

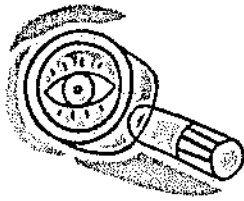
**Guide for the Preparation of Nassau County
Youth Board Claim Vouchers**

**Prepared by the Nassau County Youth Board
Office of Fiscal Management**

Effective

January 1, 2008





OVERVIEW

The Nassau County Youth Board provides funding to many different Not-For-Profit Community-Based Agencies throughout Nassau County. The Youth Board also provides agencies and community Groups networking and referral opportunities as well as a forum for obtaining and sharing information.

Youth Board funding is not intended to be the sole-source of agency funding. Contract Agencies are encouraged and expected to pursue outside funding such as direct Federal and State Grants, Corporate Grants, Collaborations with other Not-For-Profit and/or For-Profit Organizations and School Districts, and private fund raising.

The funding provided through the Youth Board comes from various sources. The Youth Board has to conform to the policies of each specific funding source. The rules governing a new grant may differ greatly from an existing grant. Funding sources include The New York State Office of Children and Family Services, New York State Division of Criminal Justice Services, New York State Education Department, New York State Health Department, and the U.S. Department of Health and Human Services among others. New funding sources are constantly being added or changed.

This general guide is designed to give information on how agencies should claim expenditures for reimbursement from the County. The County in turn must also claim from funding sources to be reimbursed. Some contracts may have special rules and requirements. We have attempted to classify the different non-reimbursable costs for different funding sources at the end of this guide. Not all differences are necessarily listed. Because of changes in funding sources and new funding sources all situations could not be addressed. Please be aware of what is allowed. Please inform the Youth Board of any transactions that are not addressed in this guide which may be questioned by the County or a Funding Source.

I. GENERAL INFORMATION

- A. Monthly claims are due no later than the 15th of the following month. All claims must be typed or neatly and legibly handwritten on the forms supplied. Program Expenditure Reports and Program Expenditure Summaries may, for some programs, be done on reproduced forms or a form set up in a computer application. Claim Vouchers must be original multi-part forms.
- B. Claims must be signed by person who signed contract or person designated in writing who can sign in his/her place. Please sign claims with black ink to facilitate photocopying.
- C. Expenditures reimbursed for any line item cannot exceed amount budgeted for that line item.
- D. No items will be reimbursed unless supporting bills are submitted with claim. All details must be legible and must include an identifying name of the article, not vendor's code number. Statements are not acceptable in place of invoices.
- E. All bills submitted must have signature for receipt of merchandise or service. They must be stamped PAID, giving check number and date of payment.
- F. Items must have been purchased or ordered during contract period.
- G. Each agency will be allowed three budget amendments per program year. The last amendment must be submitted not later than 90 days before the contract ends.
- H. Fringe benefit category cannot exceed 25% of reimbursable salaries for SDPP and 27% for YDDP.
- I. No expenditures requiring a budget amendment are allowed prior to the signed approval date of the budget amendment.
- J. Current contracts include Recoupment clauses. Recoupment of advances will be made in accordance with terms of the contract.
- K. Agencies can maintain a *County Account* except where indicated.
- L. If a check is voided subsequent to reimbursement by the Youth Board, the auditor assigned to your agency is to be notified. The amount of the voided check is to be deducted from the next claim.
- M. All claims for reimbursement must be in accord with approved budget. Prior approval does not constitute a budget amendment. Where prior approval is requested for a non budgeted item, an amendment must be approved before prior approval is given and reimbursement can be made.
- N. If a charge is related to other programs, the amounts charged to those programs must be shown. The allocation should be shown in the agency's 3 page budget submitted for each contract. The three page budget should show the organization's budget from all sources.

II. ACCOUNTING REQUIREMENTS AND INFORMATION

CONTRACT AGENCIES MUST:

- A. Maintain records for each contract/grant in a manner consistent with generally accepted accounting principles.
- B. Co-mingling of funds is prohibited. A separate checking account must be used for each contract program. While an interest bearing checking account is permissible, prior approval must be received from the Nassau County Youth Board 1) To open the account and 2) To utilize the interest. The interest earned can only be used for programmatic purposes. Savings accounts of any kind are not permissible.
- C. Maintain a list of all funds received under this contract, including a description of the source and amounts (Cash Receipts Journal).
- D. Maintain a list of all funds disbursed under this contract, including payee and amount (Cash Disbursements Journal). Any payments made after the termination date of the contract must be for expenditures incurred during the contract period. Any cost incurred before the starting the date of the contract will not be reimbursed.
- E. All source documents and accounting records should be retained for not less than six (6) years following the last disbursement for any grant period or the final audit conducted, whichever occurs first.
- F. Maintain accurate and complete time records for all employees under this contract, including the Director. Time records must be signed by both the employee and the supervisor and must note the period covered. *In the case of the Director time records should be signed by the employee and Board Chairperson or Board Designee.*
- G. Inventory records must be maintained for equipment purchased with County, State and/or Federal Funds. Equipment is defined as any item that has a life expectancy of more than two years and cost over \$500. This applies regardless of the percentage of State Funds used or the contract period during which the purchase was made.
- H. Maintain a current and written check signing policy. The policy should include who is authorized to sign payroll and expenditure checks; and where appropriate, dollar threshold for dual signatures.
- I. Assure that the person responsible for maintaining the books and records not have access to the checking account. This includes the writing and signing of checks.
- J. Return all unexpended contract funds to Nassau County according to advance requirements specified in contract.

III. Line-By-Line-Guide

NOTE: IT IS IMPORTANT THAT ALL FORMS BE NEAT AND LEGIBLE.



A. PERSONNEL SERVICES

GENERAL INFORMATION

1. Personnel services include Salaries and Fringe Benefits
2. A *Personnel Roster*, listing all persons employed for the program, must be submitted at the beginning of the contract period. All sections pertaining to employee data, payment dates, and payment rates must be completed. Payment rate and payment dates (salary basis) should agree with the same information shown on Agency's three page budget. (SDPP OCFS Form 3107 Program Total Budget)
3. A *Personnel Change Form* must be submitted for every employee who is hired subsequent to the submission of the Personnel Roster to report changes of name, title or pay rate; or report termination of employment. (Note: Some of the above may require budget amendments.)
4. No salaries will be reimbursed without proper documentation for FICA paid on reimbursed salaries.
5. No current Officers, Directors or Incorporators of the Agency shall be hired by Agency to fill any staff position.
6. Personnel costs should only be claimed if they are in accordance with personnel practices adopted by the Agency's Board.



REPORTING INSTRUCTIONS

Program Expenditure Report – SALARIES (OCFS-3126)

If you set up this form in a computer application please make sure that it conforms to the report format!

- a) Enter CHECK NUMBER and DATE in the column with this heading. Salary checks shall be dated on or after last day of payroll period.

- b) PAYEE TITLE(s) on claim must be the same as Titles in approved budget and/or approved amendment and Youth Board Salary Guidelines (Abbreviated titles are not acceptable).
- c) In the PAYROLL PERIOD-FROM (beginning) and TO (ending) column, list the dates of the pay period(s). Dates cannot overlap.
- d) HOURS WORKED COLUMN: List the Salary Basis information here. This information should be the same as on OCFS 3107 – PROGRAM TOTAL BUDGET form and the approved YBA-4 FORM-Personnel Roster. (If applicable).
- e) Enter GROSS AMOUNT of check in the space provided on the form. Gross amount is the total earned before taxes are deducted.
- f) LEAVE BLANK, the *AMOUNT CHARGEABLE TO OCFS column*.
- g) Total the GROSS AMOUNT OF CHECK column and enter your results in the box provided for TOTALS.

SALARIES NON-REIMBURSABLE



See non-reimbursable costs chart.

- (i). Over-Time in excess of 40 Hours per week (for SDPP funded programs).
- (ii). Current members of the Board of Directors, Officers or Incorporators.
- (iii). Parents, spouses, siblings, and children of administrative officers, directors or incorporators without written approval of the Nassau County Youth board.
- (iv). Lump-sum payments of accrued leave credits upon termination, separation or completion of contract in excess of two weeks. These costs may NOT be carried over between contract years without specific approval by the Nassau County Youth Board.
- (v). Retroactive salary increases (except in the case of union agreements).
- (vi). Bonus Payments.
- (vii). Costs not in accordance with personnel practices adopted by the Agency's Board.

B. FRINGE BENEFITS

GENERAL INFORMATION

1. All claims for FICA must be accompanied by either a canceled check or a receipt from bank in which funds were deposited. If a payroll service impounds tax liabilities directly from a bank account proof of the impounding should be provided. A worksheet showing pay period to which payments relate should be provided.
2. Claims for Disability Insurance should be net of employee contributions.
3. Unemployment Insurance claims must include employee salary schedule showing how premiums were calculated. *Unemployment Insurance premiums paid to private insurance companies are reimbursable but costs of self-insurance are not.*
4. Health benefits must be paid to an acceptable group health insurance plan. *Direct payments for medical services are not reimbursable.*
5. Pension plan benefits must be paid to an acceptable pension plan. *Payments which result in an Individual Retirement Account are not reimbursable.*
6. Fringe benefit costs should only be claimed if they are in accordance with personnel practices adopted by the agency's Board.



