140	36	176
September	50	100	150	16	166
October	70	60	130	32	162
November	75	85	160	0	160
December	45	35	80	80	160
Totals	355	455	810	180	990
Chargeable %	43.83%	56.17%	100.00%		

In the event of employee separation from the program or extended medical leave, the costs of accrued fringe benefits (earned during the contract period), such as vacation, annual leave, sick leave, holidays, court leave, and other similar allowable paid benefits to the employee are allocated as a percentage of work during the program period (July 1, to June 30). The accrued fringe benefits earned during the program period cannot be charged on the program if it is not a customary practice of the court (per the court's human resources policy) to pay for an accrued fringe benefit, such as accrued vacation time. The court must provide HR policy documents that reflect the payment of such leave with the claim. Here is an example of how to calculate the chargeable leave time:

Average percentage of productive time attributable to AB 1058 program:

Month	Title IV-D Hours	Non-Program Hours	Total Productive Hours	Benefit Hours Used	Total Paid Hours
July	55	95	150	16	166
August	60	80	140	36	176
September	50	100	150	16	166
October	70	60	130	32	162
November	75	85	160	0	160
December	45	35	80	80	160
Totals	355	455	810	180	990
Chargeable %	43.83%	56.17%	100.00%		

For example, an employee is permanently separating from the AB 1058 program in March and the AB 1058 grant has already been charged for July to December leave expenses. The employee was on authorized leave prior to permanently separating from the program in March. A portion of employee's leave time earned during the period of January to March can be charged on the grant. In this case (per the table above), the maximum of 43.83% of the January to March leave time can be charged to the grant. For example, the total leave time earned per the annual leave earned report is 300 hours (for a monthly average of 25 hours per month). The total leave time earned prior

to separation from the program is 75 hours (25 hours * 3 months). Meaning, a maximum of 38.88 hours (75 hours * 43.83%) can be charged on the grant.

6-1-5 HOW TO ADJUST EXCESS LEAVE TIME USED

Excess leave time should be adjusted on the payroll summary, but do not change the timesheet hours. The excess leave time should be subtracted from the benefit hours and added to the non-program hours. There will be no changes to the program hours and total paid hours. For example, an employee previously used 300 hours of leave time and the employee's March timesheet reflects the following hours: Title IV-D 100 hours; non-Title IV-D 20 hours; benefit (PTO) 40 hours; for a total of 160 hours. With the current month's benefit hours, the employee's total leave time used would be 340 (300+40) hours. The annual leave earned report shows that the employee earned 320 hours of annual leave. Therefore, the excess leave time used would be 20 (340-320) hours. This excess leave time should be adjusted in the March payroll summary. The March payroll summary for this employee will reflect the following hours: Title IV-D 100 hours; non-Title IV-D 40 hours (20 regular hours+20 excess leave hours); and 20 (40-20) benefit hours.

But what if the leave earned report shows the employee earns only 280 hours instead of 320 hours annually? In that case, the excess leave time used would be 60 (340-280) rather than 20 hours. How would you adjust these excess hours? The March timesheet shows only 40 hours of leave time. So only 40 hours of leave time can be adjusted on the March payroll summary. The balance of 20 hours needs to be adjusted from the prior month's claim, as the maximum leave time that can be adjusted for a particular month is the maximum leave time used for that particular month. The excess leave adjustments may require preparing several payroll summaries for prior months depending on the total excess leave time.

The March claim should be reduced by the payroll expenses and related indirect cost for the amounts related to excess leave time (60 hours). The excess leave adjustments may require preparing several payroll summaries for prior months depending on the total excess leave time.

Column X on the payroll summary entitled "Leave Balance" is the unused or over-used leave time. It is the difference of cumulative leave recognized and annual leave earned. If it is a negative value, an adjustment needs to be made for the current month or prior months' leave time used. Here are the steps to adjust the leave balance:

(1) Simply subtract the excess leave time used from the current month's benefit hours (column I) and add the same hours to the non-program hours (column G) if the current month's benefit hours are greater than the excess leave time used. For example, if the

current month's timesheet reflects program hours are 80, non-program hours are 60, benefit hours are 20, and the leave balance is 18 hours, adjust Column I "Benefit Hours Used" to 2 hours (20-18) and column G "Non Program Hours" to 78 hours (60+18).

(2) If the negative value is greater than the current month's benefit hours, subtract the benefit hours from the current month's benefit hours (column I) and add the same hours to the non-program hours (column G). For example, if the current month's timesheet reflects program hours are 80, non-program hours are 40, benefit hours are 40, and the leave balance is 50 hours, adjust Column I "Benefit Hours Used" to 0 hours (40-40) and column G "Non Program hours" to 80 hours (40+40).

(3) The balance of the excess leave time needs to be adjusted from prior month until the excess leave time is same as the annual leave time earned.

(4) Prepare adjusted payroll summary sheet separately for each month (per above).

(5) On the summary sheet, reduce the total payroll expenses related to the excess leave time used from the current month's payroll expenses.

(6) Attach copies of the adjusted payroll summary sheet with the billing as supporting documentation.

6-1-6 LEAVE OF ABSENCE WITHOUT PAY

Leave of absence without pay (LAWP) hours should not be included (either program, non-program, or benefit hours) on the payroll summary because courts do not incur any expense for LAWP hours and employees do not receive any payment for these hours. However, the employee timesheet may list the LAWP hours. LAWP hours must be reported on a separate column on the timesheet under the title leave without pay. The benefit hours must be reduced by the LAWP if the LAWP hours are reported under total PTO used (column K) of the timesheet. Be sure to provide a note that indicates the LAWP hours.

6-1-7 COMPENSATED TIME OFF (CTO)

A court employee earning future compensated time off (CTO) as benefit hours for current overtime work performed (instead of receiving overtime pay) does not impact the employee's current and future salary and benefits related to current overtime and future time off. In other words, there are no costs associated with employees earning future CTO for overtime work. Therefore, no changes need to be made on current and future timesheets for overtime related to CTO and the use of CTO hours. The current timesheet should reflect the overtime hours as regular work hours and future timesheets will reflect the benefit hours used as paid time off.

However, the current payroll summary will reflect all hours worked including the overtime hours and the CTO hours should be counted as annual leave earned on the payroll summary when the CTO is used. Both the current and future timesheets and the payroll summary sheets must provide a note that clarifies current overtime and future CTO hours.

6-1-8 WORKERS' COMPENSATION INSURANCE PREMIUM

The Judicial Council allocates to trial courts workers' compensation premiums on an annual basis. If a court's regular fringe benefits do not include this expense, the court may charge a share of the expense based on the percentage of time spent by employees charged to the AB 1058 grant. To claim this expense courts must submit a workers' compensation premium allocation form (see section 11.9 below). A copy of the Judicial Council allocation letter reflecting the actual annual allocation must be provided for supporting documentation. Additionally, courts must have a formal insurance premium cost allocation plan on file, which demonstrates how it was established along with any necessary documentation or approvals. The form itself provide simple instructions of how to calculate and claim the chargeable AB 1058 grant expenses. Finally, the grant does not allow for payments of workers compensation benefits.

6-1-9 UNFUNDED CALPERS RETIREMENT BENEFIT PREMIUM

In recent years, CalPERS may have imposed a burden on courts for the payment of unfunded retirement benefit premiums, payable on a monthly basis or lump sum for the entire year, in addition to regular contributions of retirement plan premiums. To claim this additional expense, courts must submit an allocation worksheet using the unfunded CalPERS retirement benefit premium allocation form (see section 11.10 below). The form is only for courts that use CalPERS and should not be used if a court is not obligated to make payments toward unfunded retirement premium (insurance) and no payment has been made toward this expense. To be reimbursed, copies of the actual payment document and the allocation worksheet must be attached with the invoice. The expense cannot be claimed based on the estimation of unfunded obligations. Additionally, courts must have a formal insurance premium cost allocation plan on file, which demonstrates how it was established along with any necessary documentation or approvals. The form itself provides simple instructions of how to calculate and claim the chargeable grant expenses based on the time spent by employees charged to the AB 1058 grant.

6-1-10 OVERTIME

Overtime is defined as time worked beyond the normal established work week for all employees except exempt employees, such as executive, administrative, and/or professional staff. Exempt employees are not entitled to receive overtime pay and

therefore, all hours worked, including work related travel time must be accounted for and must be treated as regular work hours.

If an exempt employee works more hours than the regularly scheduled workweek (i.e., more than 40 hours), all hours worked on all programs must still be listed on their timesheet, in order to comply with federal regulations requiring 100 percent reporting. Additionally, all hours worked on all programs must be listed on the payroll summary sheet. The extra hours worked will be prorated by the payroll summary sheet automatically among all program activities.

For example, if in one week an exempt employee worked 40 hours of IV-D time and 10 hours of non-IV-D time, while all of the hours worked would be listed on their timesheet and payroll summary sheet, the payment of their salary and benefits would be paid out proportionally (80% paid by the grant and the remaining 20% from other sources). What is not allowed is to bill 100% of the exempt employee's time to the grant (and not also include other non-IV-D hours worked), simply because they worked a full work week of 40 hours of IV-D time.

Overtime worked by non-exempt employees on IV-D activities can be charged to the grant, with prior approval from the Judicial Council AB 1058 Program Manager. Unlike extra hours worked by exempt employees, approved overtime worked by non-exempt employees will be allocated and paid for actual time worked, not prorated among all programs. For example, if an employee works five hours of approved overtime in the reporting period, then all five hours of overtime should be charged to the grant. This is done by the employee listing all of their hours worked (including approved overtime) on their timesheet and then by entering the approved IV-D overtime hours on the payroll summary sheet, as detailed below.

How to Report Approved Overtime: The mandatory payroll summary sheet is used to calculate the chargeable grant payroll expenses and overtime related payments for a particular billing period. In order to ensure that the grant pays 100 percent of approved overtime payments for a non-exempt employee, two separate entries must be made on the form, if the employee reported time worked on multiple programs. (Please see below if all of the employee's time, including overtime, was spent working on IV-D activities only.)

The regular productive hours and payroll expenses for the employee are reported on one row and then just the employee's approved IV-D overtime hours and corresponding payroll expenses are listed on a separate row. (Note: if all of the employee's regular and approved overtime hours are listed on the same row, then a portion of the increased overtime wages and benefits are paid by the court or other programs.) As stated above,

the employee would still list all of the hours worked (both regular and overtime) on their timesheet. Only the payroll summary sheet would be prepared differently by separating the regular and approved overtime information into two different entries.

