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## APPENDIX A

### FY2019 SENATOR WILLIAM H. AMOSS INSTRUCTIONS FOR COUNTY FINANCE OFFICES

# **FY 2019 SENATOR WILLIAM H. AMOSS INSTRUCTIONS FOR COUNTY FINANCE OFFICES**



# WHAT IS THE PURPOSE OF THE AMOSS GRANT?

- **Provide funding to County Governments for fire protection, rescue and ambulance services.**
- **§ 8-101 through § 8-106 of Public Safety Article, Annotated Code of MD.**

# BE AWARE

- **FY19 Appropriation is \$15 M**
- **County receives one payment on or about 15 Nov.**
- **FPE does not include capital expenditures.**
- **Sch A (see p. 24).**
- **Sch B. (see p. 27).**
- **Sch C for reporting “In-Kind Contributions” (see p. 28)**
- **Counties may withhold funds from non-compliant VRACS.**
- **Required MOE penalty after two years**
- **Counties can apply for MOE waiver**
- **First 3 year MOE cycle began 1 July 2014, Second began 1 July 2017**

## KEY DEFINITIONS

- **DMIL – Maryland Military Dept.**
- **VFRACS - Volunteer Fire, Rescue & Ambulance Companies**
- **Fire Protection Expenditures (FPE) – county fire protection, rescue & amb. costs not including salaries, fringe benefits, admin, or capital expenditures. Includes money county pays to VFRACs from non-Amoss sources.**
- **Maintenance of Effort (MOE) - county FPE must be  $\geq$  average of prior 3 years. New calculation period began 1 July 2014. Second cycle began 1 July 2017.**
- **Admin costs - utility, supplies, office expenses**

## KEY DEFINITIONS (continued)

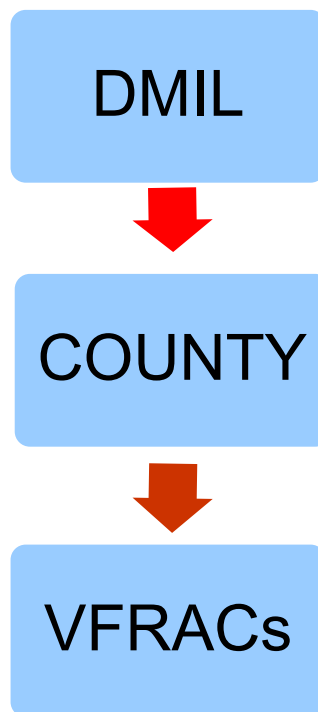
- **In Kind Contributions (IKC)** - dollar value of goods or services provided by county
- **Attestation Report** - annual report of cash received and expended by VFRAC
- **Capital Expenditures** - land, buildings, equip, new construction; cost  $\geq$  \$10,000, useful life  $>$  1 year old
- **Encumbrance** - Written legal obligation to pay money in the future, i.e. contract, purchase order, agreement between county & VFRAC, agreement between VFRAC & vendor

# WHO ARE THE PLAYERS?

- **GRANTOR:**
  - Maryland Military Department  
Office of Finance (DMIL)
- **GRANTEE:**
  - All Maryland Counties &  
Baltimore City
- **SUB-GRANTEE:**
  - Volunteer Fire, Rescue &  
Ambulance Companies (VFRACs)



# WHO GIVES WHAT TO WHOM?



# HOW IS COUNTY SHARE DETERMINED?

- Allocation is determined by statute.
- Based on number of property tax accounts in each County.
- Each county receives at least 2% or \$300,000 for FY19.
- Counties with “qualified municipalities” receive additional funds.

# WHEN DO COUNTIES GET PAID?



**DMIL distributes Amoss funds to Counties once per year on or about 15 Nov.**

**Electronic transmission to County Treasury.**

	Municipal Share	County Share	Total FY19	Min Dist. to VFRACs per Statute
Allegany	33,720	300,000	333,720	300,000
Anne Arundel	31,412	1,215,091	1,246,503	619,696
Baltimore City	NA	1,356,163	1,356,163	NA
Baltimore	0	1,715,107	1,715,107	1,098,408
Calvert	0	300,000	300,000	300,000
Caroline	4,080	300,000	304,080	300,000
Carroll	8,117	380,242	388,359	380,242
Cecil	8,910	300,000	308,910	300,000
Charles	0	382,573	382,573	382,573
Dorchester	30,600	299,970	330,570	299,970
Frederick	10,537	562,117	572,654	562,117
Garrett	0	300,000	300,000	300,000
Harford	23,892	544,971	568,863	544,971
Howard	0	617,118	617,118	617,118
Kent	11,220	300,000	311,220	300,000
Mont.	0	1,952,432	1,952,432	1,952,432
PG	6,281	1,691,317	1,697,598	1,522,185
Queen Anne's	0	300,000	300,000	300,000
St. Mary's	0	300,000	300,000	300,000
Somerset	8,940	300,000	308,940	300,000
Talbot	44,010	300,000	344,010	300,000
Washington	1,587	336,124	337,711	336,124
Wicomico	49,710	299,970	349,680	299,970
Worcester	41,603	332,186	373,789	332,186
<b>TOTAL</b>	<b>\$314,619</b>	<b>\$14,685,381</b>	<b>\$15,000,000</b>	<b>\$11,947,992</b>

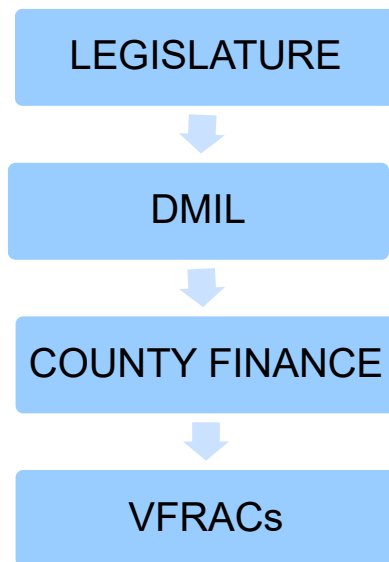
## HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- Minimum in accordance with §8-103. (determined by DMIL)
- After minimum: Based on need.
- Written agreements with VFRACs are recommended.
- Counties may reimburse VFRACs for pre-approved expenditures.

## HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs? (continued)

- Counties may distribute funds directly to VFRACS
- Counties may pay vendors directly.
- VFRACs must obtain county approval to encumber funds for period > 2 years.

# OVERSIGHT



# ALLOWED USES

- Acquire or rehabilitate fire, ambulance or rescue vehicles.
- Acquire or rehabilitate fire or rescue equipment.
- Rehabilitate (not acquire) facilities used to house equipment and vehicles.
- Life safety and fire protection systems at VFRAC facility.
- Acquire land adjacent to existing facility.
- Wireless telecom & computers if used only for VFRAC services.
- Non-capital machinery & equip. if used only for VFRAC services.



