



Comptroller's Guide to
**NON-PROFIT
FISCAL MANAGEMENT**

What We Will Cover Today

1. **Know Your Contract**
2. **The Advance Process**
3. **The Claim Process Overview**
4. **Preparing a Claim**
5. **Claim's Checklist**



What We Will Cover Today

How Many of You Submit Perfect Claims?



[This Photo](#) by Unknown Author is licensed under [CC BY-NC-ND](#)

1. Know Your Contract

□ TERM:

- “This agreement shall **commence on January 1, 20xx** and **terminate on December 31, 20xx**, unless sooner terminated in accordance with the provisions of the agreement.” *Emphasis Added.*



1. Know Your Contract (cont.)

□ SERVICES:

- “. . . The program which is more fully described in **Appendix A** attached hereto and incorporated herein by reference shall be subject to the direction, approval and control of the Office.”



1. Know Your Contract (cont.)

□ PAYMENT:

- “Amount of Consideration. The maximum amount to be paid to the Contractor as full consideration for the Contractor’s services under this Agreement (the “Maximum Amount”) **shall not exceed xxx,xxx and 00/100 dollars,** payable as follows:”



1. Know Your Contract (cont.)

□ ACCOUNTING PROCEDURES; RECORDS.

- A) “Records shall be maintained in accordance with GAAP and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the *Federal Office of Management and Budget 2. C.F.R. Part 200.*”
Such records shall at all times be available for *audit, inspection and copying* by the Comptroller . . .”
- **EVERY CLAIM SHOULD BE PREPARED WITH FULL SUPPORTING DOCUMENTATION, EVEN IF NOT REQUESTED BY DEPT. OR CO..**

1. Know Your Contract (cont.)

□ ACCOUNTING PROCEDURES; RECORDS.

□ FEDERAL:

- [2 Code of Federal Regs. Part 200 \(Cir. A-122\)](#)

□ STATE:

- [Consolidated Fiscal Reporting and Claiming Manual](#)
- [NYS Comptroller's Local Gov. Mgmt. Guides](#)
- NYS Program Specific Guides (i.e. [OASAS](#), OFS, etc.)

□ COUNTY:

- Guide for preparation of Youth Board Vouchers
- Mental Health, Chemical Dependency Claim Guides



1. Know Your Contract (cont.)

□ **ACCOUNTING PROCEDURES; RECORDS.**

- B) Within x days of the termination of this Agreement, Contractor shall file with the Office and the Comptroller of the County, reports as follows:
 - A complete and verified reconciliation report to include all monies received and monies expended during the term of this Agreement, must be submitted with the final claim voucher.
 - A Final Project Report (to department)
 - Annual Inventory Certification (to department)



1. Know Your Contract (cont.)

□ MODIFICATIONS TO CONTRACT BUDGET.

- Vendor may make adjustments to Universal Budget if less than 10%.
- Vendor may make adjustments to Universal Budget if more than 10%, with Departmental Approval.



2. The Advance Process

□ PAYMENT PROVISION:

- “one third (1/3) of the amount above shall be paid in advance upon the final execution of the Agreement; and”
- Subsequent payments shall be on a reimbursement basis for actual expenses incurred and solely in accordance with the budget attached hereto.”



2. The Advance Process (cont.)

- Advances are generally approved by the Claims Division on the same day, so long as the following are in our possession: (1) Prior Contract is Reconciled, (2) Certified Contract and (3) Completed Claim Voucher.



[This Photo](#) by Unknown Author is licensed under [CC BY](#)



[This Photo](#) by Unknown Author is licensed under [CC BY-NC-ND](#)

