

Financial Policies and Procedures for Funded Programs

Authority Reference	
Juvenile Welfare Board	
Juvenile Welfare Board Policies	
Florida Statutes	
None	
Other Authority References	
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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 fiscal 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 of 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 responsibility and authority to JWB staff to review and approve line-item budgets within their approved allocation that follow JWB funding policies and in alignment with JWB approved program methodologies.

Agency Responsibilities

Fiscal management systems are necessary for effective control over accountability of all funds, property, and other assets. These systems must also 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 a web-based reporting system developed to facilitate financial data transfer between JWB and its funded programs. The 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 aligned 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 the 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 include a summary narrative. This should be a high-level description of how the program plans to use JWB funding in each category. The narrative explanation is limited to 750 characters. If there is a change of +/- 10% AND 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.
5. All staff must be assigned to a position and position titles should be consistent within the agency whenever possible. If job duties or titles have changed, the Provider must eliminate the old position and create a new one.
6. Gross salary must be entered for each position. The percentage of time to program and percent of JWB support will calculate automatically.
7. 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 agency without a federal approved rate should include their calculated rate 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.
8. 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 to use staff pools. All positions and staff must be updated and maintained throughout the contract year as changes occur.
5. The JWB Senior Program Consultant must be notified in writing by program staff within 30 days of all key staff member changes.
6. A chart of accounts is attached for reference in budgeting personnel expenses.

Allowable Salary Expenses

1. Salary Increases / Adjustments
 - a. The 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. 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 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, Lump Sum Salary Increases, 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 more than \$5,000. Items of less than the agency's capital asset threshold are 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. Use of lapse to fund capital items is discouraged and requires CFO and/or CEO approval.
 - 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 JWB's funding of a program, the book value of any assets purchased with JWB funds shall be subject to repayment and/or disposed of at the direction of JWB.
 - e. Provider shall notify JWB of any capital assets funded by JWB that are to be disposed of prior to the end of their estimated useful life (not fully depreciated). The book value of the asset shall be subject to repayment.
 - f. JWB may issue contracts or amendments to contracts for funding in response to awards for a Capital RFA. Such contracts may include land use restrictions related to agency owned or leased property for which capital improvement funds have been invested by JWB at the

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discretion of JWB's Board. This agreement would ensure repayment of the undepreciated value of the grants issued for property improvements that are disposed of prior to the end of their estimated useful life.

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. Expenses should be aligned with the program methodology on file. JWB reimburses training and conference only for positions that are included in the program budget. Any training or conference that does not align with the program methodology will not be reimbursed. 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. Annual costs are considered costs that only occur once per contract period. These costs might include liability insurance or membership fees. JWB will reimburse these annual costs in the month the expense is incurred.

4. Meals – Meals are reimbursed for staff when traveling out of the local area, and for staff, participants, and chaperones when related to field trips and other approved events.

- 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. Chaperone's 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 expenses up to the JWB per diem rates.

6. Insurance – JWB's funding agreement may require certain insurance coverages to protect both you and the Juvenile Welfare Board. While JWB may require certain insurance coverages for the protection of each party, these may not necessarily constitute an exhaustive list of insurance protections that may pertain to your operation. JWB highly recommends that you consult with your insurance agent to accurately assess your risks of loss, so that you may sufficiently protect yourself. The insurance coverages are allowable expenses.

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7. 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

8. Field Trips and Participant Activities

This policy provides guidance to JWB-funded programs on planning field trips, events, outings, and activities. It outlines the requirements for incorporating these activities into program budgets that are in alignment with the approved program methodology.

JWB will reimburse field trip expenses only for activities that are clearly aligned with the program methodology on file. Expenses for activities that do not align with the approved methodology will not be reimbursed. Please refer to Attachment 2: JWB Unallowable Field Trip Venues for a list of venues that are not eligible for reimbursement.

