



## Financial Guidelines (Policies and Procedures) for Funded Programs

<b>Authority Reference</b>	
<b>Juvenile Welfare Board</b>	
Juvenile Welfare Board Policies	
<b>Florida Statutes</b>	
None	
<b>Other Authority References</b>	
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## Table of Contents

OVERVIEW .....	1
Purpose .....	1
Authority .....	1
Agency Responsibilities .....	1
Financial Data Submission .....	1
Budget Development .....	2
SALARIES .....	3
Positions / GEMS Provider and Contract Details .....	3
Allowable Salary Expenses .....	3
Unallowable Salary Expenses .....	4
OPERATING EXPENSES .....	4
Allowable Operating Expenses .....	4
Unallowable Operating Expenses .....	7
PROGRAM REVENUE .....	8
PAYMENT METHOD .....	8
LATE REIMBURSEMENT REQUESTS .....	9
BUDGET AMENDMENTS .....	9
FINANCIAL AND AUDIT REVIEW PROCESS .....	10
ATTACHMENT 1- JWB Chart Of Accounts .....	11
ATTACHMENT 2 - JWB Approved Field Trip Locations .....	15
ATTACHMENT 3- JWB Application for Field Trip Not on Approved List .....	19

## Overview

### Purpose

The Juvenile Welfare Board has established financial policies and procedures to assist JWB-funded programs with the financial administration of JWB funds. The primary purpose is to assist programs in the development of their budgets and to operate their programs according to sound financial management principles and in alignment with their approved program methodology. This manual outlines those policies, procedures and guidelines.

This manual is a living document, which will be updated periodically. Providers will be notified a minimum of thirty (30) calendar days of any modifications to these policies and procedures. This manual will be maintained on the Juvenile Welfare Board of Pinellas County web site, which can be accessed at [www.jwbpinellas.org](http://www.jwbpinellas.org).

### Authority

As stated in the Juvenile Welfare Board Policies III-1, “the Board has the powers and duties to provide, maintain, manage, and allocate funds to providers providing services that are operated for the benefit of Pinellas County children and families as determined or directed by the Board in accordance with the Strategic Plan and adopted budget.” The Juvenile Welfare Board has delegated the responsibility and authority to JWB staff to review and approve line item budgets within their approved allocation that are in compliance with JWB funding policies and in alignment with JWB-approved program methodologies.

### Agency Responsibilities

Financial management systems are necessary for effective control over accountability of all funds, property, and other assets. These systems must also adequately ensure that assets purchased with JWB funds are used for their intended purpose. While providers are afforded flexibility in the design of an operational budget, providers must expend all funds in a manner that is consistent with the JWB approved methodology as well as being consistent with sound business practice, and relevant state and federal statutes.

### Financial Data Submission

The Grant Evaluation and Management System (GEMS) is the web-based reporting system developed to facilitate financial data transfer between JWB and its funded programs. Program users must complete and submit the required GEMS User ID Request Form directly to their Senior Program Consultant to gain appropriate access to the system. Forms can be obtained on the JWB website at <http://www.jwbpinellas.org> or on the GEMS website at <https://nestos.mosaic-network.com/ajaxswing/apps/jwb>.

If a GEMS user no longer requires access or has a change in access, program staff must submit a GEMS access form to their Senior Program Consultant within 5 business days in the case of

voluntary termination and immediately in the case of involuntary terminations to reflect the change.

### **Budget Development**

Budgets in GEMS must include all anticipated program expenditures and revenues. All anticipated expenditures must be in alignment with the approved methodology.

