



Cultural Tourism Development Fund
Category B - Major Institutions
& CII Mid-sized Organizations

Grant Program Reimbursement Guidelines
FY 2011/2012

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CULTURAL TOURISM DEVELOPMENT FUND REIMBURSEMENT GUIDELINES:

Category B (Major Institutions) & CII (Mid-sized Organizations)

GENERAL INFORMATION

Because the Cultural Tourism Development Funds awarded through the Tourist Development Council Funds are County funds, the funds are disbursed on a reimbursement basis. You will be able to receive your grant funds only after you have spent the funds, shown proof of purchase and submitted a Reimbursement Request Packet. Your Organization should maintain sufficient reserves to avoid relying on reimbursement funds to cover salaried payroll. Emergency requests to expedite reimbursements are simply not possible due to the auditing process.

THE REIMBURSEMENT PROCESS

You will begin the reimbursement process by completing the Reimbursement Cover Sheet and the Summary of Expenses Form. You will attach all required documentation then submit the packet to the Palm Beach County Cultural Council's Grants Manager. Once your reimbursement is submitted, it will be reviewed on a "first-come, first-serve" by the grants department at the Cultural Council, the financial analyst at the Tourist Development Council, and finally by the County Finance Department. If the organization's reimbursement submission does not have correct or legible documentation, it will be placed in the pending file until correct information is received (for minor incidents) or returned to the organization (for major incidents). Reimbursement checks are typically ready within four to six weeks of submission.

HOW TO COMPLETE THE REIMBURSEMENT COVER SHEET

1. Contact Information -Type or print all including the R# found on your Contract. Omitting this R# will cause a delay in the process.
2. Allowable Expense Budget Categories - Complete the Columns as instructed:
 - a. Approved Grant Budget - Type the funding amounts in each category from your approved program budget as detailed in Exhibit B1.
 - b. Total Prior Requests – Type in any prior requests for the current fiscal year. If this is your first reimbursement request, leave the column blank.
 - c. Current Request – Type in only the amounts that you are requesting in each budget category. These amounts **must not be larger** than the funds available. If you are not requesting funds from a certain category, leave it blank.
 - d. Total Requests to Date – Add the numbers reported in "Total Prior Requests" and "Current Request" to determine the sum for total Requests to Date.
 - e. Balance Remaining – Subtract the "Total Requests to Date" from "Approved Grant Budget" to determine the sum for Balance remaining.
3. Certification – The CEO, Executive Director or Director of Finance must sign the Reimbursement Cover Sheet.

UNDERSTANDING ALLOWABLE/DISALLOWABLE EXPENSES

Allowable Expenses

1. Professional in-house marketing staff and up to 50% of gross salary
2. Outside Professional Services specific to Artist fees directly related to program/festival, including travel
3. Outside Professional Services specific to Marketing the funded program
4. Outside Professional Services specific to the Production and technical expenses directly related to exhibitions, lectures, or events
5. Marketing and Advertising costs directly related to the funded program
6. Space Rental directly related to the funded program
7. Travel/supplies/other directly related to the program

Disallowable Expenses – Those which do not qualify for reimbursement:

- a. General operating or administrative expenses, including travel, salaries and benefits not related to program.
- b. Rent of office building, renovation, or remodeling of facilities.
- c. Purchase of permanent equipment, including musical instruments
- d. Program publications which include solicited advertising
- e. Advertising or public relations items which do not mention the specific program
- f. Advertising/printing expenses which omit the County or TDC logo
- g. Food expenses
- h. Any payments to students for services rendered
- i. Any awards, prizes, or contributions
- j. Other non-program related expenses including expenses incurred for fundraising

HOW TO COMPLETE THE SUMMARY OF EXPENSES FORM

All expenses need to be detailed with invoices, payments, advertisement copies and required documentation as outlined below. Use the Summary of Expenses Form to record each expense that is being reimbursed under the grant program. For multiple expenses in several categories, please use a separate Summary of Expenses Form for each category. See “Required Documents for Reimbursement Expenses” at the end of this section.

