



Supporting Backup Documentation Checklist

Reimbursement is to be requested for approved budgeted line items only. Expenditures requested for non-budgeted line items will be disallowed.

This document is intended as a guide as to what is considered appropriate documentation to support expenditures. The supported documentation is to be submitted in the following manner:

- Copies are to be clean and readable
- Copies are to be organized in the same order as the expenditures listed in the request for reimbursement
- If more than one item and/or amount is on a page and not all items are to be reimbursed by The Children's Trust, highlight the item and/or place and asterisk "*" next to the item requested to be reimbursed
- Pages are to be numbered (may be done by hand). A cover page must be used to separate each line item category for ease in review and/or a table of contents used to indicate the page number of the supporting documentation. A listing of each line item category, the name of the vendor that payment was made to, and the corresponding payment amount may also be provided to aid in the review
- Checks are to relate to the month that reimbursement is requested for
- Requests for reimbursement are to exclude the Florida sales tax in instances that sales tax should not have been paid
- Copy of the bank statement from which checks were paid e.g. operating and payroll account and/or copy of cancelled checks

Salaries:

- Copy of payroll register. Place an asterisk "*" and/or highlight the employee(s) charged to the program. The payroll register is to include the employee name, pay period, position title (position title should be in agreement with the title appearing in the approved contract budget), gross check amount, hourly rate and/or annual salary, number of hours worked for the contract and check number. If the payroll register does not reflect the check number, attach a copy of the canceled payroll check.
- Cost allocation worksheet i.e. the percentage of time that the employee devoted to the program, if applicable
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Fringe Benefits

Payroll Taxes etc.:

- Copy of applicable payroll tax report(s)
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Insurances (Health, Life, Disability, etc.):

- Copy of the insurance invoice (highlight the employees charged to the program, if applicable)

- Cost allocation worksheet (should be in line with the salary allocation), if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Retirement benefit:

- Copy of the invoice detailing payment per the employee register (highlight the employees charged to the program)
- Cost allocation worksheet (should be in line with the salary allocation), if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Fringe Benefits (other):

- Copy of applicable invoices (highlight the employees charged to the program, if applicable)
- Cost allocation worksheet (should be in line with the salary allocation), if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Travel (Other than participant):

- Local travel
 - Copy of travel expense report i.e. local travel log detailing for each trip, the place visited, reason for the visit, date of the visit, miles traveled (odometer readings or printout from web-based mapping site), parking and toll costs, mileage reimbursement rate (must not exceed The Children's Trust reimbursement rate), mileage cost
 - Copy of receipts for parking and tolls (may be Sunpass report). Place an asterisk "*" next to the item requested to be reimbursed and/or highlight the item)
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)
- Out-of Town travel
 - Copy of travel expense report and related receipts, including meals, parking and tolls (rates for meals must be in accordance with The Children's Trust budget guidelines)
 - Invoice for transportation costs (air, bus, train, rental car, employee car or uber).
 - For travel by car:
 - Employee car: travel Log as detailed above
 - Rental car: invoice from car rental agency and gasoline receipts
 - Uber: travel receipts
 - For travel by air, bus, or train:
 - Invoice detailing ticket price and point of origin and destination
 - Receipts for any allowable incidentals (i.e. taxi fare)
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Travel (Participants)

- Invoice from transportation company. Invoice must list, at a minimum, date of travel and destination
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Meals (Participants):

- Copy of invoices from food vendor
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Space

- Copy of lease agreement
- Copy of cost allocation worksheet, if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Utilities

- Copy of vendor invoice/bill
- Copy of cost allocation worksheet (should be in line with the rent allocation) or indication if cost is based upon specific identification
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Supplies - office:

- Copy of vendor invoice/bill
- Copy of cost allocation worksheet if the item shared amongst programs/ funders etc., if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Supplies - program:

- Copy of vendor invoice/bill
- Copy of cost allocation worksheet if the item shared amongst programs/ funders etc. if applicable
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Non-capital Equipment

- Copy of vendor invoice/bill
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Capital Equipment

- Copy of vendor invoice/bill (serial number, quantity etc. must agree with information entered on The Children's Trust invoice)
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Subcontractor

- Copy of subcontractor invoice/bill
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Professional Services

- Copy of agreement. If agreement terms are based upon a cost reimbursement method of payment, supporting documentation of each cost must be provided
- Copy of vendor invoice/bill
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Program Specific Audit

- Copy of vendor invoice
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Other AND One-time Expenditures (items are to be in agreement with the approved budget)

- Invoice and other relevant supporting documentation
- Proof of payment (e.g. cancelled checks, wire transfer, bank statement)

Examples of "other" items may include the following:

- Fieldtrip Admissions
 - Copy of vendor invoice/bill. It should, at a minimum, detail vendor name, date of visit, number of tickets/admissions, cost per ticket/admission, and total cost
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)
- Background Screenings
 - Receipt for fingerprinting cost (if applicable)
 - Copy of submission document and/or invoice
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)
- Conference and Training
 - Copy of registration. It should, at a minimum, detail the name of the conference/training, short description of same, name of registrant, and cost
 - Proof of payment (e.g. cancelled checks, wire transfer, bank statement)
- Discretionary Funds

This line item may include various expenses excluding regular salaries and wages and fringe benefits. Please refer to the applicable line item above for required documentation.

Notes

- If payment was made using a credit card, submit the Agency credit card receipt as evidence that the item has been paid. Credit card purchases made by employees or entities other than the Provider, reimbursement will be made by The Children's Trust after evidence is submitted that the Provider has paid the entity making the original credit card purchase.
- If payment is made online, supporting documentation includes the printed receipt showing payment and acceptance of the payment by the vendor.
- If payment is made using petty cash, supporting documentation includes the vendor invoice/receipt and the agency's petty cash receipt.

Other Reports

- Year-to-Date General Ledger Detail
 - System generated report detailing all transactions of the general ledger accounts since the beginning of the fiscal year.