NAME OF PERSON		CLUB CODE		CLUB NUMBER	
1. NAME (LAST)		2. NAME (FIRST)			
3. ADDRESS (STREET)		4. CITY (TOWN) STATE ZIP			
5. PHONE NUMBER		6. DATE OF BIRTH			
7. SEX		8. HEIGHT			
9. WEIGHT		10. BLOOD TYPE			
11. RELIGION		12. OCCUPATION			
13. EDUCATION		14. MARITAL STATUS			
15. SOCIAL SECURITY NUMBER		16. SIGNATURE			
17. DATE OF SIGNATURE		18. DATE OF BIRTH			
19. DATE OF BIRTH		20. DATE OF BIRTH			
21. DATE OF BIRTH		22. DATE OF BIRTH			
23. DATE OF BIRTH		24. DATE OF BIRTH			
25. DATE OF BIRTH		26. DATE OF BIRTH			
27. DATE OF BIRTH		28. DATE OF BIRTH			
29. DATE OF BIRTH		30. DATE OF BIRTH			
31. DATE OF BIRTH		32. DATE OF BIRTH			
33. DATE OF BIRTH		34. DATE OF BIRTH			
35. DATE OF BIRTH		36. DATE OF BIRTH			
37. DATE OF BIRTH		38. DATE OF BIRTH			
39. DATE OF BIRTH		40. DATE OF BIRTH			
41. DATE OF BIRTH		42. DATE OF BIRTH			
43. DATE OF BIRTH		44. DATE OF BIRTH			
45. DATE OF BIRTH		46. DATE OF BIRTH			
47. DATE OF BIRTH		48. DATE OF BIRTH			
49. DATE OF BIRTH		50. DATE OF BIRTH			
51. DATE OF BIRTH		52. DATE OF BIRTH			
53. DATE OF BIRTH		54. DATE OF BIRTH			
55. DATE OF BIRTH		56. DATE OF BIRTH			
57. DATE OF BIRTH		58. DATE OF BIRTH			
59. DATE OF BIRTH		60. DATE OF BIRTH			
61. DATE OF BIRTH		62. DATE OF BIRTH			
63. DATE OF BIRTH		64. DATE OF BIRTH			
65. DATE OF BIRTH		66. DATE OF BIRTH			
67. DATE OF BIRTH		68. DATE OF BIRTH			
69. DATE OF BIRTH		70. DATE OF BIRTH			
71. DATE OF BIRTH		72. DATE OF BIRTH			
73. DATE OF BIRTH		74. DATE OF BIRTH			
75. DATE OF BIRTH		76. DATE OF BIRTH			
77. DATE OF BIRTH		78. DATE OF BIRTH			
79. DATE OF BIRTH		80. DATE OF BIRTH			
81. DATE OF BIRTH		82. DATE OF BIRTH			
83. DATE OF BIRTH		84. DATE OF BIRTH			
85. DATE OF BIRTH		86. DATE OF BIRTH			
87. DATE OF BIRTH		88. DATE OF BIRTH			
89. DATE OF BIRTH		90. DATE OF BIRTH			
91. DATE OF BIRTH		92. DATE OF BIRTH			
93. DATE OF BIRTH		94. DATE OF BIRTH			
95. DATE OF BIRTH		96. DATE OF BIRTH			
97. DATE OF BIRTH		98. DATE OF BIRTH			
99. DATE OF BIRTH		100. DATE OF BIRTH			



2. The Advance Process (cont.)

1

- Reconcile Prior Year Contract

2

- Current year contract executed AND a certified copy delivered to Comptroller's Office

3

- Submit completed voucher to Dept. for Comptroller Claims approval



2. The Advance Process (cont.)

- If CO approves by End of Day Monday, TR will make Payment on Wednesday.
- If CO approves by End of Day Wednesday, TR will make Payment Friday.
- **Schedule can change at discretion of TR.*



3. Claim Process Overview

1. Department (authorization)

Level 1: Claim is assembled and certified by department recommending payment.

Level 2: Claim Receives Supervisory Review prior to submission to Comptroller's for Audit.



2. Comptroller Claims (audit)

Level 1: Claim is audited by dedicated non-profit team, and, if documentation is satisfactory, approved.

Level 2: If claim is over \$100k, it requires audit by a supervisor prior to final approval.



3. Treasurer's (payment)

Approval received electronically by Treasurer's Department, either prior to close of business on Monday or Wednesday.

For all claims approved prior to close of business on Monday, payment is made Wednesday, for Wednesday, payment made on Friday.



3. Claim Process Overview (cont.)

- How long does the process take?
 - After the Department submits to CO, a claim is generally approved within less than 30 days, if In Good Order (IGO).
 - Each email back and forth may delay claims as much as an additional week.
 - Each official rejection may delay claims as much as an additional 14 days or longer.
- On average, 4 in 5 claims contain at least one error and require more information.



4. Preparing a Claim

□ GENERAL AUDIT STANDARDS.

