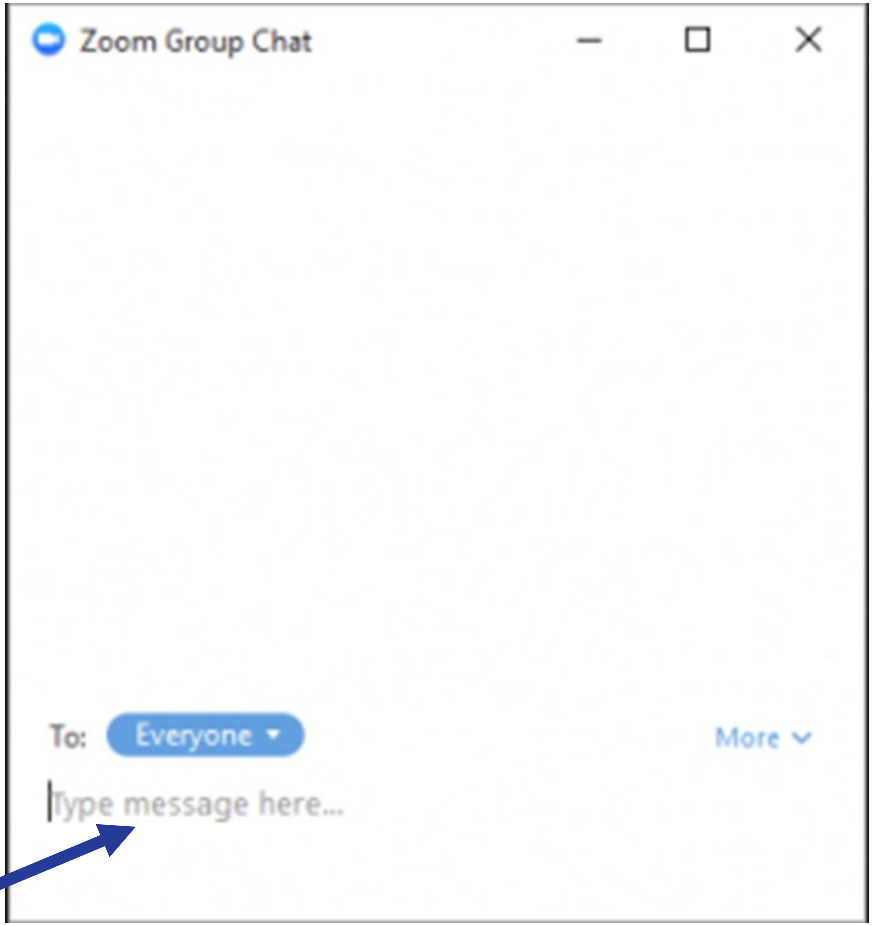
Florida
ARTS & CULTURE

Expenditure Log Best Practices

Florida ARTS & CULTURE

Meeting Etiquette

- Participants will be muted
- Video is disabled
- Chat feature is available
- Q&A will take place at the end



TYPE HERE

WHY EXPENDITURE LOGS?

- Compliance with your contract
- To get your next payment
- Needs to be clear for potential audits.
- Tracking budget spending
- Identifies when you need a budget amendment
- Avoids needing to return funds to the state

EXPENDITURE LOG BASICS

- The Expenditure Log documents expenditures of Grant Funds.
- No need to include Cash Match or In-Kind transactions in the log.
- Do not group expenditures together! Enter EACH transaction separately.
- This log will be updated throughout the grant period until it accounts for your full award amount.
  - Must log the amount paid to date to receive funds.*
- You may only expend grant funds in the budget categories indicated in the grant award agreement budget. Check the totals, you can only exceed them by +/- 20%.

ACCESSING THE LOG

From the Grants menu, choose “My Grants” and select the “Details” button next to your current grant to go back to the Grant Record Details page (The Hub)

My Grants

View All

Enter Grant Number, Organization Name, Project Name, Program or Program Assigned Number:

Drag a column header and drop it here to group by that column

Grant Number	Project Number	Grant Name	Program	Organization	Award Amount	Status	**Actions**
21.h.sm.100.100		Bethlehem Methodist Episcopal Cemetery Conservation Management Plan	Small Matching	University of Florida	$12,500	Funded	i Details Details
21.c.ps.170.187		Florida Museum General Program Support 2021	General Program Support	University of Florida	$49,027	Funded	i Details
21.c.ps.170.193		Harn Museum of Art General Program Support 2021	General Program Support	University of Florida	$48,399	Funded	i Details

ACCESSING THE LOG

Scroll down to the Forms and Reports section and click the Edit Log button to access the Expenditure Log.

