



Financial Policies and Procedures for Funded Programs

Authority Reference	
Juvenile Welfare Board	
Juvenile Welfare Board Policies	
Florida Statutes	
None	
Other Authority References	
Legal Review Date: 12/5/2017	Adopted: 10/22/2014
Review Schedule: Annually	Effective Date: 10/1/2022
Review Date: July 2022	Revised Date: 7/29/22
Review Date: April 2019 – March 2021	Revised Date: 3/15/2021
Review Date: April 2018	Revised Date: 6/15/2018
Review Date: April 2016 – August 2017	Revised Date: 9/1/2017
	Revised Date: 10/22/2014

Table of Contents

OVERVIEW	1
Purpose	1
Authority	1
Agency Responsibilities	1
Financial Data Submission.....	1
Budget Development.....	2
SALARIES	3
Positions	3
Allowable Salary Expenses	3
Unallowable Salary Expenses	7
OPERATING EXPENSES	4
Allowable Operating Expenses	4
Unallowable Operating Expenses	7
PROGRAM REVENUE	8
PAYMENT METHOD	9
LATE REIMBURSEMENT REQUESTS	9
BUDGET AMENDMENTS	10
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.

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 JWB Grants Management System is the web-based reporting system developed to facilitate financial data transfer between JWB and its funded programs. Provider is solely responsible for providing proper user access to their staff and updating their access, as needed, based on changes to their roles.

If the user no longer requires access, designated provider staff must terminate access by the close of business of their last working day if separation is voluntary and immediately in the case of involuntary terminations.

Budget Development

Budgets in the JWB Grants Management System 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 to JWB for review. Budgets are based on a fiscal year of October 1 through September 30.
2. Program budgets submitted to JWB must be balanced. The provider shall enter the Total Program Budget from all revenue sources, including in-kind. The Total Program Funding must balance with Total Program Budget 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 the JWB Grants Management System at the agency level. All staff must be assigned to a position and position titles should be consistent with the agency position profile on file. If job duties or titles have changed, the Provider must submit a Position Change form within the grants management system to alert JWB of all changes.
6. Gross salary must be entered for each position. The percent of time to program and percent of JWB support must be entered in order for JWB to verify the program and JWB salary amounts.
7. 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. Percent of increase and decrease from prior year in staff salary
 - d. Rationale for increases and decreases in salary (cost of living, merit, etc.)
8. Any agency with an approved indirect cost rate from a cognizant federal agency must provide their rate in the Administrative Costs line item narrative in the agency budget. An approved cost allocation plan shall be submitted to their assigned JWB 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 or Form 990. The Administrative Rate must not exceed 17%. Administrative costs shall not include any costs budgeted in another line item.
9. The budget will not be approved until both the authorized funded agency representative and the Chief Executive Officer of JWB have signed the contract.

SALARIES

Positions

1. All positions in JWB funded programs must be submitted with the budget to JWB in the prescribed format, 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 position profile shall be submitted.
4. Each position and all staff must be individually identified unless approval has been received from JWB. All positions and staff must be updated and maintained throughout the contract year as changes occur.
5. 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.
6. The JWB Senior Program Consultant must be notified in writing by program staff within 30 days of all key staff member changes.
7. A chart of accounts is attached for reference in budgeting personnel expenses.

Allowable Salary Expenses

1. Salary Increases / Adjustments
 - a. Provider shall provide adequate supporting documentation (e.g. appropriate authorized form, board meeting minutes, etc.) for salary adjustments. 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 salary narrative shall include the percent increase, type of increase, and 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. The Provider 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, Incentives, or Stipends

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. **Administrative Costs** – Administrative costs may be submitted for each reimbursement as a percentage of the period's total expenses, based on the approved budget rate.
2. **Capital Expenses**
 - a. Capital equipment includes items that have a useful life of one year or more and cost in excess of \$1,000. 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.
 - e. Provider shall notify JWB of any capital assets funded by JWB that are disposed of prior to the end of their estimated useful life (not fully depreciated.)
3. **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 training and conference related expenses (mileage, conference fee, airfare, hotel, per-diem, etc.) must be included in the Training & 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 the program's Senior Program Consultant prior to attendance and must include the following information:

- i. Conference Title
 - ii. Conference Dates
 - iii. Conference Location
 - iv. Names of Staff Attending
 - v. Anticipated Expenses
- 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.

4. Meals

- a. Meals are reimbursable for staff, participants, and chaperones for up to the following amounts:
 - i. Breakfast - \$16.00
 - ii. Lunch - \$17.00
 - iii. Dinner - \$31.00
- 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 kept and/or 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 up to the amounts noted above and based on the Chaperone/Child Ratio.

