



Cultural Tourism Development Fund
Cultural Marketing (Category CII)

Reimbursement Guidelines
FY 2020/2021

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Reimbursement Guidelines for the Cultural Tourism Development Fund Grants: Cultural Marketing (Category C-II)

GENERAL INFORMATION

Cultural Tourism Development 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 Grant Contract including Exhibit A: Program Description, Exhibit B1: Program Budget, and Exhibit C: Allowable and Disallowable Expenses
- ✓ Read and comply with current Reimbursement Guidelines
- ✓ 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)

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 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 brochures, membership magazines, annual reports, private event

invitations and 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.

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

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

Submit one (1) completed original; unstapled, single sided, on 8 ½" x 11" paper that can be scanned. Mail or deliver reimbursement Request Packet to the Cultural Council Grants Department.

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. Then 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 stamped on the executed Grant Contract.
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. Insurance Expires: This date is on the Certificate of Insurance that was submitted along with the Grant Contract, or if applicable the subsequent renewal Certificate.
5. City, State, Zip: Enter the city, state, and zip code associated with the mailing

address provided in #3 above.

6. 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.
7. Phone #: This is the telephone number of the Grant Contact.
8. Email: This is the email address of the Grant Contact.
9. Marketing Dollars: Enter the total amount of your Organization's Marketing dollars spent "To Date" (only include dollars spent during this 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. 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. Refer to Table at the end of this section for a detailed listing of required backup documentation.

1. Organization: Add Organization's **Legal Name** as registered with the State of Florida, Division of Corporations (Sunbiz).
2. Date: Enter the date that that 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: 5 categories, with a total of 10 pages; 1st category has 4 pages; 1 of 4, 2 of 4, 3 of 4, 4 of 4. 2nd category has 2 pages; 1 of 2, 2 of 2. 3rd category has 2 pages; same as previous. 3rd category has 1 page, 1 of 1. And 4th category has 1 page; same as previous

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 event/service as listed on Exhibit A. For example: 1)
 - 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- "1/2 page ad, November issue of Jupiter Magazine, program name"
10. Check Number (Proof of Payment): Enter the number of the check. In the event that the payment was made by Electronic Funds Transfer (EFT), or automatic withdrawal (ACH), provide the bank statement showing the withdrawal from the account (only payment page). If paid by Credit Card (CC), provide copy of credit card statement showing the charge (only charge page).
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**. Please complete Employee Payroll Worksheet (Bi-Weekly and Semi-Monthly excel templates are available on the website); identify the number of *vacation, sick, personal, bereavement and holiday* hours taken during the pay period to adjust the 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 related to live or virtual programming) are considered Independent Contractors and may be an allowable expense. 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 8). 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, etc. 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:** - Research and analysis, program development, program promotion, including newspaper, radio, website, social media 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, and marketing/advertising expenses if directly related to the funded program are reimbursable. Fundraising, sponsorship, development, membership, annual reports or private events’ expenses are not reimbursable under this grant program. *Be advised that the grant cannot reimburse direct postage costs that cannot be verified.*

Logos are Mandatory: All advertisements related to this grant program must show credit with the appropriate logos. Refer to the Grant Contract: Section 2.10. The logos must be legible, readable and sized of the same proportion for all. 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 style guide 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.

- a. Newspaper and Magazine Advertisement: Advertisements specific to the grant

program are reimbursable. This includes all co-op offered by the Cultural Council.

- b. Newspaper Advertisement proofs must be submitted; provide either a copy (in original color format) of the tear sheet or ad. If the ad page does not clearly state the publication name and date also include a copy of the *first page* of the publication displaying the name and publication date. Do not cut and paste the ads with the dates. Electronic tear sheets are acceptable proof of the advertisement if they include the name of the media and the date on which the ad ran. If the same ad ran in the same newspaper *but on different dates* proof is required for each one.
- c. Magazine Advertisement must be submitted; provide either a copy of the proof or ad. If the ad page does not clearly state the publication name and date include a copy of the **cover of the magazine displaying the publication date**. The whole magazine is no longer required nor original ads. 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 may 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). CDs are no longer required.

