



Children's Board of Hillsborough County
Fiscal Handbook
October 1, 2025 to September 30, 2026

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Purpose

This handbook provides an overview of the fiscal reporting requirements and serves as a reference guide when contracting with the Children's Board of Hillsborough County (CBHC). This handbook does not supersede contract requirements in the General Terms and Conditions (GTC).

Role of the Fiscal Representative and Contract/Program Manager

The assigned Fiscal Representative and Contract/Program Manager are responsible for assisting Providers and documenting contract compliance of Direct Providers, Lead Agencies, and Sub-Contracted Agencies. The Contract/Program Manager is the primary contact regarding questions or changes to the contract. The Fiscal Representative should be copied on all fiscal related questions and requests.

Audited Financial Statements Requirements

Providers must submit audited financial statements to the Children's Board within 180 days after the close of the provider agency's fiscal year. This is not applicable to contracts that are less than 6 months in duration or to Technical Assistance Grants.

If your agency is unable to meet this requirement, contact your assigned Fiscal Representative prior to the due date to request an extension. CBHC must present all extension requests to the CBHC Board Executive/Finance Committee for approval to continue payments after the due date.

If an agency is unable to regularly meet this annual requirement due to circumstances beyond the agency's control, please contact the Contract/Program Manager during contract development to request a special condition be added to the contract to extend the due date.

For sub-contracted agencies, the lead agency must first approve the extension request prior to submitting the request to the Children's Board Fiscal Representative.

Reimbursement

Reimbursement requests must be submitted using the form provided by CBHC. A new form is sent each fiscal year.

CBHC disburses funds on a cost reimbursement basis, which means that expenses must be paid prior to requesting reimbursement from CBHC. If a credit card was used to pay for expenses, the credit card bill must be paid prior to including the expense on the reimbursement request.

Expenses included on a reimbursement request must reflect services performed or items purchased and received during the contract term, including salaries.

A reimbursement request must be submitted for each month in which the program has expenditures to be charged to CBHC.

Do not include expenses from a range of more than one calendar month on each request; however, if billable expenses from prior months are missed, they may be included in the current month's request.

Reimbursements may not be submitted more than once per month without prior CBHC approval.

Final reimbursement requests are due forty-five (45) days after the end of the contract period.

If a reimbursement request is submitted in PDF format, please also be sure to submit the Excel version of the document.

Please also note:

- Do not change the forms in any material way; however, cells may be expanded to accommodate information which is input.
- Instructions for completing the form are included in the Excel file on the "Cost Reimbursement Instructions" tab.
- Changes to the amounts in the Total Approved CBHC Budget column are not permitted unless a budget modification request has been approved. In these cases, the Fiscal Representative will send a revised form reflecting the updated amounts.

Reimbursement Back-Up

Complete all fields on the forms for each item requested. This includes the vendor, check date, check or voucher number, total check amount, amount charged to CBHC, and a description of the item. If a debit/credit card was used, please include an identifying number (often last 4 digits of the card) to refer to the transaction. When completing the description field, include the month of service for the requested items, if applicable.

Payment

CBHC processes payments weekly. If a reimbursement request is submitted by close of business on a Friday, payment will be made the following Friday (assuming no revisions to the request are needed).

Allocations

In most cases, expenses should be charged to the contract using the actual cost directly related to each program. If occupancy or insurance costs are allocated, either building square footage or total FTEs should be used as the allocation method. If the total FTEs method is used, any square footage (space) that is used for non-CBHC program purposes (such as residential or other administrative) should be removed from the calculation used to determine the allocation.

Overtime

An agency may bill for overtime hours at a rate not to exceed the position's "time-and-one-half" rate of pay, only if it is not the agency's policy to offer compensatory time at "time-and-one-half" or the ability to flex time within the same pay period.

For planned overtime requests, the agency should provide CBHC with the relevant details far enough in advance to allow for review prior to the planned overtime occurring.