In the example below, a non-exempt employee spent 104 hours on regular AB 1058 activities, 48 hours on other program activities, used 8 benefit hours, and worked 10 hours of approved AB 1058 overtime. The total hours for the reporting period are 170 hours. The gross salary and benefits, including overtime-related payments, for the reporting period are \$3,500 (\$3,200 regular salary + \$300 overtime) and \$1,100 (\$1,000 regular benefits + \$100 overtime related benefits). The payroll summary sheet should report the following:

Item No.	Name	Title	Gross Salary	Gross Benefit	Program Hours	Non-Program Hours	Total Productive Hours	Benefit Hours Used	Total Hours	Allocated Program %
1	J. Doe (Reg)*	Clerk	3,200.00	1,000.00	104	48	152	8	160	68.42%
2	J. Doe (OT)**	Clerk	300	100	10	-	10	-	10	100%

*Report just regular hours/benefits

**Report just overtime hours/benefits

In the event a non-exempt employee worked solely for AB 1058 activities, which also included approved IV-D overtime hours, then there is no need to make two separate entries as all of the employee's time would be charged to the grant. Instead the employee's regular hours and benefits, plus approved overtime hours and benefits, should all be listed together on the same row as follows:

Item No.	Name	Title	Gross Salary	Gross Benefit	Program Hours	Non-Program Hours	Total Productive Hours	Benefit Hours Used	Total Hours	Allocated Program %
1	J. Doe (All)*	Clerk	3,500.00	1,100.00	162	-	162	8	170	100%

*Report regular & overtime hours/benefits

Overtime is allowable (with approval) if an employee is assigned for overtime in a special circumstance, such as conference, meeting, special project, etc. However, prior program manager approval is not required for an emergency, an unexpected situation, or if the program manager cannot be reached for an approval. In such cases, the program manager should be notified as soon as possible and providing the reason for the overtime is required. A copy of the program manager approval related to overtime must be provided when submitting a claim for reimbursement. (Note: if a court is aware that non-exempt employees will need to work overtime in order to complete all of their

assigned work (both IV-D and non-IV-D tasks), it is not proper to purposefully have the employees complete all of their non-IV-D work first, so that all of the overtime hours are made up of just IV-D time. Instead, work should be done as it is usually done in the normal course of conducting court business.)

Overtime earned when traveling for a program meeting, training, or conference can be allowable charges to the program if it is a customary practice of the court to pay such overtime. The court must provide a copy of the Human Resources policy that reflects the payment of overtime when submitting a claim (which still requires program manager approval).

However, the gross salary and benefits must be reduced for the payment of any unauthorized overtime. Courts must provide a clarification at the bottom of the payroll summary that indicates that the unauthorized overtime and the gross salary and benefits have been reduced for the overtime-related payments for the employee's timesheets that reflect unauthorized overtime (see below regarding non-IV-D overtime).

Overtime must be documented by payroll records that reflect at least the following:

- The name and title of the person performing overtime and a supervisor's prior approval;
- The hours worked (reported on a separate column on the timesheet) and the amount of overtime;
- The reason for the overtime and activities performed during the overtime
- The pay rate of overtime.

The following requirements apply to overtime:

- Must be preapproved by the Judicial Council AB 1058 Program Manager.
- Must be based on 40 hours pay for salaried (exempt) employees, (i.e. no additional pay for hours in excess of 40 hours but federally funded grants require all hours worked are reported). Total hours must be allocated across all activities proportionally.
- For non-exempt employees with preapproved overtime, the overtime hours and related premium is allocated and reported based on actual time worked on IV-D activities.
- Non-IV-D or unapproved overtime payments (salary and benefits) must be removed from the gross salary and benefits prior to allocating costs to various grant and non-grant activities. At the bottom of the payroll summary insert a note of removing overtime hours and payments (salary and benefits) related to unapproved overtime.

Non-Title IV-D Overtime Hours: The payroll summary sheet calculates allowable grant charges based on the total productive hours. If overtime is included in the productive hours (by including overtime hours in the non-program hours column) the grant picks up a portion of the overtime payments due to higher salary and benefits. Therefore, the overtime should not be included in non-program hours. Instead, follow these steps for unauthorized or non-IV-D overtime:

- No changes to be made on the timesheet. The timesheet should reflect the actual hours worked, including overtime hours.
- The actual Title IV-D (program) hours should be reported on the payroll summary under Program Hours.
- All other productive hours, excluding overtime hours, should be reported on the payroll summary under Non-Program Hours.
- The actual benefit hours should be reported under benefit hours.
- The adjusted gross salary (gross salary minus overtime related payments) should be reported on the payroll summary under Gross Salary.
- The adjusted gross benefits (gross benefits minus overtime related payments) should be reported on the payroll summary under Gross Benefits.

6-1-11 DEFINITION OF HOURS WORKED

Reimbursable Title IV-D hours are those spent working on an open case with a Local Child Support Agency and are related to the issues of child support, parentage (aka paternity), companion spousal support, health insurance, and other related IV-D issues.

Non-reimbursable hours: Non-reimbursable other hours are those spent by court staff on all other issues, such as, domestic violence, mediation, custody and visitation, and dissolution of marriage issues other than support. Time spent on these non-child support related issues is non-reimbursable whether or not there is an open support case with the local child support agency. One-on-one FLF services provided to any customer who does not have a case open in the local child support agency is non-reimbursable. Non-reimbursable hours also include time spent by any court staff on paternity and support-related matters when there is no case open at the Local Child Support Agency unless those hours qualify under Outreach Hours defined below.

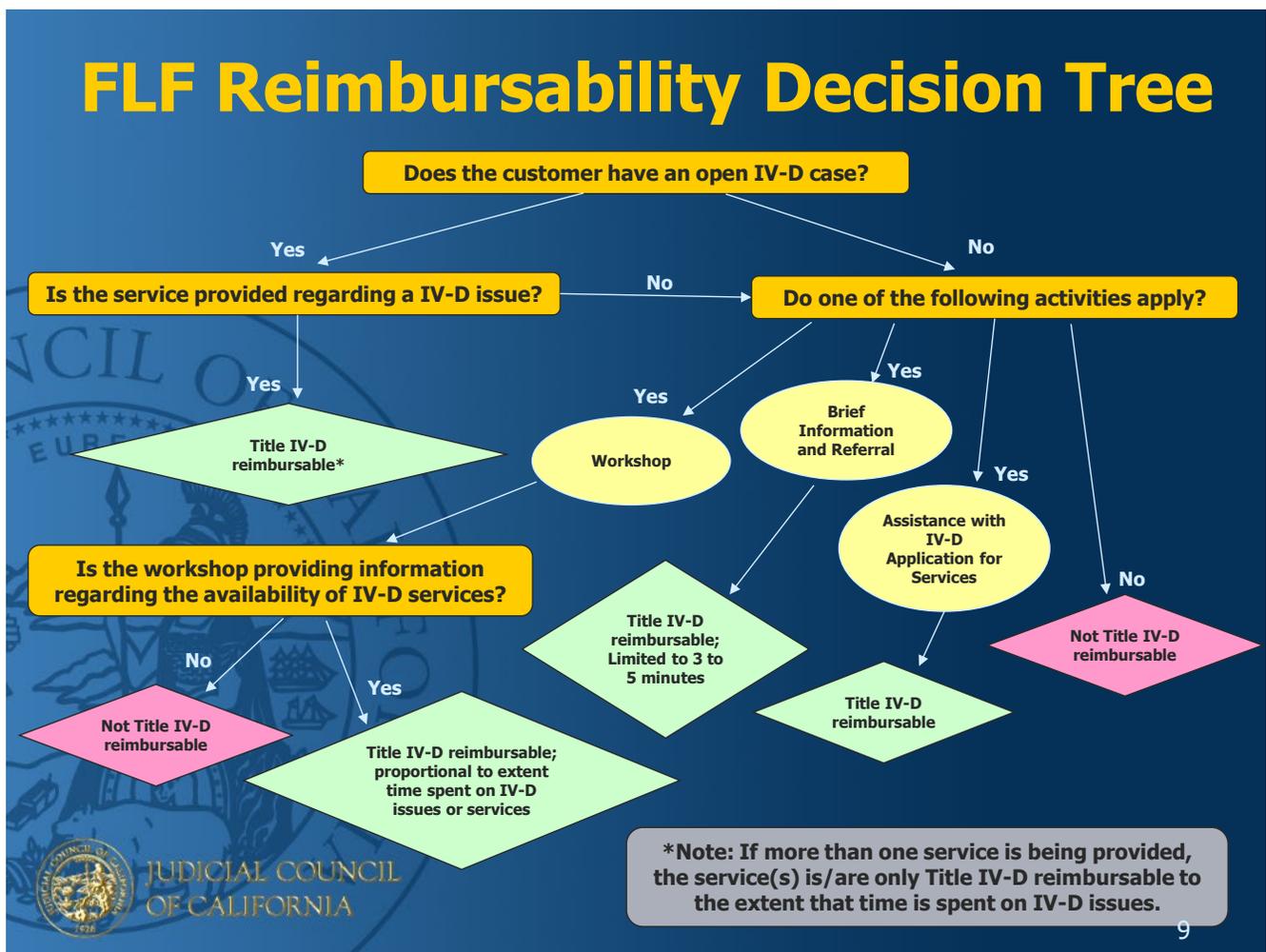
Outreach Hours (FLF Staff only): Outreach hours are those spent by FLF staff providing brief information/referral services to customers, distribution of court forms, and brief triage activities to determine what services the customer needs. Time spent on these brief customer encounters (five minutes or less) are reimbursable whether or not there is an open Local Child Support Agency case. In addition, court staff time spent on providing customer assistance with child support, parentage (aka paternity), companion spousal support, and health insurance issues in a group setting, such as workshops,

can be reimbursed as Outreach Hours. Staff time spent on workshops or any portion of a workshop that cover issues other than paternity and child support matters are non-reimbursable. Outreach hours only apply to activities or services provided by FLF staff. They do not apply to CSC activities.

Time Studying: If court staff provides reimbursable services (reimbursable and/or outreach hours) and non-reimbursable services to an individual, the staff member must track the actual time spent on the reimbursable and non-reimbursable activities and report their time using the above categories. For example: A one-hour FLF workshop with 30 minutes on child support issues and 30 minutes on custody/visitation issues would be reported as .5- hour “Outreach” and .5- hour “Non-Reimbursable.”

6-1-12 FLF REIMBURSABILITY DECISION TREE

The Reimbursability Decision Tree is a flow chart for FLF staff to use as a tool to help determine if a specific service or activity provided is Title IV-D reimbursable. The decision tree is made available at the Annual AB 1058 Conference.



The following items are some guiding principles for determining reimbursable FLF activities:

A. Proportionality:

Big Picture. Your service activities should mirror the source and amount of your funding. If you are funded $\frac{3}{4}$ from AB 1058 funds and $\frac{1}{4}$ from non-Title IV-D activities, your cumulative timesheets or activity reports over a funding cycle would then also show $\frac{3}{4}$ reimbursable activities and $\frac{1}{4}$ non-reimbursable activities.

Little Picture. Likewise, when evaluating the reimbursability of activities with a customer, where both reimbursable and non-reimbursable services are provided (for example, customer needs assistance with child support and custody and visitation) apply the proportionality principle.

B. Mandatory Administrative Activities: If you are required to do an activity as a condition of your employment you may claim it under the Title IV-D Reimbursable category. For example, mandatory staff meetings.

C. De Minimis Activities: In the context of total work done, if the work fits into one category with the exception of an activity that is so minimal as to not be cost-effective to track it, it is allowable to claim under the major category. For example, if a court clerk is processing a Request for Order that is primarily related to support issues but the box for “custody and visitation” is also checked and the clerk sets just one hearing date (with no additional work), all of this time would all be billable to the grant. However, if the clerk sets two separate hearing dates, calls family court services to schedule an appointment, etc., then this “extra” time spent on the custody and visitation issues cannot be billed to the grant. This category needs to be very narrowly applied. **“If in doubt, time study out”.**

D. Training and Continuing Education: The time spent attending Judicial Council AB 1058 sponsored training, as well as the associated costs, are 100% reimbursable under Title IV-D reimbursable activities. Time and costs associated with one non-AB 1058 family law update per year is also allowable as a 100% Title IV-D activity. Time spent on other non-paternity support substantive legal trainings must be counted as non-reimbursable activities. Time spent on training required as a condition of employment is 100% Title IV-D reimbursable.