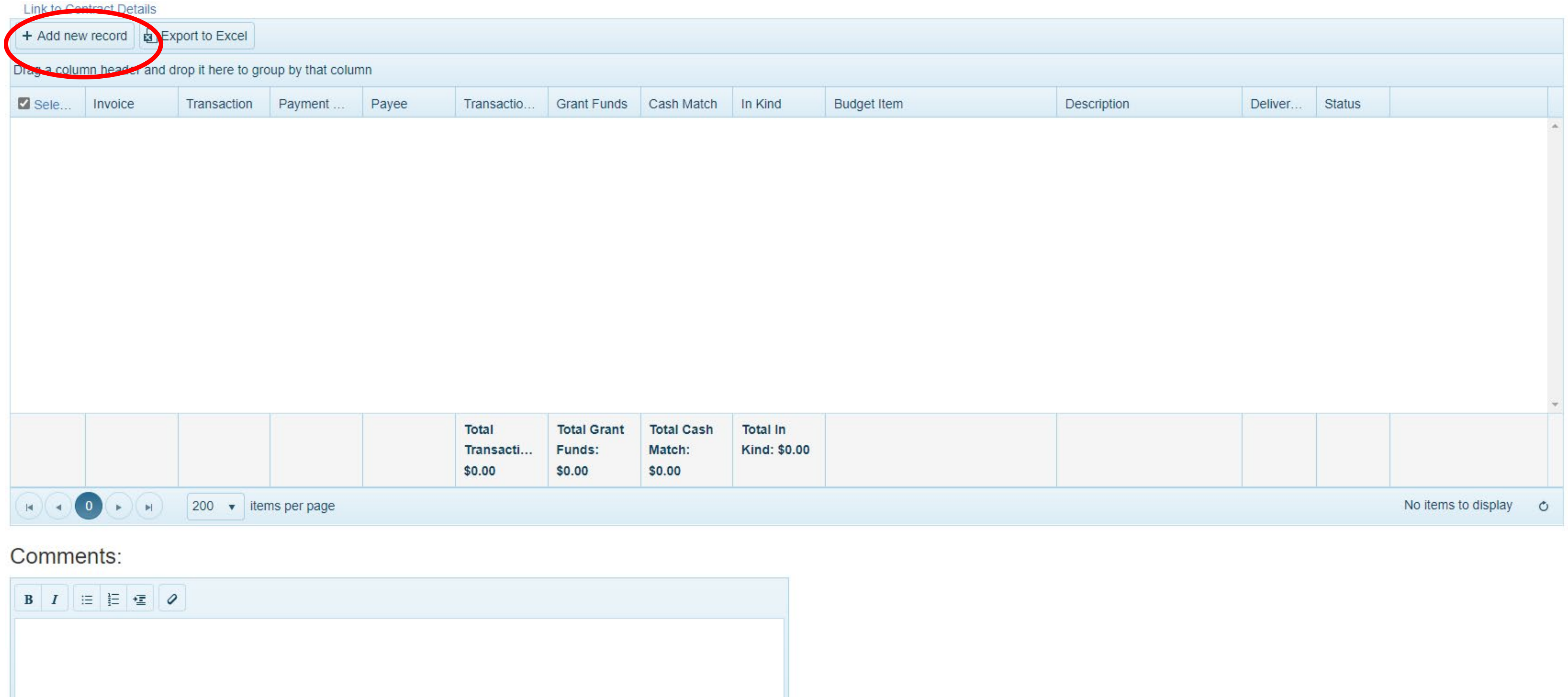
Forms and Reports

Description	Due Date	Submitted Date	Last Modified By	Modified Date	Status	Actions
Expenditure Log						▲ Edit Log
Contract Details Form		6/30/2023	Abstein, Teri	6/30/2023	Available	▲ Edit

