

PROGRAM BUDGET **USER GUIDE**

**FRANKLIN COUNTY
DEPARTMENT OF JOB AND
FAMILY SERVICES**

Table of Contents

	<u>Page</u>
Introduction	
Overview	3
General	3
Budget Explanations	4
Definitions	5
Unallowable Program Costs	6
Basis for Budget Guidelines	7
 General Instructions for Budget Documents	 7
 Instructions for:	
Budget Cover Page	8
Location of Services/Schedule Page	9
Total Revenue for Budget Period Page	10
Recap of Cost Summary Page	11
Reimbursable Costs	
I.A.1. Contracted Service Costs	11
I.A.2. Program Travel and Training Costs	12
I.A.3. Program Supplies and Related Costs	13
I.A.4. Incentives Paid to Participants	14
I.A.5. Stipends Paid to Participants	15
I.B.1. Equipment Purchase Costs	15
I.B.2. Leased and Rented Equipment Costs	16
Unit Cost – Direct Program Costs	
II.A.1. Salaries for Direct Program Staff	17
II.A.2. Payroll Related Costs for Direct Program Staff	19
II.B.1. Occupancy Costs	21
II.B.2. Insurance Costs	24
II.B.3. Equipment Subject to Depreciation	25
Administration Costs	
III.A.1. Administrative Salaries	26
III.A.2. Administrative Payroll Related Costs	28
III.B.1. Administrative Professional Service Costs	30
III.B.2. Administrative Travel and Training Costs	31
III.B.3. Administrative Consumable Supplies and Related Costs	32
III.B.4. Administrative Occupancy Costs	33
III.B.5. Administrative Insurance Costs	34
III.C.1. Administrative Equipment Subject to Depreciation	35

FRANKLIN COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES PROGRAM BUDGET USER GUIDE

INTRODUCTION

Overview

When proposing a service to the Franklin County Department of Job and Family Services (FCDJFS), the applicant agency must prepare and submit a budget for the project demonstrating specifically how the funds will be spent. The applicant must use the budget format provided by FCDJFS; no other budget format will be accepted.

Complete the budget for the period that the proposed service will operate. The purpose of the budget is to provide an accurate representation of the actual costs that will be incurred by the applicant agency to operate the proposed program. The budget should be completed by listing projected costs under each category, totaling the cost of the program, detailing the number to be served with FCDJFS funding, and calculating the cost per participant.

The applicant understands that the budget will be the basis of calculation for the unit rate and cost reimbursement that will be used to compensate the successful applicant agency for services provided. The applicant agency must warrant and represent that the budget is based upon current financial information and programs.

This Guide is designed to assist the user with completing the budget forms. In some instances definitions and other information are provided. If possible, examples are also presented. If you have a question regarding a particular budget item, contact the FCDJFS Development Support Services unit.

General

The budget for the proposed service must reflect efficient administration and good management practices. Anticipated costs shown on the budget must be reasonable and in line with those of similar applicants providing comparable services. Costs should be appropriate and competitive for delivery of the required services. Applicants should present a sound approach to budgeting for the various aspects of program management and implementation. Budgets will be evaluated in accordance with generally accepted accounting principles (GAAP), clear support of proposed program components, and cost effectiveness.

Submitted budgets must comply with the specifications stated in this User Guide. It is the applicant agency's responsibility to clearly identify and describe the costs included in the budget. The budget documents must be legible and completed in their entirety. Proposed costs must be reasonable, allocable, and allowable in accordance with applicable federal cost principles.

In the budget, the applicant agency must demonstrate a link between proposed costs and the program's activities and outcomes. All costs must be sufficiently allocated to perform activities

identified in the Project Narrative. The budget and budget explanations must support the objectives outlined for the project.

While there are no specific standards set locally, statewide, or federally relative to the average cost per customer served, it is expected that the applicant agency carefully consider the number of customers to be served in relation to the total dollars requested. In other words, the applicant agency must be prepared to defend and demonstrate that the costs to be incurred are reasonable and necessary.

Applicants will not be reimbursed for project overruns. Overestimating or underestimating project costs should be avoided. The dollar amount requested must be commensurate with the defined tasks, as FCDJFS will evaluate for cost reasonableness.

Failure to follow these guidelines may have serious consequences, including disallowed costs, which would require reimbursement to FCDJFS; increased federal oversight, monitoring, and audits; and loss of future federal funding.

If granted a subaward, the applicant agency is required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions for one or more of the following reasons:

- Change in the scope or the objective of the program (even if there is no associated budget revision)
- Change in a key person specified in the program proposal or budget documents
- The absence for more than three months, or a 25 percent reduction in time devoted to the proposed program, by the approved project director
- The need for additional FCDJFS funding
- The transfer of amounts budgeted for administrative costs to absorb increases in direct program costs, or vice versa
- The transfer of funds allotted for incentives or stipends to other categories of cost
- Unless described in the program proposal and budget documents and funded in the approved subaward, the transfer or contracting out of any work under the subaward (this provision does not apply to the purchase of supplies, material, equipment, or general support services)

Budget Explanations

Applicants should provide an explanation for each budget item in the space provided in order to describe the necessity and reasonableness of each proposed cost. Statements should be clear, concise, and specific and should not simply restate the information presented in the budget. Applicants must complete ALL pages of the budget documents.

All proposed costs must be adequately justified and explained. In preparing the budget explanations, it is important to discuss costs in the context of the program to be implemented. The applicant agency must include budget explanations for each budget item in order to substantiate the proposed costs and justify the requested funds. Applicants must submit detailed budget explanations that demonstrate how costs are related to each service presented in the proposal. The budget explanations must provide detailed information for the total project costs and will be used to determine the reasonableness and allowability of the proposed costs.

The budget explanations should include a justification of every line item for which the applicant agency is requesting funding. For example:

- **Project Director:** This position is accountable for planning, organizing, and directing the implementation and operations of the project. Specific responsibilities include directing staff, orientation, training, and evaluation in accordance with agency standards. The project director also directly supervises three coordinators.
- **Postage:** The total requested postage budget is \$2,500. This includes mailing routine correspondence as well as recruitment fliers. The mailing of these fliers is an integral outreach activity. The total number of fliers to be mailed is 7,500 at a cost of \$2,175. The \$325 balance is for the mailing of routine correspondence.

Definitions

Allocable Costs – Allocable costs are those that can be assigned to one or more cost objective (i.e. a major function of the applicant agency, a particular program, or an administrative cost activity), in reasonable and realistic proportion to the benefit provided or other equitable relationship.

Allowable Costs – Allowable costs must meet the following general criteria:

- Be reasonable for the performance of the proposed program
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period
- Be adequately documented

Direct Costs – Direct costs are those that can be identified specifically with a particular program.