1. JWB will notify providers of program allocations and the date provider program budgets are due in GEMS Budgets are based on a fiscal year of October 1st through September 30th.
2. Program budgets submitted in GEMS must be balanced. The provider shall enter the Total Program Budget from all revenue sources, including in-kind. The Total Program Revenue Budget must balance with Total Program Expenditures prior to submission.
3. Revenue that is restricted shall include a detailed narrative of the eligible expenses.
4. Each budgeted line item must have a detailed narrative. If there is a change of +/- 10% greater than \$1,000 from the previous year for any line item in the total program budget or JWB Budget, an explanation for the change is required in the narrative. An explanation must be provided for a new or removed expense within a budgeted line which may not meet the +/- 10% threshold.
5. Positions are recognized in GEMS at the agency level. All staff must be assigned to a position and position titles should be consistent with the agency job description on file. If job duties or titles have changed, the original position should be end dated and a new position created. Gross salary must be entered for each position. The percent of time to program and percent to JWB must be entered to calculate the program and JWB amounts.
6. A position narrative must be included in budgets which explains all of the following:
  - a. Total FTEs and a break out of full time, part time and seasonal staff
  - b. Any changes to positions from prior year (adding or removing positions)
  - c. % of increase and decrease from prior year in staff salary.
  - d. Rational for increases and decreases in salary (cost of living, merit, etc.)
7. Any agency with an approved indirect cost rate from a cognizant federal agency must provide their rate in the Administrative line item narrative in the agency budget. An approved cost allocation plan shall be submitted to the JWB Senior Program Financial Analyst. If an agency does not have an approved cost allocation plan, their administrative rate must not exceed the rate calculated based on their most recent audited financial statements. The JWB reimbursable Total Administrative Cost must not exceed 17% of the JWB Allocation per JWB Board action on February 8, 2007. Admin costs shall not include any costs budgeted in another line item.
8. The budget in GEMS will not be approved until both the authorized funded agency representative and the Chief Executive Officer of JWB have signed the contract.

## **SALARIES**

### **Positions / GEMS Provider and Contract Details**

1. All positions in JWB funded programs must be entered into the GEMS Provider and Contract Details module, whether funded by JWB or not.
2. Positions must be kept updated to reflect current positions, program support, and staff throughout the contract cycle.
3. Changes in staff duties and assignments must be approved by JWB in advance of making those changes. Thirty days after approval, an updated methodology and the corresponding job descriptions shall be submitted.
4. Positions, Position Assignment records and Staff are not assigned to a fiscal year, and must remain open as long as they are active. The start and end dates of the position and position assignments must reflect the actual date the position was created/assigned and ended. If a position is no longer funded in the program, the position record must be ended with the effective date. Position assignments should be ended using the staff's last day of employment.
5. Each position and all staff must be individually identified and must not be grouped. All positions and staff must be updated and maintained throughout the contract year as changes occur.
6. Staff names must reflect the actual employee's name. If a Position is vacant, a staff member should not be assigned. Do not create a staff member with a fictitious name, i.e. Vacant, TBA, TBD, to be Hired, Unknown etc.
7. The JWB Senior Program Consultant must be notified in writing by program staff within 30 days of all key staff member changes. If JWB no longer funds any programs at the Agency, then all Staff and Positions must be terminated. Positions or staff can only be deleted if it is not part of an approved budget.
8. If any positions are not funded for all 52 weeks of the fiscal year, then the weeks funded for that position must be updated to reflect the total number of weeks funded within that program. (i.e., summer program staff may equal 10 weeks of funding).
9. A chart of accounts is attached for reference in budgeting personnel expenses.

### **Allowable Salary Expenses**

1. Salary Increases / Adjustments
  - a. All staff salary increases (Cost of Living Adjustment or Merit, ) that will be recurring must be supported by the Agency's Board. The Board minutes and appropriate documentation must be submitted to the JWB Senior Program Consultant. Pre-planned merit increases for staff must be reflected in the salary for each position that is included in the approved line item budget and position narrative. The GEMS salary narrative shall include the % increase, type of increase and Board approval date. If programming is impacted by the adjustment, an updated methodology must be approved prior to submitting the budget.

2. Leave Payout upon Termination or Reduction in Work Force:
  - a. JWB will reimburse for recorded leave balances of up to two weeks for JWB funded positions. The recorded leave balance can be a combination of Paid Time off (PTO), Annual Leave (AL) or sick leave (SL).
  - b. If the cost of leave payout is not available through expenditures elsewhere in the program's budget, additional funds cannot be requested from JWB. If the leave payout requires a budget revision, the revision must be submitted in writing to the Chief Financial Officer prior to a budget amendment in GEMS. The agency will have to be able to demonstrate how the funds for the lump sum payment are available in the program's budget.

### **Unallowable Salary Expenses**

1. Severance
2. Leave balance greater than two (2) weeks
3. Bonuses

### **OPERATING EXPENSES**

1. The Program Budget must include all expenses related to the program for which the budget is being submitted.
2. For each program, the Total Program Budget column should include all expenses for the program. The original JWB Budget column should only include those expenses being funded by JWB.
3. A chart of accounts is attached for reference in budgeting operating expenses.