Contact Information

ADDING AN EXPENDITURE

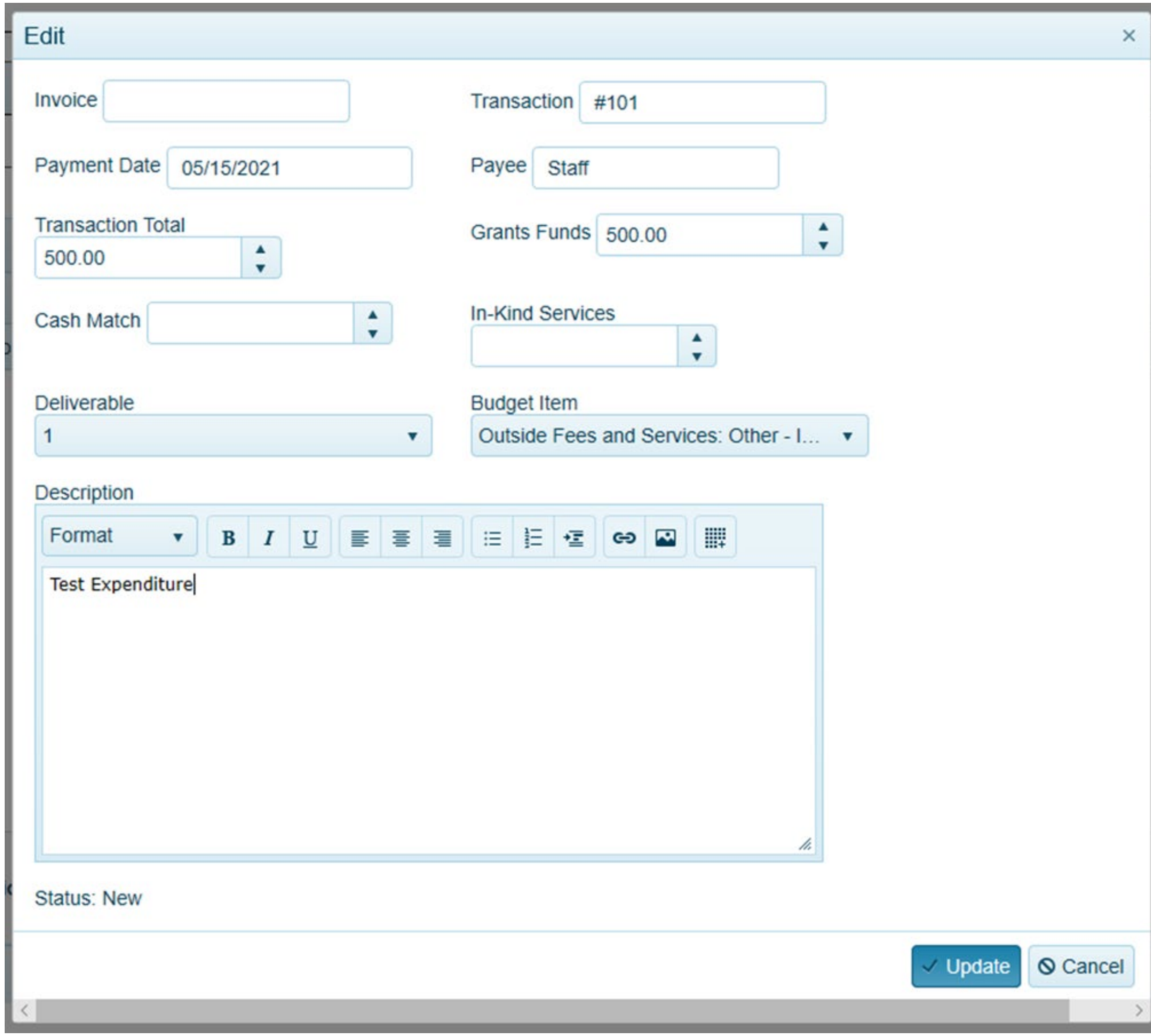
On the Expenditure Log page, click the Add New Record button. It will open a new page where you will begin adding expenditures.