Indirect Costs – Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular program. Typical examples of indirect costs may include depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

Reasonable Costs – A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs. In determining the reasonableness of a given cost, consideration shall be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the proposed program
- The restraints or requirements imposed by such factors as generally accepted sound business practices, federal and state laws and regulations, and terms and conditions of the subaward
- Whether the individuals concerned acted with prudence in the circumstances

Unallowable Program Costs

For the purposes of federal funding, “unallowable” program costs include:

1. **Advertising** – Advertising costs for the following are unallowable:
 - Meetings, conventions, convocations, or other events related to activities of the organization
 - Promotional items and memorabilia
2. **Alcoholic Beverages** – Costs of alcoholic beverages are unallowable
3. **Bad Debts** – Bad debts, including losses arising from uncollectable accounts and other claims, related collection costs, and related legal costs are unallowable
4. **Contingency Provisions** – Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening are unallowable
5. **Defense and Prosecution of Criminal and Civil Proceedings, Claims, and Appeals** – Costs of legal, accounting, and consultant services, and related costs, incurred in connection with defense against Federal Government claims or appeals, antitrust suits, or the prosecution of claims or appeals against the Federal Government are unallowable
6. **Donations and Contributions** – Contributions or donations, including cash, property, and services, made by the applicant agency, regardless of the recipient are unallowable
7. **Entertainment** – Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable
8. **Fines and Penalties** – Costs of fines and penalties resulting from violations of, or failure of the organization to comply with Federal, State, and local laws and regulations are unallowable
9. **Fund Raising** – Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions are unallowable
10. **Goods or Services for Personal Use** – Costs of goods or services for personal use of the applicant agency’s employees are unallowable
11. **Costs of Insurance on the Lives of Trustees and Officers** – The costs of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibilities when the applicant agency is identified as the beneficiary are unallowable
12. **Insurance Against Defects** – Costs of insurance with respect to any costs incurred to correct defects in the applicant agency’s materials or workmanship are unallowable
13. **Interest** – Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the applicant agency’s own funds, however represented, are unallowable
14. **Lobbying** – Costs associated with the following activities are unallowable:
 - Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedure, through in kind or cash contributions, endorsements, publicity, or similar activity
 - Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections

- Any attempt to influence: the introduction of Federal or State legislation; or the enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature, or with any Government official or employee in connection with a decision to sign or veto enrolled legislation
15. Losses on Other Sponsored Agreements or Contracts – Any excess of costs over income on any subaward is unallowable as a cost of any other subaward
 16. Membership Costs – Costs of membership in any country club or social or dining club or organization are unallowable
 17. Organization Costs – Expenditures, such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, whether or not employees of the organization, in connection with establishment or reorganization of an organization, are unallowable
 18. Taxes – State and local sales taxes are unallowable

Basis for Budget Guidelines

OFFICE OF MANAGEMENT AND BUDGET 2 CFR Part 215

Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (OMB Circular A-110)

<http://www.whitehouse.gov/omb/assets/omb/circulars/a110/2cfr215-0.pdf>

OFFICE OF MANAGEMENT AND BUDGET 2 CFR Parts 215 and 220

Cost Principles for Educational Institutions (OMB Circular A-21)

http://www.whitehouse.gov/omb/assets/omb/fedreg/2005/083105_a21.pdf

OFFICE OF MANAGEMENT AND BUDGET 2 CFR Part 225

Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)

http://www.whitehouse.gov/omb/assets/omb/fedreg/2005/083105_a87.pdf

OFFICE OF MANAGEMENT AND BUDGET 2 CFR Part 230

Cost Principles for Non-Profit Organizations (OMB Circular A-122)

http://www.whitehouse.gov/omb/assets/omb/fedreg/2005/083105_a122.pdf

GENERAL INSTRUCTIONS FOR BUDGET DOCUMENTS

Only show costs that are **directly related to the proposed project**.

Administrative costs may not exceed 15% of the total direct program costs.

In-kind contributions should be shown and made part of the budget explanations, but should not be included among the total projected revenues. These contributions are specified as other than monetary contributions and can be in the form of infrastructure support, office supplies, support, equipment support, etc.

When calculating the **% OF USE FOR PROGRAM** for direct program costs:

- The cost cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the cost dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in the % OF USE FOR PROGRAM cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in the % OF USE FOR PROGRAM cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

When calculating the **% OF USE FOR PROGRAM** for administrative costs there are a variety of acceptable methodologies. For instructions refer to the following:

- *For Educational Institutions* see 2 CFR Part 220, Appendix A, Paragraphs G and H – Determination and Application of F&A Cost Rate or Rates and Simplified Method for Small Institutions
- *For State, Local, and Indian Tribal Governments* see 2 CFR Part 225, Appendices C, D, and E – State/Localwide Central Service Cost Allocation Plans, Public Assistance Cost Allocation Plans, and State and Local Indirect Cost Rate Proposals
- *For Non-Profit Organizations* see 2 CFR Part 230, Appendix A, Paragraph D – Allocation of Indirect Costs and Determination of Indirect Cost Rates

INSTRUCTIONS FOR BUDGET COVER PAGE

Page 1 of the budget is a summary of general program information.

SUBRECIPIENT: The legal and, if applicable, incorporated name of the applicant agency.

ADDRESS: Street and, if applicable, mailing address of the applicant agency.

DIRECTOR/PRESIDENT, PHONE #, FAX #, E-MAIL: Name of the applicant agency's responsible executive and his/her requested contact information.

FISCAL CONTACT PERSON, PHONE #, FAX #, E-MAIL: Name of the staff person who is responsible for completing the applicant agency's budget documents and his/her requested contact information.

SERVICE TO BE PROVIDED: A brief summary of the proposed program including the program name.

SUBAWARD/BUDGET PERIOD: The specific time period for the proposed budget.

AMOUNT REQUESTED: Include ONLY the amount requested from FCDJFS for funding the proposed service. If the program will also be supported by additional funding sources do NOT include the amount(s) in this field. **It may be helpful to complete this cell after completing all other tabs of the worksheet and arriving at the total cost to operate the proposed program.

NUMBER TO BE SERVED WITH FCDJFS FUNDING (NON-DUPLICATED): Include ONLY the number of individuals who will be served with funds requested from FCDJFS. If the program will also be supported by additional funding sources, do NOT include the number of individuals who will be served with the additional funds in this field.

TOTAL COST PER INDIVIDUAL SERVED: (Enterable) Divide the AMOUNT REQUESTED by the NUMBER TO BE SERVED WITH FCDJFS FUNDING.

TOTAL HOURS FOR EACH PARTICIPANT: The total number of hours that each participant who successfully finishes the program will complete. Do not count hours that the applicant agency is scheduled to be closed (i.e. holidays).

TARGET POPULATION: The group of individuals identified as the intended recipient of the proposed service; depending on the type of program that is being proposed the applicant agency should include some or all of the following: specific geographical area to be served; age group of the intended participants; and population subgroups such as racial, ethnic, or language groups.

PARTNER/SUBCONTRACTOR: If the program is designed as a partnership or if the applicant agency will utilize a subcontractor to provide services, list the legal and, if applicable, incorporated name(s) of the partner or subcontractor agency(ies).

ADDRESS: Street and, if applicable, mailing address of the partner or subcontractor agency(ies).

CONTACT PERSON, PHONE #, FAX #, E-MAIL: Name of the partner or subcontractor agency's responsible executive and his/her requested contact information.

INSTRUCTIONS FOR LOCATION OF SERVICES/SCHEDULE PAGE

SITE LOCATION: Name of the agency or facility where services will be provided.

ADDRESS, CITY/STATE/ZIP: Street and, if applicable, mailing address of the agency or facility where services will be provided.

HOURS OF OPERATION: For each day of the week that services will be provided, identify the hours that participants will attend programming.