### **Allowable Operating Expenses**

#### **1. Capital Expenses**

- a. Capital equipment includes items that have a useful life of one year or more and cost in excess of each agency's capital asset threshold. Items of less than the agency's capital asset threshold are considered to be fixed assets if together the items combine to create a system or if they form an integral part of another piece of equipment or a structure.
- b. Allowable capital expenditures include any assets that are directly used in the operation of the JWB funded program. Examples include computers used by program staff, vehicles used for transporting program participants, and other large equipment used by program participants or essential to program delivery.
- c. Administrative / infrastructure capital expenditures are allowable only as part of a competitive capital (Request for Applications / Proposals) award. Examples of administrative capital expenditures include IT infrastructure (servers) assets, computers for admin staff, and renovations to administrative facilities.
- d. Upon termination of a program, any assets purchased with JWB funds shall be disposed of at the direction of JWB.

## 2. Pre-paid Expenses

- a. Conference/Registration/Travel - In-state and out-of-state conference expenses that have been budgeted must be within the current JWB contract period of October through September. All conference related expenses (mileage, conference fee, airfare, hotel, food, etc) must be included in the conference budget line item. If the expenses are incurred in one contract period and the event occurs in the next, the travel-related expenses (mileage, airfare, hotel accommodations, etc.) cannot be billed to JWB until the event occurs. JWB funded conferences must be approved in writing by JWB prior to attendance.
- b. Annual Costs are considered costs that only occur once per contract period. These costs might include liability insurance or membership fees. JWB will reimburse for these annual costs in the month the expense is incurred.

## 3. Per Diem

- a. Reimbursable rates for meals are:
  - i. Breakfast - \$6.00 - the agency will be reimbursed based on the departure and return time of the travel - depart before 6:00am or return after 8:00am.
  - ii. Lunch - \$11.00 - the agency will be reimbursed based on the departure and return time of travel - depart before 12:00 noon or return after 2:00pm.
  - iii. Dinner - \$19.00 - the agency will be reimbursed based on the departure and return time of the travel - depart before 6:00pm or return after 8:00pm.
- b. Meals included in the cost of admission are required to be shown on the admission receipt or other acceptable back up such as the costs from the company's website;
- c. Participant list(s) must be provided, a sign in sheet or attendance roster is acceptable to support the number of youth/chaperones on the field trip;
- d. Chaperones meal cost will be covered at the rate noted above.

**4. Professional Development** – Based on agency Travel and Conference Policy. However, JWB will only reimburse for expenses up to the JWB per diem rates.

**5. Participant Expense** – In order to enable provider programs to meet individual client needs for program success, the following expense structure is allowed within reasonable parameters:

- a. Food/refreshments for group activities that include participants served
- b. Goal achievement incentives
- c. Recreational and educational trips
- d. Providers must include a narrative of each planned expense and describe how it supports the methodology of the program.
- e. Child safety items

## 6. Field Trips

The purpose of this policy is to provide JWB funded agencies the information required when planning for field trips to incorporate into their program budgets and which support their program methodology.

### **Allowable Field Trips**

- a. Field trips that are an outgrowth and extension of your current program, linked to academic learning, assist with meeting program goals and methodology;
- b. Field trips that are educational and enrich participants experience beyond the regular program setting and should directly relate to the current instructional program they are engaged in;
- c. Field trips that provide an educational experience from which participants can grow academically or culturally;
- d. Field trips that are a supplement to your regular program curriculum and not the focus of the programs foundation.

See Attachment 2 JWB Approved Field Trip Locations

### **Allowable Field Trip Costs**

- a. Admission prices
- b. Transportation costs
- c. Meals (see Per Diem).

### **Allowable Transportation Costs**

Transportation costs are per your agency's transportation policy for field trips. JWB does not restrict the type of transportation that will be reimbursed.

### **Unallowable Field Trips Costs**

- a. Recreational and/or social activities that do not have a clear educational and youth development component and are for purely entertainment purposes;
- b. Field trip expenses not submitted prior to close of the fiscal year in which the expense occurred;
- c. Any costs associated with fundraising activities for the field trip(s);
- d. Field trips to beaches or large bodies of water or amusement parks that do not support the instructional programming and agencies methodology.
- e. Tips on transportation costs

### **Participant Lists**

- a. Participant list(s) are required for all field trips;
- b. Sign in sheets or an attendance roster are allowable in lieu of a participant list. The sign in sheet or attendance roster should include any chaperones that are attending if you are requesting reimbursement or pre-payment for their admission to the event. They should be noted as such on the sign in sheet or roster.

