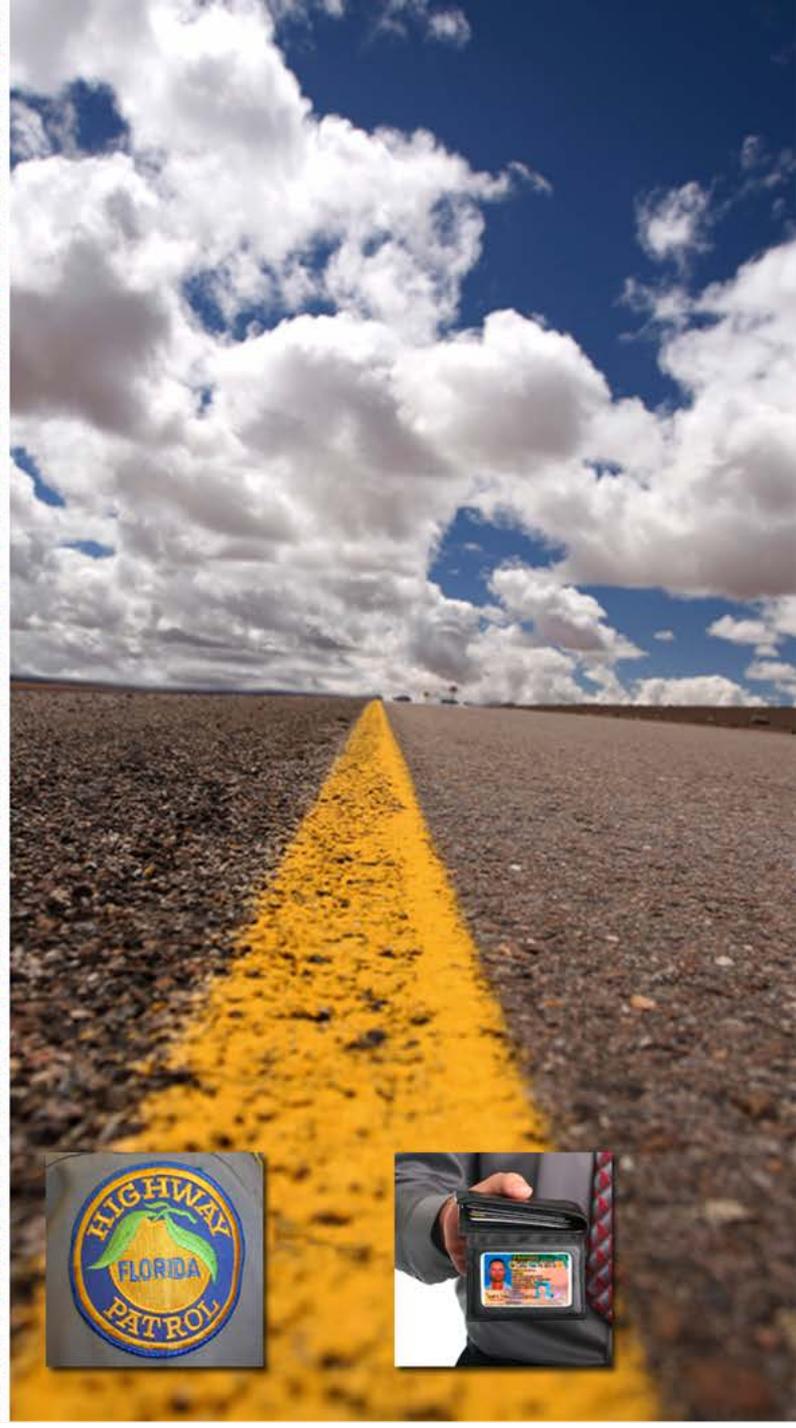




# Procedures & Requirements

## Specialty & Voluntary Contribution License Plates Organizations

[Click Here to Begin](#)



## Purpose & Objectives

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- This presentation is intended to serve as resource to organizations, pass-through organizations, and/or sub recipients designated by Florida law to receive and/or expend fees collected from specialty/voluntary contribution license plate sales.
- It is the intent of the Department to inform organizations, pass-through organizations, and/or sub recipients of specific reporting and procedural requirements, as defined by Florida statute; to include establishing uniformity in determining allowable and disallowable expenditures of specialty/voluntary contribution license plate use fees.

Back

Next

# Navigation

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- Click on the each Key Topics, located on the next page to review information about each.
- Use the [Back](#) and [Next](#) buttons, located at the bottom right corner of each page, to navigate to pages within each specific section.
- Use the [Return to Key Topics](#) button to return to the presentations main page and review information related to other Key Topics.

