Tourist Development Fund
Cultural Tourism (Category B)

Reimbursement Guidelines FY2021/2022

Contact Information:
Cultural Council for Palm Beach County
601 Lake Avenue
Lake Worth Beach, FL 33460
PH: 561-471-2901
Grants Department PH: 561-214-8087
E-mail: grants@palmbeachculture.com

Reimbursement Guidelines for the Tourist Development Fund for Cultural Tourism (Category B)

GENERAL INFORMATION

Funds are awarded through the Tourist Development Council on behalf of the County and are disbursed through reimbursement on a quarterly basis.

Before incurring expenses, it is the cultural organization's responsibility to read and comply with the signed contract, including:

- ✓ Exhibit A: Program Description. **A Program is defined as a specific event, exhibit, performance, or other activity which would attract out-of-town visitors.** Programming expenses that do not meet this definition of a program, are not eligible for reimbursement.
- ✓ Exhibit B1: Program Budget
- ✓ Exhibit C: Allowable and Disallowable Expenses
- ✓ Current Reimbursement Guidelines

The organization must maintain sufficient reserves to cover expenses and avoid relying on the reimbursement funds to cover salaried payroll. Emergency requests to expedite reimbursements are not likely to be fulfilled due to the auditing process.

ALLOWABLE/DISALLOWABLE EXPENSES (Exhibit C)

The Executive Director of the Tourist Development Council makes the final decision as to what is allowable or disallowable.

Allowable Expenses – Those which may qualify for reimbursement include, *but are not limited to*, the following:

1. Professional in-house marketing staff; up to 50% of adjusted salary (gross salary less *vacation, sick, personal, bereavement and holidays*)
2. Outside Professional Services specific to Artist fees directly related to the funded program, including travel (travel portion reimbursed under #8 below)
3. Outside Professional Services specific to Marketing and/or Public Relations directly related to the funded program
4. Outside Professional Services specific to Production and Technical expenses directly related to the funded program
5. Outside Professional Services utilized to create virtual performances exposing the cultural institution to potential visitors
6. Marketing and Advertising costs directly used on in-county or out-of-county marketing related to the funded program
7. Space Rental directly related to the funded program
8. Travel/supplies/other directly related to the funded program
9. Pre-payments made prior to grant period for allowable expenses directly related to the funded program, deposits required by contracts, or if there is a savings resulted, services are essential to the program, or goods or services are available only if advance payment is made and after the event occurs

Disallowable Expenses – Those which do not qualify for reimbursement include, *but are not limited to*, the following:

1. General operating or administrative expenses including travel, salaries and benefits not related to the funded program
2. Mortgage or rent of office building, renovation, or remodeling of facilities
3. Purchase of permanent equipment, including musical instruments
4. Fundraising, sponsorship, development, membership, annual reports, printed newsletters, private event invitations and/or program publications that include solicited (paid) advertising. Call center expenses related to membership and subscription renewal are not allowable.
5. Advertising or public relations items which do not mention the specific program
6. Advertising and/or printing that omit the County, TDC, or Cultural Council logos and/or recognition
7. Food expenses
8. Student or Intern expenses are not reimbursable
9. Any awards, prizes, or contributions
10. Any other non-program related expenses
11. Prepaid expenses, unless specified in allowable expenses
12. Postage

THE REIMBURSEMENT PROCESS

Preparing the Reimbursement Request

1. Complete the Reimbursement Cover Sheet
2. Complete the Summary of Expenses Form(s), one per category, or multiple pages per category if more than 10 line items
3. Attach all required documents for each line item
4. Submit the original (scan ready/scannable) to the Cultural Council Grants Department
5. Retain a copy for your records

Be sure to use the correct grant category forms, found under the appropriate Grantee Toolkit at: https://www.palmbeachculture.com/our-impact/grant-programs/

Auditing the Reimbursement Request

1. The Cultural Council's Grants Department will review Reimbursement Packets on a "first-come, first-served" basis
2. The Tourist Development Council will review the Reimbursement Packet
3. The Palm Beach County Clerk of Court's office will review the Reimbursement Packet
4. Reimbursement checks are issued approximately six weeks after submission

PLEASE NOTE: Any packet that contains errors or missing information will be held (for minor mistakes/omissions) and remain in a pending file until the correct information is received. A packet containing major mistakes/omissions will be returned to the

organization for corrections. Any error(s) will delay the reimbursement process.