### **Chaperone/Child Ratio**

- a. Ratio of Children to Chaperone is listed below;



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FINANCIAL POLICIES AND PROCEDURES FOR FUNDED PROGRAMS**

- b. Agency Staff are to be counted as Chaperones. (based on your agency’s policy all chaperones/volunteers/staff should have a level 2 background check prior to attending a field trip);
- c. Chaperones over this ratio will be paid for from other funding.

<b>Age of Children</b>	<b>Chaperone/Child Ratio</b>
0-2	1:3
2-3	1:4
4-8	1:6
9-12	1:8
13-18	1:10

**Unapproved Field Trips**

- a. If a field trip is not on the Approved Field Trip List, the “Field Trip Exception Application” (Attachment 3) must be completed and forwarded to JWB to gain prior approval. The Neighborhood Family Centers will contact the JWB Accounting Manager (Lynn De la Torre - phone (727) 453-5646; email - ldelatorre@jwbpinellas.org). All other Programs will contact the JWB Senior Program Financial Analyst (Lori Lewis - phone (727) 453-5609; email - llewis@jwbpinellas.org);
- b. Approval should be obtained prior to the event taking place. If prior approval is not received JWB cannot guarantee that the expense associated with the field trip will be covered and/or reimbursed.

**Unallowable Operating Expenses**

- 1. In accordance with JWB Policy III-4, JWB reserves the right to disallow any expenditure that is considered inappropriate for the program it funds even if it falls within the expenditure limitations placed on the cost categories. JWB will not fund/reimburse the following:
  - a. recreation programs that do not have a clear youth development component
  - b. direct medical services, unless as a catalyst for matching funds as a demonstrated project, or as an integrated element of a program that encourages positive development of children, youth and families
  - c. services or programs requiring worship or religious instructional activities as a condition of participation
  - d. retirement of debt
  - e. personal expenses of Board members, staff, or volunteers unless directly related to legitimate business purposes
  - f. expenses incurred in a closed JWB fiscal year
  - g. contributions to or on behalf of any political party or candidate
  - h. charitable contributions
  - i. costs associated with a funded agency’s legal settlement
  - j. administrative costs in excess of the Board adopted percentage
  - k. expenses associated with fundraising activities
  - l. costs not actually incurred or are insufficiently documented
  - m. acquisition of real property

- n. expenses not approved through the budget or budget process
2. Sales tax
3. Gratuity greater than 18%
4. Travel mileage that exceeds the federal rate
5. Stipends, gift cards, gas cards, or staff/volunteer incentives
6. Late fees and finance charges (including interest)
7. Food and refreshments for events/meetings that do not include program participants
8. Depreciation

## **PROGRAM REVENUE**

All revenues, including in-kind and donations, that support the JWB funded program must be reflected in the program budget. Provider will report in GEMS and to their assigned Senior Program Consultant within 90 calendar days any changes in non JWB revenue that would impact targeted service levels in JWB funded programs. All revenues generated for a JWB funded program must remain in that program as a condition of funding and be reflected in the program budget.

## **PAYMENT METHOD**

1. JWB funding is provided on a reimbursement basis. Payment is made by Check or Electronic Fund Transfer (EFT). JWB will contract through a per diem, unit cost basis or cost reimbursement. The specific terms of these agreements will be established by JWB at the onset of each fiscal year.

## **Reimbursements**

1. Reimbursements will not be processed until the agreement has been executed by all parties and the budget has been approved in GEMS. JWB will reimburse the provider up to the contracted budget amount. JWB reimburses based on actual expenditures or units of cost. Expenditures must be billed for reimbursement in the contract period in which the expense is incurred and in accordance with the JWB Accounts Payable Schedule. Expenditures in excess of the contracted budget will not be reimbursed by JWB. Reimbursements shall be submitted in accordance with the agreement.
2. Agency payment for all line items must occur prior to the submission of the reimbursement request.
3. Generally, services or purchased goods should fall within the date range of the reimbursement created. Services or goods must be performed or received in the fiscal quarter for which reimbursement is being sought.
4. Documentation to support the request shall be maintained by the provider and made available to JWB upon request.