E. Look to the Nature of the Activity: When evaluating if a service activity is reimbursable or not, look to the nature of the activity and not the nature of the underlying action/case type. For example, if you are assisting with preparation of a

motion of custody/visitation only in a governmental child support case, that time in non-reimbursable under the Title IV-D. The fact is that the underlying case is a Title IV-D action, does NOT convert the custody/visitation services into a reimbursable activity.

F. Triage Activities: Brief triage activities (less than five minutes) to determine what issues the customer has and whether your office is able to assist them can be claimed as 100% Title IV-D reimbursable. This category should be narrowly interpreted, it would not, for example, include interviewing and taking extensive file notes.

6-1-13 SHARED COMMISSIONER AND FACILITATOR

One commissioner or facilitator may provide services to multiple courts. If a shared commissioner or facilitator provides services to several courts, each court must document the time spent by the shared commissioner or facilitator separately by using the grant timesheet or contractor activity log. The lead court (employer of the commissioner or facilitator) must provide a grant timesheet and report payroll expenses under personnel category.

The lead court will charge payroll expenses for the time spent on this particular court and the other courts will report the compensation under operating expenses as contract commissioner/facilitator. The lead court must provide a breakdown of time spent on each court. The court shall provide a copy of any memorandum of understanding, plan of cooperation or other agreement between itself and another court, if there is an arrangement to share resources such as a CSC or FLF. The lead court will report the following on the payroll summary sheet.

- Salary: Enter actual gross salary paid by the lead court.
- Benefits: Enter actual gross benefits paid by the lead court.
- Hours: The payroll summary must reflect 100 percent of the time whether or not it is related to AB 1058 program activities or reimbursable by the grant. Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it is reimbursable by the grant.
- Program hours: Time spent on the lead court (employer court).
- Non-program hours: Time spent on other court(s).
- Benefit hours: Actual benefit hours used.

6-2 OPERATING EXPENSES AND EQUIPMENT

Operating expenses and equipment shall consist of actual costs paid by the court for AB 1058 Program expenditures. Categories of operating expenses include but are not limited to: staff training, office supplies, furniture, personal computers, remodeling. Any staff paid as contractors shall be reported as operating expenses and will not be

reported as part of salaries or in the calculation of court department overhead allocation pool. Any claim for reimbursement of operating expenses shall be based on a reimbursement rate specified by the Judicial Council. Reimbursement rates may be adjusted by the Judicial Council from time-to-time.

All equipment purchases that exceed the limit of \$5,000.00 per item will require prior written approval from the Program Manager. Written approval of the Program Manager must be requested and obtained before commencing any remodeling project or renting any new space, regardless of the anticipated expenditure amount, in order to determine if expenses are reimbursable. Requests for remodeling must be received by the Program Manager no later than March 31, for work to be completed in the current fiscal year. The request may not be approved if received after March 31. Any consideration for remodeling may require a public works discussion with the Judicial Council. Requests for remodeling must include a letter of justification stating the reason for remodeling and certifying there are no structural or foundation changes. Any reimbursements for remodeling must include all purchase documentation including the bidding process used to select a vendor, floor plans, estimates, and diagrams of the work to be performed.

“Subcontractor” shall mean an individual, firm, partnership, or corporation having a contract, purchase order, or agreement with the court, or with any Subcontractor of any tier for the performance of any part of the Agreement. The term includes, at every level and/or tier, all subcontractors, subconsultants, suppliers and materialmen. If program activities are performed by an individual other than court employees, courts must have in place a written agreement with the individual. Additionally, courts must execute a written contract when entering into agreements for services or complex procurements of goods. The court shall provide copies of any subcontracts, purchase orders, lease/rental agreements or any other program related agreements upon request by the Program Manager.

Allowable program reimbursable operating expenses are as follows:

1. Contract Commissioner
2. Contract Facilitator
3. Contract Court Reporters
4. Contract Interpreters
5. Court Reporters
6. Interpreters
7. Perimeter Security
8. Bailiff Services
9. Travel/Training/Transportation

10. Supplies
11. Rent/storage
12. Equipment/Copier-Rental/Lease/Repair/Maintenance
13. Printing/Publications Related to Title IV-D Matters
14. Janitorial/Landscaping Services
15. Postage/Shipping and handling
16. Payroll Services
17. Telephone/Communication/Internet/Utilities
18. Legal publications/Library materials/Subscriptions (only Title IV-D related)
19. Membership/Dues (only required by the program)
20. County Auditor/Controller Services
21. County IT Services (Specify)
22. IT/Repair/Maintenance/Supplies/Licenses/Hardware/Software

Any expense that is included in the indirect costs calculation pool should not be charged as a direct expense to the grant. Operating expenses, which cannot be directly charged to a specific project or funding source (shared expenses), such as expenses related to supplies, copier, utilities, landscaping, or janitorial service, must be prorated based on percentage of usage or other reasonable allocation basis. An allocation plan must be prepared to determine how such operating expenses should be allocated. Schedules of the methods used to allocate such operating expenses must be provided to Judicial Council Grant Accounting unit (with each claim) to be maintained for audit purposes. If no allocation method is provided with the monthly claim, the Judicial Council Grant Accounting unit will adjust the shared expenses by applying the allowable operating percentage rate. Expenses must be allocated proportionally among programs if a Self-Help Center shares with Title IV-D FLF Office.

The basis of allocating operating expenses must be reviewed and adjusted accordingly by the court on a periodic basis. Payments made for certain types of expenses that provide benefits for a long period of time require allocation for each contract term or current billing period. For example, a court pays for an insurance policy with a term of one year: November 1, 2018 to October 31, 2019, and the grant contract term is July 1, 2018 to June 30, 2019. The court may allocate eight months expenses (November 2018 to June 2019) of this cost to the grant and claim a portion that is used for the current billing period. It may further require allocation of allowable operating percentage rate.

6-2-1 100% VERSUS PARTIALLY REIMBURSABLE EXPENDITURES

Some program expenditures can be claimed in full for reimbursement and others cannot. Expenditures specific to the program are 100 percent reimbursable, such as:

- The Annual AB 1058 Training Conference

- Contract court interpreter fees – Title IV-D cases only
- Contract court reporter fees – Title IV-D cases only
- Bailiff hours – in alignment with the commissioner’s reimbursable Title IV-D hours
- Payment to contract commissioner and facilitator IF only work is on IV-D reimbursable matters, otherwise only Title IV-D hours worked are reimbursable
- Temporary agency help – worked on Title IV-D only
- Travel – Title IV-D only

Other expenditures are to be claimed at a percentage of program reimbursable hours. These represent costs shared with other departments of the court or with other court employees not working on Title IV-D or outreach hours. Any expense that benefits multiple programs must be proportionally allocated among all programs. The maximum amount that can be charged on the AB 1058 grant is the allowable operating percentage rate.

Some of the partially reimbursable items are:

- Office supplies
- Facility charges – rent, lease, storage, etc.
- Perimeter security
- Rented equipment – copy machine, copy charges, etc.
- Communication charges – telephone, Internet services, etc.
- Janitorial services
- Postage and courier services
- Travel – private mileage
- Legal publications/library materials
- Membership Dues/Subscription (required for the condition of employment)
- IT repair/maintenance
- Utilities – electricity, gas, water, alarm services, etc.

Each court might have other items that fall under either of the above categories. The lists are partial lists and are not intended to limit the types of expenditures available for reimbursement. Any expenditures being claimed as 100 percent reimbursable that are not listed above must meet the 100 percent reimbursable requirements.

6-2-2 OPERATING EXPENSE PERCENTAGE RATE

The operating percentage is a grant mandated formula. This grant mandated formula is a method to simplify reimbursement for recognized partially reimbursable expenditures. The chargeable payroll percentage on the payroll summary sheet is used to calculate the operating percentage that a particular court may claim. Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or

not it is reimbursable by the grant or if the employee is full or part time. Prior year's payroll data is used to calculate the current year's operating percentage. The payroll summary sheet calculates a percentage of reimbursable hours worked to total hours worked during the program period (on a monthly basis) by each employee. The column L "Allocated Program %" of the payroll summary provides the percentage of labor hours that can be charged to the Title IV-D program each month for each employee based on the program and the total hours worked. The average percentage (for twelve months) of column L of the payroll summary is the allowable operating percentage for a court. The CSC and FLF components of the program each have a specifically designated operating percentage.

The calculations are repeated for the commissioner and facilitator programs for each court every month. The following two figures are used from each month's payroll summary sheet to calculate the operating percentage:

Total of column L "Allocated Program%"; the total number of employees included on the payroll summary sheet regardless of percentage of time spent on the program (employees with Title IV-D hours only).

Total (%) percentage of all employees divided (/) by the number of employees (#) equals (=) average percentage (%) by month, then the average percentage (%) for 12 months is the allowable operating percentage.

In the event that a court does not agree with the percentage assigned, they may request a review of the percentage and submit it to the Judicial Council Grant Accounting office and the program manager in writing (email is acceptable). The court should include an explanation of why it feels the percentage is not adequate, a proposal of what percentage the court feels should apply, and the methods used in determining this percentage. The request and proposal will be reviewed to determine if the percentage should be revised.

6-2-3 BUSINESS TRAVEL

Court employees who incur reimbursable business travel costs must submit a completed Travel Expense Claim form (TEC). The instructions to this form contain specific rules and procedures that must be followed in order to properly claim reimbursement and should be carefully reviewed by employees BEFORE incurring any travel related expenses. More information about this form can be found below in Section 11-7. Out-of-state travel is generally restricted and only allowed in exceptional situations. Courts must receive Judicial Council AB 1058 Program Manager prior approval before incurring any out-of-state travel related expense (see below regarding bordering states).

The rates of travel expenses shall be eligible for reimbursement at the least expensive mode of transportation and lesser of the state allowed rates or the rates published in the training conference announcement. Any exception and/or special needs must be preapproved by the Judicial Council AB 1058 Program Manager prior to incurring any travel expenses.

Reimbursement is allowed for the cost of project-related personnel operating privately owned vehicles on project-related business, if authorized by the court. Private vehicle mileage (a print out from the Internet of mileage travelled is acceptable) and/or gas purchased must be supported by documentation. Valet parking is not an allowable expense unless it is the only service available.

The cost of surface transportation by train, bus, taxi, rideshare, rented vehicle, or private/trial court-owned vehicle is allowable. If the surface transportation is chosen in lieu of available commercial air travel, the total reimbursement cannot exceed the total cost for travel had the services of a commercial airline been used. A cost comparison should be prepared calculating the amounts for both modes of transportation and related expenses prior to approving surface travel so the traveler knows in advance the estimated amount eligible for reimbursement. Any exception and/or special needs must be preapproved by the Judicial Council AB 1058 Program Manager prior to incurring any travel expenses.

Expenses incurred for the sole benefit of a court employee shall not be allowed as reimbursable travel expenses. Examples of unallowable expenses include any type of insurance, travel loan finance charges, personal credit/debit card fees or dues, newspapers, magazines, alcoholic beverage and other like charges.

Taxi, airport shuttle, etc. fees which exceed \$3.50 must be supported by receipt. Parking fees in excess of \$5.00 must be supported by receipt.