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

6. 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. Providers must include a narrative of each planned expense and describe how it supports the methodology of the program:

- a. Food/refreshments for group activities that include participants served
- b. Goal achievement incentives
- c. Recreational and educational trips
- d. Child safety items

7. Field Trips and Participant Activities

The purpose of this policy is to provide JWB funded programs the information required when planning for field trips, events, outings, activities, etc. to incorporate into their program budgets and which support their program methodology. **See Attachment 2 JWB Approved Activities.**

Allowable Field Trips and Activities

- a. Field trips and activities that are an outgrowth and extension of your current program, linked to academic learning, assist with meeting program goals and methodology;
- b. Field trips and activities 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 and activities that provide an educational experience from which participants can grow academically or culturally;
- d. Field trips and activities that supplement your regular program curriculum and not the focus of the program's foundation.

Allowable Field Trip and Activity Costs

- a. Admission prices (see Chaperone/Child Ration)
- b. Transportation costs
- c. Meals

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. When an external transportation agency is used, the program must ensure that a subcontract is on file and that their insurance limits are in compliance with the JWB Agreement.

Unallowable Field Trips and Activities

- a. Pools with no lifeguards on duty
- b. Field trips to or activities at beaches or large bodies of water or amusement parks that do not support the instructional programming and methodology on file for the program.
- c. Any field trips for participants under the age of four (4).

Unallowable Field Trip and Activity 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. Tips on transportation costs;
- e. Admission fees or any other associated field trip costs for parents

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 for their admission to the event. They should be noted as such on the sign in sheet or roster.

Chaperone/Child Ratio

- a. The ratio of Chaperone to Children is listed below. However, this list does not limit the agency to having a higher chaperone to child ratio.
- b. Agency staff are counted as chaperones and are the only chaperones reimbursed by JWB.
- c. Chaperones over this ratio must be paid for from other funding sources.

All chaperones/volunteers/staff should have a Level 2 background check prior to attending a field trip.

Age of Children	Chaperone/Child Ratio
4-8	1:6
9-12	1:8
13-18	1:10

Field Trip and Activity Exception Process

- a. If a field trip or activity is not on the Approved Field Trip and Activities List, the “Field Trip and Activity Exception Application” located on the JWB website (Attachment 3) must be completed and uploaded to SharePoint at a minimum of 30 days prior to incurring costs and/or the event date to gain approval.
- b. Approval must 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 or activity will be covered and/or reimbursed. Please note that the following types of trips also require approval prior to attendance:
 - i. Any college outside the State of Florida
 - ii. Any overnight trips, even if on the approved list

Unallowable Operating Expenses

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 (this is not an all-inclusive list):

- 1. Recreation programs that do not have a clear youth development component
- 2. 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

JUVENILE WELFARE BOARD
FINANCIAL POLICIES AND PROCEDURES FOR FUNDED PROGRAMS

3. Services or programs requiring worship or religious instructional activities as a condition of participation
4. Retirement of debt
5. Expenses incurred in a closed JWB fiscal year
6. Contributions to or on behalf of any political party or candidate
7. Charitable contributions
8. Costs associated with a funded agency's legal settlement
9. Personal expenses of Board members, staff, or volunteers
10. Administrative costs in excess of the Board adopted percentage
11. Expenses associated with fundraising events
12. Costs not actually incurred or are insufficiently documented
13. Acquisition of real property
14. Expenses not approved through the amendment process
15. Florida sales tax (exceptions may be made for "for-profit" entities)
16. Gratuity greater than 18%
17. Travel mileage that exceeds the federal rate
18. Stipends, gift cards, gas cards, or staff/volunteer incentives, unless approved by JWB's Chief Executive Officer
19. Late fees, finance charges and interest (exceptions may be made for Family Services incidentals)
20. Food and refreshments for events, meetings, retreats, or trainings that do not include program participants
21. Depreciation
22. Capital other than awarded by the competitive capital process, or approved by JWB's Chief Executive Officer
23. Using JWB funds to supplant funding for expenses budgeted to be paid for originally covered through other sources of revenue
24. Salary adjustments provided without adequate supporting documentation (e.g. appropriate authorized form, board meeting minutes, etc.)

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 the JWB Grants Management System 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 cost reimbursement only. 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 JWB Grants Management System. JWB will reimburse the provider up to the contracted budget amount for each subcategory or line item. JWB reimburses based on actual expenditures. 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. Requests that include expenses from a previously reimbursed period or quarter may be disallowed.
4. Reimbursements in JWB Grants Management System shall be supported with the appropriate Accounts Payable, General Ledger, and/or Payroll reports produced from the Provider's Accounting System and must match the requested amounts for each subcategory or line item. All reports shall be submitted in EXCEL or equivalent format.
5. Documentation to support the requests shall be maintained by the provider and made available to JWB upon request.
6. Administrative expenses will be reimbursed on a monthly basis based on actual operating expenses.

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 once a month.
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 program finance staff may contact the agency finance staff and document the details of the late submission.
4. Following the occurrence of a second late reimbursement request, JWB may contact the agency Chief Financial Officer (or equivalent) and document the details of the late submission.
5. Following additional occurrences of late reimbursement requests, JWB will consider further action as deemed necessary.