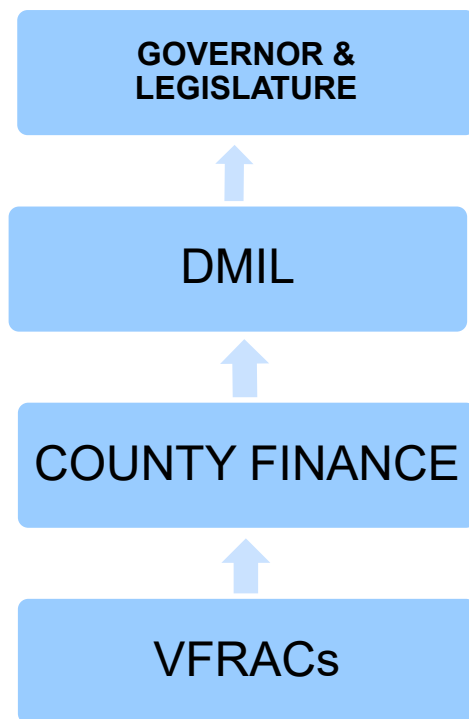
# PROHIBITED USES

- **Administrative costs.**
- **ANY type of compensation to personnel.**
- **Travel or meal expenses.**
- **Fuel, utility or routine maintenance**
- **Fund raising**
- **New or replacement fire hydrants or water mains**
- **Land not adjacent to facility**
- **Insurance**
- **Repair or replace items to extent covered by insurance**
- **Costs associated with 911 telephone system**

## How do Counties know what's allowed?

- **Statute does not cover every type of purchase.**
- **E-mail your question to:**  
[scott.gordon@maryland.gov](mailto:scott.gordon@maryland.gov)
- **Unusual uses will be reviewed by legal counsel.**

# WHO REPORTS TO WHOM?



## ***REPORTING REQUIREMENTS***

- 1. Schedule A.**
- 2. Schedule B. A separate Schedule B for every year where County holds undistributed or unencumbered funds.**
- 3. Schedule C.**
- 4. VFRAC attestation reports.**
- 5. All reports due 31 Dec.**

## SCHEDULE A

1. Total Fire Protection Expenditures for preceding fiscal year.
2. Fire Protection Expenditures (FPE):
  - a. Funds appropriated by county for fire, rescue & ambulance services.
  - a. FPE does not include capital, personnel or admin costs.
  - a. County must provide source documentation that validates FPE. (i.e. general ledger, financial statement print-outs)

## SCHEDULE A

### GROSS COUNTY FIRE PROTECTION EXPENDITURES (FPE)

LESS: SALARIES, BENEFITS, WC, LOSAP, OTHER PERSONNEL COSTS

LESS ADMINISTRATIVE COSTS

LESS CAPITAL EXPENDITURES

### NET COUNTY EXPENDITURES

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

### SUB-TOTAL MUNICIPAL EXPENDITURES

### GRAND TOTAL

*Certification by County Director of Finance*

**Signature**

**Printed Name**

**Title**

**Date**

# Why do we care about FPE?

- **Maintenance of Effort Standard:** County FPE must be  $\geq$  average of prior 3 years. First calculation period began 1 July 2014. Second cycle began 1 July 2017.
- **Matching Standard:** County FPE from other sources must be  $\geq$  Amoss funds received for a fiscal year.
- **Funds will be automatically withheld from counties after 2<sup>nd</sup> year.**

## Schedule B

- Amount received by counties in preceding fiscal year.
- Amount retained by county.
- Amount distributed to VFRACS
- Three general cost categories: Apparatus, Equipment & Facilities



SCHEDULE B DISPOSITION OF AMOSS FUNDS						
Granted by State of Maryland in Fiscal Year Ended June 30 _____						
				Name of County (or Baltimore City)		
		A	B	C	D	A - (B + C + D)
Recipient	Date Distributed or Encumbered by County	Amount Distributed or Encumbered by County	Apparatus \$	Equipment \$	Facilities \$	Amount Undistributed or Unencumbered by County
VFRAC 1						
VFRAC 2						
VFRAC 3						
VFRAC 4						
VFRAC 5						
County Service (If applicable)						NA
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Certification by County Director of Finance or Controller or Treasurer						
Signature			Title			Date

**SCHEDULE C CERTIFICATION OF IN-KIND CONTRIBUTIONS**

**NAME OF COUNTY (OR BALT CITY)** \_\_\_\_\_

**FISCAL YEAR ENDED 6/30/** \_\_\_\_\_

**DOLLAR VALUE (IF NONE ENTER ZERO)**\_\_\_\_\_

**DESCRIPTION AND RECIPIENTS**\_\_\_\_\_

***Certification by County Director of Finance***

***Signature***

***Printed Name***

***Title***

1. One page summary showing amount VFRAC received and spent in a Fiscal Year.
2. VFRACs **must** attach bank statements, canceled checks and paid invoices.
3. VFRACs file attestation reports with county
4. County collects reports and forwards to DMIL

ANNUAL ATTESTATION REPORT FOR VOLUNTEER FIRE, RESCUE & AMBULANCE COMPANIES		
	<b>Name of Volunteer Company:</b>	
	<b>Name of Bank</b>	
	<b>Bank Account Number:</b>	
	<b>Beginning Balance July 1, _____</b>	
	<b>Itemized Receipts from County</b>	<b>Amount</b>
	Date:	
	Date:	
	Date:	
	Date:	
	Date:	
	Date:	
A	<b>Subtotal Receipts from County</b>	
B	<b>Total Interest Earned</b>	
	<b>Less Expenditures (Enter Negative Numbers)</b>	<b>Amount</b>
	Date:	
	Date:	
	Date:	
	Date:	
	Date:	
C	<b>Subtotal Expenditures</b>	
(A + B) - C	<b>Grand Total:</b>	
D	<b>Ending Bank Balance June 30, _____ (Negative)</b>	
(A + B - C) - D	<b>Variance:</b>	
<b>Certification by President of Volunteer Company</b>		
Signature	Printed Name	Date

# ADDITIONAL REQUIREMENTS

- *Separate bank accounts for Amoss funds*
- *MFIRS Reporting*
- *AIS Reporting*
- *Waiver of MOE*
- *Reversion Issue*
- *County Enforcement*

## SEPARATE BANK ACCOUNT

- *Can be interest bearing.*
- *Checking or Savings Account – must be liquid, no CD's*
- *Must have payment mechanism such as check book or EFT.*
- *Must be in FDIC insured institution.*
- *Must be titled: “Amoss” or “508”.*

# MFIRS REPORTING

- **Maryland Fire Incident Reporting System.**
- **Departments & VFRACs submit MFIRS reports directly to State Fire Marshal.**  
**[firereports@mdsp.org](mailto:firereports@mdsp.org)**
- **Status can be viewed online:**  
**[www.firemarshal.state.md.us/mfirs.htm](http://www.firemarshal.state.md.us/mfirs.htm)**

# AIS REPORTING

- **Ambulance Information System.**
- **All providers of EMS Services must submit AIS reports electronically to Maryland Institute of Emergency Medical Services Systems (MIEMSS).**
- **[www.miemss.org](http://www.miemss.org)**



# Waiver of MOE

- New provision beginning 7/01/2014
- Counties apply to either Board of Public Works or General Assembly.
- The first three year MOE cycle period began 1 July 2014. Second cycle began 1 July 2017.
- If no waiver granted, than required penalty imposed.
- Counties should consider requesting waiver every year.