Allowable Field Trips and Activities

- a. Field trips and activities that are a natural extension of the existing program. They should be clearly linked to academic learning and directly support the achievement of program goals and methodology.
- b. Field trips and activities that provide meaningful educational experiences that enrich participants beyond the regular program setting.
- c. Field trips and activities that provide an educational experience from which participants can grow academically or culturally.
- d. Field trips and activities that serve as a supplement to the regular program curriculum. They are intended to enhance learning experiences, not to replace or serve as the primary focus of the program's foundational structure.

Allowable Field Trip and Activity Costs

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

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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/Costs

- a. Pools with no lifeguards on duty.
- b. Field trips to or activities at beaches or large bodies of water.
- c. Field trips to amusement parks that do not support the instructional programming and methodology on file for the program, and where an exception form has not been submitted.
- d. Any field trips for participants under the age of four(4).
- e. Any field trip that lacks educational purpose, is inconsistent with program goals, and/or has unreasonable costs.
- f. Field trips listed on the JWB Unallowable Field Trip Venues. (see Attachment 2)
- g. Recreational and/or social activities that do not have a clear educational and youth development component and are purely for entertainment purposes.
- h. Field trip expenses not submitted prior to the close of the fiscal year in which the expense occurred.
- i. Any costs associated with fundraising activities for the fieldtrip(s).
- j. 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. Chaperone to student ratio on field trips should comply with the standard as set by Pinellas County schools (1:10). However, this ratio 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 by other funding sources.
- d. All chaperones/volunteers/staff should have a Level 2 background check prior to attending a field trip.

Field Trip and Activity Exception Process

- a. If there is any concern that a field trip would fall outside the guidelines, the provider must justify why it aligns with the methodology on file on the Field Trip and Activity Exception Application located on the JWB website. Any field trip to an amusement park requires an exception application. The application must be submitted to the Senior Program Consultant at a minimum of 2 weeks prior to incurring costs and/or the event date to gain approval. JWB reserves the right to not reimburse unallowable field trips that are not granted an exception.
- b. 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

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):

- 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. Expenses incurred in a closed JWB fiscal year.
- f. Contributions to or on behalf of any political party or candidate.
- g. Charitable contributions.
- h. Costs associated with a funded agency's legal settlement.
- i. Personal expenses of Board members, staff, or volunteers.
- j. Administrative costs in excess of the Board adopted percentage.
- k. Expenses associated with fundraising events.
- l. Costs not actually incurred or are insufficiently documented.
- m. Acquisition of real property.

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- n. Expenses not approved through the amendment process.
- o. Florida sales tax (exceptions may be made for “for-profit” entities).
- p. Gratuity greater than 18%.
- q. Travel mileage that exceeds the federal rate.
- r. Stipends, gift cards, gas cards, or staff/volunteer incentives, unless approved by JWB’s Chief Executive Officer.
- s. Late fees, finance charges, and interest (exceptions may be made for Family Services incidentals).
- t. Food and refreshments for events, meetings, retreats, or trainings that do not include program participants.
- u. Depreciation.
- v. Capital other than awarded by the competitive capital process or approved by JWB’s Chief Executive Officer.
- w. Using JWB funds to supplant funding for expenses budgeted to be paid for originally covered through other sources of revenue.
- x. 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 predominantly contract through cost reimbursement. In certain program circumstances, the CEO may approve funding on a per diem, unit cost, or fixed price intended to result in agency payments reasonably estimating 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 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 reporting period 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 AND INACCURATE 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 last date of the month following the requested reimbursement month.
3. Reimbursements are considered inaccurate if returned for corrections and missing information.

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4. Upon the occurrence of late or inaccurate reimbursement requests, JWB program finance staff may contact the agency finance staff and document the details of the late or inaccurate submission.
5. Following the occurrence of a second late or inaccurate reimbursement request, JWB may contact the agency Chief Financial Officer (or equivalent) and document the details of the submission.
6. Following additional occurrences of late or inaccurate 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 amendment process starts with an email to the assigned Senior Program Financial Analyst with a high-level description of the purpose. The Senior Program Financial Analyst will confer with the appropriate program administrative staff, if necessary, before requesting the provider input the request into the grant management system.