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 screen shots clearly showing the required logos and tag line are included, a script (on company letterhead or form) is not required. DVDs are no longer 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."

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

included.

- f. Brochures and Other Collateral: Original playbills, brochures, rack cards, invitations to public events, posters, flyers, newsletters, etc. 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.
- g. Digital Advertising (Banner Ads & Social Media): All digital advertising must be verified by submitting screen shots showing the required logos or a proof containing the logos from the advertiser of the ad, along with a copy of the ad invoice/agreement including how often and when the ad ran. For digital advertising that is hyperlinked to a landing page, logos must be placed on the landing page.
- h. Website: Required logos must be prominently displayed on website, legible and sized in the proper proportion for all. Website expenses directly related to the funded program are reimbursable (design & development). Website maintenance expenses will be reimbursed at 50% of cost.

7. Travel/Supplies/Other Expenses –

- a. 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 Google Maps. 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 (yellow) are acceptable for reimbursement at the IRS standard business mileage rate without a proof of payment.

- b. 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. 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.
- c. Other: Any expenses directly related to the program that do not fit into the previous categories and are not "disallowable" (refer to pages 2 and 3). This may include Personal Protection Equipment (PPE), signage and other safety expenses that directly relate to a visitor experience. Signage should include all three logos. Include a written explanation of the purpose of each item along with the

required proof of payment.

REQUIRED BACKUP DOCUMENTATION

CATEGORIES	Canceled Check, Bank Statement, or Credit Card Statement	Invoice	Payroll Record	Job Description	Contract (if applicable)	Tear Sheet or Ad	Logos	Script	Flight Schedule	Web Sheets	Travel Receipts/ Mileage Log	MapQuest Google
Personnel: Marketing	✓		✓	✓								
Outside Professional Service: Artistic	✓	✓			✓						✓	✓
Outside Professional Service: Marketing/PR	✓	✓			✓							
Outside Professional Service: Other	✓	✓			✓							
Space Rental for Program	✓	✓			✓							
Marketing/Advertising	✓	✓			✓	✓	✓	✓	✓	✓		
Travel/Supplies/Other	✓	✓			✓						✓	✓

1. **Proof of Payment:** Canceled Checks, Bank Statements, or Credit Card Statements; need to be submitted for all expenses being reimbursed. For checks submit a copy of the “on-line” cleared check showing the front, the date the check cleared, and the name of the banking institution all on one page (if this information is not available on-line, provide a copy of the written check and the bank statement page showing the cleared check highlighted (use Yellow only). If payment is made by Credit Card, provide a copy of the page showing the charge, highlighted (use Yellow only). Bank Statements are necessary for any expenses paid through direct deposit or electronic funds transfer (only the page of payment, highlighted, are required). Bank Statements and Payroll Records may be used if employee was paid by direct deposit.

2. **Invoices or other written documentation:** If agreement with vendor is for less than \$5,000.00, invoices or other written documentation need to be submitted. (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. **Payroll Records:** need to be submitted for in-house marketing personnel expenses for the employee’s work period(s) that are being requested.

Reimbursement is only for 50% of adjusted **hours worked**, and does not cover vacation, sick, personal, bereavement or holiday time. In addition to the Summary of Expense form, provide an excel spread sheet showing the details of the calculations for the amount requested and include the copies of payroll records/reports/journals and payment information. Excel payroll templates are available under the Grantee Toolkit.

4. **Job Descriptions:** of the marketing employee(s) must be included each time reimbursement request is submitted for that employee.
5. **Contract:** If the artist's fees or services performed total **\$5,000.00** or more, a Contract is required. 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 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").

When contracts provide for monthly payments, provide a copy of the contract and the invoice. If the artist's fees or services performed total **\$4,999.99** or less, no contract is required, an Invoice or other written documentation are required (see #2 above). However, if a contract is available even when not required, please provide a copy.