# REVERSION

- **Counties must spend or encumber Amoss funds after 2 years from date of receipt.**
- **Counties must return unspent or unencumbered funds to DMIL after year 2.**

# COUNTY ENFORCEMENT

- **Situation: VFRAC does not comply with statute in year 1.**
- **County may withhold funds (all or partially) in year 2.**
- **County must provide notice and opportunity for hearing to VFRAC.**
- **VFRAC non-compliance may result in forfeiture.**

# QUESTIONS?

## Contact DMIL:

- Telephone: 410-234-3829
- Fax: 410-234-3820
- [scott.gordon@maryland.gov](mailto:scott.gordon@maryland.gov)

APPENDIX B

SCHEDULE A, B, AND C

**Name of Volunteer Company:**


**Name of Bank**

**Bank Account Number:**

**Beginning Balance July 1, \_\_\_\_\_**

**Itemized Receipts from County**

Date:

Date:

Date:

Date:

Date:

Date:

**Amount**


**Total Interest Earned**

--

**Less Expenditures (Enter Negative Numbers)**

Date:

Date:

Date:

Date:

Date:

**Amount**


**Grand Total:**

**Ending Bank Balance June 30, \_\_\_\_\_**

**Variance:**


*Certification by President of Volunteer Company*

Signature

Printed Name

Date

## SCHEDULE A

NAME OF COUNTY (OR BALT CITY) \_\_\_\_\_

### GROSS COUNTY FIRE PROTECTION EXPENDITURES (FPE)

LESS: SALARIES, BENEFITS, WC, LOSAP, OTHER PERSONNEL

LESS ADMINISTRATIVE COSTS

LESS CAPITAL EXPENDITURES

### NET COUNTY EXPENDITURES

0

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

### SUB-TOTAL MUNICIPAL EXPENDITURES

0

### GRAND TOTAL

0

*Certification by County Director of Finance*

**Signature**

**Printed Name**

**Title**

**Date**

# SCHEDULE B DISPOSITION OF AMOSS FUNDS

Granted by State of Maryland in Fiscal Year Ended June 30 \_\_\_\_\_

Name of County (or Baltimore City)

Recipient	Date Distributed or Encumbered by County	A Amount Distributed or Encumbered by County	B Apparatus \$	C Equipment \$	D Facilities \$	A - (B + C + D) Amount Undistributed or Unencumbered by County
VFRAC 1						
VFRAC 2						
VFRAC 3						
VFRAC 4						
VFRAC 5						
County Service (If applicable)						NA
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0

Certification by County Director of Finance or Controller or Treasurer

Signature

Title

Date



**SCHEDULE C**

**NAME OF COUNTY (OR BALT CITY) \_\_\_\_\_**

**IN-KIND CONTRIBUTIONS MADE TO VFRACS IN FY \_\_\_\_\_**

**DOLLAR VALUE (IF NONE ENTER ZERO) \_\_\_\_\_**

**DESCRIPTION AND RECIPIENTS \_\_\_\_\_**

***Certification by County Director of Finance***

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***Signature***

---

***Printed Name***

***Title***

## APPENDIX C

### FIRE AND RESCUE CERTIFICATION STATEMENT

Washington County, Maryland  
Emergency Services Financial Reporting  
Certification Statement

Company Name	<input type="text"/>		
Reporting Year-end	<input type="text"/>	Company Number	<input type="text"/>
Company President	<input type="text"/>	E-mail	<input type="text"/>
Company Treasurer	<input type="text"/>	E-mail	<input type="text"/>
Fax Number	<input type="text"/>	Contact Number	<input type="text"/>

**Financial Reporting Certification**

I/We certify that the corporate financial statements and the IRS form 990 attached are complete, accurate, and fully disclose all financial transactions of the corporation/paid company. I/We also understand that failure to report completely and accurately the financial results of the corporation/paid company may result in sanctions under Washington County's Emergency Services Fiscal Policy and Chapter 10, Subtitle 4, Section 10-401 of Code of the Local Public Laws of Washington County, Maryland.

I/We further certify that (1) the attached financial statements are the highest level prepared financial statements for the corporation/paid company and (2) the corporation/paid company has expended all County funds for core emergency service functions and (3) the corporation/paid company has complied with Washington County's Emergency Services Fiscal Policy.

I/We solemnly affirm under the penalties of perjury that the contents of this statement are true to the best of my/our knowledge, information and belief.

President's Signature	<input type="text"/>	Date	<input type="text"/>
Treasurer's Signature	<input type="text"/>	Date	<input type="text"/>

**Notice of Receipt - To Be Completed by the Office of Budget and Finance**

The Office of Budget and Finance has received the following financial reporting forms:

- ☐ Annual Financial Statements
- ☐ Auditors letter regarding significant finding if applicable
- ☐ IRS form 990
- ☐ Certification Statement

The Office of Budget & Finance	<input type="text"/>	Date	<input type="text"/>
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APPENDIX E

BUSINESS EXPENSE POLICY



THE DIVISION OF BUDGET AND FINANCE  
ACCOUNTING | PURCHASING | GRANTS MANAGEMENT

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**Section:** Business Expense Policy

**Purpose:** The purpose of this document is to provide guidelines and establish procedures for those individuals incurring business expenses on behalf of the County.

---

## Policy

Business Expenses incurred, on Official County business, will be paid by the County if the expenses are properly authorized, reasonable, and appropriately documented. Employees who incur such expense should neither lose nor gain personal funds as a result. Individuals should exercise care in incurring travel and entertainment expense and are expected to spend the County funds prudently. It is the responsibility of each individual incurring such expense, to comply with this policy. The Chief Financial Officer shall have the authority to make minor changes to the policy for administrative clarification or easier interpretation of the policy, providing policy intent is not affected by the change.

## Eligibility

The Business Expense Policy applies to the following individuals traveling and or providing entertainment on behalf of the County, regardless of the funding source:

- ☐ All full-time and part-time employees
- ☐ Elected officials
- ☐ Boards and Commissions of the County

The expenses of an individual's spouse and family are not a reimbursable expense.

## Approvals

Authority and responsibility for approval and control of business expenses rest with the department head that has the responsibility for the budget. In general, employees should not approve any business expense for an individual to whom they report. Department heads must have the business expense report approved by their division director. Division directors and elected officials will have their reports reviewed and approved by the Accounts Payable supervisor.

It is the responsibility of each individual to review and understand this policy prior to expending funds for business expense to determine if such expenses are allowable and reimbursable. The County will deny reimbursement of business related expenditures if they fail to comply with this policy.