1. Personnel: Marketing (50% Gross) – Organizations may request up to 50% of the gross payroll for marketing employees only. Reimbursement is for **hours worked only**, Please indicate on payroll journal the number of *vacation, sick, personal and holiday* hours taken during the pay period and adjust these numbers to match the hours worked. No other employees’ salaries are reimbursable, including employees who are artists.
2. Outside Professional Services: Artistic – Organizations may submit reimbursement for outside professional artists. Artists (as well as production or technical teams) are considered Independent Contractors and can be an allowable expense. Expenses associated with artists’ travel and lodging must be stated in the signed contract. See Travel section below. Food expenses will NOT be reimbursed.
3. Outside Professional Services: Marketing/PR - Reimbursement for marketing and public relations services are allowable if the services are related to the programs listed in Exhibit

A of the organization's contract. These include payments to firms or individuals not regularly employed by the organization for direct promotion of the funded program or festival. Public relations firms/individuals, marketing firms, or mail houses hired to create brochures, advertisements, etc, as well as any website design and promotion can be included here. Copies of these materials may be necessary to submit to be reimbursed. See Independent Contractor information at end of this section

4. Outside Professional Services: Other - Payments to firm or individuals for non-artistic services that are specifically and exclusively incurred for the funded program or festival such as technical, production costs, security, exhibition/equipment rental fees, shipping, framing, etc. Food service will not be funded through the grant. See Independent Contractor information above
5. Space Rental For Program – is limited to theatre rental for a performance, classroom or like space for rehearsals, or a park for a festival. It is meant to cover the expenses associated with a specific cultural event, exhibit, festival or performance. It does NOT include rent or mortgage at the organization's place of business.
6. Marketing/Advertising - Research and analysis, program development, program promotion, including newspaper, radio, website, and television advertising, printing, and mailing of brochures, flyers, posters, and other forms of direct promotion and visitor solicitation at approved travel, tour, and trade shows. Fundraising or private events are not reimbursable under this grant program. *Be advised that the grant cannot reimburse direct postage costs which cannot be verified.*

Logos are Mandatory: All advertisements related to this grant program must credit the Palm Beach County Board of County Commissioners, the Tourist Development Council and the Palm Beach County Cultural Council. The TDC logo has three lines and all three lines are required for reimbursement. See your contract, Section 2.9, pages 7 and 8. The logos must be legible and/or audible. When you submit an advertisement sample (tear sheet, brochure, etc.) for reimbursement, make sure the logos visible and easily seen. It is recommended that they be highlighted with yellow highlighter.



The logos can be downloaded from the Cultural Council's website at:

www.palmbeachculture.com.

Newspaper and Magazine Advertisement: Advertisements specific to the grant program are reimbursable. Newspaper Advertisements must be submitted with one original "tear sheet" and a copy of the entire page (reduced-size copies). Do not cut and paste the ads with the dates, etc. Some newspapers send electronic tear sheets as proof of the advertisement. This is acceptable.

Magazines Advertisements must be submitted with one original "tear sheet" and the cover of the magazine displaying the publication date. The whole magazine may be

submitted with the paged marked if it is not too bulky. If an ad is paid for prior to the grant year and the ad runs during the grant year, reimbursement may be filed after the ad appears.

Radio and Television: Radio and television advertisements must be submitted on audio/video DVD. The three logos must be audible or visible on video or cassette.

Photography: Professional photography expenses for *promotional purposes* must be verified with an invoice that details the purpose of photographs as related to the grant program. If photographs were used in printed material, an original example of that material must be submitted and it must contain the County and TDC logo.

Billboards: All advertising on billboards, signs, and other promotional items must be verified by submitting a photograph showing the logos are included.

Brochures and Other Collateral: Original playbills, brochures, rack cards, invitations to public events, newsletters, etc. may be reimbursed if they include the three required logos.

Website/Internet: All advertising on the internet must be verified by submitting screen shots showing the three required logos.