Business expenses for employees on travel status consisting of charges for business phone calls and other appropriate charges necessary for the completion of official business are reimbursable. These expenses must be supported by proper documentation and receipts (see 6-2-5 supporting documentation).

Documentation of travel indicating times of departure and return, destinations, and costs, must be maintained to support subsistence allowance (per diem) claims. Mileage logs and receipt vouchers for commercial transportation fares and other expenses must support claims for reimbursable expenses (see 6-2-5 supporting documentation).

A justifiable memo must be prepared and signed by the employee and an authorized court official for lost parking, shuttle, etc. receipts. The memo may be used for supporting documentation for reimbursement of expenses.

Expenses that benefit multiple programs must be allocated proportionally among all programs.

Bordering States: Expenses incurred for usage of airports in bordering states (e.g., Reno, Nevada) to reduce travel time for California meetings or site visits will not result in the need for out-of-state travel approval as long as no overnight lodging occurs outside of California. Vehicle and incidental costs incurred in a bordering state will be reimbursed as in-state travel expenses. In order to ensure travel is being done in the most efficient, least costly manner, travelers should complete an analysis comparing the costs of driving versus flying (i.e., staff time, vehicle transportation expenses, and lodging). Whenever possible, arrange meetings to avoid an overnight stay. In addition, the use of bordering state's airports is not considered out of state travel.

6-2-4 TRAINING

Federal regulations limit reimbursement of training costs to reasonable and essential short-term training of court staff assigned on a full or part time basis to the program. Reimbursable training costs are generally limited to training sponsored or approved by the Judicial Council AB 1058 program staff and is directly related to program subject matter issues. If the training requires a registration fee, attendees must register and pay the registration fee for the training conference and seek reimbursement after attending the training by submitting a Travel Expense Claim (TEC) form and supporting documentation (proof of payment, registration confirmation, proof of attendance, etc.).

AB 1058 Annual Training Conference: The Annual AB 1058 training conference is intended to meet the mandatory California Rules of Court training needs of court staff, such as commissioners, facilitators and court clerks. The grant allows payment of mandatory AB 1058 annual training conference expenses for employees who have reportable program activities.

In addition, court employees who are involved in the program activities but are not eligible to charge any billable time directly to the grant may attend the annual AB 1058 training conference and be eligible for reimbursement of allowable travel expenses. Travel expenses of administrative/accounting staff for the accounting training at the annual AB 1058 conference are reimbursable under Title IV-D grant.

The attendance at the annual AB 1058 training conference must be pre-approved by the employee's respective court authorized personnel. All reimbursable travel expenses

shall be governed by Judicial Council travel terms and conditions. Any exception or special needs must be pre-approved by the Judicial Council AB 1058 Program Manager prior to incurring any travel expenses. The participant's travel claim reimbursement of any required conference registration fees are reimbursable, but must be included on the participant's travel expense claim form.

California Rule of Court, rule 5.340 requires that CSC's attend an update on new developments in child support law and procedure at least once each calendar year. Given the highly specialized nature of the AB 1058 Program, it is anticipated that each CSC will attend the AB 1058 Annual Training Conference to satisfy this requirement.

Additional Training for Commissioners: In addition to reimbursement for attendance at the AB 1058 Annual Training Conference, newly assigned CSC's may claim otherwise allowable costs and time spent:

- To attend New Child Support Commissioner Orientation and Primary Assignment Orientation designed specifically for CSC's.
- Mandatory Family Law Primary Assignment Orientation sponsored by the Judicial Council, if the commissioner's duties include hearing non-reimbursable family law matters. These costs must be allocated proportionally among programs using the allowable court operating percentage rate.

CSC attendance at legal training by commercial providers is not reimbursable by the grant. Commercial training is not sufficiently focused on Title IV-D laws and procedure to qualify as essential training. IV-D focused legal training is available through the Annual AB 1058 Training Conference. State law does not require commissioners to be attorneys licensed to practice law in California as a condition of employment. Therefore, the grant will not pay for such training for commissioners to meet State Bar MCLE requirements.

Additional Training for Attorneys: The Title IV-D grant also allows for the payment of one commercial training annually (per grant period), in addition to the Annual AB 1058 Training Conference, for personnel required to be an attorney as a condition of employment (such as FLF attorneys) and who report time on AB 1058 program activities. The grant does not allow payments of additional training expenses for the employees who have no reportable program activities. Reimbursement of the additional training expense is decided based on the training subject matter and the training announcements (all training materials are to be submitted with the claim). Further, the training expenses must be allocated proportionally among programs based on the time spent on the grant (12-month period). The maximum additional training expenses that

can be charged to the grant is the allowable operating percentage rate. The additional training expenses for support staff (administrative/accounting) other than the annual AB 1058 training/conference are not allowable expenses under the AB 1058 grant.

If FLF attorneys attend a local training for continuing education (such as family law that all child support attorneys need), it could be an allowable operating expense. It would count as one “general” family law training update. But it is only reimbursable training under the grant if very narrowly defined to the subject matter of child support and specifically Title IV-D child support. The grant allows the cost of one general family law update per year per attorney to cover any crossover issues.

On the other hand, training at a legal aid or self-help conference is not reimbursable. While such conferences may be beneficial to facilitator staff, they are not sufficiently tied to Title IV-D subject matter to meet the narrow federal requirements that the training is essential to the program. These costs would not be reimbursable.

Additional Conditions: Any personnel traveling to attend a one full day (8:00 a.m. to 5:00 p.m.) training session in-state shall not be reimbursed more than two nights of hotel lodging. Any exception and/or special needs must be preapproved by the Judicial Council AB 1058 Program Manager.

6-2-5 SUPPORTING DOCUMENTATION

Courts must provide copies of actual vendor receipts for the goods and services purchased. Purchase order forms, bank credit and debit card statements, court, county, and CARS/Phoenix reclass journal forms, travel/training authorization form, email communication between vendor and employees, and simple Phoenix payment records do not substitute for the actual vendor receipts. The court must provide vendor payment information, such as check/warrant numbers and paid dates noted on the vendor receipts or a copy of the vendor payment check to substantiate the amount claimed. The court claim will not be processed for payment until the court provides all required documentation and/or information. If the payment was made electronically, a printed paper transaction record must be provided to substantiate the payment information.

All vendor receipts must include the vendor name, address, the address of the party being billed, detailed description of goods and services purchased, date of purchase, receipt/vendor number, cost per unit, total quantity purchased, and total invoice amount. However, for professional services (facilitator, court reporter, interpreter, etc.), a vendor may submit a claim on its letterhead with the activity logs. In that case, the vendor invoice must reflect all of the items above and description of services, including departments, case numbers, etc. Vendor receipts must reflect the allocation/distribution of charges for costs benefiting multiple programs.

The vendor receipts for Internet purchases must clearly state the vendor name and address, date of order, description of goods and services, unit price, quantity purchased, total costs, and the name of the organization the goods and services were purchased from.

The court must have a written agreement with the party if the program activities are performed by a party other than the court, for example contracted facilitator or commissioner services. The court must submit a copy of the agreement to Judicial Council Grant Accounting unit and claims will not be processed for payments until a copy of the agreement has been provided.

Courts shall be reimbursed for actual expenses incurred for reasonable and necessary transportation, meals, lodging, and other travel related expenses required to perform the activities of the program. Reimbursability is limited to the least expensive option. The state will reimburse the court at the actual costs of transportation, meals, lodging not to exceed the state allowable rate.

For necessary private vehicle ground transportation usage, the state will reimburse the court at the applicable state approved mileage rate. The court must provide reliable mileage schedule to substantiate the mileage claimed (a print out from the Internet of mileage travelled is acceptable).

All air transportation is limited to coach fares and must be booked at a minimum of fourteen days prior to travel, unless the Judicial Council AB 1058 Program Manager agrees otherwise in writing. (See Trial Court Financial Policy and Procedure Manual.)

The court must provide actual copies of all receipts for reimbursement of transportation, lodging, and meal expenses. The court debit/credit card statement, Phoenix payment document, or court payment approval record will not substitute for the actual receipts. Failure to provide actual receipts will result in a reduction of the court's claim. A justifiable memo must be prepared and signed by the employee and an authorized court official for lost receipts. The memo may be used for supporting documentation for reimbursement of expenses.

The court must provide travel documentation which reflects the purpose and duration of the travel, such as meeting agendas, conference brochures, registration, etc. In general, out of state travel will not be reimbursed, but in no event will it be reimbursed unless pre-approved by an authorized court administrator and the AB 1058 Program Manager before incurring any expense. There will be no exception for this requirement. The

court's claim will not be processed for payment until satisfactory documents are provided.

As detailed above, court employees who incur reimbursable business travel costs must submit a completed Travel Expense Claim form (TEC). The instructions to this form contain specific rules and procedures that must be followed in order to properly claim reimbursement and should be carefully reviewed by employees BEFORE incurring any travel related expenses. More information about can be found below in Section 11-7.

All records and documentation must be maintained in accordance with federal and state requirements and be made available to state and federal personnel conducting program audits. Courts must retain financial records and supporting documents relating to program billing for a period of no less than four (4) years and four (4) months. The retention period starts from the date of the final payment request.”

6-3 INDIRECT COSTS

The full cost for recovery of services includes all costs directly attributable to an activity, plus an appropriate share of indirect costs that can be attributed reasonably to the activity or service provided. Indirect costs, such as administrative expenses, benefit more than one cost center or program and therefore cannot be readily associated with a specific cost center or program without being disproportionate to the results achieved. Therefore, these expenses cannot be directly charged to the grant. Indirect costs are normally charged to other entities by the use of an approved indirect cost rate. In general, a court's indirect costs include salaries/wages and benefits of the following staff or services: administrative, legal, accounting, information technology, human resources, business services, internal auditing, outside entities providing similar services, and other costs that cannot be directly attributed to any cost center or program.

Courts shall claim indirect costs using an approved rate calculated under the guidelines set forth in Trial Court Financial Policies and Procedures Manual, FIN 15.02 or pursuant to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200). In lieu of an approved rate, the court may claim indirect costs up to ten percent (10%) of the direct labor costs charged to the program (including salaries/wages and benefits; excluding extraordinary costs such as overtime and shift premiums).

Every year the Judicial Council Budget Services division reviews and approved Indirect Cost Rate Proposals submitted by the courts. Courts shall continue to use the prior year indirect cost rate until receiving the approved current year's indirect cost rate. Courts may claim the difference if the approved indirect cost rate is higher than the rate is

being used. The Judicial Council Grant Accounting unit will make an adjustment if the approved rate is lower than the indirect cost rate being used.

Projects must have the formal Indirect Cost Rate Proposal (ICRP) or a Cost Allocation Plan (Allocation Plan) on file, which demonstrates how the indirect cost rate was established and any necessary approval. The ICRP or Allocation Plan must clearly indicate that line items charged to a direct cost category (e.g., “postage”) are not included in the indirect cost category. All costs included in the plan must be supported by accounting records (e.g., invoices, purchase orders, and canceled checks or other records supporting payments), which show the actual expense. Projects must maintain a list of expenses covered by the rate.

Indirect costs claimed using the approved rate will be claimed at actual rate not to exceed 20%. No costs charged directly should be included in an indirect costs pool. To claim indirect costs, the court must have a budget allocation for the indirect costs in Exhibit F, Program Budget, of the contract. Courts will not be allowed to claim any indirect costs if such costs are not allocated in the Program Budget.

