HORRY COUNTY GUIDELINES FOR REPORTING ON USE OF HORRY COUNTY STATE ACCOMMODATIONS TAX

Expenditure Report Forms are to be filed <u>quarterly</u> with the County's Finance Department if receiving over $15,000.
Expenditure Report Forms are to be filed <u>annually</u> with the County's Finance Department if receiving $15,000 or less.

Top of Form:

1) **Agency:**
   (Name of the Agency receiving funding & the name of the project/use if applicable)

2) **Period Reporting:**
   Fill in the Fiscal Year & the Quarter/s reporting for in the blanks below

   Use only the <u>County's Fiscal Year</u> for reporting purposes, which begins on July 1st and ends on June 30th – no other time frame is allowed

   Funds are approved by Council based on the <u>County's Fiscal Year</u>

3) **Certifying Individual & Date:**
   A certifying individual must sign & date the form after completion and the signed form must be mailed in to the County.

Column Headings (further description):

1) **Category of Fund Uses (Council Approved Use):**
   The form must contain the category of use that the agency feels the expenditure falls into in relation to the Council approved uses for those funds, as described in the agency agreement.

2) **Description/ Purpose/ Notes column:**
   This column is to be used to further identify the line item and how it qualifies as an eligible item in the category the agency has listed it under (see below for further details).

Body of Form:

1) **Category of Fund Uses (Council Approved Use):**
   The amount of the bill it is to be entered in these columns under the applicable category. The form is set up to carry the amount over to the Total column.
   Example: Out of area advertising, median maintenance, median lighting, etc.

2) **Description/ Purpose/ Notes column:**
   a) Should include a description of the advertisement, its format and date that it will be published seen or heard.
      Example: Full page 4 color ad in Newsweek magazine January 15, 2007
   b) Should include (the "market") where the advertisement will be published, seen or heard, if applicable.
      Example: OH for (Ohio) or NY for (New York)
   c) Other descriptive notes such as applicable month or time frame

3) **Documentation - attach the following to support/document the expenditures listed on the report:**
   a) Invoices (not statements), material receipts, expense reports, petty cash vouchers, purchase orders or payroll records, etc.:
      Should include the date of service if applicable, service performed if applicable, and a description of what is being paid for.
   b) Canceled check copy
   c) Tear sheets, affidavits, or spot listing of air times (if applicable):
      Tear sheets should include publication names and dates to differentiate each advertisement.