HOW TO COMPLETE THE REIMBURSEMENT COVER SHEET

Part I - Contact Information

1. Organization: Add Organization's **Legal Name** as registered with the State of Florida, Division of Corporations (Sunbiz).
2. Contract R#: This R# is provided by the Cultural Council to the grantee.
3. Mail Check to: Add the location where the check is to be sent. This may be a PO Box or an address different than the organization's physical address.
4. Vendor Code: Provided when you registered with Palm Beach County's Vendor Self-Service (VSS) system.
5. City, State, Zip: Enter the city, state, and zip code associated with the mailing address provided in #3 above.
6. Insurance Expires: This date is on the Certificate of Insurance.
7. Grant Contact: This is the person listed in the Contract, unless a change has been made and a written notification has been sent to and acknowledged by the Cultural Council's Grants Department.
8. Phone #: This is the telephone number of the Grant Contact.
9. Email: This is the email address of the Grant Contact.
10. Marketing Dollars: Enter the total amount of your Organization's Marketing dollars spent "To Date" (only include dollars spent during this fiscal year grant period October 1-September 15).

Part II - Reimbursement Request Information
Request reimbursement of Allowable Expenses that were approved in the Grant Contract, on the Program Budget, Exhibit B-1 Form:

1. Column "Approved Grant Budget": Type the approved funded amounts in each category from the Grant Contract, Exhibit B-1. This column should add up to the Total Grant Award. (If original amount was amended, use the approved amended amounts in this column).
2. Column "Total Prior Requests": Type in any prior requests for the current fiscal year. If this is the first reimbursement request, leave the column blank.
3. Column "Current Request": Type in only the amount that you are requesting in each category. These amounts must not be larger than the funds available. If you are not requesting funds from a certain category, leave it blank.
4. Column "Total Requests to Date": Form will automatically add the numbers reported in "Total Prior Requests" and "Current Request" to determine the sum for "Total Requests to Date."
5. Column "Balance Remaining": Form will automatically subtract the "Total Requests to Date" from "Approved Grant Budget" to determine the amount for "Balance Remaining."

Part III - Certification
The Executive Director or Director of Finance must certify that the information is true and correct throughout the Reimbursement Packet and must be authorized to sign per Sunbiz.

The signature must be original and in blue ink.

HOW TO COMPLETE THE SUMMARY OF EXPENSES FORM

The Summary of Expenses Form is used to list reimbursable items, descriptions and payment information. All items require backup documentation such as invoices, proof of payment, advertisement originals/copies, etc., as outlined below. Use a separate Summary of Expense Form for each Expense Category.

1. Organization: Add Organization's **Legal Name** as registered with the State of Florida, Division of Corporations (Sunbiz).
2. Date: Enter the date that the Reimbursement Request is being completed.
3. Expense Category: Enter the name of the Allowable Expense Budget Category that relates to the Reimbursement Cover Sheet.
4. Page – of –: Enter the total number of pages *per Expense Category, not per packet*. For example: Marketing/Advertising category has 4 pages; 1 of 4, 2 of 4, 3 of 4, 4 of 4.
5. Date(s) of Invoice/Event: Enter the date of the Invoice (if available) or date(s) of cultural event when there is no invoice.
6. Invoice Number: Enter the Invoice number found on the Invoice of the reimbursable expense (leave blank if unavailable).
7. Contract: If payment is per contract, not invoice, enter [X] under "Contract" column and provide a copy of the contract. If contract is not required, but available, also mark [X] and provide a copy.
8. Payee: Enter the name of the entity being paid.
9. Purpose: Summarize the expense and enter information that ties the expense to the funded program as listed on the contract Exhibit A.
   Include the following:
   a. Name the event/program,
   b. Identify which month/year expense occurred or is for,
   c. Brief description of expense.