## **Travel Request Approvals**

### Day Travel

Authorization for day travel shall be subject to approval by the department head or division director or his or her designee prior to any arrangements or departure.

### Overnight Travel

All overnight travel shall be reviewed by the department head or division director and the County Administrator prior to any arrangement or departure using the Overnight Travel Authorization form.

### International Travel:

All international travel shall be approved by the County Administrator prior to any arrangement or departure on the Travel Authorization form. Travel authorization for any person who maintains County employment/business status is required to submit the Overnight Travel Authorization Form even if the County will not be funding the travel expenses for any international travel.

### Other:

If expenses are incurred without prior approval and no emergency existed, expenses will not be reimbursed. Emergency travel should be authorized within 24 hours of departure.

## **Tax Issues**

It is the responsibility of the Budget and Finance Department to ensure that all business expenses meet the IRS definition of an “accountable plan.” Under the accountable plan an individual can be reimbursed for expenses provided the following three conditions are satisfied:

- ❑ The expense must have a business connection. The individual must have paid or incurred deductible expenses while performing service as an employee or official of the County.
- ❑ All individuals must adequately account to the Budget and Finance Department for these expenses within a reasonable period of time as defined under expense reporting.
- ❑ The individual must return any excess reimbursement or allowance within a reasonable period of time, as defined in the Advance Reporting section of this policy.

Under the County’s reimbursable plan, actual expenses are reimbursed directly from receipts provided by the individual. The County does not offer per diem reimbursements for any business-related expenditure.

## **Transportation**

### Automobile:

*Private Automobile* – Individuals may use their own automobiles to save time, transport equipment, or reduce the cost for a group traveling to a common destination. The County will reimburse the vehicles' owner by applying a standard rate per mile to the actual driving distance by the most direct route. The rate of reimbursement will be based on the most recent U.S. Federal Government reimbursement rate. This reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. No reimbursement will be made for vehicle repair and other similar costs, regardless of whether it results from the individuals' act or the acts of others. The County does not assume responsibility for deductibles or other uninsured loss to the vehicle.

*Automobile Rental* – Individuals should use a rental car when other transportation is not available, when their use results in a cost savings, or when it is not possible to use a County owned vehicle. Minivans should be used only if transporting large or bulky material or if four or more individuals are traveling together. In other cases a compact or mid-size car should be used.

Reimbursable auto rental costs include the daily rental fee, mileage fee, gasoline charges, tolls and parking. Vehicles should be leased in the name of the Washington County Commissioners whenever possible. The County provides liability coverage for employees when they are renting a vehicle for County business. However, employees should purchase collision damage insurance from the rental company directly as this cost will be reimbursed. Spouses, friends, and other non-employees are not covered under the County's insurance.

Common Carrier:

*Air Travel* – Commercial air travel may include baggage fees, tips and other incidental expenses. When a lower cost can be obtained by staying over Saturday or flying on a particular day, reasonable expenses for lodging and meals for the minimum additional days may be claimed if the total cost of the reduced fare, plus the additional day's expense, is less than the lowest available airfare would have been without the additional days. Documentation of the air cost savings must be provided with the expense report.

*Rail Transportation* – Coach accommodations must be used on passenger railroads. First class charges are not reimbursable, unless approved by the County Administrator.

*Ground Transportation* - Taxi fares, including tips not to exceed 20%, are reimbursable where public transportation is not practical. This includes taxis between hotels and railroad stations or airports, between appointments or between hotels. Shuttle or limousine service to and from airports and railroads stations, plus tips not to exceed 20% are reimbursable, where such costs are less than other ground transportation. If the entity charges a stated rate for tips that exceeds 20% the County will reimburse the employee for the difference, if documented.

#### Other Transportation Costs:

Tolls and reasonable parking charges will be reimbursed for travel, in addition to the mileage allowance.

Costs for parking fines and moving violations are not reimbursable.

Expenses associated with normal commuting between an employee's home and regular place of business are not reimbursable.

### **Lodging**

It is the responsibility of the individual to seek lodging that is safe, comfortable and reasonably priced when traveling more than 50 miles from their place of work or home. Individuals should use negotiated, preferred, or conference rates, wherever possible. Overnight travel that is less than 50 miles may be reimbursed if for a specific business reason or individuals are representing the County at a sponsored event.

All individuals need to provide an itemized list of all hotel charges (I.e. including room service detail and internet charges). The costs of movies or mini bar items are not reimbursable expenses.

Baggage handling and housekeeping tips are reimbursable costs not to exceed 20%.

### **Meals and Entertainment**

#### Employee Meal Expenses:

Individual meals are defined as meal expenses incurred when traveling out-of-town for training or seminars. Individuals will be reimbursed for personal meal expenses provided they are documented and reasonable. Meal claims must be itemized and supported by the original receipt. The maximum amount allowed per day is \$75.00. Please remember this is a maximum amount allowed and not a per diem amount meaning that you will only be reimbursed for what is actually spent not to exceed \$75.00. The County Administrator may pre-approve increases in the per day reimbursement based on destination on a case-by-case basis.

Alcoholic beverages will not be reimbursed.

Tips included on meals will be reimbursed in addition to the maximum meal reimbursement. However, an individual's tip should not exceed 20%. If the establishment charges a stated rate for tips that exceeds 20% the County will reimburse the employee for the difference, if documented.



### County Business Expenses:

Business expense includes activities that are directly related to a business purpose as defined below. Entertainment includes cost such as meals, alcoholic beverages, tips, catering services, banquet services, special functions, formal ceremony or social affair. All business expense activity must meet the following general rules to qualify:

- ❑ The person(s) entertained has a potential or actual business relationship with the County;
- ❑ Business discussions about the County will occur;
- ❑ Business discussions must involve parties from outside of county employment.

In order for reimbursed business expenses not to be reportable to the Internal Revenue Service as compensation, expense reports should contain the original receipts attached and should include the following information.

- ❑ The amount of the expense
- ❑ The date and place the expense was incurred
- ❑ The business purpose of the expense
- ❑ Identification of the person(s) or group being taken
- ❑ The business relationship of the person(s) or group

### Other Business Expenses

*Receptions* - The County regards receptions as a gathering of individuals associated with a County sponsored event that provides the opportunity for interaction in a setting that is not purely social in nature. Unlike a business meeting, a reception may not have a specific agenda or time frame. Like a business meeting, the purpose must be related to or promote the mission of the County.

Allowable expenses may include reasonable food and beverage costs, reception room cost, service charges and gratuity. Even though it may not be possible to determine in advance how many will actually attend, a reasonable effort should be made to minimize expenses resulting from overestimated attendance.

*Refreshment break* - Expenses are allowable only in association with a business meeting when:

- a. Facilities are not available within the building or immediate area of the meeting where attendees could obtain and consume normal break items within a typical break period or,
- b. Having the attendees leave the meeting room would have an adverse effect on the continuity of the meeting, meaning it is expected that break items be consumed while the business meeting or program continues, or
- c. The majority of attendees are not County employees.