The following is an example of adjustments of previously claimed indirect costs where the indirect cost rate used by a court was above the allowable rate:

MONTH	PAYROLL EXPENSES	IC RATE USED	IC CLAIMED	APPROVED RATE	ALLOWABLE IC	ADJUSTMENT OR UNCLAIMED IC
JULY	\$100.00	20%	\$20.00	19.5%	\$19.50	(\$0.50)
AUGUST	\$120.00	20%	\$24.00	19.5%	\$23.40	(\$0.60)
SEPTEMBER	\$105.00	20%	\$21.00	19.5%	\$20.48	(\$0.52)
OCTOBER	\$130.00	20%	\$26.00	19.5%	\$25.35	(\$0.65)
NOVEMBER	\$115.00	20%	\$23.00	19.5%	\$22.43	(\$0.57)
DECEMBER	\$110.00	20%	\$22.00	19.5%	\$21.45	(\$0.55)
TOTAL=	\$680.00		\$136.00		\$132.61	(\$3.39)

The following is an example of unclaimed indirect costs where the indirect cost rate used by a court was below the allowable rate:

MONTH	PAYROLL EXPENSES	IC RATE USED	IC CLAIMED	APPROVED RATE	ALLOWABLE IC	ADJUSTMENT OR UNCLAIMED IC
JULY	\$100.00	19.5%	\$19.50	20%	\$20.00	\$0.50
AUGUST	\$120.00	19.5%	\$23.40	20%	\$24.00	\$0.60
SEPTEMBER	\$105.00	19.5%	\$20.48	20%	\$21.00	\$0.52
OCTOBER	\$130.00	19.5%	\$25.35	20%	\$26.00	\$0.65
NOVEMBER	\$115.00	19.5%	\$22.43	20%	\$23.00	\$0.57
DECEMBER	\$110.00	19.5%	\$21.45	20%	\$22.00	\$0.55
TOTAL=	\$680.00		\$132.61		\$136.00	\$3.39

Courts may submit a supplemental claim for the difference of the current approved indirect cost rate and the rate previously claimed. However, an adjustment may need to be made on the next invoice, if notification is received from the Judicial Council Grant Accounting unit if that the approved indirect cost rate is lower than the rate previously claimed.

7 BUDGET REVISIONS

Changes to the approved contract budget must be preapproved by the Judicial Council AB 1058 Program Manager. Prior approval is required for any of the following:

- Transfer of funds from one approved budget category (Personnel Services, Operating Expenses and Equipment, and Indirect costs) or line item to another.
- Adding a new line item to any of the approved budget categories.
- Deleting a line item to any of the approved budget categories.
- Exceeding a line item expense by more than 10% of the category's total.

The summary sheet must reflect (mirror) the line items and allocation of funds approved in the contract budget, approved in the revised budget, or approved in the MYR contract amendment budget. The changes should be made on the summary sheet after receiving an approval. A justification and request for revised budget should be submitted to: ab1058@jud.ca.gov.

The reallocation of funds must not be less than a preexisting expense. This means, if you are submitting a revised budget, you cannot revise a line-item budget amount to be less than what was actually spent for a particular cost. For example, if the supplies expense was \$100, the revised budget must reflect a supplies allocation of at least \$100.

8 LIQUIDATION PERIOD

The grant liquidation period is a 90-calendar day timeframe immediately following the end of the grant period which is June 30. However, the date indicated in the grant contract is the final date for the end of the liquidation period. The liquidation period exists to allow courts time to receive ordered goods or services and make final payments to vendors. The court may not incur any new expenses or obligations during the liquidation period and claim them against the grant funds. Claims received after the liquidation period will not be accepted as a valid claim and will not be processed for reimbursement.

9 PAYMENTS TO THE COURTS

Courts must submit claims using the mandatory reporting forms to the Judicial Council that include all allocable, allowable, and reasonable costs for the program components (CSC and FLF) that are reimbursable in accordance with the approved budget and terms and conditions of the contracts.

9-1 METHOD OF PAYMENT

Payments will be made in arrears (i.e. goods and services have already been purchased and vendor payments have already been made) after receipt, review, and approval of a court's properly completed invoice. To be reimbursed, all expenses must be incurred and the work must be provided between the periods of July 1 through June 30. A court's final claim must be received by the Judicial Council Grant Accounting unit no later than September 30 (unless a different date is listed in the contract). Any claim received after the due date will not be processed for payment.

To be processed within the payment cycle, invoices are due to the Judicial Council Grant Accounting unit by the 20th of the month for the prior month's expenses. The projected date of releasing the invoices (received on or before 20th of the month) to the State Controller's Office (SCO) for issuing payments is the 15th of the following month or until funds are received from the grantor. The state will make payments in arrears (after goods and services purchased and vendor payments have been made by the court) after receipt, review, and approval of the court's properly completed claims. Courts will be notified by the Judicial Council Grant Accounting unit only if there is any discrepancy in the claim. To process and reimburse a claim within the current payment cycle, a court will have five business days to resolve the discrepancies (provide corrections, documentation, justification, etc.). The claim will be included in the next payment cycle if the issues have not been resolved (i.e., the court fails to provide requested corrections, documentation or clarification) within five business days of the notification. Courts will not be notified or provided confirmation of receiving invoices or requested documents unless further documentation, corrections, or clarifications are required.

In order to facilitate contact between the Judicial Council Grant Accounting unit and the courts, please keep the court accounting contact information listed on the invoice current and update as needed.

To avoid delay in processing a court's payment, adjustments will be made on the claim and the claim will be processed for payment if the discrepancy is not resolved within the time frame given to the court (five business days). Any reductions will be listed in the discrepancy notification sent to the court. Courts may include an allowable reduction amount in the future claim with proper documentation or a supplemental claim with proper documentation can be submitted. Courts may submit as many as supplemental claims as required for claiming unpaid valid grant expenses, up to the contract amount.

Once an invoice is processed it cannot be processed again. As such, if the invoice amount is less than the actual expense, the difference can be reclaimed by submitting a corrected/revised invoice (with all supporting documentation). The difference will be paid on the corrected invoice, if the original invoice has already been paid.

Courts must provide court information on the top of the document when preparing a spreadsheet/worksheet to show calculations and/or allocation of grant charges.

Court claims are process based on the *current* rules, regulations, policies, and requirements. For example, if an expense was paid in the past but it is unallowable under current requirements, the expense will be deducted from the claim. It will not be allowed based on the assumption that the expense was paid in the past.

If the court receives payment from the state for reimbursement of goods and services that is later disallowed by the state due to audits, reviews, or corrections to the past claims, the court shall promptly refund the disallowed amount to the state upon the state's request. Or, the state may offset the amount disallowed from any outstanding claims that may become due to the court. The outstanding claims cannot be processed for payments until the court refunds the funds to the state if the disallowed expense cannot be offset by the outstanding claims. Courts must refund the disallowed amount if the court has already received the final payment and the contract amount has already been exhausted.

As stated above, once an invoice is processed for payment (even the invoice is paid partially for all valid expenses), it cannot be reprocessed for unpaid expenses.

9-2 PROPER SIGNATURES

Only the authorized court officials may sign the grant documents. Documents signed by any subcontracted or unauthorized personnel are not acceptable for processing and reimbursing grant expenses.

10 NOTIFICATION OF INVOICE DISCREPANCY

No confirmation is sent to the courts for receiving and processing invoices. Instead, courts are only notified when a claim has discrepancy. Courts may assume that a claim will be processed and paid in full (up to the available fund balance) if no discrepancy notification is received. Additionally, no confirmation is sent to the courts after receiving any requested documentation regarding an invoice discrepancy.

Courts will also not receive notification if there is a miscalculation of the total reimbursable amount due to use of base and federal drawdown option funds. It is the court's responsibility to review and reconcile billings and payments against the grant award (both original funding and MYR funding changes).

The following email will be sent to courts along with a [notification of invoice discrepancy form](#) (listing discrepancy items and amounts):

Your claim as described above in the subject line requires additional documentation and correction. These additional documents and corrections are described on the attached Discrepancy Notification Form.

*Because of the advance payment cycle time required by the Grantor, **we must receive your documentation and correction by mail (no email attachment) within 5 days of this email.** Should you be unable to provide documentation and corrections within the prescribed 5 days, you may resubmit with proper requirements with your next reimbursement request. Your reimbursement request, per the Grantor, must be reduced/adjusted for any missing documentation or errors to qualify for advance payment processing. Payments to your court will be affected if we do not receive the documentation. **Please keep a copy of this email and the discrepancy notification form to resolve future inquiries.***

If the adjustments cannot be made, the claim will not be processed for payment and will be held until the issues are resolved.

This determination has been reviewed by both the Judicial Council Grant Accounting unit and AB 1058 Program Management Staff.

11 ACCOUNTING AND REPORTING FORMS

The information requested on the grant accounting reporting forms is used to comply with the grantor's mandatory reporting requirements. Standardized and uniform forms are necessary to facilitate federal and state audits and efficient program management. Consequently, the requested information and built-in formulas on the forms are essential and must not be altered in any way. Altered forms will not be used for processing a claim for payment. Judicial Council Accounting staff will provide notice to the courts if new or revised forms become effective during the term of the contract.

The mandatory forms are as follows:

1. Invoice
2. Summary Sheet
3. Payroll Summary Sheet
4. Timesheet
5. Operating Expense Recap Sheet
6. Contractor Activity Log
7. Travel Expense Claim form
8. Annual Leave Earned Report
9. Workers' Compensation Premium Allocation
10. Unfunded CalPERS Pension Premium Allocation* (*If applicable)
11. Budget form

Detailed instructions on how to complete each form are listed on the attached form instruction sheet or the form itself, when opened in Microsoft Excel. Checklists to avoid common errors when completing the forms can be found in [section 12](#). Samples of the forms can be found in [Appendix "A"](#). Links to each individual form can be found below in the form description. Links to the master excel spreadsheets that contain all of the forms can be found here:

CSC: <https://www.courts.ca.gov/documents/Reporting-Form-CSC-FY18-19v1.xlsx>

FLF: <https://www.courts.ca.gov/documents/Reporting-Form-FLF-FY18-19v1.xlsx>

11-1 INVOICE

Courts must submit invoices monthly using the mandated invoice form set forth in the contract. A court representative shall sign the invoice, certifying to the following statement: "I certify under penalty of perjury that the amount billed above is true and correct and in accordance with the contract."

Original signed invoice is required to process a claim for payment (use blue ink). Do not add or delete any item or category. Altered forms will not be used for processing claims for payments.

Do not highlight, write any notes, journal entry numbers, accounts receivable numbers, or Phoenix accounting coding numbers (WBS numbers). The SCO scan the invoice for issuing warrant and does not accept invoice with notes, comments, instructions, journal entry numbers, accounts receivable numbers, WBS numbers, or other numbers for issuing payments.

CSC: <https://www.courts.ca.gov/documents/CSC.invoice.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.invoice.xlsx>

11-2 SUMMARY SHEET

This mandatory form is used for self-reconciliation of budget versus expenditures. It also designed to provide updated balances, prior expenditures, and the calculation of federal drawdown option funds.

The summary sheet is designed to provide funding status at any given moment. Therefore, it is very important to keep information on the summary sheet updated and accurate. The summary sheet must be updated for any changes, such as budget revisions, adjustments or reduction of claims, etc. Do not add, delete any budget line items or make any changes to the form. Altered forms will not be used for processing a claim for payment.