   For example:
   a. Personnel: "Job Title, % of job Marketing (100%), % allowable (50%)."
   b. OPS Marketing/PR: For Monthly services under contract- "PR for Program/season (name of program, time of season), June monthly services."
   c. Marketing/Advertising: Name of publication if different than payee and description/purpose of ad, type of media (digital, tv, radio, etc.), publication source (station, magazine title, website name), dates of distribution. "1/2 page ad, November issue of Jupiter Magazine, program name."
10. Check Number: If paid by check, enter the check number. If the payment was made by Electronic Funds Transfer, enter (EFT), or automatic withdrawal, enter (ACH).

11. Amount: Enter only the amount of the reimbursement that is being requested.

ALLOWABLE EXPENSE BUDGET CATEGORIES

1. Personnel: Marketing (50% of Adjusted Salary) – Organizations may request up to 50% of the adjusted payroll for marketing employees only. Reimbursement is only for ***hours worked***. Vacation, sick, personal, bereavement and holiday hours are not

reimbursable. Please complete the appropriate Employee Payroll Worksheet(s) available in the grantee toolkit. In addition, job description(s), employee earning statements, payroll liability statements/cash requirement statements, and bank statements showing payroll ACH debit must be included.

2. Outside Professional Services: Artistic – Organizations may submit reimbursement for outside professional artists. Artists (as well as production or technical teams related to live or virtual programming) are considered Independent Contractors and may be an allowable expense. These artists or technical teams must be supporting reimbursable programs (see program definition on page 2, under General Information heading). Expenses associated with artists' travel and lodging must be stated in the signed contract or other written documentation and are only reimbursable under the Travel/Supplies/Other Expenses Category (See Travel section #7 page 9). 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. Public relations firms/individuals, marketing firms, videographers or mail houses hired to create brochures, advertisements, virtual programming, etc., as well as any website design and promotion may be included here. A copy of original materials (sized to 8½ x 11), a screenshot, or an approved scope of work (in the case of a PR consultant, for example) must be submitted for reimbursement. Any non-program related expenses including, but not limited to, membership, fundraising, sponsorship, development, or private events are not reimbursable.

4. Outside Professional Services: Other - Payments to firms or individuals for non-artistic services that are specifically and exclusively incurred for the funded program such as technical, production costs, security, exhibition/equipment rental fees, shipping, framing, subscriptions or platforms related to hosting virtual programming. This includes support needed for the GBAC STAR Certification Program and annual renewal.

   Food service will not be reimbursed.

5. Space Rental for Program: 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:
   - Program advertising which provides a media reach outside of Palm Beach County, but may include Palm Beach County in its media market, including newspapers, radio, website and social media
   - Production expenses related to streaming on the web or the in-hotel, television station, The Palm Beaches TV
   - Program promotion and visitor solicitation at approved travel, tour, and trade

shows
- Billboard and Digital Billboard advertising located in the County
- Advertising in Palm Beach International Airport terminal and concourses
- Advertising on Network Television channels within the County that have audience reach into Broward, Miami Dade and the Treasure Coast
- Participation in Cooperative Marketing Programs with the Cultural Council and/or Discover The Palm Beaches
- Tourism market research aimed at attracting outside visitors

Logos are Mandatory: All advertisements related to this grant program must show credit with the appropriate logos. Refer to the Grant Contract: Section 2.9. The logos must be legible and sized in the proper proportion. The recommended size is 0.35" in height, but never smaller than ¼ inch. When you submit a copy (in original color format) of any advertisement/marketing sample, tear sheet, brochure, etc., for reimbursement, make sure the logos are visible and easily seen. It is recommended that they be highlighted (use yellow only).

