



Commission for Arts and Culture

INSTRUCTIONS

How to Complete a Request for Payment Form

For Nonprofit Organizations Awarded Arts and Culture Funding in Fiscal Year 2017

These instructions are for each nonprofit organization (contractor) that has received a fully executed signed contract and a purchase order number related to funding in FY17 from The City of San Diego Commission for Arts and Culture's Organizational Support Program (OSP) or Creative Communities San Diego (CCSD).

QUICK START SUMMARY:

1. Read these instructions and review the FY17 contract. (Article 3.3 describes invoice submission rules.)
2. Compile the necessary information regarding expenses and matching income sources.
3. Verify that all expenses are approved for reimbursement.
4. Complete the request for payment form (invoice) and print it on your organization's letterhead.
5. If applicable, supply any required documentation for expenses.
6. Using the date it is submitted, sign and date the invoice. Submit it to Commission staff.
7. If you have read and followed the detailed instructions but want more information, contact Whitney Roux, Arts and Culture Funding Programs Coordinator, at wroux@sandiego.gov or (619) 236-6798.

Need a visual example of a request for payment form?

Need checklist of required information?

Need a glossary for terms in this document?

Find it here: www.sandiego.gov/arts-culture/funding

DETAILED INSTRUCTIONS:

When can a request for payment be submitted?

A contractor must possess two things before requesting reimbursement from the City:

1. A contract, signed by all the necessary parties and recorded by the City Clerk; and
2. A purchase order number issued by the City. The purchase order number will be sent to your organization via email.

What expenses are eligible for reimbursement?

All expenses need to incur between July 1, 2016, and June 30, 2017. Aside from ineligible expenses, contractors can submit for reimbursement in any area. Staff recommends using fewer line items that align with the following Cultural Data Project (DataArts) lines:

- ☐ Artists & Performers - Salaries & Fringe
- ☐ All Other Employees - Salaries & Fringe
- ☐ Advertising & Marketing
- ☐ Artists & Performers - Non Salaried
- ☐ Production & Exhibition Costs
- ☐ Rent
- ☐ All Other Operating Expenses

What expenses are ineligible for reimbursement?

Categories of ineligible expenses include capital or equipment expenditures, purchases of awards, trophies, gifts, uniforms, alcohol, or the buildup of reserves. For full details, refer to Council Policy 100-03: http://docs.sandiego.gov/councilpolicies/cpd_100-03.pdf.

How many invoices can be submitted? And how often?

Contractors can submit invoices between July 1, 2016, and August 31, 2017. Invoices submitted after August 31, 2017, are not guaranteed payment.

OSP Invoicing:

- ☐ Minimum: 1 & Maximum: 4
- ☐ No more frequently than one (1) time per three-month period.

CCSD Invoicing:

- ☐ Minimum: 1 & Maximum: 2
- ☐ No more than sixty (60) calendar days after the conclusion of the project or the date of contract execution.

What information about expenses is needed?

On the expense table record the following for each expense:

- ☐ Description of the expense
- ☐ Amount of the expense
- ☐ Vendor or Employee name
- ☐ Date of payment
- ☐ Payment type: check, credit card or direct deposit
 - If paid for with a check, include the check number under payment type.

What additional documentation of expenses is required?

- ☐ **Expenses Paid for by Check**
 - Organizations are not required to submit copies of invoices or canceled checks.
 - You must keep invoices and proofs of payment on file until the City conducts an audit of your organization's contract files or until a period of three years has elapsed, whichever occurs first.
- ☐ **Expenses Paid for with Credit Card**
 - Copies of the itemized receipts.
 - A copy of the credit card statement with the expenses highlighted.
 - The City is unable to reimburse these purchases without full itemization.
- ☐ **Expenses Using Direct Deposit (Payroll Expenses Only)**
 - A copy of the statement from the payroll company with the expenses highlighted.

What are the match income requirements?