- Any and all guidelines specified in contract.
- Office of the State Comptroller's Division of Local Government and School Accountability, [Local Government Management Guide for Improving the Effectiveness of Your Claims Auditing Process](#)



4. Preparing a Claim (cont.)

□ **PROOF OF PAYMENT.**

- All charges require “Proof of payment,” clearly showing amount being paid, and consists of, but is not limited to:
 - canceled checks,
 - bank statements,
 - notice of electronic payment, or
 - confirmation email of electronic payment or automatic payment made, etc.
 - When using Credit cards, proof of payment is a credit card statement with amount indicated **AND** proof of how the credit card was paid.



4. Preparing a Claim (cont.)

□ PROOF OF PAYMENT (cont.)

Cancelled Check

003456789
11/02/2004
1234567890

This is a legal copy of your check. You can use it the same way you would use the original check.

00040765433 11/01/2004
1789427335

John and Jane Doe
PO Box 123
1111111111, MD 11111

Date Dec 11, 2004 147

Pay to the order of Fairtime Mortgage Co. \$ 450.34
Four hundred, fifty and 34/100 DOLLARS

Home Town Bank USA

Memo Payment 36 Jane Doe

410 763234 000332437 0347 /0000043034

4700763234: 00015241 0147 /0000045014/

009876543
TRUNCATE BANK
CHARLOTTE, NC CDC
1799429335

>001234567<10/29/2004
6704729122

FOR DEPOSIT ONLY
DEPOSIT BANK NATIONAL
ACCOUNT 1234567890
FAIRTIME MORTGAGE CO.
DO NOT STAMP OR SIGN BELOW THIS LINE

001676643 11/01/2004
1789427335
003456789 11/02/2004
1234567890

<001234567<
DEPOSIT BANK NATIONAL
PHILADELPHIA P 191203
6704725122

Do not endorse or write below this line.

Bank Statement

FLUSHING Bank
Commercial + Business + Consumer
1122 Franklin Avenue • Garden City, NY 11530

PAGE: 3 OF 15
STATEMENT DATE: 12/31/19
ACCOUNT NUMBER

***** BUSINESS NON (PDF) *****

Checks in Order			*****		
Date	Number	Amount	Date	Number	Amount
12/03	30703	125.00	12/19	30849	130.00
12/11	30730	53.02	12/24	30850	52.50
12/19	30760	50.00	12/18	30851	570.00
12/10	30783	12,500.00	12/17	30852	812.50
12/10	30789	124.45	12/21	30853	120.00
12/05	30788	422.50	12/17	30854	2,054.00
12/03	30802	63.06	12/06	30855	15.00
12/31	30806	48.00	12/24	30856	972.90
12/03	30826	456.14	12/24	30857	41.44
12/20	30827	42.50	12/24	30858	269.33
12/14	30828	47.96	12/24	30860	66.31
12/05	30830	4,932.43	12/19	30861	165.10
12/06	30831	640.00	12/19	30862	1,904.07
12/03	30832	77.44	12/26	30863	9.45
12/07	30833	92.50	12/18	30864	753.93
12/07	30834	228.75	12/18	30866	2,589.00
12/04	30835	27.50	12/19	30867	6.50
12/05	30836	120.00	12/10	30868	8,892.61
12/26	30837	2,710.59	12/31	30875	20.81
12/04	30838	215.85	12/31	30873	138.37
12/05	30839	623.24	12/31	30874	185.00
12/11	30840	1,844.85	12/31	30875	315.98
12/05	30841	87,959.16	12/31	30877	53.01
12/17	30842	3,341.04	12/31	30878	575.00
12/20	30843	125.00	12/31	30900	38.50
12/17	30844	45.00	12/31	30901	75.96
12/18	30845	171.73	12/31	30904	13.82
12/14	30846	2,187.59	12/31	30905	375.00
12/24	30847	90.00	12/31	30913	90.25
12/19	30848	49.78	12/31	30924	375.00

(*) Check Numbers Missing

----- Continued on next page -----

This Photo by Unknown Author is licensed under [CC BY-SA-NC](#)

4. Preparing a Claim (cont.)



Nassau County Human Services Universal Budget Form

[Return to Face Sheet](#)

Contract # _____ 0
Contract Name: _____ 0
Program Name: _____ 0

Select Line To
Work On Here

[Work on Salary
and Fringe](#)

[Work on Line 2](#)

[Work on Line 3](#)

[Work on Line 4](#)

[Work on Line 5](#)

[Work on Line 6](#)

[Work on Line 7](#)

[Work on Line 8](#)

[Work on Line 9](#)

[Work on Line 10](#)

[Work on Line
11](#)

[Agency
Contribution](#)

