



Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training

Financial Reporting Examples

May 14, 2014

Sufficient Documentation Answers the questions:
Who, What, When and Where

Example of Documentation needed for a Store Receipt Paid by Check

Store Receipt

An Equipment Company		
588 Happy Drive		
Louisville KY 40202		
3/12/2014		
Laptop	\$	595.00
4 gb flash dr	\$	28.00
8 PC-IMM	\$	350.00
1 Monitor	\$	50.00
total	\$	2,273.00
tax		0.00
Check	\$	2,273.00
balance		0.00

Cancelled Check

Grantee Organization	CHECK	1005
2000 Blvd	Date	<u>3/12/14</u>
pay to order of: <u>An Equipment Company</u>	amount	<u>\$2,273.00</u>
Two thousand two hundred seventy-three and 00/100		
Bank of Money	signature	<u>Agency Rep</u>
8000000	"111000000"	
1005	111000000	227300

Example of Documentation needed for a Store Receipt Paid by Credit Card

Store Receipt

An Equipment Company		
588 Happy Drive		
Louisville KY 40202		
3/12/2014		
Laptop	\$	595.00
4 gb flash dr	\$	28.00
8 PC-IMM	\$	350.00
1 Monitor	\$	50.00
Total	\$	2,273.00
Tax		0.00
VISA	\$	2,273.00
Balance Due		0.00

Credit Card Statement

VISA Bank	Account number	1100000
	Payment Due Date	4/15/2014
Grantee Organization	Minimum Payment Due	\$ 125.00
2000 Blvd	Current Balance	\$ 2,490.84
VISA STATEMENT		
Account Summary		
Beginning bal 3/01/14	\$	118.54
Purchases	\$	2,490.84
Payments	\$	118.54
Ending balance 3/31/14	\$	2,490.84
Account Activity		
<u>Date</u>	<u>Amount</u>	<u>Description</u>
3/1/2014	\$ 73.46	A Restaurant
3/12/2014	\$ 2,273.00	An Equipment Company
3/15/2014	\$ 118.54	Check Payment
3/20/2014	\$ 25.85	A Restaurant
3/30/2014	\$ 118.53	A Grocery Store
VISA Bank 03/31/2014		

Cancelled Check

Grantee Organization	CHECK	1005
2000 Blvd	Date	4/10/14
pay to order of: VISA Bank	amount	\$2,273.00
Two thousand two hundred seventy-three and 00/100		
Bank of Money	signature	<i>Agency Rep</i>
8000000	"111000000"	

*Include attestation of NDF Funds

1005

111000000

227300

Example of Documentation needed for OutSourced Payrolls

Outsource Payroll Company [Redacted]

RPT

Period ending:

March 23,2014

Grantee Organization

Employee		Earnings Desc	Pay Rate	Hours	Amount	YTD Hrs	YTD Amt	Deductions	Current		Taxes	Current		Net Pay
Name									Amount	YTD Amt	Desc	Amt	YTD Amt	
Jane Doe	Regular time		20	80	1,600.00	1,500.00	30,000.00	Health Ins	50.00	500.00	Fed	90.00	900.00	\$ 1,358.00
xxx-xx-xxxx	Vacation							Per Ins	10.00	100.00	ST	40.00	400.00	
								Dental	10.00	100.00	Fica	42.00	420.00	
Totals					1,600.00	1,500.00	30,000.00		70.00	700.00		172.00	1,720.00	
John Doe	Regular time		22	80	1,760.00	1,500.00	33,000.00	Health Ins	50.00	500.00	Fed	99.00	990.00	\$ 1,500.80
xxx-xx-xxxx	Vacation							Per Ins	10.00	100.00	ST	44.00	440.00	
								Dental	10.00	100.00	Fica	46.20	462.00	
Totals					1,760.00	1,500.00	33,000.00		70.00	700.00		189.20	1,892.00	
Carrie Doe	Regular time		25	80	2,000.00	1,500.00	37,500.00	Health Ins	50.00	500.00	Fed	112.50	1,125.00	\$ 1,715.00
xxx-xx-xxxx	Vacation							Per Ins	10.00	100.00	ST	50.00	500.00	
								Dental	10.00	100.00	Fica	52.50	525.00	
Totals					2,000.00	1,500.00	37,500.00		70.00	700.00		215.00	2,150.00	

* There are only 3 employees applicable to the NDF grant

The summary Report is usually the last page of the Payroll report. The total payroll must match the total amount withdrawn to prove payment occurred.