### **Unit of Cost Reimbursement Requests**

1. Reimbursement requests for unit of cost must correspond to the same period of time services are delivered.
2. The Services by Client or Summary Report (GEMS reports) or other report as specified in the agreement that includes the reimbursement time period will be used to verify the accuracy of the data prior to approving the reimbursement.
3. All units that are requested must be supported through case file documentation which substantiates the date that services were rendered and shall be made available upon request.

### **LATE REIMBURSEMENT REQUESTS**

1. JWB typically issues reimbursements in accordance with an Accounts Payable Schedule attached to the JWB agreement. Per these agreements, providers shall elect to submit a request for payment either every other week or once a month at a minimum.
2. Reimbursements are considered untimely if submitted after the date outlined in the JWB agreement
3. Upon the occurrence of a late reimbursement request, JWB finance staff will contact the agency finance staff and document the details of the late submission.
4. Following the occurrence of a second late reimbursement request, JWB will contact the agency Chief Financial Officer (or equivalent) and document the details of the late submission.
5. Following the occurrence of a third late reimbursement request, JWB will contact the agency Executive Director (or equivalent).
6. Repeated late requests for reimbursement shall be reported to the JWB Chief Executive Officer.
7. Repeated late requests for reimbursement may result in non-renewal or discontinuation of funding.

### **BUDGET AMENDMENTS**

Funded providers shall monitor spending and make appropriate adjustments to their budgets utilizing the Budget Amendment (BA) process. Budgets should be reviewed against actual spending. Amendments may be done throughout the funding year and should result in the agency's ability to spend down nearly 100% of its allocation if all costs are realized. Once a budget is approved, changes can only be made through a BA.

The budget line items in GEMS are set up as categories and subcategories. The movement of funds between categories requires a Budget Amendment and approval by JWB. Any movement of funds that involves salary benefits or unit line items require the approval of the Chief Financial Officer. Funded providers may move funds within a category of spending without JWB approval for all line items except Salaries and Units of Cost. For example, funds may be moved from Participant Transportation to Participant Food and Nutrition because these subcategories are under the main category of "Participant Expense".

JWB budget amendments must be submitted and approved through GEMS. Budgeted expenses are intended to be directly related to the program's ability to achieve the results in which the JWB has invested. Any budget revisions, should, therefore, not change the nature of the program. Complete narratives, including the calculation and reason, should be included in both of the GL line items where money is credited and/or debited. Amendments must be submitted prior to the actual expenditure. JWB funds may not be used to supplant other sources of revenue.

Budget amendments for the current contract period that may increase the following contract period's budget may or may not be approved. If approved, JWB is not committed to funding that increase in the following contract period.

## **FINANCIAL AND AUDIT REVIEW PROCESS**

The financial program monitoring site visit is performed annually by the Senior Program Financial Analyst and staff. A Financial Monitoring Site Visit Summary along with supporting schedules and documentation will be reviewed with the Chief Financial Officer for approval. If an adjustment or a disallowance is made for an expense, the adjustment must be paid back to JWB prior to the execution of the subsequent fiscal year's agreement. A copy of the final report is distributed to the provider. If any findings are identified in the report, the provider should document an acceptable remediation plan. JWB will determine, based upon the finding, what follow-up will be done. To ensure action has been taken, findings that are severe or persistent may result in the termination of the program.

Annually, the funded providers shall engage an audit firm that follows Government Audit Standards when conducting the financial audit and shows evidence of a peer review report completed every three years. The audit shall separately identify JWB revenues, fees and donations, and expenditures by program. By JWB agreement, the audit will be completed and a copy forwarded to JWB within 180 days following the fiscal year end.

## **JWB Contact Information**

Agency staff should contact the JWB Senior Program Financial Analyst if they have any questions or require further guidance regarding the policies and procedures detailed in this manual.

## **ATTACHMENT 1- JWB CHART OF ACCOUNTS**

In the GEMS system, there are primary categories and subcategories. **PRIMARY CATEGORIES** are **bolded** and **underlined** in this document. **SUBCATEGORIES** are shown below the primary categories with which they are associated.

### **PERSONNEL EXPENSES**

Expense for salaries, wages, and related employee benefits for all persons employed (as defined by IRS rules) by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, Social Security, insurance, sick leave, accrued leave and workers' compensation and unemployment compensation.