CSC: <https://www.courts.ca.gov/documents/CSC.summary.sheet.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.summary.sheet.xlsx>

11-3 PAYROLL SUMMARY SHEET

This mandatory form is used to calculate payroll expenses for a particular billing period. The form may not be altered by the courts and must contain an original signature of an authorized court official as well as following certification (attestation) language:

“I certify under penalty of perjury that the information provided here accurately represents the official records and are in compliance with the program contract, and any leave time charged or authorized to any grant included does not exceed leave time earned while working on the grant.”

The payroll summary sheet is set up to report and calculate 100 percent of the hours worked or benefit hours used by each employee. Only time spent working specifically on title IV-D activities is eligible for reimbursement of grant funds. Each employee who does not work exclusively on AB 1058 activities must document his or her time spent on other program activities. Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not they are reimbursable. This includes regular hours worked as well as benefit hours used. When completing the payroll summary sheet, fill in the required items (shaded items) only and the payroll summary sheet will calculate charges automatically as a result of built-in formulas. The payroll summary sheet is not designed to calculate charges without the positive hours (program and non-program hours). This means that the payroll summary sheet cannot calculate charges based on the benefit hours only.

Do not include information in the payroll summary for an employee who is on approved leave and whose timesheet does not reflect any reportable productive hours. The timesheet may be included in the payroll summary when the employee returns to work and the timesheet reflects reportable productive hours. However, the total benefit hours must not exceed the total benefit hours earned during the grant cycle.

The form will provide an error message if there are no reportable productive hours. Hold on to the timesheet for an employee out on approved leave until the employee returns to work and the timesheet reflects reportable productive hours. Prepare a separate payroll summary sheet for this particular employee for the timesheets that were not included in the payroll summary sheet previously. Include the payroll expenses for both payroll summary sheets on the summary recap sheet and invoice. Remember, the grant does not allow payments of accrued and/or buyback hours.

The payroll summary must reflect all hours during the reporting period of the payroll summary (100 percent reporting). For example, if the reporting period on the payroll summary contains two pay periods and an employee worked on the CSC grant for both pay periods, but only worked on the FLF grant for the last pay period, the form must reflect the total hours of both pay periods for both grants, not just two pay periods for the CSC and one pay period for the FLF. Further, where an employee works less than full time on the grant and the rest of the time is spent on non-grant related court activities, the payroll summary should capture the total hours worked during the reporting period, not just the time the employee worked on the grant.

CSC: <https://www.courts.ca.gov/documents/CSC.payroll.summary.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.payroll.summary.xlsx>

11-4 TIMESHEET

Any employee whose time is charged to a grant program of the Judicial Council shall complete the mandatory grant timesheet. The Judicial Council Grant Program timesheet is designed to capture 100% of hours worked, otherwise called positive pay reporting. Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it the hours are reimbursable by the grant. This listing includes those hours worked on multiple programs, as well as total hours for employer paid time off (PTO).

CSC: <https://www.courts.ca.gov/documents/CSC.timesheet.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.timesheet.xlsx>

11-5 OPERATING EXPENSE RECAP SHEET

The Operating Expense Recap Sheet includes two sections: 100 percent reimbursable expenditures and partially reimbursable expenditures. When completing the Operating Expense Recap Sheet, begin by sorting the expenditures into the two separate categories.

To complete the 100 percent reimbursable section of the form, list the applicable vendor expenditures and use the respective number on the top of the vendor invoice. Thereafter, enter other required vendor information. Portions of Invoices that have already been allocated among benefiting programs, may also be reported in the 100 percent section. For example, an invoice from Office Depot in the amount of \$100 and allocated across 4 programs where the CSC portion of the costs is \$45 can be shown in the 100 percent reimbursable section as \$45.

The Partially Reimbursable Section is completed using the same process as described above for the 100 percent reimbursable section with the exception that the reimbursements will be adjusted to reflect the reimbursable percentage.

CSC: <https://www.courts.ca.gov/documents/CSC.operating.expense.recap.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.operating.expense.recap.xlsx>

11-6 CONTRACTOR ACTIVITY LOG

The contractor activity log is designed to list 100 percent of hours worked, including those worked on multiple programs, by a non-court employee contracted by the court. Any contractor whose time is charged to the AB 1058 Child Support Program must complete the mandatory contractor activity log. Federal regulations require that all hours

worked by a contractor must be accounted for, regardless of whether or not the hours are reimbursable by the grant. This listing includes those hours worked on multiple programs, as well as total hours for contract paid time off (PTO). Contract paid time off may include, but is not limited to, holidays, vacation, sick leave, jury duty, etc. It is common to work on AB 1058 matters as well as those of other programs, such as Self-Help. Original activity logs must be kept on file at the court for the period of time indicated in the contract or memorandum of understanding for each program charged. Copies of the activity logs must be submitted with the grant claims in accordance with the reporting requirements of each contract.

CSC: <https://www.courts.ca.gov/documents/CSC.contractor.activity.log.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.contractor.activity.log.xlsx>

11-7 TRAVEL EXPENSE CLAIM (TEC) FORM

Court employees who wish to be reimbursed for allowable business travel costs must submit a completed TEC form and provide any required documentation, such as travel itineraries, mileage printouts, receipts, etc.

CSC: <https://www.courts.ca.gov/documents/CSC.TEC.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.TEC.xlsx>

11-8 ANNUAL LEAVE EARNED REPORT

Every employee charged to the grant must be listed on the report. If employees are added in a subsequent invoice, an updated report must be provided. Courts must provide leave earned reports upon request from the Judicial Council Grant Accounting unit. The report will reflect the total leave earned by category for each of the employee for the entire fiscal year. No accrued leave time earned prior to this period should be included in the report. The accounting unit needs to know the total number of leave hours earned by each employee so that any adjustments can be made accordingly.

Every employee may not earn paid leave time for all of the categories on the form. For example, some employees may choose the traditional vacation/sick leave option but others may select annual leave, which may be a combination of vacation and sick leave. Paid jury duty and bereavement hours should not be included on the form unless they are actually paid by the court and taken by employee.

CSC: <https://www.courts.ca.gov/documents/CSC.annual.leave.earned.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.annual.leave.earned.xlsx>

11-9 WORKERS' COMPENSATION PREMIUM

The Judicial Council allocates to trial courts workers' compensation premiums on an annual basis. If a court's regular fringe benefits do not include this expense, the court may charge a share of the expense based on the percentage of time spent by employees charged to the AB 1058 grant by submitting a workers' compensation premium allocation form.

CSC: <https://www.courts.ca.gov/documents/CSC.workers.comp.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.workers.comp.xlsx>

11-10 UNFUNDED CALPERS RETIREMENT BENEFIT PREMIUM

In recent years, CalPERS may have imposed a burden on courts for the payment of unfunded retirement benefit premiums, payable on a monthly basis or lump sum for the entire year, in addition to regular contributions of retirement plan premiums. To claim this additional expense, CalPERS courts must submit the unfunded CalPERS retirement benefit premium allocation form.

CSC: <https://www.courts.ca.gov/documents/CSC.calpers.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.calpers.xlsx>

11-11 GRANT BUDGET

The beginning budget column should be used only for the new contract. MYR/Budget Revision column should be used to revise the contract budget (reallocating line item and budget) and submitting MYR budget.

Line item and allocation of funds must not be changed after the execution of the contract. Any changes to the approved contract budget required prior approval by the judicial council program manager. Do not use line item "other direct costs". Line item expenditure must be specific.

CSC: <https://www.courts.ca.gov/documents/CSC.budget.xlsx>

FLF: <https://www.courts.ca.gov/documents/FLF.budget.xlsx>

12 COMMON ERRORS IN COURT CLAIMS - CHECKLISTS

To avoid delay in processing claims, performing duplicate work, and receiving reimbursements faster, review the following checklists for each of the required forms before submitting claims to the Judicial Council for reimbursements.

12-1 INVOICE ERROR CHECKLIST

- Have the court name and address been provided?
- Has the correct contract number been used?
- Has the court accounting contact information been provided?
- Are the reported amounts the same as they are reflected on the summary sheet by categories?
- Has the total reimbursable amount been properly calculated?
- Has the invoice face sheet been signed, dated, and court official name and title provided?
- Has the certification (attestation) been modified or altered?

12-2 SUMMARY SHEET ERROR CHECKLIST

- Has the proper reporting period been used?
- Do the line items match the approved contract budget line items or the approved budget revision?
- Do the allocations of funds match the approved contract budget or the approved budget revision?
- Has the correct indirect costs rate been used?
- Do the reported salary and benefits match the payroll summary?
- Have the operating expenses been reported under the proper line item?
- Have the total expenditures been calculated correctly?
- Has the total reimbursement amount been calculated correctly (federal drawdown option fund)?

12-3 PAYROLL SUMMARY ERROR CHECKLIST

- Has the court name been provided?
- Has the correct program title been used?
- Has the correct reporting period been used?
- Have the gross salary and benefits related to unauthorized overtime been reduced?
- Have the hours been reported correctly?
- Have the authorized overtime hours been calculated properly?
- Have the formulas been modified or altered?
- Has the leave information been updated?
- Has the certification (attestation) been modified or altered?
- Have the court official name and title been provided?
- Has the payroll summary been signed and dated?

12-4 TIMESHEET ERROR CHECKLIST

- Has the correct timesheet been used?
- Has the court name been provided?
- Does the timesheet reflect the employee's proper name?
- Has the correct reporting period been used?
- Does the timesheet reflect the correct dates on the column titled date?
- Does the timesheet reflect all program titles?
- Have the hours been reported correctly under each program?
- Does the timesheet reflect 100% of the employee's time for this reporting period?
- Has the reported overtime been authorized by the Judicial Council program manager?
- Have the benefit hours been reported correctly?
- Have the totals of each column been reported correctly?
- Has the certification (attestation) been modified or altered?
- Has the timesheet been signed and dated by the employee?
- Has the timesheet been signed and dated by the supervisor?

12-5 OPERATING EXPENSE RECAP ERROR CHECKLIST

- Has the court name been provided?
- Has the program title been provided?
- Has the reporting period been provided?
- Have the vendor name, invoice number, check/warrant number, date paid been provided?
- Have the expenses been reported in the proper category (100% and partially reimbursable categories)?
- Has each vendor been reported separately?
- Have the expenses been properly allocated?
- Have the totals of each column been reported correctly?
- Is the total operating expenditure correct?
- Has the proper supporting documentation (such as any agreements for contracted commissioners or facilitators) been provided?

12-6 CONTRACTOR ACTIVITY LOG ERROR CHECKLIST

- Has the correct contractor activity log (i.e. CSC or FLF) been used?
- Does the activity log reflect the agency name (if applicable)?
- Does the activity log reflect contractor/employee name?
- Has the correct reporting period been used?
- Does the activity log reflect the correct dates on the column titled date?
- Does the activity log reflect all program titles?

- Have the hours been reported correctly?
- Does the activity log reflect 100% of the contractor's activity for this reporting period?
- Have the totals of each column been reported correctly?
- Has the certification (attestation) been modified or altered?
- Has the activity log been signed by the contractor?

12-7 TRAVEL EXPENSE CLAIM (TEC) FORM ERROR CHECKLIST

- Has the claimant's name been provided?
- Have the position/title been provided?
- Has the residence address been provided?
- Has the unit/office or district name been provided?
- Has the headquarters address been provided?
- Have the claimant's telephone/email address been provided?
- Have the month and year been provided?
- Have the date and time been provided?
- Have the itemized expenses been listed under the proper categories?
- Have the total expenditures for the day been provided?
- Has the purpose of the trip (travel) been provided?
- Have the normal work hours been provided?
- Has the private vehicle license number been provided?
- Has the claimant signed the travel claim?
- Has the court official approved the travel claim?
- Have all the required travel expense documents been provided?