The logos and brand standards manual may be downloaded from the Cultural Council's website at: https://www.palmbeachculture.com/our-impact/grant-programs/

The three logos are required for all marketing (in-county and out-of-county).

Note: when participating in co-op advertising programs with the Cultural Council, logos are not necessary or required. The Council will handle all logo requirements in the branding of the co-op section.

Newspaper: Newspapers must have an audience reach outside of Palm Beach County. Advertisement proofs must be submitted; provide either a copy of the tear sheet or ad in original color format. Either the tear sheet or ad must include the name of the publication and the date of the ad. If the ad does not contain the name or date of the publication, submit a copy of the cover. When providing copies of proofs or ads, copy must be sized to 8½" x 11" for scanning purposes.

Magazine: Magazines must have an audience reach outside of Palm Beach County. Additionally, Magazines specifically targeting tourists once they arrive are allowable. This includes, but not limited to:

- Visit Here Guide
- The Gold Book

- Palm Beach Relocation Guide
- art&culture

The advertisement proofs must be submitted; provide a copy (original color format) of the tear sheet or ad. Either the tear sheet or ad must include the name of the publication and the date of the ad. If the ad does not contain the name or date of the publication, submit a copy of the cover. When providing copies of proofs or ads, copy must be sized to 8½" x 11" for scanning purposes.

If an ad is paid for prior to the grant year but runs during the grant year, reimbursement must be filed after the ad appears and the event occurs.

Radio: Radio advertisements must be submitted with the invoice verifying flight times and script (verified by provider on radio station's form or letterhead).

In-county radio ad tag line must be: "Sponsored in part by the Board of County Commissioners, the Tourist Development Council and the Cultural Council for Palm Beach County."

Out-of-county destination radio ads (ad will not run in Palm Beach County) tag line must be: "Discover the Palm Beaches Florida."

Television: TV advertisements must be submitted with the invoice, including flight times. When screenshots clearly showing the required logos and tag line are included, a script (on company letterhead or form) is not required.

In-county TV ad tag line must read (either in the script or printed with the 3 logos): "Sponsored in part by the Board of County Commissioners, the Tourist Development Council and the Cultural Council for Palm Beach County."

Out-of-county destination TV ads (ad will not run in Palm Beach County) tag line must read (either in the script or printed with the 3 logos): "Discover the Palm Beaches Florida."

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, a copy of that material must be submitted and it must contain the proper logos.

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

Brochures and Other Collateral: Brochures and rack cards, may be reimbursed if they include the required logos and are directly related to the funded program. A copy of these materials must be provided. These reimbursable expenses must not include any solicited advertising.

Digital Advertising (Banner Ads & Social Media): All digital advertising must be

verified by submitting screenshots of the ad showing the required logos or a proof containing the logos from the advertiser. A copy of the invoice/agreement must be submitted including how often the ad ran. Logos may be on the landing page of grantee website which is directed from the digital advertisement.

Website: Required logos must be prominently displayed on website, legible and sized in the proper proportion. See Brand Standards Manual for logo usage. Website expenses directly related to the funded program are reimbursable (design & development). Website maintenance expenses will be reimbursed up to 50%.

Playbills: Ads purchased in a Partners' playbills outside of Florida are reimbursable with proof of ad, invoice and payment.

7. Travel/Supplies/Other Expenses:

Travel: Artist travel, lodging and expenses are reimbursable if they are stated in the signed contract or other written documentation between the grantee and the artist. The lodging invoice and/or travel bill must have the name of the guest artist. Lodging reimbursement is limited to day before, days of, and day after event, as specified in writing, including pre and post event required activities.

Mileage for artists is reimbursable at the IRS standard business mileage rate using MapQuest/Google Maps 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 with MapQuest or GoogleMaps. If the vehicle being driven is the organization's vehicle, a mileage log should be kept indicating date, mileage, driver and the purpose of the trip. Copies of this log with the program-specific trips highlighted are acceptable for reimbursement at the IRS standard business mileage rate without a proof of payment.

