

# Children's Services Council of Martin County

## SAMIS Chart of Accounts

### REVENUES

**CONTRIBUTIONS:** Donations, Annual Appeal, Legacies and Bequests, Memorials

**FOUNDATIONS:** Hobe Sound Community Chest, Community Foundation for Palm Beach and Martin Counties, Allegany Franciscan Ministries, etc.

**FUNDRAISING:** Special Events

**GOVERNMENT SOURCES:** Federal, State, County, City, Special District (CSC) and Medicaid

**IN-KIND:** Donated Items or Services

**MISCELLANEOUS:** Interest Income, Investment Income, and Sales to Public

**OTHER GRANTS:** United Way of Martin County, Workforce Development Board, Hobe Sound Community Chest, etc.

### EXPENDITURES

**PERSONNEL EXPENSES:** Expense for salaries, wages, and related employee benefits for all persons employed (as defined by IRS rules) by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, and other costs such as Workers' Compensation and Unemployment Compensation Insurance.

**REGULAR SALARIES AND WAGES:** Salaries and Benefits for employees of the program, which include full-time and part-time employees, and all temporary and season employees. Please ensure that you specify percentage of time spent on the program.

Fringe benefits expenses can only be reimbursed at the percentage of the position for which CSCMC funds. For example: If CSCMC funds 50% of a position, only 50% of fringe benefits expenses can be included in the budget.

**FICA TAXES:** Employer's share of Medicare and Social Security.

**INSURANCE BENEFITS:** Includes health, life, dental and disability insurance premiums paid by the employer. Calculations should include type of insurance, agency's cost paid per month for eligible employees. Should not include portion paid by the employee.

**RETIREMENT:** Amounts contributed to a retirement fund by the employer. Calculation should include agency's cost paid per month X the number of months for eligible employees.

**WORKERS' COMPENSATION:** Premiums and benefits paid for Workers' Compensation insurance. Show each classification as established by agency's insurance carrier. Show all calculations as listed above.

**UNEMPLOYMENT COMPENSATION:** Amounts paid to the unemployment compensation fund. Calculation based on the first \$7K annual taxable salary X total FTE's X agency's established rate.

**OPERATING EXPENDITURES/EXPENSES**

**ADMINISTRATIVE COST:** CSCMC will reimburse for administrative costs at a maximum of 10% of the direct program costs. An itemized listing of administrative cost categories and calculations is required.

**Administrative cost should not duplicate any other cost.**

**ADVERTISING:** Cost for advertising for funded positions, volunteers, and awareness of the program, special promotional program activities where appropriate. If the program requires a special promotional activity/item, apply costs linked to that specific activity.

**AUDIT:** A portion of the cost of having an audit prepared, as required by CSCMC.

**BOOKS/SUBSCRIPTIONS:** Costs for books, publications, and technical journals necessary for the program.

**CONFERENCE/TRAINING:** Includes all costs associated with a conference, such as transportation, registration, meals, lodging and incidentals **incurred by employees listed in salary budget** in the performance of their official duties. Does not include added charges for activities outside the normal conference proceedings. Mileage is reimbursed at a cap of the Federal rate per mile. Meals are reimbursed at the following rate per 24-hour day.

Breakfast - \$9

Lunch - \$13

Dinner - \$24

Conference expenses can be reimbursed only for those employees funded by CSCMC at the percentage of the position for which CSCMC funds. For example: If CSCMC funds 50% of a position, only 50% of the conference expenses can be included in the budget.

**DUES/MEMBERSHIPS:** Those costs associated with organization membership to a professional organization that provides benefits in return. Does not include dues or support payments to national "parent" organizations.

**EQUIPMENT RENTAL / LEASE & MAINTENANCE:** Those costs related to rental/lease and maintenance contracts or repairs of equipment and vehicles used in the program. (i.e. vans, copier, computers, postage meter, etc.)

**EQUIPMENT PURCHASES: Not Currently Funded by CSCMC:** Funding for equipment shall be considered only in the first year of a program's existence, or when a program will expand, and should be included in the Applicant's proposed budget. Expansion is considered the addition of staff in order to raise contracted minimum service levels. Equipment funding shall be considered only if the equipment is an essential element of a program's operation. Equipment shall not exceed 15% of the total program cost, unless waived by the Council. For CSCMC purposes, equipment is defined as tangible personal property having a useful life of one year or more with an acquisition cost of \$500 or more per unit. Equipment purchased with CSCMC funds will be accompanied by the condition that the equipment is subject to reclamation by Children's Services Council of Martin County, should the program services be terminated within a depreciation period of time.

**INSURANCE:** CSCMC covers only general liability, property, crime bond, ~~and~~ Directors and Officers liability. CSCMC does not cover vehicle insurance costs.

**OCCUPANCY (BUILDING & GROUNDS):** Cost for rent or lease of space for program. Calculation should include number of square feet X rate X percentage charged to CSCMC. Costs for building maintenance including fire alarm fees and janitorial services should be shown separately. Mortgage payments and depreciation expense should not be included in this cost. If utilities are included in the monthly rent payment, please indicate.

**OFFICE SUPPLIES:** Those supplies used in the office specifically linked to the funded program, such as pens, paper, folders, etc. (Non-allowable items include, but are not limited to coffee, food and other non-job related items intended for staff or board members.) Individual items in excess of \$500.00 are not considered supplies.

**OTHER/CONTRACT COSTS:** Contract/Leased Employee and Sub-Contracts for program services, including medical, psychiatric, court/legal fees, recreation activities, field trips and associated transportation.

**OTHER / MISCELLANEOUS:** Expenses not reportable in another classification. Examples may include background screening, drug testing, and volunteer screening.

**POSTAGE:** Includes the costs directly linked to the program for mailing of newsletters, special events' notices, bulk mailings, overnight/UPS, and any permit fees charged by the U.S. Postmaster.

**PRINTING/COPYING:** The cost for any special printing or copying required by the program, such as organization brochures mentioning the program as promotion, and only when the CSCMC is mentioned as a funding source. (Print-ready copy of the CSCMC logo is available at the CSCMC office). Copy machine rental/leasing cost should be listed under the Equipment Rental/Leasing line item.

**PROFESSIONAL FEES:** Fees for professional practitioners or technical consultants who are not employees of the agency but are engaged as independent contractors. Examples may include legal services, consulting for computers, payroll fees.

**PROGRAM SUPPLIES:** Those supplies specifically necessary for operating the program and are used by staff and/or clients such as arts and crafts, books. **Food should not be included in this cost.**

**SPECIFIC ASSISTANCE TO INDIVIDUALS:** Costs provided as incentives to program participants in order to encourage participation, and/or stipends given to Community Mentors/Volunteers.

**TELEPHONE:** Monthly service costs, local and long distance charges, cell phone, Internet access costs linked to the program, including installation and other one-time expenses.

**TRAVEL/TRANSPORTATION:** The travel-related costs linked with the daily operation of the program. Travel is restricted to those positions listed in the salary budget at the percentage of the position for which CSCMC funds. If CSCMC funds 50% of a position, only 50% of travel expenses can be included in the budget. Daily mileage rate is capped at the Federal rate per mile.

Transportation expenses for fuel are only allowable for the business owned vehicles that are used for the CSCMC funded program.

**UTILITY SERVICES:** Includes costs for electricity, water, gas, and other public utility services not part of monthly/lease payments and should be identified by location.

**EXPENSES NOT COVERED BY CSCMC**

**FOOD & NUTRITION**

**VEHICLE INSURANCE**

**MORTGAGE PAYMENTS**