7. Travel/Supplies/Other Expenses –

Travel: Artist travel, lodging and expenses are reimbursable if they are stated in the signed contract between the grantee and the artist. The hotel invoice and/or travel bill must have the name of the guest artist. Mileage for artists is reimbursable at \$.50/mile., using Mapquest to verify mileage. Organizations who drive participants to and from different locations as a part of the grant program must keep a mileage log for each trip which details the trip date, driver, mileage and proof of distance using Mapquest.

Supplies: Items purchased for the program may be reimbursed as long as receipts are provided and items are paid for by check or company credit card* (no cash). For all supplies purchased, provide a written explanation of how they were used for the program. Items that may be construed as “office supplies” may be rejected. Do not include permanent equipment items such as musical instruments, computers, printers, tools, etc.

Other: Any expenses directly related to the program that do not fit into the other categories but that is not “disallowable” (see below). Please provide a written explanation of the purpose of each item and the required cancelled checks.

A copy of this written request and the cancelled check to the individual is acceptable back up documentation. If the vehicle being driven is the organization’s vehicle, a mileage log should be kept indicating date, mileage, driver, purpose of trip. Copies of this log with the program-specific trips highlighted are acceptable for reimbursement at the prevailing rate without a cancelled check.

Backup Documentation for Reimbursable Expenses

CATEGORIES	Canceled Check	Invoice	Payroll Record	Bank Statement	Job Description	Contract	Tear Sheet or Ad	Logos	Script	Flights	Web Sheets	Travel Receipts/ Mileage Log	MapQuest Verification	Explanation
Personnel:Marketing	✓		✓	✓	✓							✓	✓	?
Outside Professional Service: Artistic	✓	✓				✓						✓	✓	?
Outside Professional Service: Marketing/PR	✓	✓				✓								?
Outside Professional Service: Other	✓	✓				✓								?
Space Rental for Program	✓	✓				✓								?
Marketing/Advertising	✓	✓					✓	✓	✓	✓	✓			?
Travel/Supplies/Other	✓	✓										✓	✓	?

Cancelled Checks: need to be submitted for any and all expenses being reimbursed. Please submit a copy of the check showing the *front and back with endorsements* on the same page. These are available from your bank, right after the checks have cleared. Payroll Records may be used if employee was paid by direct deposit. Payroll Records include pay roll register and bank statements showing the total payment that was made.

Invoices: need to be submitted for most expenses being reimbursement. One exception is marketing salary which requires payroll records. The invoice needs to include: a). Name of Payee (artist, individual, or firm); b) Fee amount and date of service; c) Detail service(s) performed; and d) Indication of the organization’s internal approval of the service.

Payroll Records: need to be submitted for in-house marketing salary expenses for the employee’s work period(s) that are being requested.

Bank Statements: are necessary for any expenses paid through direct deposit or electronic funds transfer.

Job Descriptions: of the marketing employee(s) must be included each time reimbursement request is submitted for that employee.

Contract: If the artist’s fees or services performed total \$500.00 or more, you are required

to submit a copy of the Contract with the following information: a) Name of independent contractor & date of contract; b) Name of the event, play, performance or exhibition; c) Dates of rehearsals, performances, services; d) Fees for service(s); e) Description of service(s) performed; f) Signatures of both parties (grantee and "other"); g) Terms and conditions (if applicable).

Independent Contractor

Fees Under \$500.00 - If the artist's fees or services performed total less than \$500.00, you are required to submit an Invoice and Cancelled Checks. If the artist's fees or services performed are **Fees Over \$500.00**, then you are required to submit a copy of the Contract and Cancelled Checks.

Tear Sheets: Submit one original "Tear sheet" and a copy of the entire page (reduced to 8x11) or a copy of the publication's cover for all advertisements. Electronic tear sheets are acceptable as proof of the advertisement.

Logos: must easily visible on in the marketing advertisements/tear sheets and audible on radio/television ads.

Scripts: must be included for radio and television advertisements.

Websites: Submit a copy of the Website advertisements.

Travel Receipts & Mileage Logs: must be submitted for travel expenses being reimbursed specific to the funded program. The detailed Mileage Log must include the travel date(s), the driver's name, the mileage driven, purpose of trip and verification from mapquest.