Supplies: Items purchased for the program may be reimbursed as long as receipts are provided and items are paid for by company check or credit card. Program is defined as a specific event, exhibit, performance, or other activity which would attract out-of-town visitors. Supply expenses that do not meet this definition of a program, are not eligible for reimbursement. Personal credit cards and cash are not acceptable methods of payment. 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 other categories and are not "disallowable" (refer to pages 2 and 3). A Program is defined as a specific event, exhibit, class, performance or other activity which would attract out-of-town visitors. Expenses that do not meet this definition of a program, are not eligible for reimbursement.

REIMBURSEMENT SUPPORT MATERIALS

1. Proof of Payment: Cleared Checks, Bank or Credit Card Statements -
   For checks, submit a copy of the online cleared check showing the front of the check, the date the check cleared, and the name of the banking institution all on one page. If this information is not available online, provide a copy of the written check and the bank statement showing the cleared check highlighted (use yellow only) and the cover page of the bank statement. If payment is made by Credit Card, provide a copy of the statement page showing the charge highlighted and the front page of the statement. Bank Statements are necessary for any expenses paid through direct deposit or electronic funds transfer (page of payment and cover page of statement).

2. Invoices: If agreement with vendor or artist is for less than $5,000.00, invoices or other written documentation are acceptable. However, if a contract is available, please provide a copy (an exception is marketing personnel which requires payroll records). The invoice/written documentation needs to include:
   a. Name and address of Payee (artist, individual, or firm)
   b. Amount of fee(s) and date(s) of service
   c. Service(s) performed

3. Contracts: If the artist's fees or services performed total $5,000.00 or more, a contract is required, and invoice if provided.
   The contract must contain the following information:
   a. Name and address of independent contractor
   b. Date of the contract, in its entirety; start and end date of contract. If there is no specific end date, the contract must contain termination language or clause
   c. Description of service(s) and/or name of activity(s), including dates (if applicable), as referenced in program description (Exhibit A)
   d. Contract amount for fee(s) or service(s)
   e. Other terms and conditions (if applicable)
   f. Signatures of both parties (grantee and "other")

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

Program Amendment

For program amendments only, please submit a program amendment form (grantee toolkit).

Budget Amendment

For budget amendments only, submit a budget amendment form (grantee toolkit).

If you need to amend both the program(s) and budget, please complete a program amendment and budget amendment form.

DEADLINE FOR PROGRAM AND BUDGET AMENDMENTS

Program and Budget Amendments must be submitted to the Cultural Council, no later than June 30th, 2022 for consideration.

Requested amendments to the program and/or budget must be submitted and approved prior to submitting a reimbursement request.

For additional information, please read Article II-Conditions-Section 2.2 and 2.3- Project Description and Budget in your contract.

WHEN TO FILE YOUR REIMBURSEMENT

Submit reimbursement requests for up to **25%** of the grant amount per quarter. Reimbursements may be submitted/received at any time during each quarter, but no later than the deadline for each quarter, **30 days after each quarter** (except the 4th quarter, which must be filed earlier).

You must submit a reimbursement request each quarter you incur expenses:

Quarters	Funds Available	Request Filed By
1st quarter (Oct 1- Dec 31)	October 1	January 31
2nd quarter (Jan 1- Mar 31)	January 1	April 30
3rd quarter (Apr 1- June 30)	April 1	July 31
4th quarter (July 1- Sept 30)	July 1	September 9

25% of grant total is available starting on October 1.
50% of grant total is available starting on January 1
75% is available on April 1
100% of funding is available on July 1

NOTE: Submit final reimbursements to Cultural Council no later than September 9th, 2022.

CONTRACTUAL COMPLIANCE

The organization is responsible for providing the following documents. If the organization fails to submit any of the following documents, any pending reimbursements will be held:

- Current Certificate of Insurance
- Most recent Audit Report
- Board Meeting schedule for the 2021-2022 fiscal year
- Interim and Final Reports