ADDING AN EXPENDITURE

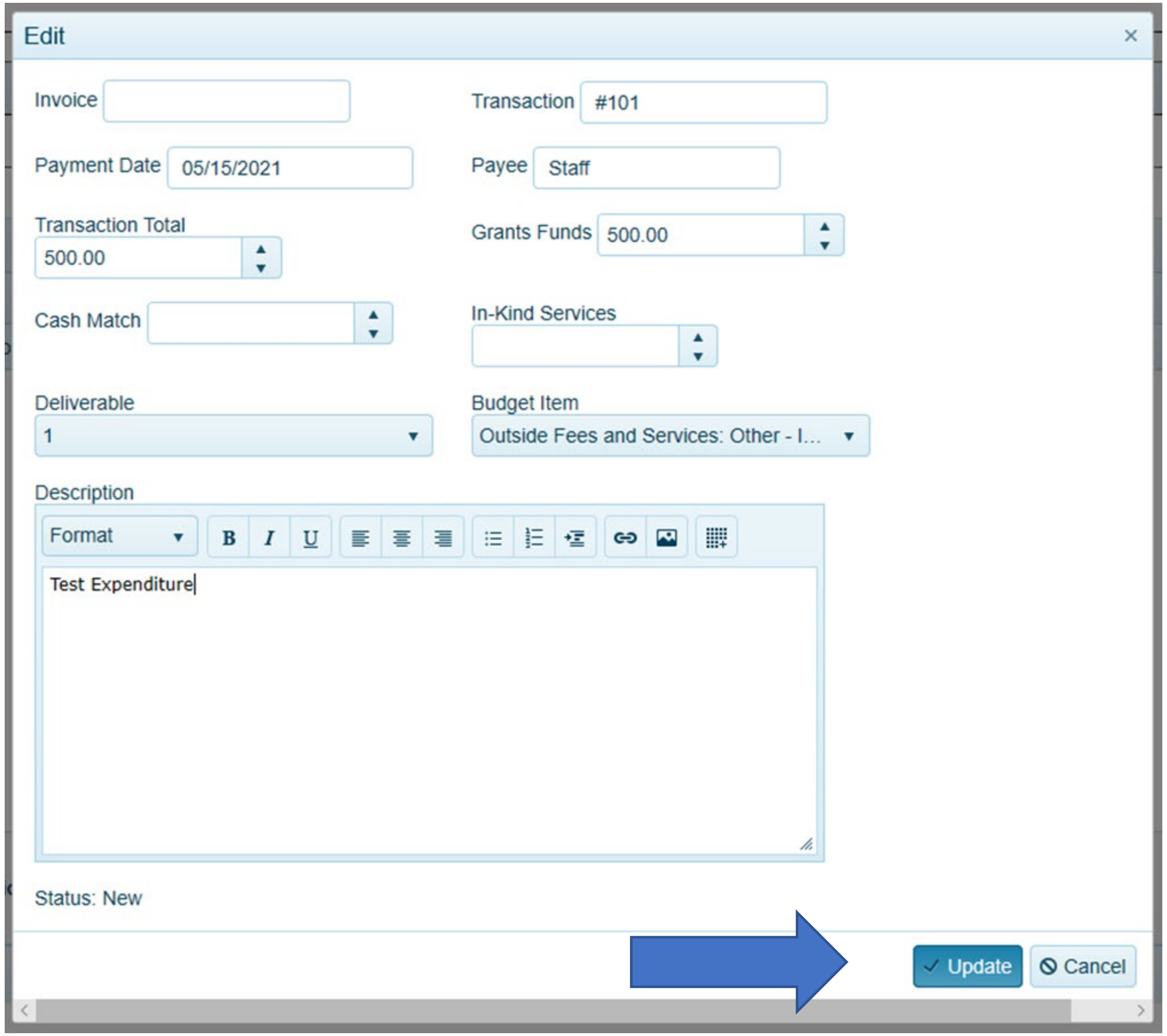
Use the entry boxes to provide the following information:

- **Invoice** – Add the invoice number
- **Transaction Number** – Unique number of transaction in your accounting system or financial institution. Example - "Check 2058," "EFT 289," or "Debit 7338."
  - **NOTE**: Each line item must include either an Invoice or Transaction number, but it is not necessary to include both.
- **Payment Date** – The date of transaction MM/DD/YYYY format.
- **Payee** – The name of the person or organization to whom money is paid (this should not be your organization).



ADDING AN EXPENDITURE

- **Transaction Total** – TOTAL amount of transaction.
- **Grant Funds** – PORTION of transaction attributed to grant funds. Must be less than or equal to the Transaction Total.
- **Cash Match –** the remainder of the transaction total if it exceeds the amount of grant funds.
- **In-Kind** – Leave blank
- **Deliverable** – Choose the Deliverable that corresponds to the expenditure.
- **Budget Category** – Select the budget category that corresponds to this transaction. NOTE: You may only expend grant funds in the budget categories/line items that include grant funds in the contract budget. Check Contract Details if unsure.
- **Description** – Provide a BRIEF description of the expenditure.