INSTRUCTIONS FOR TOTAL REVENUE FOR BUDGET PERIOD PAGE

Page 3 of the budget is a summary of all revenue sources available to the applicant agency. Section A includes all revenue sources for the proposed service while Section B includes all revenue sources of the applicant agency except for the proposed service. The applicant agency MUST complete this page in its entirety.

SECTION A. REVENUE FOR PROPOSED SERVICES: This section should include all revenue earned by the applicant agency for the proposed service.

1. AMOUNT REQUESTED FROM BUDGET COVER PAGE: (Formulated; not enterable)
This cell is populated from the AMOUNT REQUESTED field on the Budget Cover Page.

2. OTHER FUNDING THAT WILL SUPPORT THE PROPOSED SERVICES: One cell is formulated to calculate the total of the other government funding sources listed below.

a. FEDERAL: If the program will be supported by additional federal funding list the amount here.

b. STATE: If the program will be supported by additional state funding list the amount here.

c. COUNTY: If the program will be supported by additional county funding list the amount here.

d. MUNICIPAL: If the program will be supported by additional municipal funding list the amount here.

**Note that federal funding may pass through state, local, or municipal entities. Be sure to indicate the correct funding source.*

3. FEES FROM PRIVATE CONSUMERS: If individuals pay private tuition/fees to attend the proposed program, list the amount here.

4. CONTRIBUTIONS: If the program will be supported by contributions from any source list the name of the contributor and the amount contributed.

5. MISCELLANEOUS: If the program will be supported by other miscellaneous funds list the source of funding and the amount.

TOTAL REVENUE FOR PROPOSED SERVICES: (Formulated; not enterable) This cell is formulated to calculate the total revenue listed in Section A.

SECTION B. REVENUE FOR OTHER SERVICES PROVIDED BY THE AGENCY THAT ARE NOT PART OF THIS PROPOSED SERVICE: This section should include all revenue earned by the applicant agency EXCEPT for the proposed services, which are indicated in Section A.

1. FROM PRIVATE CONSUMERS: Include all revenue earned from individuals who pay private tuition/fees to the applicant agency.

2. FEDERAL MONEY (GRANTS, SUBGRANTS, OR CONTRACTS): Include all revenue earned from the federal government.

3. STATE, COUNTY, OR MUNICIPAL ALLOCATIONS: Include all revenue earned from state, local, or municipal entities.

4. CONTRIBUTIONS: Include all revenue earned from contributions from any source.

5. MISCELLANEOUS: Include all revenue earned from miscellaneous sources.

TOTAL OTHER SERVICES REVENUE: (Formulated; not enterable) The spreadsheet will calculate the total revenue listed in Section B.

TOTAL AGENCY REVENUE (A + B): (Formulated; not enterable) The spreadsheet will calculate the total revenue of Section A plus Section B.

TOTAL FEDERAL AWARD EXPENDITURES FOR THE AGENCY: (Formulated; not enterable) The spreadsheet will calculate the applicant agency's estimated total federal award expenditures for the agency's fiscal year so that FCDJFS may determine whether the applicant agency's federal expenditures are equal to or exceed the \$500,000 threshold requiring that an A-133 single audit be conducted.

INSTRUCTIONS FOR RECAP OF COST SUMMARY PAGE

The purpose of the Recap of Cost Summary page is to summarize, by item of cost, the total budget of the proposed program.

All cells on this page are formulated and not enterable.

The applicant agency must review the Recap of Cost Summary to ensure that the SUB-TOTAL ADMINISTRATION COSTS does not exceed 15% of the sum of the SUB-TOTAL REIMBURSABLE COSTS plus the SUB-TOTAL UNIT COST – DIRECT PROGRAM COSTS.

INSTRUCTIONS FOR I.A.1. CONTRACTED SERVICE COSTS

Contracted Service Costs are direct program costs (those that can be identified specifically with the proposed program) used to pay for services rendered by persons who are members of a particular profession or possess a special skill, and who are not employed by the applicant agency. The following factors are relevant when considering the allowability of Contracted Service Costs:

- The nature and scope of the service rendered in relation to the service required
- The necessity of contracting for the service, considering the applicant agency's capability in the particular area
- Whether the service can be performed more economically by direct employment rather than contracting
- The qualifications of the individual rendering the service and the customary fees charged

- Adequacy of the contractual agreement for the service (e.g. description of the service, estimate of time required, rate of compensation, and termination provisions)

Note that a copy of each contractual agreement must be provided to FCDJFS.

Each type of service that will be purchased should be listed individually.

TYPE OF CONTRACTOR: List each category of contractor separately. Examples include: instructor, interpreter, program evaluator, etc.

FUNCTION PERFORMED: Provide a brief description of the specific activity(ies) that the contractor will render.

FEE PER HOUR: Enter the basis for the fees to be paid per the contractual agreement.

ESTIMATE OF USE (IN HOURS): Enter the planned hours of use for each contractor.

DIRECT PROGRAM COST: (Formulated; not enterable) The spreadsheet will calculate the product of the FEE PER HOUR multiplied by the ESTIMATE OF USE (IN HOURS).

TOTAL CONTRACTED SERVICE COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Contracted Services.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.A.2. PROGRAM TRAVEL AND TRAINING COSTS

Program Travel and Training Costs are direct program costs (those that can be identified specifically with the proposed program). Program travel includes costs for transportation incurred by employees who are in travel status on official business of the applicant agency. Costs of meetings, conferences, and training must be designed to increase the vocational effectiveness of employees to be allowable. Purchased transportation costs are for program participants ONLY and the explanation must justify why the service is necessary.

1. AGENCY VEHICLE COSTS: Typically, a program should utilize either VEHICLE COSTS or MILEAGE REIMBURSEMENT, not both; however, if both are appropriate the applicant agency must detail the reason for deviation.

a. GASOLINE AND OIL: Enter the cost for gasoline and oil costs for vehicles owned by the applicant agency and used for the proposed program.

b. VEHICLE REPAIR: Enter vehicle repair costs for vehicles owned by the applicant agency and used for the proposed program.

c. VEHICLE LICENSE: Enter the vehicle licensing costs for vehicles owned by the applicant agency and used for the proposed program.

d. VEHICLE INSURANCE: Enter the vehicle insurance costs for vehicles owned by the applicant agency and used for the proposed program.

e. OTHER: Enter a description of the type of cost and the amount of the cost for vehicles owned by the applicant agency and used for the proposed program.

2. MILEAGE REIMBURSEMENT: Enter the REIMBURSEMENT RATE and estimated NUMBER OF MILES that will be utilized by employees. The Direct Program Cost cell for this item is formulated and not enterable; the spreadsheet will calculate the product of the REIMBURSEMENT RATE multiplied by the NUMBER OF MILES. The mileage rate must be the same rate that is standard for the applicant agency but cannot exceed \$0.505 per mile.

3. CONFERENCE, MEETING, AND TRAINING COSTS: Enter ONLY the costs that are directly related to the proposed service. If these costs are included in the budget, the applicant agency MUST provide an explanation including conference/training fees, mode of transportation and cost, lodging, ground transportation, meal per diem for number of days, etc.

4. PURCHASED TRANSPORTATION: Enter the costs for program participants ONLY. If these costs are included in the budget, the applicant agency MUST provide an explanation including the number of participants, type of purchased transportation, and length of service.