If a position enters overtime because of an unplanned emergency occurring, it is expected that the agency will provide CBHC with the following details for documentation purposes as soon as possible following the occurrence:

- Reason for unplanned emergency
- Position(s) involved
- Hours
- Dollar amounts
- Date(s) of overtime
- In which line item in current budget agency projects sufficient underspending to cover the overtime

Employee Accrued Time Off Payout

CBHC will reimburse for accrued time off paid out to an employee in a CBHC-funded position, according to the following guidelines:

CBHC will reimburse for accrued time off paid out at time of separation from employment with the agency only. The agency must communicate the details of a payout amount prior to the amount(s) being included on a reimbursement request. Any time off payout amount included on a reimbursement request would be billed in the Salaries and any associated fringe benefits line items. As there is not a separate budget line item to account for possible payout amounts, the agency must determine and communicate to CBHC from which existing budget line item they would expect to have enough underspent funds to cover any payout amounts. The amount of accrued time off paid out to an employee for which CBHC would reimburse is limited to the portion of the employee's total accrued balance that was earned while working in a CBHC-funded position. Only "Vacation" or "PTO" (paid time off) hours are eligible for reimbursement. Additionally, the maximum number of hours eligible for reimbursement per employee is 320. The necessary payroll documentation that should be submitted by the agency to CBHC to substantiate any payouts being requested for reimbursement include:

- Calculations showing the employee's accrued balance at their start date of employment with the agency, start date in the CBHC-funded position, and separation date from the agency.
- Calculations showing the total dollar amount (including associated fringe benefits) paid out to the employee upon separation, as well as the portion of the payout being requested for reimbursement from CBHC.
- Any other relevant documentation (pay stubs, payroll registers, etc.) substantiating the payout amounts.

Vendor Services

When services are budgeted with Children's Board dollars in the Other Vendor Services category, a service agreement should be developed and signed by both parties prior to services being rendered.

- All agreements should contain:
 - E-Verify requirements and affidavit
 - Background screening requirements (when applicable)
 - A requirement that all vendors must have liability insurance (or be covered under your agency's liability insurance).

Invoices for services rendered by vendors legally operating in the state of Florida must contain details including the applicable information above describing services rendered.

Reimbursement for Conference Travel

If the conference is out of the Tampa Bay area, CBHC will pay for mileage or transportation to and from the airport and hotel. Meal expenses are reimbursed per the federal rate (see www.gsa.gov for Meal Expenses Breakdown). The actual cost for meals is not reimbursed if a meal is provided at the conference.

Administrative/Indirect Expense

These amounts are adjusted for lead agencies with subcontractors. See Appendix (A): Continuation Budget Instructions - Contractual Services section for a detailed explanation of the maximum amount of administrative/indirect paid when subcontractors are included in the budget.

Budget Modifications

All requests must start with a discussion with the assigned Contract/Program Manager to determine if the programmatic activity associated with the change in expenditures is necessary. CBHC will approve or deny request(s) in writing with further instructions as applicable.

A budget modification is required if a spending request would cause a budget category (Salaries, Fringe Benefits, Contractual Services, Occupancy Costs, Other Operating Costs) to be overspent by the *greater* of \$1,000 or 15% of the subtotal of the budget category. Once the request has been discussed with the assigned Contract/Program Manager and initial approval has been provided by CBHC, the budget modification form should be submitted to the Contract/Program Manager and the Fiscal Representative should be copied. Once the modification is approved, the Fiscal Representative will provide an updated cost reimbursement request form to reflect the approved amounts.

Budget Notifications

A request for spending outside of the approved budget that does not meet the threshold to warrant a formal budget modification would be considered a budget *notification*. Notifications can be submitted via email to the Contract/Program Manager (copy Fiscal Representative). The expenditures must fit within the scope of the contract.

Regarding contracts with a lead agency and subcontractor, the lead agency must first approve a budget modification or notification submitted by the subcontractor before it is submitted to CBHC for approval. If preliminary approval from the lead agency is granted, then the lead agency begins the budget modification/notification process with the Children's Board Contract/Program Manager and Fiscal Representative.

Note: Budget *modification* requests are due by July 1; budget *notifications* may be submitted throughout the fiscal year.

Budget-to-Actual Report

The Budget-to-Actual report is required to be submitted quarterly and reports on the differences between budgeted and actual spending in each budget subtotal category. The report should be used as a tool by provider agencies to analyze spending patterns throughout the fiscal year and to determine if a budget modification would be necessary to more effectively allocate and spend budgeted funds.