[Back](#)

[Next](#)

# Key Topics

Click a topic below to review related information. After reviewing each section, click the "Return Home" button located at the top of each page to choose another section.

## Definitions

This section defines keywords and phrases that are referenced throughout Florida Statutes and this presentation associated with specialty /voluntary contribution license plates.

## Procedures

This section provides an overview of the auditing, compliance affidavit requirements, and allowable/disallowable expenditures, as well as the penalties associated with specialty/voluntary contribution license plates processes.

## Statutes & Resources

This section provides a list of specific Florida Statutes associated with specialty/voluntary contribution license plate procedures and hyperlinks where the rules and laws may be assessed.

## Contact Information

This section identifies important contact information that can provide imperative information associated with procedures, processes, and requirements of organizations expending specialty/voluntary contribution license plate fees.

[Return to Course Introduction](#)

# Definitions

Below are keywords and phrases, as well as definitions that are referenced throughout Florida Statutes and this presentation associated with specialty/voluntary contribution license plates.

## Administrative Expenses

Those expenditures of specialty/voluntary contribution license plate fees that are considered as operating costs of the organization. Examples of these costs include but are not limited to:

- a. Administrative salaries of employees and officers of the organization who do not, or cannot prove, via detailed daily time sheets, that they actively participate in program activities.
- b. Bookkeeping and support services of the organization.
- c. Office supplies and equipment not directly utilized for the specified program(s).
- d. Travel time, per diem, mileage reimbursement, and lodging expenses not directly associated with a specified program purpose.
- e. Paper, printing, envelopes, and postage not directly associated with a specified program purpose.
- f. Miscellaneous expenses such as food, beverage, entertainment, and conventions.

**These expenses are permissible only if specifically authorized by s. 320.08058 or s. 320.08068, Florida Statute.**

## Compliance Affidavit

The affidavit is of the form and format prescribed by the Department and must be completed in its entirety and signed by the organization's chairman or executive director and notarized by a notary public. Any organization expending less than \$500,000 of state funds, no matter if the funds are received from one or more state agencies for different purposes, within a fiscal year must submit an annual **compliance affidavit**. Pursuant to s. 320.08062, Florida Statute, the annual affidavit shall be submitted to the department within nine months after the end of the organization's fiscal year.

## Department

The Florida Department of Highway Safety and Motor Vehicles.

Next

# Definitions

Below are keywords and phrases, as well as definitions that are referenced throughout Florida Statutes and this presentation associated with specialty/voluntary contribution license plates.

<p><b>Disallowed Expenses</b></p>	<p>Any expenditure of specialty/voluntary contribution license plate fees that does not comply with Florida Statutes; and any expenditure, whether authorized or not, that cannot be substantiated with a detailed employee time sheet, or a receipt, cancelled check, etc.</p>
<p><b>Fiscal Year</b></p>	<p>Each organization’s financial reporting period.</p>
<p><b>Organization</b></p>	<p>The entity designated by law to receive and/or expend specialty /voluntary contribution license plate use fees. Pass-through organizations and sub-recipients are included.</p>
<p><b>Pass-through Organization</b></p>	<p>The organization receiving specialty/voluntary contribution license plate use fees directly from the Department. Per statutes, this organization distributes the fees to sub-recipients.</p>
<p><b>Program</b></p>	<p>Those activities and purposes detailed in the s. 320.08058 or s. 320.08068, Florida Statute, pertaining to each organization’s expenditures of specialty/voluntary contribution license plate use fees. Programs are established by law in general and more specifically identified in the organization’s application for the specialty/voluntary contribution license plate.</p>
<p><b>Program Expenses</b></p>	<p>Those expenditures of specialty/voluntary contribution license plate fees incurred by an organization solely for the purposes approved by the Legislature and identified in the organization’s original application to the Department of Highway Safety and Motor Vehicles. The laws applicable to these program expenses can be found in s. 320.08058 or s. 320.08068, Florida Statute. Allowable expenditures include:</p> <ul style="list-style-type: none"> <li>a. Salaries of employees and officers of the organization who can prove, via detailed daily time sheets, that they actively participated in program activities.</li> <li>b. Office supplies and equipment directly utilized for the specified program(s).</li> </ul>

[Back](#)

[Next](#)

# Definitions

Below are keywords and phrases, as well as definitions that are referenced throughout Florida Statutes and this presentation associated with specialty/voluntary contribution license plates.