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 throughout the fiscal year. 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 the JWB Grants Management System are set up as Categories and Line Items. The movement of funds between categories requires a BA and approval by JWB. Any movement of funds that involves salary, benefits, administrative costs and/or capital require the approval of the Program Finance Manager.

Budget amendments must be submitted and approved through the JWB Grants Management System. 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 subcategories where money is credited and/or debited. Amendments must be submitted and approved 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 Program Finance Unit. A Financial Monitoring Report, 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 report is distributed to the provider to review. 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.

Findings that are severe or persistent may result in a formal Performance Improvement Plan (PIP) or Corrective Action Plan (CAP) with a set timeline for expected remediation of each issue. Actions not completed and findings that persist may result in the termination of program funding. Once the Financial Monitoring Report is approved and signed, a copy will be sent to the provider, made available to the JWB Board, and archived in Laserfiche.

Annually, the funded providers must follow the guidelines included in the contract under the Audit and Management Letter section. By JWB agreement, the report will be completed and provided to JWB program finance staff at JWB within 180 days following the fiscal year end.

JWB Contact Information

Agency staff should contact the JWB Program Finance Manager 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 JWB Grants Management System, there are primary categories and line items. **PRIMARY CATEGORIES** are **bolded** and **underlined** in this document. Types of expenditures included in these categories 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, and workers' compensation and unemployment compensation.

SALARIES

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

TOTAL BENEFITS

BENEFITS

FICA Medicare matching and Social Security matching; Amounts contributed to a retirement fund; Group insurance to include life and health insurance premiums and benefits paid for employees; Workers Compensation premiums and benefits; Unemployment Compensation.

OPERATING EXPENDITURES/EXPENSES

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

CONTRACTUAL 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.

RENTALS & LEASES

RENTALS AND LEASES

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

REPAIRS & 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 EXPENSE

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 for job postings and volunteer recruitment. Advertising for program information and participant recruitment to be budgeted under Promotional,

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), licensing fees, and notary costs. Also, includes recording tapes and transcript production supplies. This includes non-capitalized items of less than \$1,000.

PARTICIPANT EXPENSES

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.

PARTICIPANT EDUCATIONAL MATERIALS

Includes educational/training costs for participants.

PARTICIPANT TRANSPORTATION

PARTICIPANT TRANSPORTATION

Transportation expenses for participants.

EDUCATIONAL DUES & MEMBERSHIPS

EDUCATIONAL DUES & 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.

LOCAL TRAVEL

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 JWB that authorized travelers will be reimbursed and/or compensated for travel in accordance with the Agency's travel policy, not to exceed the JWB per diem and mileage rate.

TRAINING & CONFERENCE

TRAINING & CONFERENCE

Includes all educational/training and conference costs for staff, 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 Agency's travel policy, not to exceed the JWB per diem and mileage rate.

PROMOTIONAL

PROMOTIONAL ACTIVITIES

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

ADMINISTRATIVE COSTS

ADMINISTRATIVE COSTS

Agencies with an approved indirect cost rate must provide this in the Administrative line item narrative in the agency budget. The JWB reimbursable Administrative Cost must not exceed 17%. If the approved Agency's indirect cost rate is lower than the allowable JWB administrative rate, 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.

BANK SERVICES

BANK SERVICES

Fees paid to a Bank for checks and service charges.

OTHER/MISCELLANEOUS

OTHER/MISCELLANEOUS

Other expenses

CAPITAL

CAPITAL

Includes motor vehicles, heavy equipment – transportation, other heavy equipment, office furniture and equipment, computer equipment, and other machinery and equipment. This line is also used for onetime start-up costs. This includes capitalized items equal to or greater than \$1,000.

COMPETITIVE CAPITAL

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 Trips and Activities

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*
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 Bighthouse 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

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

ATTACHMENT 3



Field Trip and Activity Exception Application

Field trips or Activities not on the approved list or overnight trips must receive approval from JWB prior to the activity in order for it to be reimbursable. Applications must be complete, including backup, and received at a minimum of 30 days prior to the event date.

Name of Agency/Program: _____
Destination (Name and Location): _____
Departing Date: _____ Return Date: _____
Number of Students Attending: _____
Number of Staff Attending: _____
Number of other Adult Chaperones: _____
Person Supervising Activity: _____
Purpose of Activity: _____
How does the Field Trip or Activity tie into your methodology? _____
Admission Fees \$ _____, Transportation \$ _____,
Lodging \$ _____-and Meals \$ _____
Total cost of the Field Trip of Activity? _____

With your application please include:

- Copy of Itinerary;
- Copy of quotes for all expenses.

Please email the completed application to your assigned program financial analyst.

**Applications are located on the JWB website at <http://www.jwbpinellas.org/providers/>.*