REPORTING INSTRUCTIONS

Program Expenditure Report – FRINGE BENEFITS (OCFS 3127)

If you set up this form in a computer application please make sure that it conforms to the report format!

- a) Enter the CHECK NUMBER and DATE in the space provided for this information.
- b) In the SERVICE/FILING PERIOD column, list the period covered by the Fringe Benefit being claimed. Health Insurance, may be paid in advance will only be reimbursed for the current program period pro rated amount (the balance can be claimed in the following contract period).
- c) Fill in the TYPE OF FRINGE BENEFIT that your agency is claiming.
- d) The AMOUNT OF CHECK is to be entered where indicated.
- e) LEAVE BLANK, the *AMOUNT CHARGEABLE TO OCFS* column.
- f) Total the AMOUNT OF CHECK column and enter your results in the box provided for TOTALS.

FRINGE BENEFITS NON-REIMBURSABLE



See non-reimbursable costs chart

1. Amount in excess of 27% of the total wages and salaries (25% maximum for SDPP programs).
2. Retirement/Pension Plans that result in Individual Accounts.
3. Federal Unemployment Insurance. (Not for Profit Corporations are exempt under Section 501C(3) of Internal Revenue Code). Costs of Self-Insurance for unemployment.
4. Direct payments for medical services.
5. Costs not in accordance with personnel practices adopted by the Contract Agency's Board.

C. CONSULTANTS, CONTRACTED SERVICES, STIPENDS

GENERAL INFORMATION

1. All consultants need prior approval before starting. Resume and *Consultant Agreement Form* must be submitted to Youth Board.
2. When requesting payment from your agency, the consultant must submit a dated invoice to include a description of services performed, hour or dates of such services and compensation requested. To avoid duplication of payments, each invoice shall include the following statement:

"I certify that the above account is true and correct and that the services so charged were rendered at the dates and times indicated and that no part of this invoice has been previously paid and that the amount shown is actually due."
3. Prior to payment by your agency, the invoice must be signed by the Consultant and be approved for payment by the Executive Director or comparable representative of the agency.
4. Agency must issue to Consultant, (self-employed individual) Federal Form #1099 with a copy sent to IRS, if Consultant fee is in excess of \$600 (or other amount specified by the I.R.S.) total earned for the project year. Individuals paid under Consultant, Contracted Services, and Stipend arrangements, under certain conditions, may be qualified as employees are subject to withholding tax and FICA Tax. For these employees a W-4 must be on file and a W-2 should be reported to the IRS each year. Please refer to IRS Publication 15 to determine the difference between Consultant and Employee.



REPORTING INSTRUCTIONS

Program Expenditure Report – CONSULTANTS, CONTRACTED SERVICES, STIPENDS (OCFS 3128)

If you set up this form in a computer application please make sure that it conforms to the report format!

- a) Enter the CHECK NUMBER and DATE in the space provided for this information.
- b) 1. Consultant expenditures should be listed under the PAYEE NAME – TITLE/SERVICE COLUMNS information consistent with both the invoice and prior approval (Consultant Agreement).

2. Contracted Services expenditures should be listed under the PAYEE NAME – TITLE/SERVICE COLUMNS the names of the individuals or company that is shown on the contract service invoice (and contract on file – if applicable) and the appropriate service performed.

3. Stipend expenditures should be listed under the PAYEE NAME – TITLE/SERVICE COLUMNS within the individual names of stipend recipients and the description of stipend activity. Other expenditures related to stipends, such as FICA, should be claimed under appropriate budget lines, such as Fringe Benefits.
- c) List the date(s) that are shown on the Consultant's or Contracted Services invoice, or the stipend time record, in the column for SERVICE PERIOD.
- d) In the space for NO. HOURS/DAYS/SESS. (if applicable), show the payment basis used to issue the check. This basis should be the same as on your Personnel Roster or Prior Approval Form or Consultant Agreement Form.
- e) Show the GROSS AMOUNT OF CHECK in the space provided on the form.
- f) LEAVE BLANK, the *AMOUNT CHARGEABLE TO OCFS column*.
- g) Total the GROSS AMOUNT OF CHECK column and enter your results in the box provided for TOTALS.