SUBMITTING THE LOG

Grant Funds Expenditure Log

Organization Name	Grant #	Award Amount	Date Completed
Florida International University Foundation, Inc.	21.c.ps.170.630	$26,783	7/6/2020 11:04:08 AM

Link to Contract Details

+ Add new record | Export to Excel

Drag a column header and drop it here to group by that column

Invoice	Transaction	Payment ...	Payee	Transactio...	Grant Funds	Cash Match	In Kind	Budget Item	Description	Deliver...	Status	
	#101	5/15/2021	Staff	$500.00	$500.00			Outside Fees and Services: Other - Independent contractors	Test Expenditure	1	New	Edit × Delete
	#102	6/5/2021	Staff	$425.00	$425.00			Government Support: Local/County - Miami Beach Cultural Anchor Grant	Test Expenditure 2	2	New	Edit × Delete
				Total Transacti... $925.00	Total Grant Funds: $925.00	Total Cash Match: null	Total In Kind: null					

1 | 200 items per page | 1 - 2 of 2 items

Comments:

B I

Submit

RETURNED EXPENDITURES

Once an expenditure is submitted, you are no longer able to edit or delete it.

If you need to edit a submitted entry, please ask your Program Manager to return it to you. If there is an entry that is incorrect, the Expenditure Log will be returned to you for corrections.

Invoice	Transaction	Payment Date	Payee	Transaction Total	Grant Funds	Cash Match	In Kind	Budget Category List	Description	Deliverable	Status	
1003	Check 2058	9/10/2017	Company, Inc.	$1,000.00	$500.00	$500.00		Outside Fees and Services: Other	Equipment rental for event	1	Approved	
651	Check 2059	9/10/2017	John Smith	$2,000.00	$2,000.00			Personnel Programmatic	Program staff salary	1	Returned	Edit Delete
	EFT 129	9/12/2017	Marketing Vendor Inc.	$800.00		$800.00		Marketing	Event promotion	1	Approved	

RULES OF THE LOG

- Remember to follow your Contract Budget when completing the expenditure log. All of your expenditures must be allowable items that fit into the categories in your contract budget.
- There is a 20% leeway that you can use if you spent more/less that you initially thought.
- You can list a single transaction multiple times if it is allocated to multiple budget categories
  - Example – The Executive Director is allocated 50% to Personnel: Administrative and 50% to Personnel: Programmatic, you would add the single transaction twice, allocating half of the transaction to each of the different budget categories.
  - This applies to larger transactions like payroll company transfers too.

PAYROLL COMPANIES

- Payee names **must** match what is on the bank statement.
  - For direct deposits to payroll companies, the “payee name” will be the company.
- Use the description box.
  - A payroll breakdown in the description is very helpful to the program manager.
  - Example: “John Doe $500, Jane Way $500, Jean Picard $500”
  - Include any benefits the employer pays on behalf of the employees in this breakdown.
  - Remember that the grant only funds the employer’s responsibility of the taxes. It does not fund federal income taxes.

PAYROLL COMPANIES

Link to Contract Details

	11/9/2023	Paymaster ACH Debit Payroll	$59,421.85	$3,372.63			Personnel: Administrative - Salaries, FICA, and health benefits	Biweekly Payroll for Administrative Staff (Payroll Only) Jerry [redacted] Robert [redacted] Jeffery [redacted] Jonathon [redacted] Nelson [redacted] Chana [redacted] Dwayne [redacted] Susan [redacted]	2	New	Edit × Delete
	11/9/2023	Paymaster ACH Debit (Payroll Taxes)	$18,297.45	$204.93			Personnel: Administrative - Salaries, FICA, and health benefits	Payroll Taxes for Administrative Staff	2	New	Edit × Delete

07/05	ACH CORP DEBIT BILLING AUTHNET GATEWAY ARTSERVE.ORG [redacted]	13.00
07/05	ACH SETTLEMENT	12,593.54
07/10	DEBIT CARD PURCHASE FAST PRINTZ 07-06 954-376-8416 [redacted]	195.02