12-8 ANNUAL LEAVE EARNED REPORT ERROR CHECKLIST

- Has the program title been provided?
- Has the court name been provided?
- Has the contract period been provided?
- Have all employees been listed?
- Have the proper vacation hours been provided (check with court HR for annual vacation hours)?
- Have the proper annual leave hours been provided (check with court HR for annual leave hours)?
- Have the proper sick leave hours been provided (check with court HR for annual sick leave hours)?
- Have the proper paid holiday hours been provided (check with court HR for annual paid holiday hours)?

- Have the proper personal leave hours been provided (check with court HR for annual personal leave hours)?
- Have the total hours been properly calculated?

12-9 BUDGET FORM ERROR CHECKLIST

- Has the court name been provided?
- Have the position titles been provided (no abbreviations)?
- Have the FTEs (full time employees) been provided?
- Have the salary and benefits for each position been provided separately?
- Has the total personnel expense for each of the employees been provided separately?
- Has the correct total been entered?
- Have the appropriate operating expense line items been considered?
- Have the estimated line item expenditures been entered separately?
- Have the correct total operating expenses been entered?
- Has the correct indirect costs rate been used?
- Have the correct indirect costs been calculated?
- Is the total estimated program expenditure correct (it must be equal to or greater than the base fund plus the total federal drawdown option fund)?
- Has the base fund been entered correctly?
- Has the trial court share been calculated correctly?
- Has the federal share been calculated correctly?
- Has the total contract amount been entered correctly?
- Has the difference (paid by court) been calculated correctly?

13. FEDERAL AND STATE GOVERNMENT CODES AND REGULATIONS

- Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. 200)
- 45 Code of Federal Regulations parts 302, and 304
- American with Disabilities Act (42 U.S.C. § 012102 et seq.)
- DCSS-Judicial Council of California standard agreement
- Judicial Council of California-court standard agreement
- California Rules of Court, including rule 810
- Trial Court Policies and Procedures Manual
- State of California's Manual of Accounting for Audit Guidelines for Trial Court published by the State Controller's Office (applicable when utilizes county administrative services)
- California Family Code section 10000 et seq.

- California Family Code section 7571
- California Family Code sections 4250-4252
- California Family Code section 4930(f)
- California Family Code section 17212
- California Family Code section 17604
- California Code of Civil Procedure section 259
- Fair Employment and Housing Act, California Government Code section 12990 et seq.
- California Code of Regulations, Title 2, section 7285 et seq.
- California Government Code sections 8355-8357
- The Family Law Facilitator Data Collection Handbook
- Welfare and Institutions Code section 11478.1

14. APPENDIX “A”: FORM SAMPLES

1. [Invoice](#)
2. [Summary Sheet](#)
3. [Payroll Summary Sheet](#)
4. [Timesheet](#)
5. [Operating Expense Recap Sheet](#)
6. [Contractor Activity Log](#)
7. [Travel Expense Claim form](#)
8. [Annual Leave Earned Report](#)
9. [Workers' Compensation Premium Allocation](#)
10. [Unfunded CalPERS Pension Premium Allocation](#)
11. [Budget form](#)
12. [Notification of Invoice Discrepancy](#)

INVOICE

STATE OF CALIFORNIA
JC-1-INVOICE (REV 10-18)

JUDICIAL COUNCIL OF CALIFORNIA

INVOICE

MAIL TO:

GRANT ACCOUNTING
455 GOLDEN GATE AVENUE, 6th FLOOR
SAN FRANCISCO, CA 94102

SUPERIOR COURT OF CALIFORNIA, COUNTY OF _____
ADDRESS: _____

CONTRACT NUMBER: _____
BILLING PERIOD: _____

PROGRAM TITLE: _____
PROGRAM PERIOD: JULY 1, 2018 TO JUNE 30, 2019 FISCAL YEAR 2018-19

ACCOUNTING CONTACT: _____ PHONE NUMBER: _____
E-MAIL ADDRESS: _____ FAX NUMBER: _____

PROGRAM EXPENDITURES (FUND REQUESTED)

CATEGORY	AMOUNT
PERSONNEL (Salaries & Benefits)	_____
OPERATING EXPENSES & EQUIPMENT	_____
INDIRECT COSTS	_____
TOTAL EXPENDITURES	-
TOTAL REIMBURSABLE AMOUNT	_____

COMMENTS:

CERTIFICATION: I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE AMOUNT BILLED ABOVE IS TRUE AND CORRECT IN ACCORDANCE WITH THE CONTRACT.

COURT OFFICIAL (NAME & TITLE): _____

SIGNATURE: _____ DATE _____

FOR JC GRANT ACCOUNTING USE ONLY

REC'D: _____ PROGRAM: _____ CONTRACT NO.: _____

INVOICE DATE: _____ INVOICE NO.: _____ AMOUNT: \$ _____

PROGRAM MANAGER APPROVAL _____ DATE _____

14-2

SUMMARY SHEET

STATE OF CALIFORNIA					
JC-2-SUMMARY SHEET (REV 07-18)					
JUDICIAL COUNCIL OF CALIFORNIA					
SUMMARY SHEET					
COURT NAME:					
PROGRAM TITLE:					
FISCAL YEAR:	2018-19	REPORTING PERIOD:			
A	B	C	D	E	F
CATEGORY	BUDGET	PREVIOUSLY BILLED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE
SALARIES				-	-
BENEFITS				-	-
UNFUNDED CalPERS PREMIUM					
WORKERS' COMPENSATION					
TOTAL PERSONNEL EXPENSE	-	-	-	-	-
INDIRECT COSTS	20.00%				
INDIRECT COSTS ADJUSTMENT				-	-
TOTAL INDIRECT COSTS	-	-	-	-	-
OPERATING EXPENSES					
CONTRACT COMMISSIONER				-	-
CONTRACT COURT REPORTER				-	-
CONTRACT INTERPRETER				-	-
OTHER CONTRACT				-	-
SUBTOTAL	-	-	-	-	-
COUNTY SERVICES				-	-
OFFICE SUPPLIES				-	-
TRAVEL/TRAINING/REGISTRATION				-	-
EQUIPMENT RENTAL/LEASE				-	-
IT REPAIR/MAINTENANCE				-	-
RENT/STORAGE				-	-
SECURITY: PERIMETER				-	-
SECURITY: BAILIFF				-	-
OPERATING EXPENSE % RATE ADJUSTMENT					
SUBTOTAL	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
TOTALS	-	-	-	-	-
G	H	I	J	K	L
FUNDING SOURCES	GRANT AMOUNT	PRIOR REIMBURSEMENT	BALANCE PRIOR TO CURRENT REIMBURSEMENT	CURRENT REIMBURSEMENT	GRANT BALANCE
BASE AWARD	100%		-	-	-
FEDERAL DRAWDOWN	100%		-	-	-
FEDERAL SHARE	66%	-	-	-	-
COURT SHARE	34%	-	-	-	-
TOTAL REIMBURSEMENT		-	-	-	-
COMMENTS:					

PAYROLL SUMMARY SHEET

STATE OF CALIFORNIA										JUDICIAL COUNCIL OF CALIFORNIA									
JC-3 PAYROLL SUMMARY (REV 10-18)										PAYROLL SUMMARY SHEET									
PROGRAM TITLE: [REDACTED]										COURT NAME: [REDACTED]									
REPORTING PERIOD: FROM: [REDACTED]										TO: [REDACTED] FISCAL YEAR: [REDACTED] 2018-19									

A	B	C	D	E	F	G	H=F+G	I	J	K=H+J	L=F/H	M=D/K*F	Program Fringe Benefits			Q=M+O	R=L+P	S=D+E-Q	T	U	V	W	X
													Reimbursable Employer Paid Benefits	Reimbursable Benefit Hours	Benefit Hours Amount								
Item No.	Name	Job Title	Gross Wages	Gross Benefits	Program Hours	Non Program Hours	Total Productive Hours	Benefit Hours Used	Excess Leave Adjustment	Total Hours	Allocated program %	Program Pay for Worked Hrs	Reimbursable Employer Paid Benefits	Reimbursable Benefit Hours	Benefit Hours Amount	Total Program Benefits	Total Prog Sal & Ben	Total Non Prog Sal & Ben	Leave recognized in current pay period	Leave recognized in previous pay periods	Cumulative Leave recognized	Annual Leave Earned	Leave balance
1							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
2							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
3							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
4							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
5							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
6							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
7							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
8							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
9							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
10							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
11							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
12							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
13							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
14							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
15							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
16							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
17							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
18							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
19							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
20							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
21							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
22							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
23							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
24							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
25							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
26							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
27							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
28							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
29							-				0.00%	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			-	-	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-

COMMENTS:

I hereby certify under penalty of perjury that the information provided here accurately represents official records and any leave time charged or authorized to any grant included does not exceed leave time earned while working on the grant.

AUTHORIZED OFFICIAL: [REDACTED] TITLE: [REDACTED]

SIGNATURE [REDACTED] DATE [REDACTED]

14-4

TIMESHEET

SUPERIOR COURT OF CALIFORNIA, COUNTY OF _____												
EMPLOYEE NAME: _____				PAY PERIOD START: _____				PAY PERIOD END: _____				
EMPLOYEE STATUS: FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/>												
Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it is reimbursable by the grant.												
A	B	C	D	E	F	G	H	I	J = (B thru I)	K	L	M = (J+L)
Date	Title IV-D CSC Hours	Title IV-D FLF Hours	Title IV-D Outreach Hours	Self-Help Center	(Insert Program Name)	(Insert Program Name)	(Insert Program Name)	Other Hours	Total Hours Worked	Unpaid Leave Time	Total PTO Used	Total Hours Including PTO
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
Total Hours												
Percentage												
COMMENTS:												
I hereby certify under penalty of perjury that this time sheet accurately represents actual time worked and any leave time charged or authorized to any grant included does not exceed leave time earned while working on the grant.												
Employee Signature _____				Date _____				Supervisor Signature _____				Date _____

TRAVEL EXPENSE CLAIM (TEC) FORM

STATE OF CALIFORNIA		TRAVEL EXPENSE CLAIM				<i>See Instructions and Privacy Statement* in Tab 2 and 3</i>		Page <u>1</u> of <u> </u>							
JCC Electronic Revised 01/2017															
CLAIMANT'S NAME				SSN OR EMPLOYEE NUMBER*		DIVISION									
POSITION/TITLE			CBID**			UNIT/OFFICE OR DISTRICT (as applicable)		E-MAIL ADDRESS							
RESIDENCE ADDRESS				HEADQUARTERS ADDRESS				TELEPHONE NUMBER							
CITY		STATE		ZIP CODE		CITY		STATE	ZIP CODE						
(1) MONTH/YEAR		(3)		(4)		(5) MEALS		(6)		(7) TRANSPORTATION		(8)		(9)	
		LOCATION WHERE EXPENSES WERE INCURRED		LODGING		BREAK-FAST LUNCH DINNER		INCIDENTALS		(A) COST OF TRANS. (B) TYPE USED (C) CARFARE TOLLS PARKING (D) PRIVATE CAR USE MILES AMOUNT		BUSINESS EXPENSE		TOTAL EXPENSES FOR DAY	
(2) DATE TIME															
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
(10) SUBTOTALS															
COLUMN CODE (ACCTG USE ONLY)															
CLAIM TOTAL															
(11) PURPOSE OF TRIP, REMARKS, AND DETAILS (Attach receipts/vouchers when required)								STRUCTURE charged to a project				ACCOUNTING OFFICE USE ONLY			
								Unit							
								Appro Ref							
								Fund							
								ENY							
								Account							
								Program							
								Project ID							
								Activity ID							
								Spec Type							
								Rept Struc							
(13) NORMAL WORK HOURS				(14) PRIVATE VEHICLE LICENSE NO				(15) MILEAGE RATE CLAIMED				PAID BY REVOLVING FUND CHECK #			
								0.545							
(16) I HEREBY CERTIFY that the above statement is a true statement of the travel expenses incurred by me in accordance with															
CLAIMANT'S SIGNATURE				DATE		(17) SIGNATURE, OFFICER APPROVING TRAVEL AND PAYMENT				DATE					