CONSULTANTS NON-REIMBURSABLE

See non-reimbursable costs chart

1. Audit Fees are not reimbursable on SDPP contracts.
2. Fees paid to related parties (parents, spouses, siblings, and other family members of current administrative officers, directors, or incorporators) without specific approval of the Nassau County Youth Board are not reimbursable (nepotism).
3. Youth Stipends are not reimbursable on YDDP and RHY contracts.

D. MAINTENANCE AND OPERATION

GENERAL INFORMATION

All Categories

1. Payment for program expense items shall be dated on or after date of purchase of service or merchandise.
2. All agencies are expected to obtain exemptions from State and Local taxes; they are not reimbursable.
3. Claims for program expenses are grouped according to budget.
4. Claims for minor cash outlays must be accompanied by a Petty Cash Schedule in addition to invoices or receipts. List original vendor data, such as date of purchase, name of vendor, item purchased, amount, budget category. Show date and number of reimbursement check and payee.
5. Credit Card Payment – A copy of the credit card bill must be submitted with the claim with the account number obliterated. In addition, receipts for the items for which reimbursement is being requested must also be submitted.



CONSUMABLE SUPPLIES



- a) Include all items having a unit cost of less than \$500.00 or having a life expectancy of less than two (2) years.

- b) Food purchases must be provided for specifically in the budget and justified in the program narrative. Food can be used only for instructional purposes (i.e., cooking class) or if specifically allowed for by the funding source. Instructional purposes include cooking or nutritional groups/classes. These classes must be outlined in the program narrative. Food that is purchased for program participants (youth) at specific functions, may be reimbursable with the prior approval of the Youth Board Office of Contract Management. Food purchases for agency staff are not reimbursable.

NOTE: Purchase of Food in connection with the operation of a residential program, R.H.Y.A. (Runaway Homeless Youth Act), is not included in the Consumable Supplies category. This expense is budgeted as Residents' Costs under the "Other Cost" heading.

- c) Bills for rubber stamps must show a sample imprint of the stamp purchased.
- d) For trophies and awards, include the number of units, price per unit and type of trophy (team or individual). Limit is \$15 for individual, \$35 for team (customer-engraved trophies should be claimed under other costs).
- e) Inexpensive T-shirts, caps and individual protection devices (such as football helmets, shoulder pads, catchers mitts) are reimbursable (custom printed T-shirts should be claimed under other costs). Uniforms or other items of clothing are not reimbursable unless specifically allowed by the funding source.

MAINTENANCE/EQUIPMENT REPAIRS

- a) Include household type cleaning supplies, minor replacement of window glass, electrical fixtures, etc.
- b) Reimbursement may be claimed for repair of office and program equipment, provided that items were purchased with Youth Board funds.
- c) Agency must give Youth Board inventory number in order to be reimburse for the repair of any equipment.
- d) Youth Board inventory number must appear on invoice, as well as name of employee who acknowledges receipt of service or purchase of parts.

EQUIPMENT RENTALS

- a) Leased and rented equipment belongs under this category, i.e., copy machine and postal meters.
- b) Rental periods "From" and "To" must be shown on the invoice that was used for making payment.

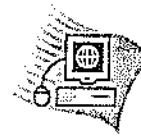
Capital lease payments should be claimed under equipment rentals line. However, equipment purchase approval and bid processes should be followed.

NOTE: Equipment obtained through a capital lease arrangement will be included on the Youth Board's equipment inventory lists.

NOTE: For SDPP and RHYA-Vehicle Leased on long term basis should be budgeted under this category



EQUIPMENT PURCHASES



- a) Equipment is considered any item that has a life expectancy of more than two years and a cost of \$500.00 or more. *Where an item(s) has a useful life of two years or more and is less than \$500.00, Youth Board may include such item(s) on inventory.*

NOTE: Computer software is considered an equipment purchase by the Comptroller's Office.

- b) The Youth Board requires the Contract Agency to obtain prior approval for equipment purchases by using the *Equipment Purchase Request/Disposal of Equipment Form*.
- c) All equipment purchased is the property of Nassau County and at the termination of the contract, the Youth Board may request that the equipment be returned to the County.
- d) The following bidding requirements must be adhered to before issuing a Purchase Order:

ITEM PER UNIT COST LESS THAN \$2,500

No special procedures other than as outlined above and submission of the Equipment Purchase/Disposal of Equipment Form.

ITEM PER UNIT COST BETWEEN \$2,500 AND \$5,000

Any purchase Request for goods in this range must have three (3) verbal quotes. These quotes must be attached to the Purchase Request. A Purchase Order may now be issued. A quote is the stated price for which a vendor will sell an item. It may be verbal and taken either over the telephone or in person. The quote should contain the following information:

- (1) Date.
- (2) Type of quote (telephone, in person, written).
- (3) Name of vendor.
- (4) Full description
- (5) Cost.
- (6) Signature of person taking quote.