11/09 ACH DEBIT
5BRB EEDIRDEP CENTER FOR CREATIV 1ST REPUBLIC BA [redacted]
13 $59,421.85 -

BEST PRACTICES

- Payee names **must** match what is on the bank statement.
  - Sebastian Crabby should be written as that not S.R. Crabby or Seb Crabby
- For indirect payments, describe the transaction in the comments.
  - Example: “Paid to Paul for JoAnn’s receipt.” Be able to produce the receipt for an audit.
- The payment date should be the date of the payment, **not** the invoice
- Cash transactions are allowed, but not encouraged. Must still have documentation of payment and what it was for; including a signed and dated receipt.
- Zelle, credit cards, etc. all have transaction numbers – find them for the log
- Payroll also has a transaction number with your bank, must have for final report.
- If you’re struggling to find a transaction number, call your program manager.

GRANT PROGRAM MANAGERS

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Visual Arts

Media Arts

Presenter

Traditional Arts

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Dance

Community Theatre

Professional Theatre

Patricia Singletary

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Museums

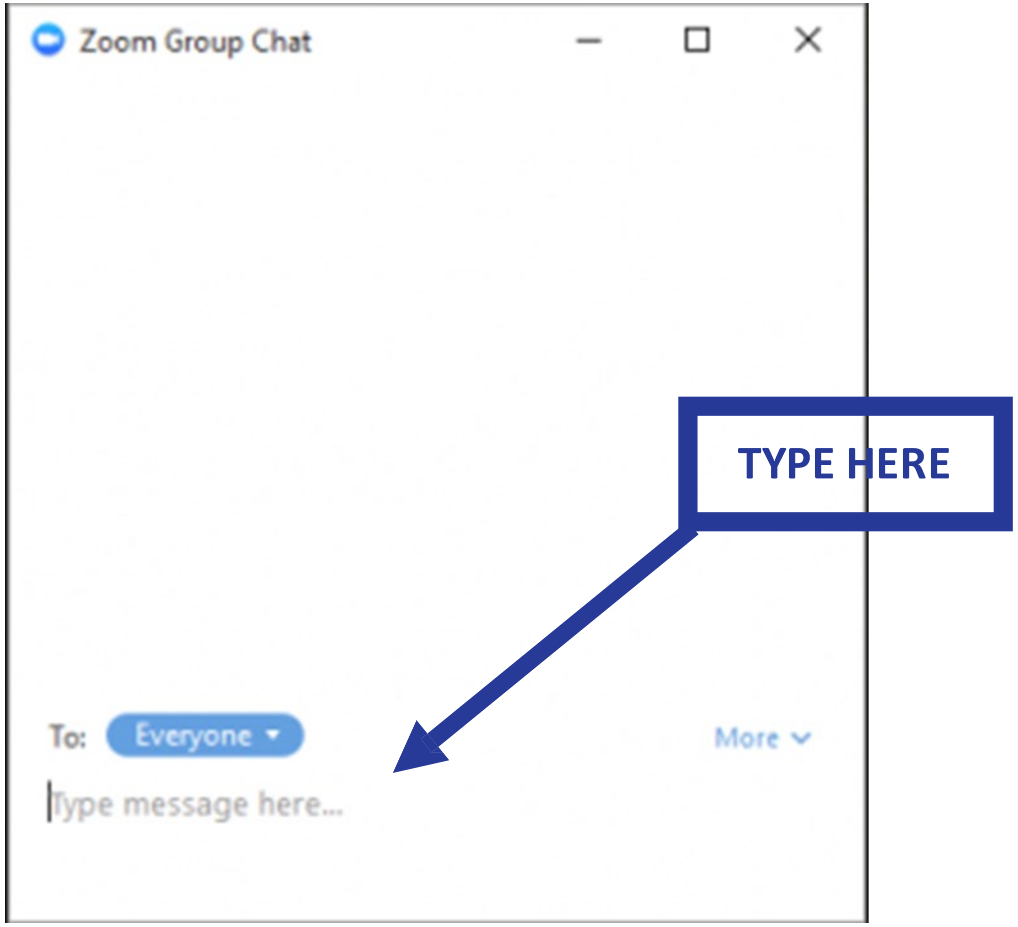
Underserved

LAA/SSO

Media Arts

QUESTIONS

ANSWERS



Links for the presentation and materials will be emailed to today's participants after the session.