14-8 ANNUAL LEAVE EARNED REPORT

STATE OF CALIFORNIA		JUDICIAL COUNCIL OF CALIFORNIA					
JC-8- ALER (REV 10-18)		ANNUAL LEAVE EARNED REPORT					
PROGRAM TITLE:							
SUPERIOR COURT OF CALIFORNIA, COUNTY OF							
PROGRAM PERIOD:		JULY 1, 2018 TO JUNE 30, 2019					
A	B	C	D	E	F	G	H
ITEM	EMPLOYEE NAME	VACATION HOURS	ANNUAL LEAVE HOURS	SICK LEAVE HOURS	HOLIDAY HOURS	PERSONAL LEAVE HOURS	TOTAL LEAVE HOURS
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
COMMENTS:							

14-9

WORKERS' COMPENSATION PREMIUM

STATE OF CALIFORNIA				
JC-9 WC (REV10-18)				
JUDICIAL COUNCIL OF CALIFORNIA				
WORKERS' COMPENSATION PREMIUM ALLOCATION				
SUPERIOR COURT OF CALIFORNIA, COUNTY OF _____				
PROGRAM TITLE: _____				
REPORTING PERIOD: <u> JULY 2018 </u> FISCAL YEAR: <u> 2018-19 </u>				
(1) TOTAL WORKERS' COMPENSATION ALLOCATED BY JC				
(2) TOTAL NUMBER OF COURT EMPLOYEES				
(3) ANNUAL WORKERS' COMPENSATION PER EMPLOYEE				
(4) MONTHLY WORKERS' COMPENSATION PER EMPLOYEE				
ITEM NO.	(5) EMPLOYEE NAME	(6) % OF PRODUCTIVE HOURS OF PRODUCTIVE TIME	(7) MONTHLY WORKERS' COMPENSATION PER EMPLOYEE	(8) PROGRAM PAY FOR WORKERS' COMPENSATION
1				-
2				-
3				-
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
16				-
17				-
18				-
19				-
20				-
			TOTAL	-
1. PER JC ALLOCATION LETTER				
2. PER COURT HR RECORD				
3. ITEM #1 DIVIDED BY ITEM #2				
4. ITEM #3 DIVIDED BY 12				
5. EMPLOYEES PER CURRENT PAYROLL SUMMARY SHEET				
6. PER CURRENT PAYROLL SUMMARY SHEET				
7. MONTHLY WORKERS' COMPENSATION PREMIUM REFLECTED ON ITEM #4				
8. ITEM #7 MULTIPLY BY ITEM NUMBER #6				
NOTE:				
(1) AMOUNT OF ITEM NUMBER 4 CAN BE INCLUDED IN THE GROSS BENEFIT ON THE PAYROLL SUMMARY FOR EACH OF THE EMPLOYEES TO AVOID SEPARTE CALCULATION FROM ITEM NUMBER 5 TO 8.				
(2) IF THE AMOUNT OF ITEM NUMBER 4 IS NOT INCLUDED IN THE GROSS BENEFIT ON THE PAYROLL SUMMARY FOR EACH OF THE EMPLOYEES, THE TOTAL OF ITEM NUMBER 8 SHOULD DIRECTLY BE INCLUDED IN THE SUMMARY SHEET.				
(3) A COPY OF THE JUDICIAL COUNCIL WORKER'S COMPENSATION ALLOCATION PAGE (JC LETTER TO COURT) AND THIS WORKSHEET MUST BE SUBMITTED WITH THE CLAIM.				
COMMENTS:				

14-11 GRANT BUDGET

STATE OF CALIFORNIA																																																																		
JUDICIAL COUNCIL OF CALIFORNIA																																																																		
JC-11-BUDGET (REV 10-18)																																																																		
EXHIBIT F																																																																		
BUDGET																																																																		
, <i>FY 2018-19</i>																																																																		
	A	B	C	D	E	F																																																												
PERSONNEL	IND	FTE	SALARY	BENEFIT	BEGINNING BUDGET	MYR/BUDGET REVISION																																																												
COMMISSIONER						-																																																												
ATTORNEY						-																																																												
MANAGER/SUPERVISOR																																																																		
CLERK/ PARALEGAL						-																																																												
COURT INTERPRETER						-																																																												
OTHER (SPECIFY):						-																																																												
OTHER (SPECIFY):						-																																																												
OTHER (SPECIFY):						-																																																												
SUBTOTAL COURT SUPPORT STAFF	-	-	-	-	-	-																																																												
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-																																																												
OPERATING EXPENSES AND EQUIPMENT																																																																		
CONTRACT COMMISSIONER																																																																		
CONTRACT REPORTER																																																																		
CONTRACT COURT INTERPRETER																																																																		
TOTAL CONTRACT STAFF	-	-			-	-																																																												
COUNTY SERVICES																																																																		
OFFICE EXPENSES: SUPPLIES, PRINTING/PUBLICATION, POSTAGE, COMMUNICATIONS/UTILITIES, JANITORIAL																																																																		
OTHER CONTRACT																																																																		
TRAVEL/TRAINING/REGISTRATION																																																																		
EQUIPMENT LEASE/RENTAL																																																																		
IT REPAIR/MAINTENANCE																																																																		
RENT/STORAGE																																																																		
SECURITY: PERIMETER																																																																		
SECURITY: BAILIFF SERVICES																																																																		
TOTAL OPERATING EXPENSES					-	-																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">INDIRECT COSTS</th> <th style="width: 15%;">Beginning Rate</th> <th style="width: 15%;">Midyear Rate</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">-</td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="3">TOTAL ESTIMATED PROGRAM EXPENDITURES</td> <td style="text-align: center;">-</td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="6">BASE FUND</td> </tr> <tr> <td colspan="3">TOTAL FEDERAL DRAWDOWN OPTION FUND</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">TRIAL COURT SHARE (34%)</td> <td style="text-align: center;">-</td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="3">FEDERAL SHARE (66%)</td> <td style="text-align: center;">-</td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="3">CONTRACT AMOUNT</td> <td style="text-align: center;">-</td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="3">AMOUNT CONTRIBUTED BY COURT</td> <td style="text-align: center;">0</td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td colspan="3">AMOUNT CONTRIBUTED AFTER 34% COURT SHARE OF FDD</td> <td style="text-align: center;">0</td> <td></td> <td style="text-align: center;">0</td> </tr> </tbody> </table>							INDIRECT COSTS	Beginning Rate	Midyear Rate							-		-	TOTAL ESTIMATED PROGRAM EXPENDITURES			-		-	BASE FUND						TOTAL FEDERAL DRAWDOWN OPTION FUND						TRIAL COURT SHARE (34%)			-		-	FEDERAL SHARE (66%)			-		-	CONTRACT AMOUNT			-		-	AMOUNT CONTRIBUTED BY COURT			0		0	AMOUNT CONTRIBUTED AFTER 34% COURT SHARE OF FDD			0		0
INDIRECT COSTS	Beginning Rate	Midyear Rate																																																																
			-		-																																																													
TOTAL ESTIMATED PROGRAM EXPENDITURES			-		-																																																													
BASE FUND																																																																		
TOTAL FEDERAL DRAWDOWN OPTION FUND																																																																		
TRIAL COURT SHARE (34%)			-		-																																																													
FEDERAL SHARE (66%)			-		-																																																													
CONTRACT AMOUNT			-		-																																																													
AMOUNT CONTRIBUTED BY COURT			0		0																																																													
AMOUNT CONTRIBUTED AFTER 34% COURT SHARE OF FDD			0		0																																																													
COMMENTS:																																																																		

NOTIFICATION OF INVOICE DISCREPANCY

JUDICIAL COUNCIL OF CALIFORNIA GRANT ACCOUNTING/PROGRAM MANAGEMENT		
SUPERIOR COURT OF CALIFORNIA, COUNTY OF _____	CONTRACT NUMBER: _____	
PROGRAM TITLE: _____		
INVOICE: _____	FISCAL YEAR: 2018-19 DATE: _____	
<p>Your claim as described above requires the following items as identified, documentation, corrections, or adjustments to process for payment. The determination has been reviewed by Judicial Council Grant Accounting and AB 1058 Program Management Staff. To include the claim in the current payment cycle, documentation and/or corrections must be received by XX-XX-XXXX. Otherwise, adjustments will be made and the reduced claim will be processed for payment. The allowable deductions may be included in the future reimbursement request with proper documentation. <u>PLEASE KEEP A COPY OF THIS NOTIFICATION TO RESOLVE FUTURE INQUIRIES.</u></p>		
ITEM	DISCREPANCY	REQUIRED
	INVOICE:	
	Signature, Contract Number, or Certification	
	Payroll, Operating Expenses, or Indirect Costs	
	Total Expenditures or Federal Share/MYR	
	Altered Form or Formulas	
	Other	
	SUMMARY SHEET:	
	Missing Summary Sheet	
	Contract Amount, Allocation of Fund, Line Item	
	Budget Revision/MYR	
	Indirect Costs Rate/Amount	
	Error in Calculation/Correction	
	Altered Form or Formulas	
	Incorrect Previously Billed Expenses	
	Other	
	PAYROLL SUMMARY SHEET:	
	Reporting Period/Position Title/Employee Name	
	Reported Hours, Overtime, or Leave Time	
	Certification, Approval	
	Altered Form or Formulas	
	Error Correction/Documentation	
	Unallowable Expenses	
	Other	
	TIMESHEET/CONTRACTOR ACTIVITY LOG:	
	Name, Employee Signature, or Approval	
	Program Name or Certification	
	Missing Timesheet/Activity Log	
	Reporting Period or Reported Activities (Hours)	
	Altered Form or Formulas	
	Other	
	OPERATING EXPENSE RECAP SHEET:	
	Unallowable Expenses/Duplicate Charges	
	Allocation of Expenses/Vendor Payment	
	Required Program Manager Prior Approval	
	Supporting Document or Vendor Payment Information	
	Contracts/MOU: CSC/FLF/Reporter/Interpreter/Other	
	Operating Expense Recap Sheet/ Percentage Rate	
	Other	
	TRAVE/TRAINING EXPENSE CLAIM (TEC) FORM:	
	Signature, Approval	
	Employee Information	
	Purpose of Trip, Supporting Documentation	
	Allocation	
	Unallowable Expenses	
	Mandatory Form (TEC), Missing Information	
	Additional Training	
	Other	
	OTHER	