Fiscal Site Visit

Fiscal Representatives conduct an annual site visit of Direct and Lead Agency contracts to review back-up documentation for a sample of reimbursement requests submitted during the fiscal year. A list of requested items will be furnished to the provider agency two weeks in advance of the scheduled site visit. A report summarizing the results of the site visit will be completed by the Fiscal Representative and sent to the provider agency within ten business days of the date of the site visit.

Lead agencies are responsible for conducting site visits for their subcontractor(s) prior to the CBHC site visit or by March 31, whichever occurs first.

Annual Contract Evaluation and Recommendation for Continuation Funding

Program contracts are evaluated annually to make recommendations to the CBHC Board for continued funding until the end of the grant period. The form used for evaluation includes the areas of administrative compliance, program performance, and fiscal accountability, measured twice during the fiscal year. The latest version of the evaluation form can be found on the Children's Board website.

Administrative Services Organization (ASO)

The ASO administers flexible funds which are utilized by case managers as a payor of last resort to purchase services for participants in CBHC-funded programs. Designated case management programs are provided with an ASO allocation. All programs receiving an allocation are monitored each year. The Guidelines for the Use of ASO Funds and the ASO Monitoring Protocol can be found on the ASO website. ASO monitoring reports document the following:

- Service or support purchased by the ASO that relates back to a goal or a need in the Family Support Plan.
- Evidence that the family received the service or support.
- Guidelines were followed by the agency receiving the allocation.

APPENDIX A – CONTINUATION BUDGET INSTRUCTIONS

The Continuation Budget should include specific revenues and expenditures for the program to be funded by the Children's Board for the next contract period. This includes the total program budget for the entire program including expenses reimbursed by other revenue sources. All costs included in the budget should be necessary based on the program model contributing to the outcomes or deliverables.

Each budget item for which there are program expenses must include a narrative describing the total program expense(s) or revenue and how the amount is calculated.

Please do not use acronyms in the narrative. Budget figures should be rounded to the nearest dollar. Do not add, change, or delete budget categories (even those that may not be used).

Please do not attempt to modify the formulas and links which have been added to the document.

If other funding sources will be paying for a portion of the expenditures in a line item of the total program budget, describe which items will be paid for by CBHC in the narrative for that line item.

If you are allocating a portion of already existing expenditures to the budget, provide the total amount of the agency expenditure and the details of how the amount budgeted for the direct use of the program was calculated.

Revenues

All revenue sources for the program must be listed individually. If the budget is for a lead agency with sub-contractor(s), list all revenue sources for the sub-contractor(s) in the lead agency budget in the total program columns noting the sub-contractor agency's name that generated the revenue on each line.

Other Funding Sources

Name each source of revenue for the program on a separate line by individual funder or type of revenue from other grantors, contributions, fundraising events, in-kind revenue sources, etc. Be sure to identify within the narrative if the revenue source pays for or does not pay for certain expenditures, if the revenue source has a required match and the length of the match commitment, or if the revenue source is time limited.

Evidence of a required match from the primary funder must be provided to the assigned Program/Contract Manager if CBHC funding is considered a "match" contract.

If the agency is providing cash to balance the budget, include this revenue source on a separate line.

List any in-kind revenue on a separate line and describe what is being provided in the narrative.

Children's Board Administrative Services Organization (ASO)

Leave this line blank, as this amount will be discussed and finalized during contract negotiations.

Expenditures

All costs included in the budget as a direct expense should be necessary based on the program model contributing to the outcomes or deliverables being proposed. Costs that are not a result of direct services for participants of the program should not be included as a direct expense; if included, the costs will be removed, and the budget may be reduced. Please be sure to review the list of unallowable costs at the end of these instructions.

The purpose of the narrative is to describe how the total program budget amounts were calculated for each line item in the budget. If other funding sources are paying for a portion of the expenditures in any line item, be sure to identify which items will be paid for by CBHC in the narrative for that line item.

Salaries

List positions on both the salary detail tab and the budget narrative tab of the budget document in the same hierarchical order. The position titles used should be the agency position titles.