Refreshment break expenses must be limited to one break each morning and afternoon. The break may consist of nonalcoholic beverages such as coffee, tea or soft drinks, and at the discretion of each department, a small food items. Events that include a continental breakfast must not include additional food items at morning break.

*Conference and Meetings hosted by the County* - Expenses for food and beverages provided during a County-hosted conference or meeting are allowable when associated with business activities. Staff meeting or meeting with just employees are not allowable. The cost should be reasonable, based on the number of people attending. Request for payment for such meetings should include the group affiliation with the County.

*Non-reimbursable meal and entertainment expense* - Expenses that are disallowed include, but not limited to, birthday parties, retirement parties, weddings, births, deaths, Secretary's Day, Bosses' Day, office staff meetings, holiday dinners or activities that are not business related or sponsored by the County Commissioners specifically.

## **Phone Calls**

### Business Phone Calls:

Employees will be reimbursed for business calls made when traveling on behalf of the County.

Reasonable and or necessary phone charges made with personal cellular phones will be reimbursed. In general individuals should try to keep cellular phone usage to a minimum. Also refer to the County's cell phone policy.

The County does not reimburse for air phone usage while using air transportation.

### Personal Phone Calls:

Employees may call home once per day. Phone calls shall be made in the most economical way not to exceed \$10 per day. No other personal phone calls will be reimbursed.

## **Non-Reimbursable Expense**

It is the County's policy to reimburse individuals for all reasonable and necessary expenses incurred in transacting business for the County. However, there are specific types of expenses, which are considered to be of a personal nature and are non-allowable including but not limited to:

- ☐ Air travel insurance
- ☐ Movies
- ☐ Personal entertainment expense (i.e. sporting events, in flight movies, or other personal amusements)

- ❑ Repairs, maintenance, or insurance on personal cars
- ❑ Fines for traffic, parking or court costs
- ❑ Laundry or dry cleaning of personal items
- ❑ Greeting cards and announcements for any non-County occasion
- ❑ Spouse or family member travel costs
- ❑ Gifts, flowers or any other cost for any non-County occasion
- ❑ Shoeshine services
- ❑ Alcoholic beverages, except as allowed under the entertainment section
- ❑ Clothing or toiletry items
- ❑ Fraud protection fee for credit card
- ❑ Loss or theft of personal property
- ❑ Medical expenses (except for those out of pocket expenses incurred when the employee must seek medical care that is not covered under the County's health insurance coverage because he or she is out of town)
- ❑ Mini bar refreshments
- ❑ Personal reading material (i.e. magazines, newspapers, books)
- ❑ Saunas or massages
- ❑ Souvenirs or personal gifts
- ❑ Individual's check fees
- ❑ Employee consumables, appliances, and furnishings – the purchase of employee consumables (beverages, food, plates, cups, etc) for recurring staff meetings and or personal use are non-reimbursable. The purchase or payment of appliances and furnishing's is allowed if they are part of a prior approved business function or the items are placed in a common area for general use by all (example: lunch area).
- ❑ Other expenses not directly related to the performance of County business

## **Travel Insurance**

The following is a brief description of the insurance the County carries to cover employees on official travel. Questions relating to coverage of employees, non-employees or to whether certain travel qualifies for insurance purposes should be directed to the Risk Management personnel located within the Human Resources Department.

### Business Travel Insurance:

The County maintains health, short term Disability, Life Insurance and Workers Compensation on all County employees. Circumstance and State law dictate application.

### Rental Car Insurance:

The County provides liability coverage for employees when they are renting a vehicle for County business. However, employees shall purchase collision damage insurance from the rental company directly, as this cost will be reimbursed. Spouses, friends, and other non-employees are not covered under the County's insurance.

### Personal Automobiles:

County employees using their own automobile to travel on official County business should maintain adequate insurance for their protection and for the protection of any passengers.

The County will not reimburse employees for any vehicle repair costs or the deductible portion of their insurance coverage. If driving your own vehicle, your policy covers vehicle damage and is primary for liability.

#### Personal Property:

The County maintains no insurance for loss or damage to personal property while an employee is traveling on official County business. Any loss or damage is at the risk of the employee.

#### County Property:

Any individual traveling with County property should contact the County's Risk Management Office to determine whether insurance should be purchased prior to travel, as the County does not automatically insure equipment for travel.

### **Relocation and Interview Expenses**

Approval must be obtained from the County Commissioners to permit payment of any expense in connection with interviewing applicants for County positions. Department/Division personnel must provide justification regarding reimbursement request of interview candidates. All job applicant interview candidates must conform to transportation, meal, and lodging policies maintained by the County.

The following should be considered to ensure that allowing reimbursement is in the best interest of the County:

1. Job market supply and demand for skills of the prospective employee.
2. Incentive for prospective candidates to interview for the position with or without reimbursement.
3. Other reasons unique to the County and/or position.

Consideration may be given to partial reimbursement, but all candidates must be given the same consideration.

The County Commissioners may also consider relocation and temporary lodging expense for newly hired employees.

### **Payment Options**

The County offers four methods of payment to assist individuals who incur business expenses on behalf of the County:

- ❑ Purchasing card
- ❑ Prepayments
- ❑ Advances
- ❑ Reimbursements

These payment methods are available to assist in reducing the amount that any individual should have to pay out of their own monies prior to being reimbursed by the County. However, some out-of-pocket expenses should not be considered unusual.

#### Purchasing Card:

The County offers a purchasing card to full-time personnel and elected officials who are required to travel or expend on behalf of the County. The purchasing charge card program is designed to provide employees with a convenient method to account for County approved travel and other business expenses without impacting the spending limits of their own personal cards.

The purchasing card helps to reduce the practice of issuing cash and check advances to eligible employees. Cards may be acquired from the program administrator located in the Budget and Finance Department. Please refer to the purchasing card policy for more detail.

Employees are expected to use the card to charge lodging, meals and other County approved business expenses. The Business Expense Policy applies to all business incurred utilizing a County purchasing card. Cardholders should also refer to the Purchasing Card Policy to familiarize themselves with what is and is not allowable to be purchased using the Purchasing Card.

*Usage* - The County sponsored charge cards are intended to be used only for expenses incurred in connection with official County business with the following restrictions:

- ❑ The County purchasing card may not be used to purchase any goods or services that require a County purchase order.
- ❑ The County Purchasing Card is to be used only by the holder. Under no circumstances should two separate cards be used to make a single purchase to avoid purchasing policy thresholds.
- ❑ Under no circumstance can the card be used for personal charges. This could result in termination or suspension of either or both your card and your job.
- ❑ The County is exempt from States Sales Tax in Maryland. The tax-exempt number is 30001292 and is included on the face of the purchasing card.

*Responsibility* – The County has liability for expense charges on the Purchasing Credit Card by the employee. It is the responsibility of the individual charge card holder to

submit a business expense report with receipts to the Office of Budget and Finance in a timely manner.