As stipulated by Council Policy 100-03, all contractors are required to match their contract award. The organization's required match amount is stated in Article 3.1.2 of the contract.

All matching income needs to be received during the period of the contract; for FY17 this is from July 1, 2016 - June 30, 2017.

Matching funds can come from:

- ☐ Contributed Income, such as but not limited to donations from individuals, foundations, corporations, or other government entities.
- ☐ Earned Revenue, such as but not limited to ticket sales, gift shop income, or program fees.

Matching funds can not come from:

- ☐ Funds received from The City of San Diego.

Program Matching Requirements:**OSP:**

- ☐ All contracts require a 3:1 cash match.

CCSD:

- ☐ Project cash expenses > \$30,000, requires a 3:1 cash match.
- ☐ Project cash expenses < \$30,000, requires a 2:1 match, and up to 50% of the match may come from in-kind donations.

What information about match income is needed?

On the match income table record the following for each income source:

- ☐ Description of income source
- ☐ Amount of funds from the source
- ☐ Date the funds were received
- ☐ Match income total for this request
- ☐ Match income from previous requests, if applicable
- ☐ Total match income demonstrated to date

What if my organization is requesting augmentation funds?

Please reference the augmentation funds packet provided by Commission staff for information.

How do I submit a complete and accurate request for payment?

Via email to: Whitney Roux, wroux@sandiego.gov

Via Mail to:

Commission for Arts and Culture

Attn: Whitney Roux

1200 Third Avenue, Suite 924

San Diego, CA 92101

wroux@sandiego.gov

How long does it take to receive payment once an invoice is submitted?

Contractors can expect payment 30 days from the invoice date.

Who do I contact if I have questions?

Commission Staff is available Monday-Friday to assist you. For questions regarding FY17 Requests for Payment contact Whitney Roux, Arts and Culture Funding Programs Coordinator at wroux@san Diego.gov or call 619.236.6798.



Commission for Arts and Culture

CHECKLIST

Request for Payment Required Information Checklist

For Nonprofit Organizations Awarded Arts and Culture Funding in Fiscal Year 2017

REQUIRED CONTRACT INFORMATION

- ☐ Contractor's legal name
- ☐ Address
- ☐ Phone number
- ☐ Contractor invoice number
- ☐ Invoice date
- ☐ Contract number
- ☐ Purchase order number, issues by the City
- ☐ Printed on organization's letterhead
- ☐ Signature of authorized representative

REQUIRED REQUEST INFORMATION

- ☐ Request amount
- ☐ What number request this is for the organization
- ☐ Itemized expense information
- ☐ Match income information

IF APPLICABLE

- ☐ Documentation for direct deposit expenses
- ☐ Documentation of credit card expenses

OPTIONAL, IF PREFERRED

- ☐ Electronic Funds Transfer (EFT) enrollment form (If your organization already uses EFT for payments from the City, there is no need to complete the form again.)



Glossary of Useful Terms - Request for Payment Form

CONTRACTOR INVOICE NUMBER:

This number is generated internally by the contractor to track the payment of a receivable. It should be unique to the invoice and should not be repeated on future request for payments. Many organizations use the naming convention: program-year-request number. EX: OSP17-2 or CCSD17-1. Use what makes sense for your organization's bookkeeping.

CONTRACT NUMBER:

The unique number assigned to the contract by The City of San Diego. It begins with FY17 and the funding program abbreviation; this number can be found on the front page of the contract. EX: FY17OSP-XX-XXXXXXX or FY17CCSD-XX-XXXXXXX

EMPLOYER IDENTIFICATION NUMBER (EIN):

Employer Identification Number, or Federal Tax Identification Number, a 9-digit number assigned by the IRS to identify taxpayers.

INVOICE DATE:

The exact date the contractor submits an invoice to The City. Invoices should not be pre or post-dated.

ITEMIZED EXPENSE TABLE:

Table showing a list of expenses for reimbursement for the request. This table includes: description of the expense, amount of the expense, vendor or employee name, date of payment, and method of payment. The total in this table should equal or exceed the total request amount.