ITEM PER UNIT COST OVER \$5,000

Any Purchase Request for goods in this range must have five (5) written bids. These bids must be attached to the Purchase Request. When five bids are not received, proof that at least five bids were solicited or an explanation of why fewer than five solicitations were made must be kept on file. The lowest bid should be the one chosen. If the lowest is not chosen, justification must be on file to document why the lowest bid was not selected. A bid is the stated price for which a vendor will sell an item. Bids must be required to be filed sealed and a bid opening should be held with more than one person present to certify that all bids were open at the same time. A bid must be in writing and on a vendor's letterhead and contain the following information:

- (1) Date of the bid:
- (2) Full description of item.
- (3) Cost.
- (4) Signature of vendor's representative.

- e) Equipment must be the same as listed in the program application; if different, an amendment is necessary.

NOTE: To assist agencies with internal records, the following purchasing guidelines are being offered:

- (i) The person requesting the goods should complete a purchase Requisition.*
- (ii) The Purchase Requisition should be signed by the Executive Director, authorizing the purchase.*
- (iii) Bookkeeper or Fiscal Officer should complete a Purchase Order form and order the item from a reliable vendor at a reasonable price.*
- (iv) Someone other than the Bookkeeper or Fiscal Officer should verify the receipt of the goods by signing a copy of the Purchase Order or the invoice itself.*
- (v) Bookkeeper or Fiscal Officer should record the transactions and issue the check for payment.*
- (vi) Agencies are required by contract to maintain an inventory of all furniture, fixtures and equipment purchased under Nassau County Youth Board contracts. An annual certification of Contract Agency inventory is required.*
- (vii) If a piece of equipment purchased with Youth Board funds is to be traded in on a new purchase, prior approval is required.*
- (viii) Any equipment stolen must be reported immediately to the Youth Board and a copy of the Police Report sent to the Youth Board.*

SPACE RENTAL

- a) A copy of the most current lease and current rider (where appropriate) for "Space Rental" items must be filed with the Youth Board.
- b) Rental of space for a one-time event requires bill-outlining cost, description of space, day and hours of use.
- c) Nassau County will not reimburse for rent payments made by an agency to itself when the property is owned by that agency. In the case of agency owned buildings, the County will reimburse on actual utility and maintenance expense of the building used by the Agency. Agencies which rent space from related parties need to disclose all information pertinent to the transaction. The Youth Board will determine if the transactions is "at arms length" and is acceptable for reimbursement.

TRAVEL



- a) Program trips including transportation, entrance fees, staff mileage and parking must have prior approval using the *Request for Travel/Conference/Program Transportation Form*.

NOTE: For budgeting and claiming purposes entrance fees for program trips must be under OTHER COSTS.

- b) Staff Mileage: Program Staff must provide pertinent details on Mileage Allowance Form. *Mileage reimbursement rates are to be set by Contract Agencies.* However the Youth Board will only reimburse up to the maximum deductible expense rate set by the Internal Revenue Service. Reimbursement of mileage will not include to and from home on regularly scheduled work days.

NOTE: Staff mileage reimbursement will be accepted for volunteers and interns who work regularly at Contract Agency and appear on regular staff schedules.

Travel Expense claims must contain destination and purpose. Travel dates, miles traveled and cents per mile must be listed on claim form. Maximum reimbursable must be in accord with approved BUDGET. Intra-County travel mileage must be based on County mileage chart. Intra-Town mileage will be reimbursed if it is reasonable. For example, one-day travel within the same town should not be for more than a few miles, without explanation.

- c) Vehicles rented on occasional or per use basis should be budgeted under Travel. Vehicles leased on a long-term basis are not reimbursable except RHYA.

NOTE: Entrance fees for program trips must be budgeted and claimed under Other Costs.

- d) Travel or expenses of attending conferences or conventions require prior approval. List complete dates of conference, lodging rates, meals, and any other related travel costs. Conference fees and deposits may be paid in advance. *Travel advances may not be claimed until the transaction is complete.* That is, the claim must show either a return of unused advanced funds or a payment of expenses in excess of advanced funds.

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~~e) Meals on long distance conferences are reimbursable.~~

- f) Travel expenses incurred by a Consultant to whom no fee is paid may be reimbursed, if approved by the Contract Agency Executive Director.
- g) Gasoline purchased for agency vehicles must have shown on the bill (receipt) the number of gallons and price per gallon and the vehicle plate number. *For cash purchases, receipt(s) for gas and vehicle license plate number must be included.*
- h) Wherever possible, all reimbursable travel expenditures must be paid by check.