TOTAL PROGRAM TRAVEL AND TRAINING COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Program Travel and Training.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.A.3. PROGRAM SUPPLIES AND RELATED COSTS

Program Supplies and Related Costs are direct program costs (those that can be identified specifically with the proposed program) incurred for materials and supplies necessary to carry out the proposed program. Purchased materials and supplies must be charged at their actual prices and only those materials and supplies actually used for the performance of the proposed program may be charged as direct costs.

Generally supplies include items such as: office supplies (stationery, paper, pens, file folders, envelopes, etc.); printing/copying; postage; memberships, subscriptions, and professional dues; advertising; training materials (workbooks, worksheets, etc.); computer repairs and/or maintenance, etc.

Costs of the applicant agency's membership in business, technical, and professional organizations are allowable as a direct program cost only if relevant or necessary to the proposed service. Similarly, costs of the applicant agency's subscription to business, professional, and technical periodicals are also allowable as a direct program cost only if relevant or necessary to the proposed service.

Advertising costs are allowable for the recruitment of personnel for an unfilled position if the position is needed to provide the proposed service; however, the costs of help wanted advertising may not: include color; include advertising material for other than recruitment purposes; or be excessive in size.

Costs for state and local sales taxes are unallowable.

Refer to the GENERAL INSTRUCTIONS FOR BUDGET DOCUMENTS section for an explanation regarding the calculation of direct program costs if the proposed program will also receive funding from another source in addition to the amount requested from FCDJFS.

ITEM LIST: Identify the supply, cost item, or supply group.

DETAILED EXPLANATION: Describe specifically the type of supply identified in the ITEM LIST column (i.e. if the article identified in the ITEM LIST column is office supplies, then the DETAILED EXPLANATION column should specify the supplies included in the grouping – stationery, pens, pencils, file folders).

DIRECT PROGRAM COST: Enter the cost for each supply, cost item, or supply group identified in the ITEM LIST column.

TOTAL PROGRAM SUPPLIES AND RELATED COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Program and Related Supplies.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.A.4. INCENTIVES PAID TO PARTICIPANTS

Incentives Paid to Participants are direct program costs (those that can be identified specifically with the proposed program). Incentives are “any factor (financial or non-financial) that provide a motive for a particular course of action” (i.e. a reward for job placement, job retention, attainment of a skill or goal, etc.). An incentive is an allowable cost as long as it meets state and federal regulations applied to TANF “non-assistance” (i.e. nonrecurring, short-term [will not extend beyond four months], crisis-oriented benefits and ongoing services that do not provide basic income support), is tied to positive performance goals, is consistent with the service being provided, and meets one of the four purposes of TANF. Incentives cannot be paid to participants for program attendance.

Incentives that incorporate entertainment costs, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

PARTICIPANTS: Enter the type of participant who will earn the incentive (i.e. participant who is placed in employment, participant who achieves job retention, or participant who attains a skill or goal).

EXPLANATION/FORMULA: Enter the method used to determine how the participant will achieve the incentive or the formula used to calculate the cost.

DIRECT PROGRAM COST: Enter the cost for each type of participant listed in the PARTICIPANTS column.

TOTAL INCENTIVES PAID TO PARTICIPANTS: (Formulated; not enterable) The total Direct Program Costs for all listed Incentives Paid to Participants.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.A.5. STIPENDS PAID TO PARTICIPANTS

Stipends Paid to Participants are direct program costs (those that can be identified specifically with the proposed program). Stipends are a fixed sum of money paid periodically for services, such as for an action or work experience. A stipend is an allowable cost as long as it meets state and federal regulations applied to TANF “non-assistance” (i.e. nonrecurring, short-term [will not extend beyond four months], crisis-oriented benefits and ongoing services that do not provide basic income support), is tied to positive performance goals, is consistent with the service being provided, and meets one of the four purposes of TANF.

PARTICIPANTS: Enter the type of participant who will earn the stipend (i.e. participant who attends a given component of the program).

EXPLANATION/FORMULA: Enter the method used to determine how the participant will earn the stipend or the formula used to calculate the cost.

DIRECT PROGRAM COST: Enter the cost for each type of participant listed in the PARTICIPANTS column.

TOTAL STIPENDS PAID TO PARTICIPANTS: (Formulated; not enterable) The total Direct Program Costs for all listed Stipends Paid to Participants.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.B.1. EQUIPMENT PURCHASE COSTS

Equipment Purchase Costs are direct program costs (those that can be identified specifically with the proposed program). Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year. In order to purchase equipment for the proposed program the acquisition cost must be \$5,000 or less. Examples of equipment include: office equipment and furnishings; modular offices; telephone networks; information technology equipment and systems; reproduction and printing equipment; and motor vehicles.

(A) ITEM OF EQUIPMENT: Enter the type of equipment that will be purchased for the proposed program.

(B) QUANTITY CHARGED TO PROGRAM: Enter the number of each equipment item that will be purchased.

(C) COST PER ITEM: Enter the cost of one piece of equipment.

(D) TOTAL COST (B x C): (Formulated; not enterable) The spreadsheet will calculate the product of the QUANTITY CHARGED TO PROGRAM multiplied by the COST PER ITEM.

(E) % OF USE FOR PROGRAM: Enter the percentage of dedicated time that the equipment item will be used by the proposed program.

- The purchased equipment cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the purchased equipment dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

(F) DIRECT PROGRAM COST (D x E): (Formulated; not enterable) The spreadsheet will calculate the product of the TOTAL COST multiplied by the % OF USE FOR PROGRAM.

TOTAL EQUIPMENT PURCHASE COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Equipment Purchases.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR I.B.2. LEASED AND RENTED EQUIPMENT COSTS

Leased and Rented Equipment Costs are direct program costs (those that can be identified specifically with the proposed program). Equipment with a cost of more than \$5,000 must be leased or rented by the applicant agency. Examples of equipment include: office equipment and furnishings; modular offices; telephone networks; information technology equipment and systems; reproduction and printing equipment; and motor vehicles.

(A) ITEM OF EQUIPMENT: Enter the type of equipment that will be leased or rented for the proposed program.

(B) MODEL & YEAR OF EQUIPMENT: Enter the model and year of the equipment to be leased or rented.

(C) QUANTITY CHARGED TO PROGRAM: Enter the number of each equipment item that will be leased or rented.

(D) COST PER ITEM: Enter the lease or rental cost of one piece of equipment.

(E) ANNUAL USAGE/RENTAL CHARGE (C x D): (Formulated; not enterable) The spreadsheet will calculate the product of the QUANTITY CHARGED TO PROGRAM multiplied by the COST PER ITEM.

(F) % OF USE FOR PROGRAM: Enter the percentage of dedicated time that the equipment item will be used by the proposed program.

- The leased and rented equipment cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the leased and rented equipment dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

(G) DIRECT PROGRAM COST (E x F): (Formulated; not enterable) The spreadsheet will calculate the product of the ANNUAL USAGE/RENTAL CHARGE multiplied by the % OF USE FOR PROGRAM.