The County will not remit payment on an individual's behalf directly to any charge company.

The County encourages individuals to use the purchasing credit card whenever possible, thus reducing the need for prepayments or advances.

*Termination of Card Privileges* – In certain instances employees' purchasing card privileges can be terminated if one of the following occurs:

- ❑ Termination of employment from the County.
- ❑ Improper use of purchasing card. (i.e. personal use, inappropriate charges )

Under either occurrence the employee will promptly settle any remaining balances and return the card to the Department of Budget and Finance program administrator. Upon termination of employment or misuse of the card the Department of Budget and Finance will cancel all privileges associated with the card.

#### Prepayments:

A prepayment is a payment to a third party for services rendered in the future. A typical travel related prepayment would be registration or hotel prepayment. This may be paid by either the purchasing card or check issue.

If the County has prepaid an expense and the trip, event, or conference is canceled, a refund should be sought. Once the refund is received, it must be deposited back into the account from which the prepayment was paid.

#### Advances:

The County will provide cash advances for employees traveling or entertaining on behalf of the County for incidental, out-of-pocket travel expenses, such as, tips, taxis and meals not chargeable to the purchasing card. Cash advances will not be issued for airfare, lodging, conference fees, or other substantial costs that can be prepaid, prearranged, invoiced, or charged on the purchasing card.

Advances for anticipated out-of-pocket expenses will generally be issued no earlier than two weeks prior to departure and are to be used only during the travel period. The individual acknowledges by receipt of advance that it is his or her responsibility to account to the County for the amount of the advance and to repay the County for any unsubstantiated or disallowed amounts.

The advance of funds must be accounted for on the Business Expense Form to be completed at least monthly. The County will not process advances, prepayments, or reimbursements to an individual who has failed to account for a previous advance.

If the advance has not been accounted for within 90 days, the following restrictions will apply:

- ❑ Suspending of cash advance, purchasing card and or reimbursement privileges.
- ❑ The unreconciled advance will be reported to the Internal Revenue Service, as required by federal law, as taxable compensation
- ❑ Once an unsettled advance has been added to the individuals' taxable wages, it cannot be reversed even if settled.

In addition, if the funds have not been accounted for, the County will also begin collection of the outstanding amount by deductions from payroll or by other means determined necessary.

#### Reimbursements:

In order to be reimbursed for expenses an individual must complete a Business Expense Report with receipts attached. The completed report and accompanying information must be turned in at least monthly with monthly P-card statement.

### **Receipt Requirements**

#### Receipts:

Individuals traveling and/or entertaining on official County business are required to submit dated original receipts for business related expenses. The County understands that in certain circumstances receipts are not always available (i.e. taxi cab or parking meters). However, the County expects the individual to provide receipts in most instances.

The County requires an individual traveling on official County business to submit the following documentation to substantiate expenses:

- ❑ Air or Rail transportation – original ticket receipt
- ❑ Hotel – original hotel folio showing breakdown of expense, including detail on any room charges outside of normal taxes and fees.
- ❑ Car Rental – car rental agreement receipt showing the breakdown of costs, i.e. daily rate, taxes, city, surcharge, etc.
- ❑ Personal Car Usage – receipts for tolls and parking and daily mileage log, if appropriate. Employees requesting reimbursement from in-town travel must maintain a monthly travel log, as support for the reimbursement request and shall submit the request at least monthly. If no travel log is provided no reimbursement will be made.

- ❑ Meals and Entertainment – credit card or cash register receipt showing the breakdown of items will be accepted as proper documentation. Restaurant tear tabs are not proper documentation. All receipts must include the name, location, date, and dollar amount.

#### Missing or Lost Receipts:

An individual incurring business expense that loses a required receipt should seek a duplicate and submit it stating that the original was lost. When either of these occurrences takes place the individual must complete and sign a missing receipt affidavit signed by both the individual and the department head.

Should the County reimburse business expense in the absence of adequate supporting documents, the individual may be required to report the County's payment of those expenses as income on the applicable federal income tax return under IRS guidelines.

### **Expense Reporting**

The County requires all individuals to complete a 'Business Expense Report'. All expenses whether paid by credit card, cash, prepayments, or advance payments are to be accounted for on this report at least on a monthly basis.

Employees seeking reimbursement for *mileage from daily runs* within the County boundaries are required to submit their reimbursement request *on a monthly basis* along with their mileage logs.

The following forms needed to comply with this policy may be obtained on the County Outlook folders (Public Folders\Budget & Finance\Forms) or from the Office of Budget and Finance:

- ❑ Form - Business Expense Report Form
- ❑ Form - Business Meal Worksheet
- ❑ Form - Mileage Log Reimbursement Form
- ❑ Form - Missing Receipt Affidavit
- ❑ Form – International Travel Authorization Form

Individuals who comply with the policies and procedures set forth in this manual, keep accurate daily records, obtain the required receipts, and submit signed Business Expense Reports to the County are not required to report and substantiate travel advances and reimbursements on their federal tax returns. Nor is the County required to report the amounts of such advances or reimbursements to the Internal Revenue Service as income to the individual. On the other hand, unsubstantiated advances and reimbursements may be reportable as income by the individual, and the County under certain circumstances may have to notify the Internal Revenue Service of such payments. If an advance and reimbursement are reported as income and the individual claims a deduction for them, the Internal Revenue Service may disallow deductions claimed for travel expenses that are not adequately substantiated. It is, therefore, in each individual's best interest to



submit a signed Business Expense Report and appropriate receipts for each trip as defined in this policy.



Washington County, Maryland  
Entertainment and Business Meal Report

Attach this report to the Business Expense Form

General Information			
Employee Name		Date or Statement Period	
Department Number		Department Name	

Details of Entertainment or Business Expense					
Date	Place of Entertainment	Person(s) Entertained	Affiliation	Purpose	Amount
Total Entertainment and Business Meals ( see amount on travel and entertainment expense report)					0.00

Approvals and Acknowledgment	
I certify that the above expense is directly related to the conduct of County business.	
Employee Signature	Date

Washington County, Maryland  
Mileage Log Reimbursement Form

Employee Name		Rate Per Mile	\$0.56
Employee ID		For Period	From 1/0/00 to 1/0/00
Vehicle Description		Total Mileage	0
Authorized By		Total Reimbursement	\$0.00

Date	Starting Location	Destination	Description/Notes	Mileage	Reimbursement
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00



**Washington County, Maryland**  
**Missing Receipt Affidavit**

**Airline Ticket Receipts**

- ☐ Attached is a copy or fax of the airline ticket receipt
- ☐ I certify that I have contacted the agency and was unable to obtain a copy of the ticket receipt and have provided one of the following:
- ☐ A copy of the Corporate Credit Card record of receipt
  - ☐ A copy of the itinerary invoice and form of payment (I.e., credit card statement, cancelled check)