INSURANCE

LIABILITY INSURANCE and WORKERS' COMPENSATION coverage are required for all agencies entering into contract with Nassau County. Agency shall obtain and maintain throughout the term of the contract one or more policies for commercial general liability insurance, which policy (ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate coverage.

These expenses may be included in your budget projection; however, fire insurance, whether on capital structures or equipment and theft insurance, are not reimbursable.

- a) In order for liability insurance to be reimbursed a copy of the policy must be submitted with the claim. The documentation should include the insurance company name, the policy number, the period of coverage, the type and extent of coverage, and premium.
- b) The Insurance company name must be listed as vendor. The policy and type of coverage must be listed on claim form in *Item Description* column.
- c) Vehicle insurance can only be on Contract Agency owned vehicles and proof of title and registration must be provided.
- d) Principal liability insurance can only be reimbursed for paid staff.

NOTE: Contract Agency Board liability insurance is not reimbursable.

NOTE: For R.H.Y.A. (Runaway Homeless Youth Act), general liability, professional liability, bonding, fire, auto, theft and property insurance are reimbursable to the degree these insurance's relate to the R.H.Y.A. program.



- a) "Itemized Calls" line of your telephone/cell phone bill must be supported by a "Telephone Toll Call" sheet, detailing who made the call and the business purpose. "Business reasons" will not be accepted as explanation. Telephone number (if more than one) should be listed in the detail column. Directory assistance charges and convenience chargers which are considered unwarranted will be disallowed.
- b) Beepers utilized by staff for business purposes and billed to the Contract Agency may be reimbursed under Utilities and Telephone. Basic monthly charges for Internet Services are reimbursable under Utilities and Telephone.

- c) Bills for fuel oil purchases must list the number of gallons and price per gallon. This information must be listed on claim form in "Description" or "Detail" column. Also to be listed in "Detail" column: date of bill, period of service. Gas & Electricity – meter number (if more than one), date of bill, period of service.
- d) A copy of the cell phone bill must be submitted with the claim. Reimbursement will not be made on personal cell phone costs, please make sure business calls are clearly identified. Nassau County reserves the right to request justification for cell phones costs. Cell phones must be necessary for the operation of the program.

OTHER COSTS

- a) This category is intended to cover reimbursable expenditures not applicable to other budget categories, such as printing and copying expenses, advertising, agency membership in professional organizations. Expenditures applicable to other budget categories are not reimbursable under this category. Do not regard the Other Costs category as an acceptable substitute for other budget categories that are either over-expended or were never budgeted.
- b) A copy of ad must accompany invoice for advertising services, including "Help Wanted" ads.
- c) Printing includes reports and bulletins specifically related to the project. Sample must accompany bill where possible. All printed material must have the following legend at the bottom:

"A community, tax-exempt, non-profit organization supported by the Nassau County Youth Board."
- d) Stamps may not be prepaid. A postmaster's receipt is required for reimbursement of postage stamps. Postage for meters is claimed under Other Costs.
- e) Custom printed T-shirts and custom prepared trophies may be claimed under Other Costs.
- f) Conference registration is claimed under Other Costs.
- g) Entrance fees for program trips must be claimed under Other Costs.

ALL OTHER COSTS NON-REIMBURSABLE



1. Utilities and/or Maintenance when such costs are included as part of the rent.
2. Agency filing for charitable non-profit organization fee or agency incorporation fee.
3. Personal membership fees in clubs or professional organizations.
4. League franchise fees.
5. Honorariums.



FACILITY REPAIRS

- a) The total cost of Facility Repairs may not exceed \$1,000 per program year per facility, except R.H.Y.A. and S.D.P.P.. Claims for reimbursement must include the type of repair.
- b) Only minor repairs are acceptable.
- c) Non reimbursable costs include capital improvements defined to mean the erection of substantial structures which are capital in nature or the valuable modification of real estate. This includes expenditures such as those for hard surfacing, cement installation, substantial repair to buildings, basic heating, lighting of sanitary equipment and installation, permanent outdoor lighting systems, fencing (except partial fencing justified as safety device), swimming and wading pools, or tennis courts.



REPORTING INSTRUCTIONS

Program Expenditure Report – M & O and FACILITY REPAIRS (OCFS-3129)

If you set up this form in a computer application please make sure that it conforms to the report format!

