

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

PROGRAM FEES: Fees for Service

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 that CSCMC funds. An itemized listing of administrative cost categories and calculations is required as part of the program's budget. **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 all employees listed in the program budget**, whether or not CSCMC funds that position, in the performance of their official duties as it relates to the CSCMC-funded program. 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

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: Funding for equipment shall be considered only for a program's first year of CSCMC funding, or when a CSCMC-funded program submits a Request for Proposals application to CSCMC, and should be included in the Provider's proposed budget. 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 \$1,000 or more per unit. Equipment purchased with CSCMC funds will be accompanied by the condition that the equipment is subject to reclamation by CSCMC if the program services are terminated prior to the equipment's full depreciation in value.

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.

OPERATING EXPENDITURES/EXPENSES (continued)

OFFICE SUPPLIES: 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 items that are not job-related for staff or board members.) Individual items in excess of \$1,000 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: Travel-related costs linked with the daily operation of the program. Travel is restricted to those positions listed in the salary budget. Daily mileage rate is capped at the Federal rate per mile. Transportation expenses for fuel are only allowable for the CSCMC-funded organization's owned, rented, or leased vehicles that are used for a 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**