Budget Summary

Line #	Expense type	Total \$
1a	Salary	\$0
1b	Fringe	\$0
1 Total	Personnel (Salary plus Fringe)	\$0
2	Consultant(s)	\$0
3	Travel / Per Diem / Transportation	\$0
4	Equipment	\$0
5	Supplies	\$0
6	Contractual Services	\$0
7a	Rent	
7b	Utilities	\$0
8	Department Specific Costs	\$0
9	Other Costs	\$0
10	Administrative Overhead	\$0
	Gross Expenditures (Lines 1 – 10)	\$0
11	Revenue, Income, Matches, Local Tax	\$0
	Net Budget Total (Lines 1 – 10 minus line 11)	\$0
	Agency Contribution	\$0
	Net Contract Total (Net Budget Total minus Agency Contribution)	\$0

UNIVERSAL
BUDGET



4. Preparing a Claim (cont.)

1a. SALARY/PAYROLL

- “Certified” payroll, either
 - Reports from a data processing or payroll company for period claimed with name/title, check #'s, check dates, payroll period, gross amount of pay and allocation should be indicated.
 - In the case of vendors that do not use a payroll company, please provide copies of cancelled checks or bank statements indicating check numbers or automatic payments.
- If employee is hourly, a timesheet is required
- Titles need to be accurate.



4. Preparing a Claim (cont.)

1a. SALARY/PAYROLL

Earning's Statement

Certified Payroll Register From Payroll Company
OR Supervisor Report AND cancelled check

Earnings Statement

Check Date: 11/21/2018
Pay Date: 11/21/2018
Pay Period: 11/05/2018 - 11/11/2018

Employee: [Name]
Social Security: [Number]
Tax ID: [Number]

Regular: 22.000
Overtime: 0.000
Total: 22.000

Gross Pay: \$1,100.00
Deductions: \$150.00
Net Pay: \$950.00

THIS IS NOT A CHECK

Payroll Details

Hours and Earnings			Taxes		Deductions		Employer	
Description	Hours	Rate	Amount	Tax	Amount	Deduction	Amount	Net Pay
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								
Regular	22.00		220.00	FED SOCSEC	13.08			206.92
				FED MEDCARE	3.26			
				MEDCARE	17.24			
Check Date:								
Check Date:								
Employee:								

4. Preparing a Claim (cont.)

1b. FRINGE

- ❑ Complete invoices, including list of names claimed and calculation of allocations.
- ❑ Individuals listed in FRINGE must match individuals claimed in payroll.

Payroll



Fringe

[This Photo](#) by Unknown Author is licensed under [CC BY-NC-ND](#)



1b. FRINGE

Reconciliation Report

[illegible]

4. Preparing a Claim (cont.)

2. CONSULTANTS

- Submit contract agreements, time sheets and/or invoices for independent contractors or consultants, invoices for contractual services.
- In certain instances, less or more documentation may be required, depending on the situation.
 - In general, Consultant/Contractual agreements are required for those that have them (i.e. professionals – includes hours to be worked and rate of pay).
 - Invoices could be accepted for those like repair, exterminators, etc (outside services that do not have specific agreements, etc.).



4. Preparing a Claim (cont.)

3. TRAVEL/PER DIEM/TRANSPORTATION

- A log for mileage claimed, receipts for gas, tolls, transit, parking, metro cards, etc. claimed, receipts for any travel related to conferences/training.
- Verify whether written Departmental approval is required for any claims for out-of-state travel, and if so, please provide.
- For more information, you may reference the Office of the New York State Comptroller's [Local Government Management Guide for Travel and Conference Expense Management](#).



4. Preparing a Claim (cont.)

3. TRAVEL/PER DIEM/TRANSPORTATION

SALES RECEIPT

AMTRAK

Purchased: 11/30/2018 11:40 AM PTThank you for your purchase.

1. Retain this receipt for your records.
2. Print the attached eTicket and carry during your trip.

Merchant ID 006821 Massachusetts Ave NWWashington, DC 20001800-USA-RAILAmtrak.com

Reservation Number - 011878NEW YORK PENN, NY
- ALBANY RENSSLR, NY (Round-Trip)NOVEMBER 30, 2018

Billing Information

American Express ending in 1000 (Purchase)Authorization Code 241823 **Total \$101**

Purchase Summary - Ticket Number 3340682071243

Train 63: NEW YORK (PENN STATION), NY - ALBANY-RENSSELAER, NY
Depart 7:15 AM, Friday, December 7, 2018
1 RESERVED COACH SEAT
\$63.00
Subtotal
\$63.00

