



**Cultural Development Fund
Small and Emerging Cultural Organizations (Category CI)**

Reimbursement Guidelines FY2024/2025

Contact Information:

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Reimbursement Guidelines for the Cultural Development Fund for Small and Emerging Cultural Organizations (Category CI)

GENERAL INFORMATION

The Cultural Development Funds are awarded by the County and are disbursed through a reimbursement process.

Before incurring expenses, it is the cultural organization's responsibility to:

- ✓ Review Contract: Read and comply with the signed Grant Contract including:
 - Exhibit A: Program Description
 - Exhibit B-1: Program Budget
 - Exhibit C: Allowable and Disallowable Expenses

- ✓ 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 accepted due to the auditing process.

THE REIMBURSEMENT PROCESS

Preparing the Reimbursement Request

1. Complete the Reimbursement Cover Sheet (typed)
2. Complete the Summary of Expenses Form(s), one per category, or multiple pages per category if more than 10-line items (typed)
3. Attach all required documents for each line item. Forms are available at: <https://www.palmbeachculture.com/cultural-organizations/grants-for-cultural-organizations/category-c-i-grant/>
4. Submit the original (scan ready/scannable) to the Cultural Council Grants Department (reference scan ready section below)
5. Retain a copy for your records

Scan Ready:

- No staples
- 8 ½ by 11 pages only
- Single sided only
- Note: When highlighting items; only use **yellow**

Auditing the Reimbursement Request

1. The Cultural Council's Grants Department will review Reimbursement Packets on a "first-come, first-served" basis.
2. The County Administrator's office will review the submission.
3. The Clerk of the Board of County Commissioners office will pre-audit the submission and authorize payment.
4. Reimbursement checks are issued approximately six (6) weeks after the complete packet submission.

PLEASE NOTE: Any packets that contain errors will be held (for minor mistakes/omissions) and remain in a pending file at the Cultural Council until the correct information is received. If there are major mistakes or omissions, the

reimbursement 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. Mail Check to: Add the location where the check is to be sent. This may be a PO Box or different than the organization's physical address.
3. City, State, Zip Code: Enter the city, state, zip code associated with the mailing address provided in #2 above.
4. 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 Grants Department.
5. Phone #: This is the telephone number of the Grant Contact.
6. Email: This is the email address of the Grant Contact.

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 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, unless signed via DocuSign or other accepted eSignature platform

HOW TO COMPLETE THE SUMMARY OF EXPENSES FORM

The Summary of Expenses Form is used to list reimbursable items and descriptions. All items require backup documentation such as invoices, cleared checks, bank statements, advertisement copies, etc. 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 2 pages; 1 of 2, 2 of 2.
 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/Description: Summarize the expense and enter information that ties the expense to the funded program as listed in 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:
- o OPS Marketing/PR: For Monthly services under contract- “PR for Program/season (name of program, time of season), June monthly services.”
 - o 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.
 11. Amount: Enter only the amount of the reimbursement that is being requested.

ALLOWABLE EXPENSE BUDGET CATEGORIES

1. **Personnel: Artistic/Technical Fees**: Fees that are directly related to the program are reimbursable. Time Sheets are required to show arts or technical production program (approved) hours only. Please complete the Time Sheet Form and Summary of Expenses for Salaried Employees Form available on the website under the grantee toolkit. In addition, job descriptions, employee earning statements, payroll liability statements/cash requirement statements, and bank statements showing payroll ACH debit must be included. Vacation, sick, personal, bereavement, holiday and hours spent performing administrative work are not reimbursable.
2. **Outside Professional Services: Artistic**: Organizations may submit reimbursement for outside professional artists. Artists (as well as production or technical teams) are considered independent contractors and may be an allowable expense. These artists or technical teams must be supporting reimbursable programs defined in your Contract (Exhibit A). Contracts or other written documentation are required for independent contractors (see Contracts section on pages 8). To be reimbursed for artists travel and lodging, these conditions must be stated in a written agreement and are only reimbursable

under the Travel/Supplies/Other Expenses Category (see Travel section #7). *Food expenses will not be reimbursed.*

3. **Outside Professional Services: Marketing/PR:** Payments to firms or individuals not regularly employed by the organization for direct promotion of the funded program as listed in the Contract (Exhibit A) are reimbursable. Public relations and marketing firms, photographers, or individuals hired to design program brochures, advertisements, website pages, promotional materials may be included here. A copy of original materials (sized to 8½ x 11), screenshots, or an approved scope of work (in the case of a PR consultant, for example) must be submitted. Follow instructions for independent contractors (see Contracts section on page 8) and include appropriate marketing documentation as described below and under the Marketing/Advertising section.
 - a. **Direct Mail:** Public relations firms, marketing firms, or mail houses hired for mailing services must provide an itemized invoice detailing the item and number of pieces that were mailed. Include a sample copy of the item in the reimbursement request packet. Items must be directly related to the programs as listed in the Contract (Exhibit A). If not included in your contract it will not be reimbursed. Submitting receipts for postage that cannot be verified are not acceptable.
 - b. **Website:** Required logos must be prominently displayed on website, easily legible and sized of the same proportion for both. Website expenses directly related to the funded program are reimbursable at 100% (design & development). Screenshots of the updated website reflecting the required logos must be submitted with all website design and(or) development expenses.