Explanation: Include a brief explanation of any expense that is unusual or out of the ordinary that would help expedite the review process.

HOW TO FILE

Once you have completed the Reimbursement Cover Sheet and the Summary of Expenses Forms and gathered all the backup documentation, you are now ready to submit your Reimbursement Request Packet.

- 1) Compile the documents in the following order
 - a. Reimbursement Cover Sheet.
 - b. Summary of Expenses Form(s).
 - c. All required documentation as listed above for each expense category.
- 2) Submit 2 complete sets with all the require documentation: (1) original signed in blue ink by an authorized signer and (1) copy.

WHEN TO FILE

Organizations can submit reimbursement requests for up to 25% of the grant amount per quarter. Quarters are outlined below:

1ST QUARTER - October 1 - December 31	3RD QUARTER - April 1- June 30
2ND QUARTER - January 1st - March 31	4TH QUARTER - July 1- September 30

File only once per quarter, unless, you have not filed in the first quarter and file in the second quarter. You are entitled to two quarters of reimbursement expenses. We recommend organizations **file every quarter** and early in the fourth quarter rather than wait until September. September is the close-out for the County's fiscal year, and all reimbursement submissions compete with a large number of other contract closeouts. Submit reimbursements to Cultural Council no later than **September 14, 2012**.

MISSING REQUIRED DOCUMENTATION

If you cannot provide immediate documentation or correct information for an incomplete reimbursement packet, the reimbursement packet will be held in a pending file or returned for corrections. All documentation should be easily tied to the expense. Occasionally, it may be necessary to provide a typed statement explaining the expenditure, or a hand-written explanation on the invoice to explain the expense.

PROGRAM OR BUDGET CHANGE

If your program (Exhibit A-Program Description) or budget (Exhibit B-Program Budget) has changed since the signing of the contract, the Program Budget Amendment Form will need to be completed and signed by the CEO, Executive Director or Director of Finance. This form is accessible on the Cultural Council's website at www.palmbeachculture.com. Any amendments to the budget need to occur prior to submitting a Reimbursement Request. For additional information, please read Article II-Conditions-Section 2.2 -Program Description in your contract outlining the process for program change approval.

CERTIFICATE OF INSURANCE - No reimbursements will be made if you have an expired Certificate of Insurance. Original Certificates of Insurance should be mailed directly to the Palm Beach County Cultural Council. Although the address of the county appears on the certificate, **DO NOT** send the certificate to the offices of Palm Beach County. For more information, refer to paragraph 2.10 in the grant contract.

HELPFUL TIPS

- ✓ **FILE QUARTERLY.** When filing 4th Quarter request, do so early - Leave yourself plenty of time for corrections to insure that you will get your full reimbursement. If an organization turns in a request past the deadline with errors, County will not accept errors and organization may lose funds.
- ✓ **BE NEAT** - Documents must be typewritten, legible and in required order. Mistakes in your

paperwork mean cuts instead of calls. Don't let it happen to you!

- ✓ **DOUBLE CHECK YOUR MATH** - We recommend that you build a formula into your spreadsheet and double check the figures with a calculator to reduce the chance for errors.
- ✓ **HIGHLIGHT** – Feel free to highlight specific numbers, logos, dates, information that relates to the Summary of Expenses Form. This will expedite the reimbursement process.
- ✓ **GO FOR THE EXPENSIVE ITEMS** - Submit high-cost grant expenses whenever possible. This reduces large packets, is easier to approve, and less likely to need corrections.
- ✓ **KEEP RECORDS**- Always keep a copy of your reimbursement requests and accurate records of your reimbursement checks for at least three years as described in the contract. Notify the grants office at the Cultural Council if you notice any discrepancies.

ADDITIONAL ASSISTANCE

If your organization is new to the reimbursement process or if the staff person in charge of the grant program is new, it is **HIGHLY** recommended that the organization contact the Cultural Council grants department to attend one of the scheduled training cases.