#### **SALARIES**

Includes all full-time and part-time employees who make up the regular work force.  
Includes all temporary and seasonal employees who are not part of the regular work force.

#### **BENEFITS**

##### ***FICA***

Medicare matching and Social Security matching.

##### ***RETIREMENT***

Amounts contributed to a retirement fund.

##### ***GROUP INSURANCE***

Includes life and health insurance premiums and benefits paid for employees.

##### ***WORKERS COMPENSATION***

Premiums and benefits paid for Workers' Compensation insurance.

##### ***UNEMPLOYMENT COMPENSATION***

Amounts contributed to the unemployment compensation fund.

### **OPERATING EXPENDITURES/EXPENSES**

Includes expenses for goods and services, which primarily benefit the current period.

#### **PROFESSIONAL SERVICES**

##### ***PROFESSIONAL SERVICES***

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

***AUDIT/ACCOUNTING***

Shall include only auditing costs associated with specific program audits (ex. from a regulatory audit, or similar). Auditing costs shall NOT include any costs associated with the agency annual audit (including single audit).

***OTHER SERVICES***

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under Professional Services, Audit/Accounting, and Investigations. This line should also include expenses related to background screenings.

**RENT EXPENSE**

***RENTALS AND LEASES***

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**REPAIRS AND MAINTENANCE**

***REPAIR AND MAINTENANCE SERVICES***

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under Other Services. Do not include communications maintenance (phone systems, etc.) which are recorded under Communications.

**UTILITIES**

***COMMUNICATIONS SERVICES***

Use for internet services, communication devices and communication accessories, as well as for service plans for wireless, long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal. Examples: Telephone, internet, cellular telephone, phone charger, telegraph.

***UTILITY SERVICES***

Electricity, gas, water, waste disposal, landfill, and other public and / or private utility services.

**OPERATING EXPENSES**

***FREIGHT & POSTAGE SERVICES***

Use for freight and express charges along with drayage, postage, and messenger services.

***PRINTING AND BINDING***

Costs of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

***ADVERTISING***

Includes any type of advertising such as job posting.

***OFFICE SUPPLIES***

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

***OPERATING SUPPLIES***

All types of supplies consumed in the conduct of operations. This category may include, general purpose items, institutional supplies, computer software, uniforms and other clothing (not for participants). Also includes recording tapes and transcript production supplies. This includes non-capitalized items of less than \$1,000.

**PARTICIPANT EXPENSES**

***PARTICIPANT TRANSPORTATION***

Transportation expenses for participants.

***PARTICIPANT EXPENSE***

Includes expenses for participants in connection with the funded program. A detailed justification will be required that describes the nature of the expenses.

***PARTICIPANT FOOD & NUTRITION***

Food / Snacks for participants.

***PARTICIPANT BOOKS***

Books for participants. Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

***PARTICIPANT EDUCATIONAL MATERIALS***

Includes educational/training costs for participants.

**EDUCATIONAL**

***BOOKS, SUBSCRIPTIONS, DUES AND MEMBERSHIPS***

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

***TRAINING***

Includes educational/training costs for staff. Includes all costs associated with training, such as, transportation, registration, meals, lodging and incidentals incurred by employees in the performance of their official duties. When such authorized travel occurs, it is the intention that authorized travelers will be reimbursed and/or compensated for travel in accordance with the JWB Travel Reimbursement Guidelines and Procedures Policy.



## **TRAVEL AND CONFERENCE**

### ***TRAVEL***

This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles to travel locally. in the performance of official duties. When such authorized travel occurs, it is the intention of the JWB that authorized travelers will be reimbursed and/or compensated for travel in accordance with JWB Travel Reimbursement Guidelines and Procedures Policy.

### ***CONFERENCE***

Includes all costs associated with conference, such as, transportation, registration, meals, lodging and incidentals incurred by employees in the performance of their official duties. When such authorized travel occurs, it is the intention that authorized travelers will be reimbursed and/or compensated for travel in accordance with the JWB Travel Reimbursement Guidelines and Procedures Policy.

## **PROMOTIONAL**

### ***PROMOTIONAL ACTIVITIES***

Includes any type of promotional advertising/promotional items on behalf of the entity.

## **ADMINISTRATIVE COST**

### ***ADMINISTRATIVE COST***

Any agency with an approved indirect cost rate must provide this in the Administrative line item narrative in the agency budget. The JWB reimbursable Total Administrative Cost must not exceed 17% of the JWB Allocation. If the approved indirect rate is lower than 17% of the JWB allocation, then the lower rate must be applied.