Train 244: ALBANY-RENSSELAER, NY - NEW YORK (PENN STATION), NY
Depart 4:10 PM, Friday, December 7, 2018
1 RESERVED COACH SEAT
\$45.00
Subtotal
\$45.00

Total Charged by Amtrak
\$108.00

<- Ticket Invoice

Travel Mileage Log

Statement of Automobile Travel

Payee: _____ Date: 11/30/18
Program: _____
Address: _____

PAID DATE: 11/30/18
Check Number: 41654
Amount of Check: 53460

Date	From	To	Single or Round	Purpose of Trip	Miles Traveled	Program Rate	Actual Cost
11/18/18	Long Beach	600 Albany Ave, Amherst	Round	To pick up cloths and supplies for clients	41.200	0.545	22.454
11/19/18	Long Beach	400 Uniondale ave, Uniondale	Round	Outreach and testing at Uniondale	21.000	0.545	11.445
11/21/18	Long Beach	630 Old Country Rd, Garden City	Round	Outreach at the Bus Station of the mall	23.800	0.545	12.971
1/26/18	Long Beach	400 Hempstead Turnpike, Elmont	Single	Outreach at Elmont Home Depot	11.400	0.545	6.213
1/26/18	Long Beach	91 N. Franklin St, Hempstead	Single	Return to office	6.000	0.545	3.270
1/27/18	Long Beach	400 Uniondale ave, Uniondale	Round	Outreach and hand out flyers for our forum at Hempstead	18.800	0.545	10.246
1/28/18	Long Beach	400 Uniondale ave, Uniondale	Round	Meeting with a client for HIV test	21.000	0.545	11.445
1/28/18	Long Beach	540 Fulton Ave, Hempstead	Single	Outreach at Uniondale public library	10.500	0.545	5.723
1/28/18	Long Beach	26 West Park Avenue, Long Beach	Single	Taking a client to planned Parenthood for HIV testing	2.000	0.545	1.090
1/28/18	Long Beach	1 Education Dr, Garden City	Single	Return to office	9.600	0.545	5.232
1/29/18	Long Beach	250 Fulton Ave, Hempstead	Round	Outreach and handing out flyers for our forum at Nassau Community College	23.000	0.545	12.625
1/30/18	Long Beach	151 Alkier St, Brentwood	Single	World AIDS Day event at Hempstead	9.600	0.545	5.232
1/30/18	Long Beach	26 West Park Avenue, Long Beach	Single	Outreach for World AIDS Day and handing out flyers for our forum at the salvadoran Consulate	25.400	0.545	13.843
1/30/18	Long Beach	Long Beach	Single	Return to office and picking up more material for the next day	36.000	0.55	19.800
Total:							142.409

I hereby certify that the travel was necessary on official business and the information is correct.

Signature of Traveler _____
Signature of Program Director _____

4. Preparing a Claim (cont.)

4. EQUIPMENT

- ❑ Prior written department approval should be submitted for purchase caps and three (3) bids, if applicable.
- ❑ The bids should be submitted to the Department as supporting documentation with the voucher where the purchase is being claimed. If the lowest bid was not used, then a statement explaining why the winning bidder was used is required.
- ❑ In all cases the lowest responsible bidder is awarded the order/contract, if not, provide explanation.
- ❑ Remember, equipment is property of the State or County (depending on program) and must be inventoried.



4. Preparing a Claim (cont.)

4. EQUIPMENT (Cont.)

Purchases are subject to [NY State General Municipal Law](#) and [Nassau County Procurement Policy](#), which include the following:

- ❑ Purchases under \$500 do not require competitive bids. Only one recorded quote is required. Additional quotes may be requested if the Buyer deems it appropriate for savings potential.
- ❑ Purchases \$500 to \$2999 require three informal competitive bids. The Buyer must obtain and record at least three verbal quotations.
- ❑ Purchases \$3000 to \$9999 - The Buyer must obtain and record at least three written informal quotations from the vendors.
- ❑ Purchases \$10,000 or more - The Buyer must prepare a Formal Sealed Bid which has a separate set of compliance rules requiring strict adherence. The sealed bid is typically sent to at least three bidders and is advertised in Newsday. Bid notification is also posted on the Nassau County website www.nassaucountyny.gov, “eServices for Business”, “Bid Solicitation Board
- ❑ Vendors are given a minimum of 5 days to respond, although most formal bids provide additional time. Sealed bids are opened publicly at a precise, prescribed time and location. Other minor procedural requirements may apply.