- a) **BUDGET CATEGORY:** Place an X mark in each box that you are claiming for reimbursement. Be sure that the boxes checked are in your approved budget.
- b) Start to fill in the form by entering the title: **BUDGET CATEGORY**, and then the category of the expense being claimed (e.g., Budget Category: Consumable Supplies). This information should be shown under the **CHECK NUMBER** and **DATE** column. For each box checked at the top of this form, start to list each with **BUDGET CATEGORY** heading.
- c) Enter the **CHECK NUMBER** and **DATE** in the space provided for this information.
- d) For **ITEM DESCRIPTION**, list the General Types of expenditures (i.e., office supplies –not pens, pencils, pads, etc.) Be sure that the **DESCRIPTIONS** given are the same as those budgeted on your OCFS 3107 – **PROGRAM TOTAL BUDGET**. Program expenses that should be shown (if budgeted), on your OCFS 3107 form under **ITEM DESCRIPTION** are: Consumable Supplies (53690); Travel (54900); Equipment Rentals (55100); Equipment Purchases (57900), and Other Costs (58000).

- e) In the VENDOR'S column, give name of PAYEE that check was issued to.
- f) From the invoice used for issuing payment, show INVOICE DATE (PERIOD COVERED – Services only) in the space provided.
- g) The AMOUNT OF CHECK columns should show the amount paid to the Vendor. If a portion of the check is chargeable to this program, enter that amount here.
- h) If two or more amounts are recorded in the AMOUNT OF CHECK column after filling in all the information for a specific budgeted line item, draw a line under the last amount entered and show the total of all amounts.
- i) LEAVE BLANK, the *AMOUNT CHARGEABLE TO OCFS column*.
- j) Total the AMOUNT OF CHECK column and enter your results in the box provided for TOTALS.

Program Expenditure Summary – (OCFS- 3125)

- a) LEAVE BLANK, the PROJECT CODE/PROGRAM NUMBER spaces.
- b) Check the box for the appropriate program classification
- c) On the line entitled FOR THE _____ MONTH PERIOD ENDING _____, enter the last day of the month being claimed. NOTE: ALL CLAIMS ARE TO BE SUBMITTED ON A MONTHLY BASIS.
- d) Fill in column 1 (BUDGETED AMOUNT as Amended), by using your approved County Contract Budget.
- e) For column 2, EXPENDED THIS PERIOD enter the TOTALS FROM FORMS OCFS – 3126, 3127, 3128, 3129 and 3130.
- f) The CUMULATIVE EXPENSES TO DATE column 3, for your first month's claim are the same amounts as in column 2. In succeeding month's, the amounts in column 2 are added to the amounts in column 3 from the previous month's claim.
- g) In the BALANCE REMAINING, column 4, the numbers here is the difference between column 1 and 3.
- h) LEAVE the STATED AID REQUESTED box BLANK.
- i) Include name, title, and date of the person who prepared the claim.
- j) Signature on claim must be the person who signed the contract or person designated in writing who can sign in his/her place.

County Claim Voucher Form

The County Claim Voucher Form will be completed by the Nassau County Youth Board Auditor assigned to your Agency. However it is extremely important that you fill out the Vendor Information section of the Claim Voucher. The VF number is the corporate tax ID number for your organization. The Name and Address listed on the form should match the name and address stated in the contract. An alternate address for mailing purposes may be used if *it has already been approved by the Youth Board and has been set up in the County System.*

Claim Vouchers must be signed by the person who signed the contract or a person *designated in writing* who can sign in his/her place.

Please use black ink to facilitate photocopying.

The remainder if the Claim Voucher will be filled out by the Youth Board Auditor based on the results of the desk audit of the claim.

Completing the Claim

Package claim in the following order:

1. County Claim Voucher – County NUMIS Form 560
2. Program Expenditure Summary – State of New York OCFS Form 3125
3. Program Expenditure Report – Salaries – State of New York OCFS Form 3126
4. Program Expenditure Report – Fringe Benefits – State of New York OCFS Form 3127
5. Program Expenditure Report – Consultants, Contracted Services, Stipends – State of New York OCFS Form 3128
6. Program Expenditure Report – M & O and Facility Repairs – State of New York OCFS Form 3129
7. All necessary supporting documentation required for expenditures claimed on the above forms.

Send the completed claim to:

Nassau County Youth Board
60 Charles Lindbergh Blvd., Suite 220
Uniondale, NY 11553-3688

Attention: Fiscal Department

Please keep copies of all claim reports and supporting documentation sent.