## **INSURANCE**

### ***INSURANCE EXPENSE***

Includes all insurance carried for the protection of the entity such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

## **MISCELLANEOUS**

### ***BANK SERVICE***

Fees paid to a Bank for checks and service charges.

### ***OTHER/MISCELLANEOUS***

Other expenses

## **CAPITAL**

### ***MACHINERY AND EQUIPMENT***

Includes motor vehicles, heavy equipment – transportation, other heavy equipment, office furniture and equipment, computer equipment, and other machinery and equipment. This includes capitalized items greater than \$1,000.

### ***COMPETITIVE CAPITAL***

Includes motor vehicles, heavy equipment – transportation, other heavy equipment, office furniture and equipment, computer equipment, and other machinery and equipment associated with the competitive capital award process.



## ATTACHMENT 2 - JWB Approved Field Trip Locations

**Definition - Field Trip-** A trip of a group of youth to a place away from their normal environment. The purpose of the trip is usually observation for education or to provide youth with experiences outside their everyday activities.

### General Business Types

Airports  
Banks/Other Financial Institutions  
Bookstores  
Bowling alleys  
Government Offices  
Hospital/Medical Centers  
Real Estate/Financial brokerage firm  
Florists/Grocery stores  
Libraries  
Movie theatres  
Professional businesses (Accounting, Law, Communications, Marketing, Veterinarian, etc)  
Newspaper/publishing companies  
Nurseries/garden centers  
Pools (City, County, YMCA) *Pools with lifeguards only; exception are pools utilized for swim lessons*  
Radio station  
Television station

### Businesses By Name

Al Lang Field, St Petersburg (**facility tour**)  
Amalie Arena (**facility tour**)  
Astro Skate  
Blackhawk Color Corporation (full service print production facility)  
Camp Indian Springs  
Camp Warrior  
Clearwater Ice Arena  
Fantasy of Flight  
Home Shopping Network  
Jack Russell Stadium (**facility tour**)  
Pinellas County Extension (Institute of Food & Agriculture Center)  
PSTA  
Rainbow Roller Land  
Raymond James Stadium (**facility tour**)  
Seminole Lanes  
Skateworld  
Society for Prevention of Cruelty to Animals  
Southeastern Guide Dogs, Inc.

Spectrum Field (formerly Brighthouse Networks Field) (facility tour)  
Sweetwater Organic Community Farm (Tampa)  
Tropicana Field (**facility tour**)

### **Aquariums, Zoos, and Animal Farms**

Big Cat Rescue (Tampa)  
Clearwater Marine Aquarium  
Coral Sea Aquarium (Tarpon Springs)  
Florida Aquarium  
Tampa Horse Power for Kids  
Lowry Park Zoo (Tampa)  
Manatee Aquarium  
Sarasota Jungle Garden  
Suncoast Primate Sanctuary  
Suncoast Seabird Sanctuary  
Thunder Ranch (Odessa)

### **Historical Sites, Museums, and Art Centers**

All County, City and State Museums and Art Centers including but not limited to:

Armed Forces Museum  
Art to the Heart Dunedin - Pottery  
Dunedin Historical Museum  
Florida Craftsmen Gallery  
Florida Gulf coast Art Center  
Florida Gulf coast Center for Fishing Foundation & Interactive Museum  
Florida Gulf Coast Railroad Museum  
Florida International Museum  
Gamble Plantation State Historic Museum  
Glazier Children's Museum  
Great Explorations Children's Museum  
Henry B Plant Museum  
Heritage Village & Historical Museum  
Hillsborough County Veterans Memorial Museum  
Holocaust Memorial Museum & Educational Center  
Kid City - The Children's Museum of Tampa  
Largo Cultural Center  
Leepa-Rattner Museum of Art  
Lynx Educational Foundation  
Museum of African American Art  
Museum of Fine Arts  
Pioneer Florida Museum  
Ringling Museum of Art (Sarasota)  
Safety Harbor Museum of Regional History  
Salvador Dali Museum  
South Florida Museum (Bradenton and Tampa)

Straz Center  
Tampa Bay History Center  
Tampa Museum of Art  
Tarpon Springs Cultural Center  
Tarpon Springs Historical Society  
The Armed Forces Military Museum  
Thomas Edison House  
Veterans Memorial park  
Ybor City State Museum