**Hotel Folio**

- ☐ Attached is a copy or fax of the hotel folio
- ☐ I certify that I have contacted the hotel and was unable to obtain a copy of the hotel folio. Please reimburse me based on the following information:

<i>Date</i>	<i>Hotel</i>	<i>City and State</i>	<i>Arrival Date</i>	<i>Departure Date</i>	<i>Rate</i>	<i>Total</i>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**Car Rental Agreement**

- ☐ Attached is a copy or fax of the car rental agreement.
- ☐ I certify that I have contacted the car rental agency and was unable to obtain a copy of the car rental agreement. Please reimburse me based on the following information:

<i>Date</i>	<i>Rental Company</i>	<i>City and State</i>	<i>Arrival Date</i>	<i>Departure Date</i>	<i>Rate</i>	<i>Total</i>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**Meals**

- ☐ Attached is a copy or fax of the meal receipt.
- ☐ I certify that I have contacted the restaurant and was unable to obtain a copy of the meal receipt. Please reimburse me based on the following information:

<i>Date</i>	<i>Restaurant</i>	<i>City and State</i>	<i># people</i>	<i>Breakfast, Lunch, or Dinner</i>	<i>Total</i>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Miscellaneous**

- ☐ Attached is a copy or fax of the miscellaneous expense.
- ☐ I certify that I was unable to obtain a copy of the miscellaneous receipt. Please reimburse me based on the following information:

<i>Date</i>	<i>Description of Expense</i>	<i>Place of Expenditure</i>	<i>Total</i>
_____	_____	_____	_____
_____	_____	_____	_____

I the undersigned, certify that each expense described above, was (a) lost or not obtained, and (b) that these expenses have not yet nor will again be submitted to Washington County Government or any other organization for reimbursement or tax purposes.

Signature of Payee/Cardholder \_\_\_\_\_

Date \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Washington County, Maryland- Overnight Travel Authorization Form					
<i>This form must be submitted and approved prior to travel</i>					
Traveler Information					
Current Date		Travelers Name			
Department Name		Department Number			
Travel Details					
Purpose of Travel					
Name of Function / Event					
Destination					
Departure Date		Return Date			
Benefit to the County:					
<i>*Attach event agenda or course description if available.</i>					
Cost Estimates					
	Cost	Additional Information			
Air Fare	0.00				
Mileage	0.00				
Other Transp	0.00				
Lodging	0.00				
Meals	0.00				
Registration	0.00				
Other	0.00				
Total	0.00				
Request for Travel Advance					
	Circle One				
Request for Travel Advance?	Yes      No				
If you answered "No" to the above, you have completed this section. Move forward to Approvals and Acknowledgement. If you answered "Yes", please continue to complete this section.					
Do you have a P-Card?	Yes      No				
Amount of Request	0.00				
Account Number	XXXXXX				
Common Account Numbers - Mileage - 505160; Air Fare, Transportation, Lodging, Meals - 505230; Seminars/Conventions - 520040; Certification Classes - 520010; Other - Refer to Chart of Accounts					
Approvals and Acknowledgment					
I certify that the travel is necessary and directly related to the conduct of County business.					
Employee Signature				Date	
Department Head / Division Director				Date	
County Administrator Signature				Date	

## Revisions

[illegible]

APPENDIX F

FIRE AND RESCUE FISCAL POLICY

# Emergency Services Fiscal Policy



Washington County,  
Maryland



Emergency Services Financial Policy  
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### **Purpose**

The primary purpose of this policy is to provide guidance on County allocation of funds to Emergency Service Companies (Companies). The policy is to provide reasonable assurance that County funds are accounted for in a clear and transparent manner, are used for appropriate emergency services expenditures, and that services are provided in accordance with adopted policies and procedures in order to receive allocations from the County. The policy also defines what County funds can be used for, timing of payments, and fiscal reporting requirements.

### **Scope**

This policy applies to all County allocations defined as any subsidies, reimbursements, distributions, grants (direct or pass-through) or incentives. The policy does not apply to other revenues sources independent of the County.

The Washington County Volunteer Fire and Rescue Association (Association) shall at a minimum comply with the fiscal reporting requirement section of this policy and be in compliance with the entire policy if receiving County allocations.

This policy does not supersede Gaming revenues which are governed under separate rules, regulations and reporting.

### **Appropriation of Funds**

The amount of funds available for each Emergency Service Company shall be determined and appropriated by the County Commissioners in conjunction with the annual budget process.

Any request for change in the general operational, utility, or other allocation shall be submitted to the Director of Emergency Services and in accordance with emergency services plans adopted and implemented.

### **Payment of Appropriation**

The County will disburse funding in four equal installments during the fiscal year providing all required County financial reports and documents have been received in a timely manner and prepared in good order.

The four installments will be scheduled for payment by July 1<sup>st</sup>, October 1<sup>st</sup>, January 1<sup>st</sup>, and April 1<sup>st</sup>.

### **Spending Guidelines for County Funds**

Allowable expenditures of County Emergency Services funds:

- Emergency service vehicles and equipment:
  - Acquisition costs associated with and including debt service (principal and interest)
  - Operational expense associated with repairs, maintenance, and fuel.
- Personnel expenses including payroll and benefit costs
- Personal protective clothing and equipment
- Training costs related to emergency services
- Facility, operation and maintenance
  - Only expenditures associated with facilities whose primary use is to house apparatus, provide training, or conduct department meetings are allowable, all other facility costs must be supported by non-county revenues
- Insurance
  - Includes coverage for service vehicles and equipment, primary facilities, general liability, bond insurance, board insurance, etc.
- Public emergency services education
- General Administrative costs related to emergency service delivery including but not limited to:
  - Accounting costs
  - Bank fees
  - Office supplies
  - Postage
  - Copier and telephone
- Other expenditures incurred in providing core emergency service functions as defined in the definitions section

Disallowed expenditures of County Emergency Services funds:

- Fund raising or social activities
- Charitable donations
- To reimburse for in-kind services
- For any expense that is not conducive to providing public Emergency Services

### **Fiscal Reporting Requirements**

All Companies and the Association shall have completed any annual fiscal reporting requirements with the Office of Budget and Finance as a condition to receiving any form of financial assistance, direct distributions and or coverage of expenses.

### Annual Financial Reporting Requirements

Annual financial reporting shall consist of the following:

- Financial Statements in the highest to lowest order of availability
  - Audited Financial Statements or;
  - Reviewed Financial Statements or;
  - Compiled Financial Statements or;
  - Company prepared financial statement
- Auditor letters regarding significant findings, if presented
- Form 990 and supporting documentation
- Certification Statement (Appendix A)
- Total annual operating budget (Association only)

The annual financial packet will be considered not filed if any form is missing or substantially incomplete. For the purposes of the policy, financial information filed under this policy is considered proprietary information.