NON-REIMBURSABLE COSTS CHART

NON-REIMBURSABLE COSTS ARE IDENTIFIED WITH AN "X"

TYPE OF COST	YDDP	SDPP	SAFE PLACES	RHYA
PERSONAL SERVICE:				
• UNQUALIFIED STAFF	X	X	X	X
• PREPAYMENTS	X	X	X	X
• BOARD MEMBERS	X	X	X	X
• FAMILY OF BOARD W/O OCFS APPROVAL	X	X	X	X
• VACATION LUMP SUM PYMTS IN EXCESS OF 2 WEEKS	X	X	X	X
• RETROACTIVE RAISES EXCEPT UNION AGREEMENTS	X	X	X	X
• BONUSES	X	X	X	X
• OVERTIME (OVER 40-HOUR WEEK)		X		
• LAW ENFORCEMENT STAFF except Juvenile Aid and DARE Officers	X		X	X
FRINGE BENEFITS:				
• EXCESS OF 25% OF SALARIES	X	X	X	X
• FEDERAL UNEMPLOYMENT	X	X	X	X
• DIRECT MEDICAL PAYMENTS	X	X	X	X
• NYS UNEMPLOYMENT - SELF INSURED NFP'S	X	X	X	X
• PERSONAL RETIREMENT PLANS	X	X	X	X
• MUNICIPAL EMPLOYEES EXCEPT RHYA COORDINATOR	X		X	X
CONSULTANTS/CONTRACTED SERVICES:				
• FUND RAISING CONSULTANT	X	X	X	X
• ANNUAL CPA AUDIT IF OCFS CONTRACTS FOR AUDIT		X		
• YOUTH STIPEND	X		X	X
• YOUTH ALLOWANCES	X		X	
MAINTENANCE & OPERATION:				
• CASH PAYMENTS (Except Petty Cash)	X	X	X	X
• YOUTH CLOTHING EXCEPT INEXPENSIVE T-SHIRTS/CAPS	X		X	
• EXPENSIVE PRIZES/TROPHIES	X		X	
• RENTAL PAYMENTS FOR AGENCY-OWNED BLDG	X	X	X	X
• LONG TERM VEHICLE LEASE	X	X		
• VEHICLE PURCHASE	X		X	X
• TRAVEL- HOTEL ROOMS FOR YOUTH (Unless Related To Conference Attendance)	X			X
• PROFESSIONAL MALPRACTICE INSURANCE	X	X		
• BOARD LIABILITY INSURANCE	X		X	X
• BONDING INSURANCE	X		X	
• AUTO INSURANCE	X		X	
• FIRE, THEFT & PROPERTY INSURANCE	X		X	
• UTILITIES IF INCLUDED IN RENT	X	X	X	X
• CONTRIBUTIONS/DONATIONS	X	X	X	X
• FINES/ PENALTIES	X	X	X	X
• SALES TAX	X	X	X	X
• SECURITY DEPOSITS	X	X	X	
• STAFF PHYSICALS	X	X	X	
• INDIRECT COSTS	X	X	X	X
• LOANS/INTEREST ON LOANS	X	X	X	X
• PREPAID EXPENDITURES (EXCEPT WHEN REQUIRED)	X	X	X	X
• MUNICIPAL TAXES	X	X	X	X
• PERSONAL MEMBERSHIP FEES	X	X	X	X
• LANDSCAPING	X	X	X	X
• OUT OF STATE AND AIR TRAVEL WITH AUTHORIZATION	X	X	X	X
• NON-PROGRAM RELATED COSTS	X	X	X	X
• FUND RAISING	X	X	X	
• HONORARIUM		X		
• PRE/POST CONTRACT COSTS		X		
• LEAGUE FRANCHISE FEES	X		X	X
• PER GAME REIMBURSEMENT FOR BOWLING, SKIING ETC.	X		X	
• UNIFORMS AND STAFF CLOTHING	X		X	X
• YOUTH PHYSICALS AND PARAMEDICS UNLESS REQUIRED FOR PARTICIPATION	X		X	
• ACTIVITIES FOR WHICH FEES ARE CHARGED	X	X	X	X
FACILITY REPAIR/ PURCHASE				
• REPAIRS GREATER THAN \$1,000	X		X	
• CAPITAL CONSTRUCTION	X	X	X	X
• CAPITAL PURCHASE	X	X	X	X
• BUILDING REHABILITATION	X	X	X	

Cell Phones - A copy of the cell phone bill must be submitted with the claim. Reimbursement will not be made on personal cell phone costs; please make sure business calls are clearly identified. OCFS reserves the right to request justification for cell phones costs. Cell phones must be necessary for the operation of the program.

Credit Card Payment - A copy of the credit card bill must be submitted with the claim with the account number obliterated. In addition, receipts for the items for which reimbursement is being requested must also be submitted.