TOTAL LEASED AND RENTED EQUIPMENT COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Leased and Rented Equipment.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR II.A.1. SALARIES FOR DIRECT PROGRAM STAFF

Salaries for Direct Program Staff are direct program costs (those that can be identified specifically with the proposed program) used to pay for work, labor, or services performed by

persons who are employed by the applicant agency. List ONLY staff (full-time and part-time) whose time is spent working directly on this program.

Charges for salaries and wages must be based on documented payrolls approved by a responsible official of the applicant agency. Further, the distribution of salaries and wages to the proposed program must be supported by personnel activity reports.

Reports reflecting the distribution of activity of each employee must be maintained for all staff members whose compensation is charged, in whole or in part, directly to the proposed program. Reports maintained by the applicant agency to satisfy the aforementioned requirements must meet the following standards:

- The reports must reflect an after-the-fact determination of the actual activity of each employee
- Each report must account for the total activity for which an employee is compensated and which is required in fulfillment of his/her obligations to the applicant agency
- The reports must be signed by the individual employee, or by a responsible supervisory official having firsthand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports
- The reports must be prepared at least monthly and must coincide with one or more pay periods

Charges for the salaries and wages of nonprofessional (nonexempt) employees (i.e. employees who are entitled to overtime pay), in addition to the supporting documentation described above, must also be supported by records indicating the total number of hours worked each day maintained in conformance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA).

Staff listed as working directly for this program may not be included on tab III.A.1. ADMINISTRATIVE SALARIES.

(A) POSITION TITLE: List each employee position individually. For example: If there are three social workers whose time is spent working directly on this program, list each social worker on a separate line (i.e. enter Social Worker 1 on Line 1, enter Social Worker 2 on Line 2, and enter Social Worker 3 on Line 3). List each position by title, not by the employee's name.

(B) FILLED (F) OR VACANT (V): For each employee position listed in the POSITION TITLE column, enter whether the position is currently filled or vacant.

(C) EMPLOYEE FULL-TIME EQUIVALENT (FTE): For each employee position listed in the POSITION TITLE column, enter the FTE. The FTE is a way to measure an employee's involvement in a project and is defined by the Government Accountability Office as the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. For example: If the work year is defined as 2,080 hours, then one employee occupying a paid full-time job all year would consume one FTE. An FTE of 0.5 signals that the worker is only half-time.

(D) TOTAL SALARY FOR BUDGET PERIOD: For each employee position listed in the POSITION TITLE column, enter the total salary anticipated for the budget period indicated on the BUDGET COVER PAGE. **NOTE:** Pro-rate salaries for vacant positions based on the anticipated hire date; the total salary for budget period must be adjusted for actual time worked (i.e. an employee hired to fill a vacant position would not be hired to start on day 1 of the program).

(E) % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE: For each employee position listed in the POSITION TITLE column, enter the percentage of time that the employee will dedicate to the proposed program.

- An employee's salary cannot be allocated 100% to the proposed service/program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the employee's salary dedicated to the FCDJFS-funded portion of the service/program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this column would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this column would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

(F) DIRECT PROGRAM COST (D x E): (Formulated; not enterable) The spreadsheet will calculate the product of the TOTAL SALARY FOR BUDGET PERIOD multiplied by the % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE.

TOTAL SALARIES FOR DIRECT PROGRAM STAFF: (Formulated; not enterable) The total Direct Program Costs for all listed Direct Program Staff Salaries.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR II.A.2. PAYROLL RELATED COSTS FOR DIRECT PROGRAM STAFF

Payroll Related Costs for Direct Program Staff are direct program costs (those that can be identified specifically with the proposed program) including taxes, withholdings, or other employer contributions for social security, employee insurance, workers' compensation insurance, pension plan costs, and unemployment compensation insurance.

(A) TYPE OF PAYROLL RELATED COST: (Not enterable) The cells in this column are pre-populated with the four types of payroll related costs.

(B) TAXABLE WAGE BASE (for Unemployment Insurance ONLY): (Not enterable) This cell is pre-populated with the Taxable Wage Base for Unemployment Insurance.

(C) ACTUAL PERCENTAGE PAID: (Enterable) The cells in this column are pre-populated with common percentages applied to the types of payroll related costs listed; however, the percentages may be changed to reflect the actual rates paid by the applicant agency.

INSURANCE RATE (for Unemployment Insurance ONLY): (Enterable) This cell is pre-populated with the common percentage applied to Unemployment Insurance; however, the percentage may be changed to reflect the actual rate paid by the applicant agency.

(D) TOTAL SALARIES FOR DIRECT PROGRAM STAFF FROM II.A.1.: (Formulated; not enterable) The cells in this column are formulated to display the total amount of Direct Program Staff Salaries from tab II.A.1.

PROGRAM PERCENTAGE (for Unemployment Insurance ONLY): (Formulated; not enterable) This cell is formulated to display the sum of the total percentage of time that all direct program staff will dedicate to the proposed program.

(E) DIRECT PROGRAM COST (C x D): (Formulated; not enterable) The spreadsheet will calculate the product of the ACTUAL PERCENTAGE PAID multiplied by the TOTAL SALARIES FOR DIRECT PROGRAM STAFF FROM II.A.1.

DIRECT PROGRAM COST (B x C x D) (for Unemployment Insurance ONLY): (Formulated; not enterable) The spreadsheet will calculate the product of the TAXABLE WAGE BASE multiplied by the INSURANCE RATE multiplied by the PROGRAM PERCENTAGE.

TOTAL INSURANCE BENEFITS FOR THE BUDGET PERIOD: (Formulated; not enterable) The spreadsheet will calculate the sum of the DIRECT PROGRAM COST column from the INSURANCE BENEFITS FOR THE BUDGET PERIOD FOR DIRECT PROGRAM STAFF section.

TOTAL PAYROLL RELATED COSTS FOR DIRECT PROGRAM STAFF: (Formulated; not enterable) The total Direct Program Costs for all listed Direct Program Payroll Related Costs.

INSURANCE BENEFITS FOR THE BUDGET PERIOD FOR DIRECT PROGRAM STAFF: In this section the applicant agency must individually list the insurance benefit contributions paid by the agency for the budget period for each position title listed on tab II.A.1.

POSITION TITLE, FTE, PROGRAM %: (Formulated; not enterable) The cells in this column are populated from the POSITION TITLE, EMPLOYEE FULL-TIME EQUIVALENT (FTE), and % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE fields listed on tab II.A.1.

HEALTH INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for health insurance costs.

DENTAL INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for dental insurance costs.

VISION INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for vision insurance costs.

LIFE INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for life insurance costs.

SHORT TERM DISABILITY: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for short term disability costs.

LONG TERM DISABILITY: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for long term disability costs.

TOTAL BENEFIT: (Formulated; not enterable) The spreadsheet will calculate the sum of the costs for HEALTH INSURANCE, DENTAL INSURANCE, VISION INSURANCE, LIFE INSURANCE, SHORT TERM DISABILITY, and LONG TERM DISABILITY for each employee position listed in the POSITION TITLE column.

DIRECT PROGRAM COST: (Formulated; not enterable) The spreadsheet will calculate the product of the PROGRAM % multiplied by the TOTAL BENEFIT for each employee position listed in the POSITION TITLE column.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR II.B.1. OCCUPANCY COSTS

Occupancy Costs are direct program costs (those that can be identified specifically with the proposed program) that consist of all regularly recurring costs associated with the land and building that will be used for the proposed program. Costs typically consist of rent, repairs, maintenance to non-structural elements of the building, utilities, and depreciation.