Outsource Payroll Company [Redacted]

Payroll Summary

Period ending March 23, 2014

Total Withdrawal from Bank

\$ 120,000.00

This is the cost of the total Payroll

Example of the Documentation needed to prove Payment for the Outsourced payrolls

Bank of Money	Account number 1100000		Grantee Organization
			2000 Blvd
Bank Statement			
Beginning bal 3/01/14	\$	322,000.00	
Deposits / Credits	\$	250,000.00	
Withdrawals / Debits	\$	239,599.00	
Ending balance 3/31/14	\$	332,401.00	
Account Summary			
Withdrawals/Debits			
<u>Date</u>	<u>Amount</u>	<u>Description</u>	
3/15/2014	\$ 119,599.00	OutSource Payroll ComPAny pay period ending	
3/29/2014	\$ 120,000.00	OutSource Payroll ComPAny pay period ending	Proof of Payment
Deposits/Credits			
<u>Date</u>	<u>Amount</u>	<u>Description</u>	
3/1/2014	\$ 200,000.00	Transfer	
3/15/2014	\$ 10,000.00	Deposit	
3/20/2014	\$ 20,000.00	Deposit	
3/30/2014	\$ 20,000.00	Deposit	
Bank of Money 03/31/2014			

*** All three forms of documentation must be present**

Example of Documentation needed when the Grantee do not have a Payroll System

Agency without a payroll system

<u>Timesheet</u>	<u>Grantee Organization</u>				
		In	lunch	Out	Total Time
Jane Doe	Monday	8:00AM	1 hr	5:00 PM	8
Period	Tuesday	8:00AM	1 hr	5:00 PM	8
3/10/2014	Wednesday	8:00AM	1 hr	5:00 PM	8
3/23/2014	Thursday	8:00AM	1 hr	5:00 PM	8
	Friday	8:00AM	1 hr	5:00 PM	8
	total worked for week				40

Employee Signature Jane Doe

Agency Report for Grantee Organization

Excel Summary Sheet

Pay period ending 03/23/2014

	<u>Number hours worked</u>	<u>Rate of Pay</u>	<u>Gross Pay</u>	<u>State</u>	<u>Federal</u>	<u>Med</u>	<u>Net Pay</u>	<u>Check #</u>
Jane Doe	40	\$ 17.00	\$ 680.00	\$ 54.00	\$ 95.00	\$ 26.00	\$ 505.00	1000
Jill Doe	40	\$ 20.00	\$ 800.00	\$ 44.00	\$ 100.00	\$ 25.00	\$ 631.00	1001
Jack Doe	40	\$ 25.00	\$ 1,000.00	\$ 75.00	\$ 120.00	\$ 25.00	\$ 780.00	1002
Jerry Doe	40	\$ 15.00	\$ 600.00	\$ 40.00	\$ 82.00	\$ 20.00	\$ 458.00	1003
Total Payroll for period							\$ 2,374.00	

Proof Of Payment

Grantee Organization	CHECK	1000
2000 Blvd	Date	3/30/14
pay to order of <u>Jane Doe</u>	amount	\$ 505.00
Five Hundred Five dollars and 00/100		
Bank of Money	signature	<i>Agency Rep</i>
8000000 "111000000"		
1000	111000000	50500

*** All three forms of documentation must be present**

Two Examples of Documentation needed to support Client Assistance

Participant Listing

<u>Participants Name</u>	<u>Service Received</u>	<u>Amount</u>
Client #1	L G & E	\$200
Client #2	L G & E	\$250
Client #3	L G & E	\$400
Client #4	L G & E	\$150
Client #5	L G & E	\$140
Client #6	L G & E	\$158
Client #7	L G & E	\$250
Client #8	L G & E	\$400
	Total	\$1,948