Ensure that the figures on the salary detail tab match those on the budget narrative tab.

Examples of administrative positions not to be included in the budget as a CBHC-funded direct expense are staff in finance, human resources, information technology, administrative support, data entry, Executive Directors, or positions at a level higher than the oversight position funded to manage the program (i.e. Director, Manager, and Coordinator).

In the narrative for each position in the program, include a brief description of its duties, including if the position requires a person to be bilingual, or if the position is working in a specific geographic region/zip code(s). If a position regularly maintains a caseload of any kind, indicate what the full capacity of the caseload would typically be at any given time.

If a position is not 100% allocated to the program, provide the method of calculating the percentage allocated to the program in the narrative section by explaining the percentage of time spent on each direct activity.

If the requested total amount of CBHC expenditures is less than \$600,000, an Executive Director (ED) position may be allocated for direct services performed at a program percentage between 5% and 50%. A description of tasks performed by the ED that relates to direct services and the percentage of time spent on each task must be included in the narrative. Exceptions may be made for an ED of newly funded programs and those with budgets under \$300,000. An ED may not be allocated to the budget as a direct expense if there are already two levels of supervision/management included in the budget.

Salary Detail Tab

1. Name and Position Title - The name of the individual occupying the position, if known, and the title of the position. If a position is working in a specific region, list the region(s) and zip code(s) in which the position will be working. Specify if the position is bilingual.
2. Agency FTE – Specify whether the position is a full-time position (1.0 FTE) or part-time position with the agency. If part-time, indicate the percentage of full-time (e.g. .50 FTE).
3. Gross Salary - Total annualized expense to the agency for the position.

4. Percentage of Time in Program - Percentage of time spent directly on program activities regardless of funding source.
5. Total Program Salary – Gross salary multiplied by percentage of time in program.
6. CBHC Amount – The total salary expense in the program that is charged to CBHC. The amount cannot exceed Total Program Salary.

Benefits

Include fringe benefits paid to or on behalf of employees including Federal Insurance Contributions Act Taxes (FICA), unemployment compensation, workers' compensation, health and life insurance, retirement, and long term and short-term disability. List the amount budgeted for each line item separately including rates or percentage of salary expense. Explain how the dollar amounts were calculated in the budget narrative including rates or monthly amount for each type of benefit.

Contractual Services

Subcontractor Partners - If your agency is a lead agent, include those subcontractor partner agencies that contribute to the outcomes for the contract. Attach a full budget summary, salary detail, and budget narrative for each subcontractor partner.

Other Vendor Services - Include costs of services rendered to the program by independent professional practitioners and/or consultants. List each vendor and/or type of professional service separately with a brief description of the service and how the amount was calculated. Include the estimated rate and unit of service.

Occupancy Costs

Building Lease/Rent: Include the cost per square foot of the rented space, total square feet and the amount of space being allocated. If other services are provided in the same space during the facility's available hours, the percent of total rent allocated should be adjusted. Include in-kind rent (if any) on a separate line in the rent line item. Shared touch down space may be budgeted. Note: Children's Board funds cannot be used for costs included as rent/lease to an agency that owns its building or for mortgage expenditures.

Occupancy Allocation: This line item is only used when the building is owned by the agency; an occupancy allocation can be budgeted that includes expenditures directly related to the general maintenance of the assigned square footage if those items are not charged in the other lines in the occupancy category.

- Items that may be included in the allocation are utilities, janitorial service for areas used by participants, property insurance, A/C general maintenance, minor maintenance to space utilized by participants, monthly electronic security systems, and fire extinguisher maintenance.
- Items that cannot be included in the allocation are mortgage payments (interest and principal), depreciation, taxes, major maintenance projects, pest control, capital improvements, lawn maintenance, maintenance staff, and security staff.
- A full allocation plan including the specific items, amounts and method of allocation must be provided.
- Back-up documentation detailing the expenses included and how the allocation was made to the program must be submitted with each monthly reimbursement request.

Clearly explain what expenses are included and how the allocation was calculated in the narrative. The allocation should be based on square footage used and should be described in the narrative.

Janitorial Expense: Include the cost of regular cleaning services of the space utilized by participants and its frequency. Allocate the share of the expense based on the square footage used by the program participants.