<p><b>Program Expenses (cont.)</b></p>	<ul style="list-style-type: none"> <li>c. Travel time, mileage reimbursement, and lodging expenses directly associated with a specified program purpose.</li> <li>d. Paper, printing, envelopes, and postage directly associated with a specified program purpose.</li> <li>e. The organization’s internet site that provides the public with information about the approved program(s).</li> <li>f. Contracted goods and services directly associated with a specified program purpose.</li> </ul>
<p><b>Promotion and Marketing Expenses</b></p>	<p>The costs associated with the promotion and marketing of the organization’s specialty/voluntary contribution license plate and concept. These costs may include but are not limited to:</p> <ul style="list-style-type: none"> <li>a. The organization’s web site,</li> <li>b. Mass media advertisements, and</li> <li>c. Organizational mail-outs and the corresponding postage.</li> </ul> <p><b>These expenses are permissible only if specifically authorized by s. 320.08058 or s. 320.08068, Florida Statute.</b></p>
<p><b>Sub-recipient</b></p>	<p>An organization that does not receive use fees directly from the Department. These organizations receive their use fees from a pass-through organization the statutes have identified as the recipient of fees from the Department. The sub-recipient expends the use fees in compliance with statutes.</p>

# Definitions

Below are keywords and phrases, as well as definitions that are referenced throughout Florida Statutes and this presentation associated with specialty/voluntary contribution license plates.

## Single Audit

An annual detailed review performed by a Certified Public Accountant (CPA) and reported to the Department and Auditor General’s Office for organizations expending \$500,000 or more of state financial assistance in the organization’s fiscal year to determine that all expenditures, processes, and procedures were performed in compliance with Florida Statutes.

## Start-up Costs

Expenses incurred to establish the specialty/voluntary contribution license plate. These expenses are permissible only if specifically authorized by s. 320.08058 or s. 320.08068, Florida Statute.

## Use Fees

The money an organization receives from the Department from the sale of its specialty/voluntary contribution license plate. With few exceptions, use fees are generally distributed on a weekly basis by the Department.

End of Section

[Back](#)

[Return to Key Topics](#)

# Procedures

Below is an overview of auditing procedures associated with specialty/voluntary contribution license plates, as well as penalties associated with non-compliance of said procedures.

## Audits

Any organization expending \$500,000 or more of state funds , no matter if the funds are received from one or more state agencies for different purposes, within a fiscal year should have a **single source audit** performed by a C.P.A. Included in the audit report will be a statement by the C.P.A. about the organization's compliance with applicable laws pertaining to the expenditure of specialty license plate use fees. Pursuant to Auditor General Rule 10.657, copies of the single audit report package must be submitted to the Auditor General and to the Department "within 45 days after delivery of the audit report package to the auditee, but no later than nine months after the end of the fiscal year of the auditee."

Section 320.08062(3), Florida Statute, states; "the Department has the authority to examine all records pertaining to the use of funds from the sale of specialty/voluntary contribution license plates."

## Penalties

**In the event an organization does not comply with the auditing requirements set forth by Florida Statutes, the Department will withhold funds accordingly.**

# Procedures

Below is an overview of the compliance affidavit requirements associated with specialty/voluntary contribution license plates, as well as penalties associated with non-compliance of said procedures.

## Compliance Affidavits

The Compliance Affidavit is a Department form that must be completed and submitted with all required signatures annually to the Department when the \$500,000 threshold criteria for a single audit is not met. This form can be obtained at and pursuant to s. 320.08062, Florida Statute, the annual affidavit shall be submitted to the Department within nine months after the end of the organization's fiscal year. These forms can be located by clicking on the appropriate links here, [Specialty Plate](#) or [Voluntary Contribution Plate](#).

## Penalties

**In the event an organization does not comply with the compliance affidavit requirements set forth by Florida Statutes, the Department may withhold funds accordingly.**

# Procedures

Below is an overview of the allowable/disallowable expenditures associated with specialty/voluntary contribution license plates, as well as penalties associated with non-compliance of said procedures.

## Expenditures

The five expenditures allowable by Florida Statutes include program and project, annual audit or compliance affidavit, administrative, start-up, and promotion and marketing costs. Some organizations may not be permitted these types of expenditures. **If the purpose of an organization's expenditure of license plate use fees is not specified in statute, it is disallowed.**

- **Programs and projects** are established and reported as the primary benefits obtained from the use of specialty/voluntary contribution license plate use fees when the organization initially applies for a specialty/voluntary contribution license plate. The purchases made for programs and projects are to fulfill the objective of the organization by providing benefits for the citizens, economy, education, environment, or wildlife of the State of Florida.
- When an organization meets the minimum requirements for a **single audit** as per s. 215.97 and s. 320.08062, Florida Statute, it may utilize use fees to pay for the annual audit. When the organization is required to submit an audit and its sources of funds are from the Department and other State of Florida agencies, the use of specialty/voluntary contribution license plate fees for the audit will only be permitted in the ratio of expenditures of specialty plate fees to all other expenditures for the fiscal year.