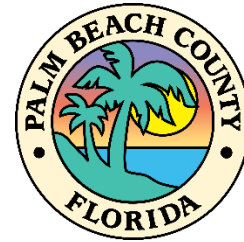
Website maintenance expenses will be reimbursed at 50% of cost. Expenses from an internet service provider (AT&T, Xfinity and others) for monthly access fees are not reimbursable.
 - c. **Public Relations:** Professional public relations marketing fees are reimbursable at 100%, however agency operating expenses for telephone, postage, mileage, photocopies, etc., are not reimbursable.
4. **Outside Professional Services: Other:** Production and technical expenses directly related to exhibitions, program performances, lectures, or special events listed in the Contract (Exhibit A). 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 rental fees, shipping, framing, etc. Contracts or other written documentation are required for independent contractors (see Contracts section on page 8).
5. **Space Rental:** Expenses directly related to the program to cover the cost of renting a theatre, rehearsal space, tent or park for a festival, event or performance outlined in the Contract (Exhibit A). It is not to cover the rent or mortgage at the organization's place of business.
6. **Marketing/Advertising and Printing Costs:** Newspaper, magazine, radio, social media, television, and other media advertising, distribution, printing, and mailing

of brochures and flyers, posters, and other forms of direct promotion and visitor solicitation are reimbursable. All visual ads and printed items submitted for reimbursement must include the Cultural Council and County logos and specify the specific program covered by this grant as listed in the Contract (Exhibit A). Copies of all marketing/advertising/design materials must be submitted in their original color format. See detailed ad type requirements below, including special tagline requirements for radio/TV ads.

- a. Newspaper and Magazine Advertisement: To be reimbursed for newspaper advertising, the ad must be documented with a copy of either the original ad or a tear sheet (reduced to 8 ½ x 11) including the required logos. Copies of electronic tear sheets are acceptable as proof of the advertisement and must include the date and name of the publication. To be reimbursed for ads in magazines and other publications, where the date is not shown on the ad page, a copy of the cover of the publication is required. Originals are no longer required. If an ad is paid for prior to the grant year and the ad runs during the grant year, reimbursement may be filed after the ad appears and the program has taken place.
- b. Radio and Television: To be reimbursed for radio and TV ads, the ad must be documented with a vendor verified script and flight time schedule (on vendor letterhead or form). The tag line, "Sponsored in part by the Palm Beach County Board of County Commissioners and the Cultural Council for Palm Beach County" must be included in the script for Radio. For TV ad proof, the required logos must be included in the ad. Including the tag line is optional. Opening and closing screenshots are required for TV ads showing logos.
- c. Billboards, Signs and Event Banners: Allowable program advertising on billboards, signs, banners, or other promotional items may be reimbursed. Photos with the County and Cultural Council logos visible must be submitted.
- d. Brochures and Other Collateral: Original playbills, brochures, rack cards, invitations to public events, newsletters and other materials may be reimbursed if they include the County and Cultural Council logos, and are for programs listed in the Contract (Exhibit A). Include a copy of the printed piece. *Playbills with solicited advertising will not be reimbursed.*
- e. Flyers: Expenses for flyers printed and distributed to promote an allowable program may be reimbursed. Provide a copy of the original flyer outlining the program and including the logos. In-house production costs are not reimbursable.
- f. T-shirts and other promotional materials: T-shirts or other promotional materials that promote the allowable program or event may be reimbursed by submitting a photograph of the item with the required County and Cultural Council logos clearly visible.
- g. Digital Advertising (Banner Ads & Social Media): All digital advertising must be verified by submitting screenshots of the ad, or an ad proof from the advertiser, from the time the ad was running verifying the ad date(s) and that the required logos are present. A copy of the invoice/agreement must be submitted including

how often the ad ran. Logos may be on the landing page of the grantee website which is directed from the digital advertisement.

Logos are Mandatory: All advertisements related to this grant program must show the Palm Beach County and the Cultural Council logos. Refer to the Grant Contract, Section 2.9, for additional information. **The logos must be easily legible and sized in the proper proportion. It is recommended that the logo not be less than 0.35 inches in height, but never smaller than ¼ inch. Logos must be at least 0.35” in height for full page print advertisements.** Copies of samples, tear sheets, proofs, brochures, and screen shots are required. Logos and/or tag line should be highlighted in **yellow**. Copies of the originals must be provided (original color format only).