### Annual Filing Requirements

Volunteer Emergency Companies:

- The reports are due no later than six months after the company's year end.
- The report must be complete and accurate.
- The financial statements and Form 990 shall agree. If they do not, a reconciling statement shall be provided.
- If information is not available by the six month period, an extension form can be filed and approved by the Office of Budget and Finance. (Appendix B)
  - If an extension is filed and approved fifty percent of the remaining allocations will be withheld until the annual financial reports are filed and approved by the Office of Budget and Finance. Once the completed report is filed the withheld funds will be disbursed with the County's next scheduled payment cycle.
  - If no financial reporting is made by the six month due date and no extension request is made by the company, all public funds will be withheld.

Failure to file annual financial documents, receive appropriate extensions within nine months of a company's year-end, or provide services in accordance with County adopted policies and procedures will result in forfeiture of all public funds withheld during that period. The funds may then be redistributed or withheld by the Board of County Commissioners, as they deem appropriate.

Washington County Volunteer Fire and Rescue Association:

- The Financial Statements and IRS form 990 are due no later than six months after the Association's year end.
- The report must be complete and accurate.
- The financial statements and IRS form 990 shall agree. If they do not, a reconciling statement shall be provided.
- The Association's total corporate annual budget and the Association's County budget requests, if any, are due January 31st of each year.
- If information is not filed by the due dates stated above, the County will withhold the Gaming distributions until the reports are filed with the Office of Budget and Finance. Once the completed report is filed, the withheld funds will be disbursed with the County's next scheduled payment cycle.
- The County Commissioners shall accept or reject the Association's total annual budget by a majority vote as documented in the minutes.
- The Association shall provide the County a copy of the Association minutes showing majority approval of the total corporate annual budget filed with the County.

The Office of Budget and Finance will send notification to the Companies and the Association acknowledging receipt of financial reports and or extensions. It will be the Emergency Service Company's and Association's responsibility to notify the Office of Budget and Finance of any change in personnel and or address for notification purposes.

Reporting and format requirements will be determined by the Office of Budget and Finance. The Director of Budget and Finance shall have the authority to make minor changes to the policy for administrative clarification or easier interpretation of the policy, providing policy intent is not affected by the change.

#### **Compliance Review of Financial Reports**

The Office of Budget and Finance will perform a compliance review of the fiscal reports submitted. Any questions during the review will be discussed and or resolved with the individual company and or Association. The Office of Budget and Finance will work to resolve any questions quickly.

#### **Length of Service Awards Program (LOSAP) and Emergency Medical Service Staffing Agreement Reporting Requirements**

The Company shall disclose all required information and documentation under the LOSAP plan and the Emergency Service Staffing Agreement, and any other related agreements. The Annual Reporting Requirements apply as a condition to receive and or

fund LOSAP and Emergency Service Staffing programs. The information must be provided in the format deemed appropriate by the County.

In the event that a Company fails to provide the required information regarding the LOSAP plan within 30 days of the request, the County may withhold distribution of operating allocations until the information is submitted. Failure to submit the required information within 90 days will result in forfeiture of all County funds.

Should the Company fail to provide the required information regarding Emergency Service Staffing within 30 days from the date due, the Company's next grant installment shall be withheld until the information is submitted to the Office of Emergency Services. Failure to submit the required information within 90 days will result in forfeiture of all County funds.

#### **Recordkeeping requirements**

All canceled checks, bank statements, invoices, and other supporting documentation associated with County appropriations shall be maintained for a minimum of three years. The three year retention period begins on the first day of the fiscal or calendar year following the use of the County funds. The following is an example:

Year End	Retention Period
June 30, 2014	June 30, 2017
December 31, 2014	December 31, 2017

#### **Audit Requirements**

All financial reports and the associated supporting documents shall be subject to audit or other levels of service (I.e. agreed upon procedures) by an independent accountant to be selected and paid for by the County Commissioners or subject to review by the County Office of Budget and Finance. Companies and the Association shall make records available to the County or its agent within 30 days of notification.

Failure to cooperate with the County or its agents will be sufficient cause for the County to cease distribution of all public funds to the company in question, and consider disciplinary action under the authority of Chapter 10, Subtitle 4, Section 10-401 of the Code of the Local Public Laws of Washington County, Maryland.

### **Appeal Process**

Disputes regarding actions taken by the Office of Budget and Finance over compliance with this policy may be appealed by the company in writing. The written request must be made within 60 days of event giving rise to the dispute and sent to the County Administrator's Office. Upon receipt of the request the County Administrator's Office will schedule an appeal hearing to take place no later than 30 days from receipt. The appeal will be heard by a four member panel consisting of the County Administrator, President of the Fire and Rescue Association, the County Attorney, and the Director of Emergency Services. Decisions will be made and communicated in writing to the company within 30 days of the hearing.

### **Questions**

Any questions concerning the reporting requirements and or policy may be directed to the Office of Budget and Finance at 240-313-2300 for guidance.

## Forms and Filing Options

Form Location Filing Options	Description
Internet Location of Forms	<a href="http://www.washco-md.net//budget_finance/budget.shtm">www.washco-md.net//budget_finance/budget.shtm</a>
Hard Copies of Forms	100 West Washington Street, Room 304 Hagerstown, Maryland 21740 240-313-2313
E-mail Filing of Forms	dbrown@washco-md.net
Faxed Filing of Forms	Fax: 240-313-2301 Washington County Maryland Office of Budget and Finance Attention: Accounting Supervisor
Mailed Filing of Forms	Washington County Office of Budget and Finance 100 West Washington Street Room 304 Hagerstown, Maryland 21740  Attention: Accounting Supervisor
Contact Information	Washington County, Maryland Office of Budget and Finance Accounting Supervisor 240-313-2313



## Definitions

Emergency Service Company – A volunteer fire department, rescue department, or ambulance department that is incorporated, designated, and approved and recognized by the Washington County Volunteer Fire and Rescue Association, Inc., and the County Commissioners of Washington County. The authority which is noted under Chapter 10, Subtitle 4, Section 10-401 of the Code of the Local Public Laws of Washington County, Maryland or a paid company recognized by the City of Hagerstown.

Allocation – Any form of support such as a subsidy, reimbursement, appropriation, grant, or incentives.

Appropriation – An amount authorized for disbursement and/or payment on behalf of Emergency Services by the Board of County Commissioners of Washington County, Md

Annual Budget Process – Annual budget process begins in January, with formal adoption no later than June 30. The County fiscal year is July 1<sup>st</sup> through June 30<sup>th</sup>.

Compliance Review – A general review of submitted information reviewed for completeness and policy compliance.

Core Emergency Service Function – Washington County defines core emergency service functions for the County as:

- Firefighting
- Emergency medical services
- Hazardous materials containment and disposal
- Promoting fire safety
- Responding to road traffic collisions
- Responding to other emergencies

Underlying the core functions, the following services are essential in providing emergency services within Washington County:

- Emergency call handling and mobilizing resources
- Emergency response to fire, road traffic collisions and other emergencies
- Emergency response for medical services
- Fire safety enforcement
- Promoting emergency services safety
- Warning and informing the public
- Volunteer retention
- Information sharing with other responders