4. Preparing a Claim (cont.)

4. EQUIPMENT (Cont.)

- Vendor
- Item type
- Serial #
- Cost
- Period

Since <\$2,999
+ 2 more bids

+Proof of Payment

WELLS FARGO

Hours of operation: M-F, 9am - 6pm Central Time
Telephone: 1-888-437-5681

Payments: PO Box 10306, Des Moines, IA 50306-0306
Fax: 1-888-241-4382

Online services: <https://equipmentfinancing.wellsfargo.com/access>
Please have your Federal Tax ID available when contacting us.

Correspondence: Lending Customer Service, MAC FOCUS-DES, 800 Walnut Street, Des Moines, IA 50309-3305

Summary 11/20/18
Contract number: 3005544864
Invoice number: 10018718
Due date: 11/20/18
Invoice date: 11/16/18
Coverage period: 11/16/18-12/15/18
Total due: \$2,589.00
Last payment \$2,589.00 posted on 10/20/18.

Important Messages
Online services are now available for your convenience. Enroll today at <https://equipmentfinancing.wellsfargo.com/access>

Account number	Asset description	Model	Serial number	PO number
	Copier	D91	BG2954C03	
	Serial BG2954C03			
	Copier	D91	BG2954C02	
	Serial BG2954C02			
	Copier	D91	BG2953C04	
	Serial BG2953C04			
	Copier	B615	A2T025186	
	Serial A2T025186			

Item description	Amount	Tax	Item total	Due date	Subtotal
Minimum Usage Payment	2,589.00		2,589.00	12/15/18	\$2,589.00
			Total: 803-0153105		\$2,589.00



4. Preparing a Claim (cont.)

5. SUPPLIES

- All supplies must be supported by documentation (clearly visible receipts that also show date, store, amount).
 - In all cases, a receipt or proof of purchase is required.
 - In instances where the purpose of the supply is not immediately recognizable, please provide a letter stating the purpose of the purchase.
 - i.e. “A truckload of sand,” or “Clown Costume”



4. Preparing a Claim (cont.)

5. SUPPLIES

STAPLES
Business Advantage

INVOICE DETAIL

Staples Business Advantage

Bill to Account:

Ship to Account: HEMPSTEAD

Federal ID #: 84 3388616

Invoice Number: 3390835428
Order : 7204516207-000-001
Ordered By :
Order Date : 9/17/18

Order Line	Item Number	Description	Order Qty	B/O Qty	Unit Meas	Ship Qty	Unit Price	Extended Price	
1	331222	HP CE285AC BLACK TONER CART	3	0	EA	3	63.29	189.87	
2	2436551	HP 17A BLACK TONER	3	0	EA	3	65.99	197.97	
3	116657	STPLS 3TAB FF LTR MANILA 100PK	5	0	BX	5	7.79	38.95	
4	163840	STAPLES PERF PAD LTR CAN 12	5	0	DZ	5	8.63	43.15	
5	323354	DAB N SEAL 50ML 4-PACK	1	0	PK	1	7.74	7.74	
6	105809	STICKIES 3X3 REC YLW12PK	2	0	DZ	2	7.47	14.94	
7	831602	STAPLES MED BINDERCLIPS 24CT	1	0	PK	1	4.29	4.29	
Freight:							Tax: (.0000 %)	.00	Sub-Total: 496.91
									Total: 496.91



4. Preparing a Claim (cont.)

6. CONTRACTUAL SERVICES

- Contracts for service agreements and rental agreements, or invoices for consultants and/or contractual services.
- This must include rate and hours.
- If purpose of contractual service is not immediately identifiable as being program specific, provide explanation.



6. CONTRACTUAL SERVICES

- Independent Contractors' Agreement between _____ and _____
- This document confirms that the _____ Inc. has agreed to hire _____ as a Register Nurse consultant (1099 employee) at the rate of \$70.00 per hour for an estimated 18 hours per week; estimated annual compensation approximately \$65,520. This agreement will be effective as of 7/12/2018 and will end 7/12/2019, subject to renewal.
- Both parties are aware that this agreement can be canceled at any time by either of the parties involved provided that reasonable notice of termination is given. Below is a description of the consultative work of which _____ is contracting.
- Below is a description of the consultative work of which _____ is contracting.
- Conducting evaluations of substance using clients who may require withdrawal management services
 - Administer medications and conduct clinical sessions focusing on physical health as it relates to substance use disorders and to complete all required documentation of services.
 - Utilize the nursing process to assess, plan, implement and evaluate client care.
 - Must be able to collect, analyze, and interprets data and information from health care team and formulate an appropriate nursing care plan of action
 - Provide on call services, communicate with MD and management as required
 - Perform all other duties as required
- It is agreed that _____ will bill _____ on a weekly basis and include all dates of service provided at each site and submit all invoices to:
- _____
- Signatories to this agreement:
- _____
- 7/2/18
Date