Security: Include the cost of monthly monitoring of a security system. Allocate the share of the expense based on the square footage used by the program participants. Do not include the cost to purchase, to install a system or the cost of security personnel.

Telephone: *Land lines:* Include the cost for office phone system services utilized by program staff. If the amount for land lines includes an allocation of a portion of the total agency cost, the total FTEs method should be used to determine the allocation. *Cell phones:* The monthly cost for voice service for cell phones may be included for direct service staff at a maximum of \$35 per month per FTE. List the position(s) being provided with the allowance. If an FTE is less than 100% in the program, prorate the monthly allowance based on the FTE percentage.

Internet: Describe the total cost for the office internet and how the percentage was allocated for the direct use for the program. The total FTEs method should be used to determine the allocation. Include cost for air cards or data plans for laptops or tablets used in the field for positions providing community-based services at a maximum cost of \$45 per month. List the positions provided with data plans or air cards. If the FTE is less than 100%, prorate the monthly cost based on the FTE percentage.

Utilities: Describe the specific types of utility costs and the total cost for the agency or building and how the cost for the program was allocated. Allocate the share of the expense based on the square footage used by the program participants.

Other Operating Costs

Local Travel (Mileage): Include the cost for travel in Hillsborough County for employees listed on the salary detail only to provide services to clients, attend program related meetings, or attend local training events. Travel from or to an employee's residence or the destination that is a regularly assigned work location should not be included. Specify the estimated miles, rate paid per mile (up to the federal rate - see www.gsa.gov for current rate), name and position of staff to be paid, and the purpose for the travel.

Training/Conference Expense & Travel: CBHC will reimburse for conferences directly related to program model. Include the name, date, registration cost (known or estimated), travel (air/train or mileage), hotel, and meals as applicable for staff attending. Be sure to specify which positions that will be attending.

Rent & Lease/Equipment: Include the rental cost for new equipment leased for the program. Describe the total cost and how the percentage was allocated for the direct use for the program. Do not allocate existing agency expenses in the budget.

Insurance: Include the cost for liability, vehicle, and property insurance. Describe the total insurance cost for the agency and how the cost for the program was allocated. If property insurance is allocated, the square footage method should be used. Allocate all other insurance expenses by FTEs.

Postage: Specify how the amount was calculated.

Printing & Copying: Include outside printing cost and per copy copying cost. Describe specific items and cost to be printed in the narrative if known.

Advertising: Include the cost of advertising for vacant positions or legal ads only.

Outreach: Include expenses for announcements or promotions for program services, purchases of give-away items for outreach events, and exhibitor fees.

Memberships/Subscriptions/License: Only include memberships that are relevant to the program model and used for program evaluation. Do not include general agency memberships. Specify whether the membership purchased is for the agency or a specific position.

Background Screening (volunteers): Include costs for level II background screenings for volunteers only (including interns).

Information Technology (IT) Expense: Include expense for data systems accessed by participants and used specifically to generate information for reporting on CBHC outcomes and demographic information. Include expense for electronic health or client (participant) record systems that interface with and are used with the client. Support for a computer lab or technology for participants' use may also be included. Do not include allocation for general agency IT expenses such as software cost, maintenance, servers, and/or staff as these costs are considered administrative/indirect.

Office Supplies: Provide details of what will be purchased if known and how the amount was calculated. Otherwise, a maximum of \$25 per month per FTE may be budgeted.

Computer Supplies: Include the cost of computers, software, printer ink and other computer supplies. If computers are to be purchased, list which position(s) will use the computers or if the computers are for participants. CBHC will reimburse a maximum of \$1,600 per computer including accessories (keyboard, mouse, monitor, docking station, etc.). For software purchases, include the cost of the physical disk or license purchased. If a particular software is sold on a "per machine" basis only, include the cost of each physical disk or license purchased. Any software purchased must be necessary for program service delivery.

Operating Supplies: Include the cost of consumable supplies, such as program cleaning supplies and paper products for use with program participants.

Educational/Curriculum Supplies: Include the cost of supplies that staff or participants use during program activities and are retained by the program.