Download the logos directly from our website at:
<https://www.palmbeachculture.com/our-impact/grant-programs/small-or-emerging-organizations/>

Grantee Organizations must follow logo usage guidelines in the Cultural Council's Brand Standards Manual for Grant Recipients (grantee toolkit).

7. **Travel/ Supplies/Other:**

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

Mileage is reimbursable at the current IRS government rate. To reimburse individual artists/instructors using their personal or company vehicle for approved cultural programs, a detailed Mileage Log (Grantee Toolkit) and itinerary generated from MapQuest or Google Maps must be completed and submitted.

- b. Supplies: Items purchased for the program may be reimbursed if receipts are provided and items are paid by company check, debit card or credit card. Cash payments are not reimbursable. Personal credit cards and cash are not acceptable methods of payment. A written explanation of how the supplies were used for the program is required. Items that may be construed as "office supplies" may be rejected. Do not include permanent equipment items such as musical instruments, computers or other permanent supplies. No food/drink items will be reimbursed.

- c. Other: Any expenses directly related to the program that do not fit into the other categories but that would be deemed “allowable” as opposed to “disallowable” (see Disallowable Expenses section). Please provide a written explanation of the purpose of each item, along with the applicable receipt or invoice and the required proof of payment.

REIMBURSEMENT SUPPORT MATERIALS

1. **Proof of Payment**: Cleared Checks, Bank Statements, or Credit Card Statements; need to be submitted for all expenses being reimbursed.
 - a. 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.
 - b. Credit Card: Provide a copy of the statement page showing the charge highlighted and the front page of the statement.
 - c. Bank Statements are necessary for any expenses paid through direct deposit or electronic funds transfer (page of payment and front page of statement).

Payment by personal credit card, debit cards, checks or cash is not acceptable.

2. **Contracts** or other written documentation are required for independent contractors for outside services performed. If the total charge for services is \$5,000.00 or more, a copy of the Contract is required along with invoices (if applicable) and proof of payment.
 - a. The contract must include the following:
 - ✓ Name and address of independent contractor
 - ✓ Date of Contract in its entirety; start and end date (if there is no specific end date, the contract must contain termination language or clause)
 - ✓ Description of service(s) and/or name of activity(s), including dates (if applicable), as referenced in Contract (Exhibit A)
 - ✓ Contract amount for fee(s) or services(s)
 - ✓ Other terms and conditions (if applicable)
 - ✓ Signatures of both parties (grantee and "other").
 - b. If an agreement with the vendor is for less than \$5,000.00, include the following information on the invoice or other written documentation:
 - ✓ Name and address of Payee (artist, individual, or firm)
 - ✓ Date(s) of service
 - ✓ Description of allowable service(s) as referenced in Contract (Exhibit A)
 - ✓ Amount of fee for services
 - ✓ Other terms and conditions (if applicable)
3. **Explanation**: Include a brief explanation of any expense that is unusual or out of the ordinary that would help expedite the review process.

DISALLOWABLE EXPENSES (include but not limited to):

1. General operating or administrative expenses including travel, salaries, and benefits. These include but are not limited to: telephone bills & utility bills; Employee salaries and benefits; office supplies (paper, pens, ink-jet cartridges, envelopes); gas; organization letterhead, envelopes; insurance premiums;

- postage for individual stamps; bulk mail that does not give clear indication of number of pieces mailed or shipped; internet & e-mail providers.
2. Rent or mortgage of building, renovation, or remodeling of facilities including but not limited to: monthly_rental of a facility for daily operation or permanent additions/modifications to a facility.
 3. Purchase of permanent equipment, including musical instruments.
 4. Program publications which include solicited (paid) advertising.
 5. Advertising and/or public relations items which do not mention the specific program or do not include the required logos.
 6. Food and related expenses including but is not limited to: beverages and food items, including snacks for students; table and chair rental for sit-down dinners; any rental equipment related to food expenses.
 7. Any awards, prizes, or contributions.
 8. Any expenses related to grant writing, fundraising, or grant administration.
 9. Other non-related expenses such as mailing lists, expenses made payable for cash, or any other expense related to a nonpublic event.
 10. Payments to students.

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.

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 outlining the process for program/budget change approval.

When to File

Once your program(s) has taken place, organizations should file for reimbursement no later than 60 days after the event. If your program occurs routinely throughout the year, it is recommended to file for reimbursement on a quarterly basis.

NOTE: Submit final reimbursements to Cultural Council no later than September 8, 2025.