**Parks & Fields (no swimming or boating)**

All City, County and State Parks  
All preserves in Pinellas County  
Crystal Springs Preserve  
Florida Botanical Gardens  
Ft DeSoto  
Green Swamp Park  
Homosassa Springs State Wildlife Park  
Pinellas Cultural Park  
Selby Botanical Gardens  
Spa Beach Park  
Starkey Wilderness Park

**Planetariums, Institutes, and Science Centers**

Anderson Environmental Center/Sawgrass Lake  
Bishop Planetarium  
Booker Creed Preserve Environmental Education Center  
Crystal River Marine Science Center  
Dunedin Nature Center  
Florida Fish & Wildlife Conservation Commission  
Florida Marine Research Institute  
Kennedy Space Center  
Mote Marine Laboratory  
Museum of Science and Industry (MOSI)  
Nature's Academy, Inc.  
Newfound Harbor Marine Institute  
Parker Manatee  
SPC Planetarium  
Sea Adventure, Hubbard's  
Seminole Agriculture Farm  
Spongerama Exhibit Center  
Tampa Bay Watch  
The Science Center of Pinellas - The Education Innovation Center  
Sunken Gardens  
U.S. Geological Survey Center for Coastal and Watershed Studies

Weeden Island Preserve Cultural and Natural History Center

**Performing Art Centers and Theatres**

American Stage  
Bits'n Pieces Puppet Theatre  
Dunedin Fine Arts & Cultural Center  
Florida Orchestra  
Mahaffey Theater  
Morean Art Center  
Palladium Theater  
Puppet Theatres  
Ruth Eckerd Hall  
St Petersburg Art Center  
St Petersburg Clay Center  
Stage Productions Theatre for Children

**Schools, Colleges and Universities**

**\* Any Colleges outside of the State of Florida will need approval prior to attending\***

All Pinellas County Schools  
All Florida Colleges and Universities  
Eckerd College  
Edward Waters College  
Florida A&M University  
Florida Metropolitan University  
Florida Southern College  
Florida State University  
Gus Stavros Institute  
Pinellas County Extension  
Pinellas Technical College (P-Tech)  
Rollins College  
Schiller International University  
St. Petersburg College  
Stetson Law School  
University of Central Florida  
University of Florida  
University of Miami  
University of Tampa  
University of South Florida

**\*Overnight trips lasting more than one day, even if on the approved list require prior approval**

**ATTACHMENT 3**



**Juvenile Welfare Board of Pinellas County  
Field Trip Exception Application**

*Field trips not on the approved list must receive approval from JWB prior to the field trip in order for it to be reimbursable.*

Name of Agency: \_\_\_\_\_  
Field Trip Destination (Name and Location): \_\_\_\_\_  
Departing Date: \_\_\_\_\_ Return Date: \_\_\_\_\_  
Number of Students Attending: \_\_\_\_\_  
Number of Adult Chaperones Attending: \_\_\_\_\_  
Person Supervising Field Trip: \_\_\_\_\_  
Purpose of Field Trip: \_\_\_\_\_  
How does the Field Trip tie into your methodology? \_\_\_\_\_

What is the total cost of Field Trip you are requesting reimbursement for? \_\_\_\_\_  
Please include cost of Admission \$ \_\_\_\_\_, Transportation, \$ \_\_\_\_\_ and Meals \$ \_\_\_\_\_

Will there be another source of revenue covering any portion of Field Trip?  
No \_\_\_ If Yes how much? \_\_\_ (include amount covered for each Admission, Transportation, and Meals).

With your application please include

- Copy of Itinerary;
- Copy of Participant List;
- Copy of expected cost (quote) and what portion agency would be requesting reimbursement. All costs for Field Trip Admission, Transportation, and Meals should be included in the cost.

Submit copy of completed form to JWB Accounting Manager (Neighborhood Family Centers) or Senior Program Financial Analyst (all other agencies).

Lynn De la Torre, JWB Accounting Manager, 727-453-5646, [ldelatorre@jwbpinellas.org](mailto:ldelatorre@jwbpinellas.org) Lori Lewis, Senior Program Financial Analyst, 727-453-5609, [llewis@jwbpinellas.org](mailto:llewis@jwbpinellas.org)