Rental costs are allowable to the extent that the rates are reasonable in light of the following factors:

- Rental costs of comparable property
- Market conditions in the area
- Alternative available properties
- The type, life expectancy, condition, and value of the property leased

The computation of the depreciation cost must be based on the acquisition cost of the asset excluding the cost of land. The method of depreciation used to assign the cost of the asset to accounting periods should reflect the pattern of consumption of the asset during its useful life. Charges for depreciation must be supported by adequate property records and physical inventories must be taken at least once every two years to ensure that the asset exists and is usable and needed. When the depreciation method is followed, adequate depreciation records indicating the amount of depreciation taken each period must also be maintained.

Costs that are incurred for the necessary maintenance, repair, or upkeep of buildings which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Maintenance and repair costs can be included only if the building is owned by the applicant agency or if these costs are specified in a lease agreement as the responsibility of the lessee.

If Occupancy Costs are included on this tab, they will not be included on tab III.B.4. ADMINISTRATIVE OCCUPANCY COSTS unless, for example, additional space is rented for this service and there is other shared space that is included in the administrative costs.

The costs for heat, light, and water may be included if specific to space occupied by the proposed program and not included in the rent.

Either the Rental Line (Item A) or the formula for Usage Allowance/Depreciation (Item B) should be completed, not both.

(A) OCCUPANCY: If the proposed program will operate in rented space, complete this line. The Direct Program Cost cell for this item is formulated and not enterable; the spreadsheet will calculate the product of the RENTAL COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM.

RENTAL COST FOR THE BUDGET PERIOD: Enter the cost for the budget period for renting ONLY the space used for the proposed program.

% OF USE FOR PROGRAM: Enter the percentage of dedicated time that the rented space will be used by the proposed program.

- The rented space cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the rented space dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

(B) DEPRECIATION: If the applicant agency owns the space in which the proposed program will operate, complete these lines.

BALANCE TO BE DEPRECIATED: Enter the balance to be depreciated ONLY for the amount of space that will be used for the proposed program.

BALANCE OF USEFUL LIFE: Enter the number of months remaining in the useful life of the asset being depreciated.

OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT: Enter the number of months in the budget period indicated on the BUDGET COVER PAGE.

CHARGEABLE COSTS: (Formulated; not enterable) The spreadsheet will calculate the quotient of the BALANCE TO BE DEPRECIATED divided by the BALANCE OF USEFUL LIFE,

the result of which will be multiplied by the # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT.

% OF USE FOR PROGRAM: Enter the percentage of dedicated time that the amount of space will be used by the proposed program.

- The depreciated space cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the depreciated space dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

DEPRECIATION: (Formulated; not enterable) The spreadsheet will calculate the product of the CHARGEABLE COSTS multiplied by the % OF USE FOR PROGRAM.

DIRECT PROGRAM COST: (Enterable) Enter the amount from the DEPRECIATION cell.

MAINTENANCE AND REPAIRS: Enter the cost of maintenance and repairs ONLY for the space occupied by the proposed program.

UTILITIES: Enter the utility costs ONLY for the space that will be used for the proposed program. The Direct Program Cost cells for this item are formulated and not enterable; the spreadsheet will calculate the product of the COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM.

COST FOR THE BUDGET PERIOD: Enter the cost for each type of utility.

% OF USE FOR PROGRAM: Enter the percentage of dedicated time that the utility will be used for the proposed program.

- The utility cost cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the utility cost dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

TOTAL OCCUPANCY COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Occupancy Costs.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR II.B.2. INSURANCE COSTS

Insurance Costs are direct program costs (those that can be identified specifically with the proposed program) that protect against business risks. The types and extent of insurance coverage should be in accordance with sound business practice and the rates and premiums must be reasonable under the circumstances.

If Insurance Costs are allocated as a direct cost, they cannot also be allocated on tab III.B.5. ADMINISTRATIVE INSURANCE COSTS.

COST FOR THE BUDGET PERIOD: Enter the cost for the budget period for each type of insurance.

% OF USE FOR PROGRAM: Enter the percentage of dedicated time that the insurance will be used for the proposed program.

- The insurance cost cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the insurance cost dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

DIRECT PROGRAM COST: (Formulated; not enterable) The spreadsheet will calculate the product of the COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM for each type of insurance.

TOTAL INSURANCE COSTS: (Formulated; not enterable) The total Direct Program Costs for all listed Insurance Costs.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR II.B.3. EQUIPMENT SUBJECT TO DEPRECIATION

Equipment Subject to Depreciation are direct program costs (those that can be identified specifically with the proposed program) that compensate the applicant agency for the use of buildings, other capital improvements, and equipment on hand for the proposed program. Depreciation should only be used for an item or group of items exceeding a cost of \$5,000.

The computation of the depreciation cost must be based on the acquisition cost of the asset excluding the cost of land. The method of depreciation used to assign the cost of the asset to accounting periods should reflect the pattern of consumption of the asset during its useful life. Charges for depreciation must be supported by adequate property records and physical inventories must be taken at least once every two years to ensure that the asset exists and is usable and needed. When the depreciation method is followed, adequate depreciation records indicating the amount of depreciation taken each period must also be maintained.

(A) EQUIPMENT TO BE DEPRECIATED: Enter the type of equipment that will be depreciated.

(B) NEW OR USED: Indicate whether the item to be depreciated is new or used.

(C) DATE ENTERED INTO SERVICE: Enter the date that the item was first used.

(D) QUANTITY: Enter the number of items of the equipment type listed that will be depreciated.

(E) TOTAL ACTUAL COST: Enter the cost of the equipment when it was purchased.

(F) BALANCE TO BE DEPRECIATED: Enter the balance to be depreciated.

(G) BALANCE OF USEFUL LIFE – MONTHS: Enter the number of months remaining in the useful life of the asset being depreciated.

(H) # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT: Enter the number of months in the budget period indicated on the BUDGET COVER PAGE.

(I) CHARGEABLE COSTS FOR THE BUDGET PERIOD ([F/G] x H): (Formulated; not enterable) The spreadsheet will calculate the quotient of the BALANCE TO BE DEPRECIATED divided by the BALANCE OF USEFUL LIFE - MONTHS, the result of which will be multiplied by the # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT.

(J) % OF USE FOR PROGRAM: Enter the percentage of dedicated time that the equipment to be depreciated will be used by the proposed program.

- The depreciated equipment cannot be allocated 100% to the proposed program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the depreciated equipment dedicated to the FCDJFS-funded portion of the program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)

- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this cell would be 100%; if half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this cell would be 50%; et cetera as determined by the results of the percentage calculation of program participants)

(K) APPLICABLE DEPRECIATION FOR THE BUDGET PERIOD – DIRECT PROGRAM COST (I x J): (Formulated; not enterable) The spreadsheet will calculate the product of the CHARGEABLE COST FOR THE BUDGET PERIOD multiplied by the % USE FOR PROGRAM.

TOTAL EQUIPMENT SUBJECT TO DEPRECIATION: (Formulated; not enterable) The total Direct Program Costs for all listed Equipment Subject to Depreciation.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.A.1. ADMINISTRATIVE SALARIES

Administrative Salaries are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) used to pay for work, labor, or services performed by persons who are employed by the applicant agency. List **ONLY** administrative staff (full-time and part-time) whose time is spent supporting this program.