For organizations that submit an annual **compliance affidavit**, the actual costs associated with the preparation of the document may be reimbursed using license plate use fees. The normal accounting function of the organization is an administrative expense and is not part of the expenses associated with the completion and submission of the compliance affidavit.

[Back](#)[Next](#)

# Procedures

## Expenditures (cont.)

Below is an overview of the allowable/disallowable expenditures associated with specialty/voluntary contribution license plates, as well as penalties associated with non-compliance of said procedures.

- The expenditure of specialty/voluntary contribution license plate use fees for **Administrative costs** are permitted only if specifically stated in F.S. 320.08058 as it pertains to each organization's specialty/voluntary contribution license plate and F.S. 32008068 as it pertains to motorcycle plates. These expenditures are allowed as reimbursement for the organization's miscellaneous/overhead costs. Expenditures for administrative costs are permitted up to the statutorily authorized percentage of the organization's total use fees received from the Department provided such administrative expenses are documented. If an organization does not expend all of its authorized administrative fees in a particular year, the balance may **not** be carried over to the next year. The utilization of use fees to pay for administrative costs will not be permitted for an organization unless specifically stated in s. 320.08068, Florida Statute, or their applicable section of 320.08058, Florida Statute. **Also, administrative expenditures exceeding the organization's authorized percentage will be disallowed.**
- Only when specified in an organization's applicable section of 320.08058, Florida Statute, may **start-up costs** be reimbursed from specialty/voluntary contribution license plate use fees. It is the responsibility of the organization to record and maintain an itemized list of all startup costs. This detailed listing will be submitted to the Department within 60 days subsequent to the approval of an organization's specialty plate. Also, a running decreasing balance must be maintained and reported to the Department each year until all such costs have been recovered.

[Back](#)[Next](#)

# Procedures

Below is an overview of the allowable/disallowable expenditures associated with specialty/voluntary contribution license plates, as well as penalties associated with non-compliance of said procedures.

## Expenditures (cont.)

- **The promotion and marketing costs** of an organization's specialty/voluntary contribution license plate are permitted only when specified in an organization's applicable section of 320.08058 and s. 320.08068, Florida Statute. Promotion and marketing expenditures exceeding the organization's authorized percentage may not be reimbursed using specialty/voluntary contribution license plate use fees. If an organization does not expend all of its authorized promotion and marketing fees in a particular year, the balance may **not** be carried over to the next year.

*Lobbying is not an allowable expense as per s. 320.08, Florida Statute*

## Penalties

**In the event an organization reports, or the Department determines through audit or review that the organization has expanded specialty/voluntary contribution license plate use fees for purposes other than what is permitted by law, or is unable to substantiate an expenditure, the Department may withhold funds accordingly.**

## Document Retention

- Organizations are required to retain all documentation relating to specialty/voluntary contribution license plates for a minimum of five years.

End of Section

[Back](#)

[Return to Key Topics](#)

# Statutes & Resources

Below is a list of specific Florida Statutes associated with specialty/voluntary contribution license plate procedures and hyperlinks where the rules and laws may be assessed.

- Florida Statutes 215.97
- Florida Statutes 320.08053
- Florida Statutes 320.08056
- Florida Statutes 320.08058
- Florida Statutes 320.08062
- Florida Statutes 320.08068
- Rules of the Auditor General 10.550 or 10.650

The web sites for these laws and rules can be accessed by clicking on the following hyperlinks.

- [Florida Statutes](#)
- [Rules of the Auditor General](#)

End of Section

[Return to Key Topics](#)

# Contact Information

This section identifies important contact information that can provide imperative information associated with procedures, process, and requirements of organizations expending specialty/voluntary contribution license plate use fees.

[Florida Department of Highway Safety and Motor Vehicles Website](#)

**Florida Department of Highway Safety and Motor Vehicles**  
Division of Motorist Services, Bureau of Issuance Oversight  
Specialty/Voluntary Contribution License Plate Section, Mail Stop 68  
2900 Apalachee Parkway  
Tallahassee, FL. 32399-0500  
(850) 617.3870

End of Section

[Return to Key Topics](#)

# End of Presentation