4. Preparing a Claim (cont.)

7a. RENT

- Provide invoice from landlord *and* current lease/rider (or you may get one or the other).
- Also, provide itemized bill from landlord for each category when rent includes utilities and taxes.
- If organization owns its facility and has a mortgage, “**Mortgage Interest**” must be included in this category.



4. Preparing a Claim (cont.)

7a. RENT (cont.)

RENTAL AGREEMENT

This product will only be used for personal listening/& or viewing purposes. This right cannot be transferred to anyone else.

The rental does not allow the renter, the the rights to copy &/or lend &/or rent this product to anyone that will not refrain from copying the product either for themselves, or through a representative, to use it for any of the above purposes.

This product is the uses & right

The renter &/o rights to the pi

The duration o

The renter &/o if the renter ad the renter will the product).

The monies thi rental period a

The monies pa if product will be fi

INVOICE

Mickey Mouse LLC

December 1/2018

RENT DUE FOR MONTH OF DECEMBER 2018

TOTAL DUE: \$2,338.00

January 1, 2018-December 31, 2018 3% increase \$28,056

January 1, 2019-December 31, 2019 3% increase \$28,898

+ Proof of Pmt.

#12149
12-13-18
\$2,338



[This Photo](#) by Unknown Author is licensed under [CC BY-SA](#)

[This Photo](#) by Unknown Author is licensed under [CC BY-NC-ND](#)

4. Preparing a Claim (cont.)

7b. UTILITIES

- For Gas, Electric, water, heating oil, phone, cable and communications, claims require complete current invoices dated within the contract period.
 - Late fees not allowed
 - No “Past Due” amounts
 - If location is uncommon, please explain (i.e. offsite facility, temporary space, etc.).



4. Preparing a Claim (cont.)

8. DEPARTMENT SPECIFIC

- In the event you are instructed to make a purchase by the Department:
 - Complete current invoices dated within contract period
 - Include departmental instructions



4. Preparing a Claim (cont.)

9. OTHER

- Conferences/Training
 - Agendas, confirmation of registration and proof of attendance is always required for claims.
 - Proof of Attendance can be as simple as a list of employees attending, if it's local. It could be a hotel bill, conference registration, certificate of completion and/or agenda for an out of town conference. More or less documentation may be requested depending on the specific documentation provided.
 - In the event no Proof of Attendance is available, a signed certification will be required.



4. Preparing a Claim (cont.)

9. OTHER

- ❑ Conference Invoice (A)
- ❑ Proof of Attendance (B)
- ❑ Conference Program (C)

MAN vs. MACHINE VI

Defending the DWI Case

Steven Epstein and The Legal Aid Society of New York Proudly Present:

The "Sixth Annual Man vs. Machine Seminar - Defending the DWI Case" which will be held on Election Day, Tuesday, November 6, 2018 at Cadwalader, Wickersham & Taft, LLP, 200 Liberty Street, New York, NY. This year's program will include lectures on topics necessary to win a DWI case from some of the best lecturers around the nation and Canada. Topics will include the Intoxilyzer 9000, the breath testing device now being used for DWI testing in all of New York City, Nassau and Suffolk Counties. Steven Epstein will lecture on Crossing the SFST Officer and Crossing the Intoxilyzer 9000 Breath Test Officer, with demonstrations.

Joining Steven Epstein this year as Presenters are:

Jan Semenovoff - The Intoxilyzer 9000
Anthony Palacios - Understanding HGN
Mimi Coffey - Telling the Story
Eric Sills - DWI Case Law Update
Marika Meis - Rebirth of 2 Hour Rule

2.0 CLE Credits

Date: Tuesday, November 6, 2018
Time: 9:00 a.m. to 5:00 p.m.
Place: Cadwalader, Wickersham & Taft, 200 Liberty St., New York, NY

REGISTRATION FORM:

Name _____
(Staff Attorney K or Member of Private Bar I)
Address _____
City, State and Zip Code _____
Office Phone _____
Cell Phone _____
E-Mail _____
Lunch and Refreshments will be provided

Deadline to register is October 24, 2018. Registration is limited. Register early to guarantee your space.