Charges for salaries and wages must be based on documented payrolls approved by a responsible official of the applicant agency. Further, the distribution of salaries and wages to the proposed program must be supported by personnel activity reports.

Reports reflecting the distribution of activity of each employee must be maintained for all staff members whose compensation is charged, in whole or in part, directly to the proposed program. Reports maintained by the applicant agency to satisfy the aforementioned requirements must meet the following standards:

- The reports must reflect an after-the-fact determination of the actual activity of each employee
- Each report must account for the total activity for which an employee is compensated and which is required in fulfillment of his/her obligations to the applicant agency
- The reports must be signed by the individual employee, or by a responsible supervisory official having firsthand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports
- The reports must be prepared at least monthly and must coincide with one or more pay periods

Staff listed as working administratively for this program may not be included on tab II.A.1. SALARIES FOR DIRECT PROGRAM STAFF.

(A) POSITION TITLE: List each employee position individually. For example: If there are two secretaries whose time is spent supporting this program, list each secretary on a separate line (i.e. enter Secretary 1 on Line 1 and enter Secretary 2 on Line 2). List each position by title, not by the employee's name.

(B) FILLED (F) OR VACANT (V): For each employee position listed in the POSITION TITLE column, enter whether the position is currently filled or vacant.

(C) EMPLOYEE FULL-TIME EQUIVALENT (FTE): For each employee position listed in the POSITION TITLE column, enter the FTE. The FTE is a way to measure an employee's involvement in a project and is defined by the Government Accountability Office as the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. For example: If the work year is defined as 2,080 hours, then one employee occupying a paid full-time job all year would consume one FTE. An FTE of 0.5 signals that the worker is only half-time.

(D) TOTAL SALARY FOR BUDGET PERIOD: For each employee position listed in the POSITION TITLE column, enter the total salary anticipated for the budget period indicated on the BUDGET COVER PAGE. **NOTE:** Pro-rate salaries for vacant positions based on the anticipated hire date; the total salary for budget period must be adjusted for actual time worked (i.e. an employee hired to fill a vacant position would not be hired to start on day 1 of the program).

(E) % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE: For each employee position listed in the POSITION TITLE column, enter the percentage of time that the employee will dedicate to the proposed program.

- An employee's salary cannot be allocated 100% to the proposed service/program if the program will also receive funding from another source in addition to the amount requested from FCDJFS in this budget (i.e. the percentage of the employee's salary dedicated to the FCDJFS-funded portion of the service/program must not exceed the total percentage of FCDJFS funding in comparison to other funding sources for the successful subaward, including self-pay)
- The percentage of FCDJFS funding for the proposed service may be calculated by comparing the number of FCDJFS-funded participants to the number of overall program participants (i.e. if the administrative employee spends 5% of his/her time supporting this program and all participants being served by the program will be paid for with FCDJFS funds, the percentage to enter in this column would be 5%; if the administrative employee spends 5% of his/her time supporting this program and half of the participants being served by the program will be paid for with FCDJFS funds and the other half will be paid for with other funds [including self-pay], the percentage to enter in this column would be 2.5%; et cetera as determined by the results of the percentage calculation of program participants)

(F) ADMINISTRATIVE COST (D x E): (Formulated; not enterable) The spreadsheet will calculate the product of the TOTAL SALARY FOR BUDGET PERIOD multiplied by the % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE.

TOTAL ADMINISTRATIVE SALARIES: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Salaries.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.A.2. ADMINISTRATIVE PAYROLL RELATED COSTS

Administrative Payroll Related Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) including taxes, withholdings, or other employer contributions for social security, employee insurance, workers' compensation insurance, pension plan costs, and unemployment compensation insurance.

(A) TYPE OF PAYROLL RELATED COST: (Not enterable) The cells in this column are pre-populated with the four types of payroll related costs.

(B) TAXABLE WAGE BASE (for Unemployment Insurance ONLY): (Not enterable) This cell is pre-populated with the Taxable Wage Base for Unemployment Insurance.

(C) ACTUAL PERCENTAGE PAID: (Enterable) The cells in this column are pre-populated with common percentages applied to the types of payroll related costs listed; however, the percentages may be changed to reflect the actual rates paid by the applicant agency.

INSURANCE RATE (for Unemployment Insurance ONLY): (Enterable) This cell is pre-populated with the common percentage applied to Unemployment Insurance; however, the percentage may be changed to reflect the actual rate paid by the applicant agency.

(D) TOTAL ADMINISTRATIVE SALARIES FROM III.A.1.: (Formulated; not enterable) The cells in this column are formulated to display the total amount of Administrative Salaries from tab III.A.1.

PROGRAM PERCENTAGE (for Unemployment Insurance ONLY): (Formulated; not enterable) This cell is formulated to display the sum of the total percentage of time that all administrative staff will dedicate to the proposed program.

(E) ADMINISTRATIVE COST (C x D): (Formulated; not enterable) The spreadsheet will calculate the product of the ACTUAL PERCENTAGE PAID multiplied by the TOTAL ADMINISTRATIVE SALARIES FROM III.A.1.

ADMINISTRATIVE COST (B x C x D) (for Unemployment Insurance ONLY): (Formulated; not enterable) The spreadsheet will calculate the product of the TAXABLE WAGE BASE multiplied by the INSURANCE RATE multiplied by the PROGRAM PERCENTAGE.

TOTAL INSURANCE BENEFITS FOR THE BUDGET PERIOD: (Formulated; not enterable) The spreadsheet will calculate the sum of the ADMINISTRATIVE COST column from the

INSURANCE BENEFITS FOR THE BUDGET PERIOD FOR ADMINISTRATIVE STAFF section.

TOTAL ADMINISTRATIVE PAYROLL RELATED COSTS: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Payroll Related Costs.

INSURANCE BENEFITS FOR THE BUDGET PERIOD FOR ADMINISTRATIVE STAFF: In this section the applicant agency must individually list the insurance benefit contributions paid by the agency for the budget period for each position title listed on tab III.A.1.

POSITION TITLE, FTE, PROGRAM %: (Formulated; not enterable) The cells in this column are populated from the POSITION TITLE, EMPLOYEE FULL-TIME EQUIVALENT (FTE), and % OF FCDJFS FUNDING FOR THE PROPOSED SERVICE fields listed on tab III.A.1.

HEALTH INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for health insurance costs.

DENTAL INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for dental insurance costs.

VISION INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for vision insurance costs.

LIFE INSURANCE: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for life insurance costs.

SHORT TERM DISABILITY: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for short term disability costs.

LONG TERM DISABILITY: For each employee position listed in the POSITION TITLE column, enter the amount paid by the applicant agency for the budget period for long term disability costs.

TOTAL BENEFIT: (Formulated; not enterable) The spreadsheet will calculate the sum of the costs for HEALTH INSURANCE, DENTAL INSURANCE, VISION INSURANCE, LIFE INSURANCE, SHORT TERM DISABILITY, and LONG TERM DISABILITY for each employee position listed in the POSITION TITLE column.