6. **Tear Sheets:** Submit copy of "tear sheet" or ad (reduced to 8½" x11"). If the ad page does not clearly show the publication name and date include a copy of the ***cover of the magazine/newspaper displaying the name and publication date***. The original ad or the whole magazine/newspaper is no longer required. Submit in original color format.
7. **Logos:** must be easily visible and readable on the marketing materials, advertisements/tear sheets. TV ads that do not include credits in the script must include the printed tag line and logos on the screen shot.
8. **Scripts:** must be included for radio and TV advertisements (if logos and tagline are not included in screen shot) and verified by provider (on Radio/TV station's letterhead or form).
9. **Websites:** Submit a screen shot of the Website advertisements, including the landing page showing the required logos.
10. **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 or GoogleMaps.

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 SUBMIT A COMPLETED REIMBURSEMENT REQUEST

1. Compile the documents in the following order:
 - a. Reimbursement Cover Sheet.
 - b. Summary of Expenses Form(s) with required documentation, in order of item # and according to information provided on the summary sheet.
2. Submit the Original (scan ready) to the Cultural Council Grants Department.
3. Retain the copy for your records.

WHEN TO FILE

Submit reimbursement requests for up to **25%** of the grant amount per quarter.

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

Quarters are outlined below:

<u>Quarters</u>	<u>Funds Available</u>	<u>Request Filed By</u>
1ST QUARTER (October 1- December 31)	October 1	January 31
2ND QUARTER (January 1- March 31)	January 1	April 30
3RD QUARTER (April 1- June 30)	April 1	July 31
4TH QUARTER (July 1- September 30)	July 1	September 15

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

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).

File quarterly for programs that occur throughout the year. For programs that occur once, file within 60 days of the event. Reimbursement amount is subject only to the quarterly limitation.

NOTE OF CAUTION: September begins the year-end closing procedure. Submit final reimbursements to Cultural Council no later than the final deadline September 15, 2021.

REIMBURSEMENT ERRORS

If an error is found or a document is missing in a reimbursement packet, the packet will be held in a pending file or returned for corrections. If errors are significant, the organization will be required to participate in one-on-one technical assistance from the Cultural Council. If the reimbursement packet sits pending for corrections/omissions over one month, it will be returned to the organization.

CONTRACTUAL COMPLIANCE ISSUES

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:

1. Current Certificate of Insurance
2. Most recent Audit Report
3. Board Meeting schedule for the 2020-2021 fiscal year
4. Interim and Final Reports

PROGRAM AND/OR BUDGET CHANGE

If the organization's program (Exhibit A–Program Description) or budget (Contract Exhibit B-1 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 CFO. The request must include an accompanying letter (on organization's letterhead) explaining in detail the specific changes requested and reasons for the request.

This form is accessible on the Cultural Council's website at <https://www.palmbeachculture.com/our-impact/grant-programs/> under the appropriate grant (C-II) grantee toolkit.

If Budget amendments do not exceed ten percent (10%) per category line item and the amounts of other category funds are likewise adjusted, no formal amendment request is required.

Changes in category line items exceeding 10% per item require advance approval. Submit a "Budget/Program Amendment Form" and accompanying explanatory letter to the Grants Department. Requested Amendments to the program/or budget must be submitted and approved prior to submitting the next Reimbursement Request.

For additional information, please read Article II-Conditions-Section 2.2 and 2.3-Project Description and Budget in your contract outlining the process for program/budget change approval.

FORMATTING THE REIMBURSEMENT:

- ✓ TYPE ALL FORMS - Documents must be typewritten, legible and in required order. Handwritten submissions will be returned automatically.
- ✓ HIGHLIGHT – Use only "Yellow" Highlighters to highlight specific numbers, logos, dates and information that relates to the Summary of Expenses Form.
- ✓ USE BLUE INK – Signatures **must** be original and in blue ink.
- ✓ DO NOT USE STAPLES. Use only paper clips or binder clips for scanning purposes.