MATCH INCOME TABLE:

Table showing a list of matching income sources for the current and previously submitted requests. This table includes: description of the income source, amount of funds from the source, date funds were received, match income totals for current and past requests, total match income remaining to demonstrate on future invoices.

NUMBER OF REQUEST:

Number of request for this contract period. For example, if this is a contractor's first request for reimbursement they should write 1, if it is the third then they write 3, etc.

PURCHASE ORDER NUMBER:

This unique number is assigned by The City of San Diego Purchasing and Contracting Department. This number is created once a fully executed contract has been processed by staff. Contractors will receive this number via US mail and/or email. Ex: 4500011111

REQUEST AMOUNT:

Total amount of funds requested for this particular invoice.

Other useful terms:**COMMISSION**

The City of San Diego Commission for Arts and Culture.

COMMISSIONER

A volunteer appointed by the Mayor and confirmed by City Council to serve in an advisory capacity to the Mayor and City Council of The City of San Diego on promoting, encouraging, and increasing support for San Diego's diverse artistic and cultural assets, integrating arts and culture into community life and showcasing San Diego as an international cultural tourist destination.

COMMISSION STAFF

Full time employees of The City of San Diego assigned to administer the programs and services of the Commission under the oversight and direction of the Mayor and Deputy Chief Operating Officer for Neighborhood Services.

CONTRACT

A contract is a legally binding document that establishes the relationship between The City of San Diego and a nonprofit organization and outlines the duties of each party. The contract is the tool that enables The City of San Diego to pay out an award to an organization. A contract is considered executed after all the requisite departments within The City of San Diego including The Commission for Arts and Culture, Purchasing and Contracting; City Attorney and City Clerk have verified and/or signed the contract.

CONTRACTOR

A contractor is an applicant who has successfully entered into a contract with The City of San Diego and is performing duties under the terms of the contract.

DataArts, formally Cultural Data Project (CDP)

The City of San Diego subcontracts with an organization called DataArts to collect standardized data for the arts and culture sector and to convert that data into uniform reports customized for the Commission.

ENTERTAINMENT EXPENSES

Funds used to recruit, secure, compensate and supply amusements including but not limited to fireworks, caricature drawings, balloon animals, mascots, face painting, animal rides, petting zoos, or carnival games. (Contrast with Artistic Expenses).

FISCAL SPONSOR

A nonprofit, tax-exempt organization that chooses to support a project by receiving funds from a private foundation, a government agency, or tax-deductible donation and passing them on to the project. The fiscal sponsor assumes the liabilities, legal and tax reporting requirements associated with accepting funding. For more specific instruction, fiscal sponsors and their sponsored applicant are strongly encouraged to seek professional legal and accounting counsel to determine how best to structure their business relationship. In this context:

- Legal: The fiscal sponsor would be the applicant, and if awarded funding, would become the contractor. The fiscal sponsor must comply with The City of San Diego's contractual requirements.
- Location: The fiscal sponsor must be based in San Diego County.
- Relationship: The sponsored applicant must become employees or volunteers of the fiscal sponsor for the duration of the project. Project expenses must be paid directly by the fiscal sponsor to vendors and suppliers. All activities performed by the project personnel, including writing grant proposals or requesting donations, will be done so on behalf of the fiscal sponsor. All funds raised are the property of the fiscal sponsor.
- Liabilities: Because the project is being conducted on behalf of the fiscal sponsor, the project activities create the same liabilities for the fiscal sponsor as would any other program. The fiscal sponsor is liable for the actions and omissions of the project personnel – whether employees or volunteers - within the scope of their project work. If the project has unpaid bills, borrows money, injures someone, damages property, infringes someone's copyright, or undertakes the obligation to supply goods or services to others – all these are the fiscal sponsor's liabilities.
- Tax Reporting: Depending on the commitments made to grantors and donors, the fiscal sponsor may be required to designate money for the project as a restricted fund on its financial records and on its Form 990 return. Payroll tax returns must also be filed for employee compensation.