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 requires the approval of the Senior 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 should be included in both 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 increases 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

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fiscal year's agreement. A copy of the report is distributed to the provider to review. If any findings or recommendations are identified in the report, the provider should document an acceptable remediation plan. JWB will review corrections or implementation in the following year.

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.

Guidelines That May Result in Progressive Discipline

1. Reimbursement timeliness < 75%
2. Reimbursement accuracy < 60%
3. Lapse > 15%
4. Untimely audit 2 years running – Agency level.
5. Significant deficiency and/or material weakness 2 years running, whether repeat or new - Agency level
6. Financial Monitoring Visit Sample findings > 20% of sample size.
7. Repeat recommendations (if provider received PY FMR timely) – Agency level.
8. Other findings of noncompliance with the JWB contract. (e.g., conflict of interest not signed annually) – Agency level
9. Significant advanced technological assistance.
10. Evaluate any other findings on case-by-case basis.
11. > 3 budget amendments not meeting JWB expectations.
12. Other issues as necessary

JWB Contact Information

Agency staff should contact the JWB Senior 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

PERSONNEL EXPENSES

Expense for salaries, wages, and related employee benefits.

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; Tuition reimbursement.

OPERATING EXPENDITURES/EXPENSES

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

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. This can be calculated as: $(\text{JWB Allocation} - (\text{JWB allocation} / (1 + \text{admin rate})))$. This line item covers administrative and/or overhead costs that are indirectly related to the program. It should cover small percentages of executive staff, human resources, etc.

BANK SERVICES

Fees paid to a Bank for checks and service charges.

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 one-time start-up costs. This includes capitalized items equal to or 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.

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CONTRACTUAL SERVICES

Legal, audit, accounting, medical, technological/IT, tutoring, counseling, payroll fees, human resources (HR) fees, and other services procured by a contract. This includes custodial, janitorial, and other services procured independently by contract. This line should also include expenses related to background screenings.

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.

INSURANCE

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

LOCAL 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.

OPERATING EXPENSE

Operating expenses should be used for office supplies such as paper, forms, charts, desk organizing products, etc. This account includes freight and postage, printing, binding, etc. Costs for advertising job openings and volunteer recruitment. Costs for operating expenses This may include, general purpose items, institutional supplies, cleaning supplies, personal protective equipment (PPE) supplies, computer software, uniforms, and other clothing (not for participants), licensing fees, and notary costs. This includes non-capitalized items less than \$1,000.

OTHER/MISCELLANEOUS

Other expenses

PARTICIPANT EXPENSES

Includes expenses for participants in connection with the funded program. A detailed justification will be required that describes the nature of the expenses. This includes food, books, and educational materials; and event supplies for participants. Other examples include enrichment/overlay costs, field trips, participant t-shirts, and sporting equipment.

PARTICIPANT TRANSPORTATION

Transportation expenses for participants including gas, charter bus fees etc.

PROMOTIONAL

Includes any type of promotional advertising/promotional items for the funded program on behalf of the entity including any program information or participant recruitment.

RENTALS & LEASES

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

REPAIRS & MAINTENANCE

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. This is also inclusive of building security, fire protection fees, and pest control.

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. All training and conferences must be aligned with the program methodology.

UTILITIES

Utilities include communication costs, internet services, employee cell phones and charges related to maintaining phone systems. Utilities also include electricity, gas, water, waste disposal, landfill, and other public and / or private utility services.

ATTACHMENT 2 - JWB Unallowable Field Trip Venues

Definition - Field Trip- An organized, off-site activity that is directly connected to the academic and enrichment components of a program.

Unallowable Field Trip Venues:

1. Arcades
2. Dangerous activities (to include but not limited to go-karts, paint ball, sky diving, outdoor rock climbing, scuba diving, etc.)
3. Large bodies of water with no lifeguard



ATTACHMENT 3

Field Trip and Activity Exception Application

Field trips or Activities on the unapproved list, overnight trips, and amusement parks must receive approval from JWB prior to the activity for it to be reimbursable. Applications must be complete, including backup, and received at a minimum of 2 weeks 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, if necessary to justify costs.

Please email the completed application to your assigned Senior Program Consultant.

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