Cancelled Check

Grantee Organization 2000 Blvd	CHECK	1000
		Date <u>3/30/14</u>
pay to order of <u>L G & E</u>		amount <u>1948.00</u>
One thousand nine hundred forty-eight and 00/100		
Bank of Money	signature <u>Agency Rep</u>	
8000000 "111000000"		
1000	111000000	194800

Client Assistance

Sign-In -Sheet	
Senior Workshop	3/17/2014 7 Box Lunches
<u>Participant Name</u>	<u>Signature</u>
Senior #1	<u>Senior #1</u>
Senior #2	<u>Senior #2</u>
Senior #3	<u>Senior #3</u>
Senior #4	<u>Senior #4</u>
Senior #5	<u>Senior #5</u>
Senior #6	<u>Senior #6</u>
Senior #7	<u>Senior #7</u>

Receipt	
Caterings are Us	
3/17/2014	
Lunch	\$ 10.00
TOTAL	\$ 70.00

Grantee Organization 2000 Blvd	CHECK	1000
		Date <u>3/30/14</u>
pay to order of _____ <u>Caterings are Us</u>		amount <u>70.00</u>
Seventy dollars and 00/100		
Bank of Money	signature <u>Agency Rep</u>	
8000000 "111000000"		
1000	111000000	7000

*** All 3 forms of Documentation must be present**

Example of Acceptable and Non Acceptable Receipt Documentation

NOT ACCEPTABLE

RECEIPT	Date <u>03/17/2014</u>		NO. 1320
	RECEIVED FROM <u>John Doe</u>		
	ADDRESS _____		
	Dollars \$ <u>150.00</u>		
	For <u>Grass Cutting</u>		
	Account	How Paid	
	cash <input type="checkbox"/>		
	check <input checked="" type="checkbox"/>		
	money order <input type="checkbox"/>	BY <u>Agency Rep</u>	

Cancelled Check

Grantee Organization	CHECK	1000
2000 Blvd	Date <u>3/30/14</u>	
pay to order of <u>Mr. John Doe</u>	amount <u>150.00</u>	
One Hundred fifty and 00/100		
Bank of Money	signature <u>Agency Rep</u>	
8000000 "111000000"		
1000	111000000	15000

*Does Not Answer
Who, What, When Where

ACCEPTABLE

RECEIPT	Date <u>03/17/2014</u>		NO. 1320
	RECEIVED FROM <u>John Doe</u>		
	ADDRESS <u>2100 Mainline Street, Maintenance of entrance to subdivision</u>		
	Dates <u>2/15/2014, 3/1/2014, 3/15/2014</u>		Dollars \$ <u>150.00</u>
	For <u>Grass Cutting 3 @ \$50 per cut</u>		
	Account	How Paid	
	cash <input type="checkbox"/>	<i>John Doe</i>	
	check <input checked="" type="checkbox"/>		
	money order <input type="checkbox"/>	BY <u>Agency Rep</u>	

Cancelled Check

Grantee Organization	CHECK	1000
2000 Blvd	Date <u>3/30/14</u>	
pay to order of <u>Mr. John Doe</u>	amount <u>150.00</u>	
One Hundred Fifty Dollars and 00/100		
Bank of Money	signature <u>Agency Rep</u>	
8000000 "111000000"		
1000	111000000	15000

* Answers Who, What
When and Where

Contract

Happy Go Go Music Productions

I Mr. Happy Hereby on 2/14/2014 agree to D.J. for the Grantee Organization Event Located at 2000 Blvd, Louisville Ky 40202 @ Time 10:00 AM to 5:00PM. A Payment of \$ 300.00 is due at the completion of the services. There will be a \$50.00 fee for every 1/2 hour beyond the time stated above.

PAID

Both parties hereby agree to these terms as stated in this contract:

Party Signature

Agency Rep

D.J. Signature

D. J. Happy

Make All Payments to : Happy Go Go Music Productions

Grantee Organization 2000 Blvd	CHECK	Date <u>3/30/14</u>	1000
pay to order of <u>Happy Go Go Music Production</u>			amount 300.00
Three hundred and 00/100			
Bank of Money		signature <u>Agency Rep</u>	
	8000000 "111000000"		
	1000	111000000	30000