IN-KIND CONTRIBUTIONS

In-kind contributions are the value of goods or services donated to an organization either as volunteer staff time or goods donated by vendors at no cash expense to the organization.

MATCHING REQUIREMENT or CASH MATCH

Contractors with project cash expenses over \$30,000 must be able to match City funding at a 3:1 ratio: for every \$1 the City invests, the applicant must match that support with \$3 in cash funding. Cash match funding may come from any number of sources including earned or contributed income, but cannot come from The City of San Diego. Contractors with project cash expenses of \$30,000 or less must match City funding at a 2:1 ratio and up to 50% of the match may consist of in-kind donations.

PROJECT-SPECIFIC COSTS

Costs which can be identified and assigned to a specific project activity. These include expenses for personnel directly assigned to the project such as artistic/entertainment, administrative/professional, technical production, etc. Direct costs may also include operating costs specifically associated with the project such as the rental of outside facilities, postage, materials and supplies.



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Make sure this invoice is on your organization's letter head.

Contractor's Legal Name: ABC Arts Organization	
Address: 1235 Market Street, San Diego CA 92101	
Phone Number: 619-555-1234	
Contract Number: FY17OSP-55-1234567	Located on the front page of the contract.
Purchase Order Number: 4500075011	Provided to you by The City of San Diego via email.
Invoice Date: February 10, 2017	Exact date you submit your invoice to the City. Do not pre or post-date this invoice
Contractor Invoice Number: OSP17_2	Generated internally by you to track the payment of this invoice.
Employer Identification Number (EIN#): 55-1234567	
Total Request Amount: \$21,000	For this invoice only
What number request is this (#1-4)? 2	

TABLE 1: LIST OF ITEMIZED EXPENSES

If you need more lines, please attach a spreadsheet with additional data.

Description of Expense	Amount of Expense	Vendor or Employee Name	Date of Payment	Payment Type (Check #, Credit Card or Direct Deposit)
Set design for XYZ dance production	\$2,000	J&J Designs	10/1/16	Credit Card
Building Rent	\$5,000	SD Landlord	9/1/16	CK#: 98564
Building Rent	\$5,000	SD Landlord	10/1/16	CK#: 12346
Building Rent	\$5,000	SD Landlord	11/1/16	CK#: 12456
Program Manager Salary	\$6,000	Jane Doe	10/1/16	Direct Deposit
Total Expenses:	\$23,000			

TABLE 2: MATCH INCOME TABLE

If you need more lines, please attach a spreadsheet with additional data.

Description of Match Income Source	Amount	Date Received
XYZ Foundation	\$ 20,000	10/15/2016
Ticket Sales	\$ 10,000	8/1/2016-12/31/2016
Qualcomm Foundation	\$ 33,000	9/1/2016
	\$	
Subtotal for this request:	\$ 63,000	← Add all match income for this request
A. Total Match Required:	\$ 252,000	← Found in Article 3.1.2 or your contract.
B. 1st Request Match Income Total:	\$ 75,000	← If this is your first request match or it is a match from a PREVIOUS request, shown on previous forms- If this is your 2-4 request.
B. 2nd Request Match Income Total:	\$ 63,000	← Match for THIS request, shown above because this is the SECOND request. Put subtotal here.
B. 3rd Request Match Income Total:	\$	If Applicable
B. 4th Request Match Income Total:	\$	If Applicable
C. Total Match Amount to Date:	\$ 138,000	← Sum of all B Lines
D. Remaining Match Amount:	\$ 114,000	← Subtract Line C from Line A. Should total \$0 on your final request.

Authorization

I have prepared this invoice in compliance with Article III Compensation of the Agreement between The City of San Diego and the organization I represent.

Printed Name & Title	Jane Smith, Executive Director
Signature, Date	

SAMPLE