Evaluation Supplies: Include the cost of non-virtual measurement tools or surveys purchased to evaluate Matrix/Workplan activities or participants.

Training Supplies: Include the cost of supplies utilized by the program when providing training for the community, program participants or staff members.

Client/Participant Supplies: Items given to the client (to keep or consume) that support program outcomes. Examples are educational toys, written educational materials, snacks, school supplies, safety products, and basic needs items not covered through the ASO.

Community Activities & Events: Include the cost for items purchased for group or community activities including events with volunteers that support program activities. Describe the activity, frequency, and estimated cost per each item/activity. Examples include food, volunteer stipends, items for events, community service projects, or the cost for field trips. Volunteer stipends may be paid in recognition of appreciation as a nominal flat fee per event, month, or year, not to exceed \$500 per person per fiscal year. Hourly volunteer stipends may only be paid in an unfunded expansion of an otherwise funded AmeriCorps program.

Transportation for Clients: Include the cost for vehicle rental, bus passes, cab vouchers, and/or any other expense to transport clients to services or events. If an agency-owned vehicle is used, allowable expenses include the costs for a driver and fuel for the vehicle. Costs may be included for services provided by Uber Health (subject to CBHC approval).

Family Advisory Council: Include expenses for events planned by Family Advisory Council(s) comprised of program participants. This includes items directly associated with the budget managed by the Family Advisory Council.

In-Kind Expense: Include the monetary value of all services and items donated to the program. List each type separately, for example: volunteers, donated goods, food, etc.

ASO Flexible Funds: Leave this line blank.

Administrative/Indirect Cost:

This is an allowance (allocation) meant to account for the administrative costs associated with operating the program (if applicable), which are not directly attributable to direct program services. Provide a brief narrative that identifies some of the agency administrative costs that the allowance will help offset.

Examples of expenditures considered to be administrative are executive staff, fund development, fundraising, information technology staff and expenditures, administrative and data entry staff, human resources (including fingerprinting and background screens for employees), the cost for an agency audit, and finance staff.

The administrative/indirect allocation requested from CBHC cannot exceed 12% (agency budget greater than \$750,000) or 20% (agency budget less than \$750,000) of the total direct expenditures.

For lead agencies with subcontractors, the administrative/indirect allocation for the lead agency is limited to 12% of the first \$25,000 of each subcontract (maximum of \$3,000 for each subcontractor partner). Each subcontractor is allowed 12% (or 20%) of the direct expenditures in its budget.

Lead agency calculation example when a subcontractor's budget is over \$25,000 (assumes lead agency qualifies for 12% admin rate):

Total direct expenses	\$1,200,000	
Less two subcontracts	<u>(800,000)</u>	(\$400,000 x 2)
Net direct expenses	400,000	
Admin/indirect from CBHC	48,000	(12% x \$400,000 net direct expense)
Plus allowance for subcontracts	<u>6,000</u>	(12% on first \$25,000 or \$3,000 each)
Total admin/indirect from CBHC	\$ 54,000	

Total Expenditures: Sum of all expenditures. This line is automatically calculated.

Excess (Deficit): Difference between total revenues and total expenditures (must be zero).

Unallowable Costs

The following items are unallowable as direct expenses (not an exhaustive list):

Salaries and Benefits

- Sick time payout when an employee leaves the position or upon contract termination or program closure
- Severance pay upon employee resignation, contract termination, or program closure
- Payroll processing fees
- Tuition reimbursement
- Incentives
- Bonuses

Occupancy

- Rent for storage space
- Mortgage payments (interest and principal)
- Interest
- Depreciation
- Taxes
- Major maintenance or capital improvements
- Lawn maintenance
- Maintenance staff
- Security staff
- Pest control
- Garbage pick-up
- Costs associated with buildings/space not used by the funded program

Other Operating Costs

- Cost to attend Nonprofit Leadership Center trainings (CBHC has separate contract with NLC)
- Rental cars
- Vehicle lease or purchase
- Vehicle maintenance
- Expenses typically covered through the ASO
- Allocation of existing costs of an agency that do not directly relate to producing outcomes in the contract
- Postage machine rental or purchase
- Religious materials
- Prepaid cards (unallowable in most circumstances)
- Florida sales tax