No cancellations/refunds after October 31, 2018.

To register, mail this completed registration form with payment of \$350.00 by check or money order (no credit cards accepted) payable to Barklet, Epstein & Kearon and send to:

Dede Unger
c/o Barklet, Epstein & Kearon
666 Old Country Road, Suite 700
Garden City, New York 11530

Legal Aid Attorneys should contact Peter Mitchell at pmitchel@legalaid.org

Questions?
Email info@barkletmarion.com or call 516-745-1500

OK 10/9/18

KANTOLA PRODUCTIONS LLC

INVOICE

Order # 229058A		Invoice Date 09/28/18		Page 1
Bill To		Ship To		
A				
Customer No.	Sales I.D.	Reference #	Source	Terms
	EB1/CR		ZAP/18WAP	NET 30, DUE 10/28/18
Ordered By	Warehouse	Phone Number	Total Wt.	Zone Pkg Ship Via
		(516)	0.0	0 OTH

All goods are of US origin. All prices in USD.
Thank you for your order!
Online Products are licensed for 1 year from date of purchase.

Qty	B/O	Ship	Item #	Description	Un. Price	Dr	Amount
0	--	DD-PF		Course Provisioning Fee	119.00	100	0.00
0	--	L1B-HF NY		Harassment Free combo NY KOD	19.00	20	1140.00
						MERCHANDISE INVOICE TOTAL \$	1140.00
						INVOICE TOTAL \$	1140.00
						BALANCE \$	1140.00
						PAYMENT DUE ON	10/28/18

RECEIVED
 OCT 03 2018

Page 4 of 10

Users List		User Name	Group	Login ID	Courses	Role	Actions	Status
<input type="checkbox"/>	Notify	(AddUser.aspx?UID=667961)	Management	1	CA		(Assign)(Unassign)(UID=667961&CID=5082)	
<input type="checkbox"/>		(AddUser.aspx?UID=667990)	Management	1	CA		(Assign)(Unassign)(UID=667990&CID=5082)	
<input type="checkbox"/>		(AddUser.aspx?UID=668001)	Management	1	CA		(Assign)(Unassign)(UID=668001&CID=5082)	
<input type="checkbox"/>		(AddUser.aspx?UID=667956)	Employee	1	L		(Assign)(Unassign)(UID=667956&CID=5082)	
<input type="checkbox"/>		(AddUser.aspx?UID=667956)	Employee	1	L		(Assign)(Unassign)(UID=667956&CID=5082)	
<input type="checkbox"/>		(AddUser.aspx?UID=667960)	Employee	1	L		(Assign)(Unassign)(UID=667960&CID=5082)	

4. Preparing a Claim (cont.)

10. ADMIN OVERHEAD

- Usually a fixed percentage for program management costs (i.e. 10%).
- Must show calculation (i.e. \$100,000 (total) x 10% (admin fee)= \$10,000.)



4. Preparing a Claim (cont.)

□ NON-ALLOWABLE CHARGES

■ [NYS Consolidated Fiscal Reporting and Claiming Manual](#), *Appendix X: Adjustments to Reported Costs*

- Sales Tax
- Late fees,
- Contributions/Donations,
- Fines, costs related to failure to comply with Fed, State or Local laws (i.e. tickets, fines)
- Among many others . . .



5. Claim's Check List

- ❑ Did you receive **WRITTEN** Departmental/State approval where necessary?
- ❑ Did you Organize? **Submit the** claim in orderly fashion, with supporting documentation following sequence of universal budget itemization and summary sheets.
- ❑ Did you remove past due **amounts** on invoices/bills?
- ❑ Did you explain any **calculations**?
- ❑ Are copies legible and **neat**? If is difficult for you to read, it will also be for us.
- ❑ Do invoices/claim voucher back-up name the service/item being purchased, not **just the** Credit Card Company or Bank?
- ❑ Are costs clearly related to the program? If not, explain.
- ❑ Did you sign your claim?



More Information

Gabriel S. Marques, Esq.
Fiscal Officer

Claims Division
240 Old Country Road
Mineola, NY 11501
Direct: (516) 571-1756
gmarques@nassaucountyny.gov

Version March 2019