ADMINISTRATIVE COST: (Formulated; not enterable) The spreadsheet will calculate the product of the PROGRAM % multiplied by the TOTAL BENEFIT for each employee position listed in the POSITION TITLE column.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.B.1. ADMINISTRATIVE PROFESSIONAL SERVICE COSTS

Administrative Professional Service Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) used to pay for services rendered by persons who are members of a particular profession or possess a special skill, and who are not employed by the applicant agency. The following factors are relevant when considering the allowability of Administrative Professional Service Costs:

- The nature and scope of the service rendered in relation to the service required
- The necessity of contracting for the service, considering the applicant agency's capability in the particular area
- Whether the service can be performed more economically by direct employment rather than contracting
- The qualifications of the individual rendering the service and the customary fees charged
- Adequacy of the contractual agreement for the service (e.g. description of the service, estimate of time required, rate of compensation, and termination provisions)

Note that a copy of each contractual agreement must be provided to FCDJFS.

Costs for Professional Services may be allocated to Administrative Costs only.

Each type of service that will be purchased should be listed individually.

TYPE OF PROFESSIONAL SERVICES: List each category of professional service separately. Examples include: legal representation, accounting firms, management consultants, etc.

FUNCTION PERFORMED: Provide a brief description of the specific activity(ies) that the professional will render.

FEE PER HOUR: Enter the basis for the fees to be paid per the contractual agreement.

ESTIMATE OF USE (IN HOURS): Enter the planned hours of use for each professional.

% OF USE FOR PROGRAM: Enter the percentage of time that the professional service will be used to support the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

ADMINISTRATIVE COST: (Formulated; not enterable) The spreadsheet will calculate the product of the FEE PER HOUR multiplied by the ESTIMATE OF USE (IN HOURS) multiplied by the % OF USE FOR PROGRAM.

TOTAL ADMINISTRATIVE PROFESSIONAL SERVICE COSTS: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Professional Services.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.B.2. ADMINISTRATIVE TRAVEL AND TRAINING COSTS

Administrative Travel and Training Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program). Administrative travel includes costs for transportation incurred by employees who are in travel status on official business of the applicant agency. Costs of meetings, conferences, and training must be designed to increase the vocational effectiveness of employees to be allowable.

1. AGENCY VEHICLE COSTS: Typically, a program should utilize either VEHICLE COSTS or MILEAGE REIMBURSEMENT, not both; however, if both are appropriate the applicant agency must detail the reason for deviation.

a. GASOLINE AND OIL: Enter the cost for gasoline and oil costs for vehicles owned by the applicant agency and used in support of the proposed program.

b. VEHICLE REPAIR: Enter vehicle repair costs for vehicles owned by the applicant agency and used in support of the proposed program.

c. VEHICLE LICENSE: Enter the vehicle licensing costs for vehicles owned by the applicant agency and used in support of the proposed program.

d. VEHICLE INSURANCE: Enter the vehicle insurance costs for vehicles owned by the applicant agency and used in support of the proposed program.

e. OTHER: Enter a description of the type of cost and the amount of the cost for vehicles owned by the applicant agency and used in support of the proposed program.

2. MILEAGE REIMBURSEMENT: Enter the REIMBURSEMENT RATE and estimated NUMBER OF MILES that will be utilized by employees. The Administrative Cost cell for this item is formulated and not enterable; the spreadsheet will calculate the product of the REIMBURSEMENT RATE multiplied by the NUMBER OF MILES. The mileage rate must be the same rate that is standard for the applicant agency but cannot exceed \$0.505 per mile.

3. CONFERENCE, MEETING, AND TRAINING COSTS: Enter ONLY the costs that are directly related to the proposed service. If these costs are included in the budget, the applicant agency MUST provide an explanation including conference/training fees, mode of transportation and cost, lodging, ground transportation, meal per diem for number of days, etc.

TOTAL ADMINISTRATIVE TRAVEL AND TRAINING COSTS: (Formulated; not enterable)
The total Administrative Costs for all listed Administrative Travel and Training.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.B.3. ADMINISTRATIVE CONSUMABLE SUPPLIES AND RELATED COSTS

Administrative Consumable Supplies and Related Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) incurred for materials and supplies necessary to support the proposed program. Purchased materials and supplies must be charged at their actual prices and only those materials and supplies actually used in support of the proposed program may be charged as administrative costs.

Generally supplies include items such as: office supplies (stationery, paper, pens, file folders, envelopes, etc.); printing/copying; postage (mailing of accounts receivable, accounts payable, etc.); memberships, subscriptions, and professional dues; advertising; computer repairs and/or maintenance, etc.

Costs of the applicant agency's membership in business, technical, and professional organizations are allowable as an administrative cost only if relevant or necessary to support the proposed service. Similarly, costs of the applicant agency's subscription to business, professional, and technical periodicals are also allowable as an administrative cost only if relevant or necessary to support the proposed service.

Advertising costs are allowable for the recruitment of personnel for an unfilled position if the position is needed to provide the proposed service; however, the costs of help wanted advertising may not: include color; include advertising material for other than recruitment purposes; or be excessive in size.

Costs for state and local sales taxes are unallowable.

ITEM LIST: Identify the supply, cost item, or supply group.

DETAILED EXPLANATION: Describe specifically the type of supply identified in the ITEM LIST column (i.e. if the article identified in the ITEM LIST column is office supplies, then the DETAILED EXPLANATION column should specify the supplies included in the grouping – stationery, pens, pencils, file folders).

ADMINISTRATIVE COST: Enter the cost for each supply, cost item, or supply group identified in the ITEM LIST column.

TOTAL ADMINISTRATIVE CONSUMABLE SUPPLIES AND RELATED COSTS: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Consumable and Related Supplies.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.B.4. ADMINISTRATIVE OCCUPANCY COSTS

Administrative Occupancy Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) that consist of all regularly recurring costs associated with the land and building that will be used in support of the proposed program. Costs typically consist of rent, repairs, maintenance to non-structural elements of the building, utilities, and depreciation.

Rental costs are allowable to the extent that the rates are reasonable in light of the following factors:

- Rental costs of comparable property
- Market conditions in the area
- Alternative available properties
- The type, life expectancy, condition, and value of the property leased

The computation of the depreciation cost must be based on the acquisition cost of the asset excluding the cost of land. The method of depreciation used to assign the cost of the asset to accounting periods should reflect the pattern of consumption of the asset during its useful life. Charges for depreciation must be supported by adequate property records and physical inventories must be taken at least once every two years to ensure that the asset exists and is usable and needed. When the depreciation method is followed, adequate depreciation records indicating the amount of depreciation taken each period must also be maintained.

Costs that are incurred for the necessary maintenance, repair, or upkeep of buildings which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Maintenance and repair costs can be included only if the building is owned by the applicant agency or if these costs are specified in a lease agreement as the responsibility of the lessee.

If Administrative Occupancy Costs are included on this tab, they will not be included on tab II.B.1. OCCUPANCY COSTS unless, for example, additional space is rented for the proposed program and there is other shared space that is included in the administrative costs.

The costs for heat, light, and water may be included if specific to space occupied in support of the proposed program and not included in the rent.

Either the Rental Line (Item A) or the formula for Usage Allowance/Depreciation (Item B) should be completed, not both.

(A) OCCUPANCY: If the applicant agency will operate in rented space, complete this line. The Administrative Cost cell for this item is formulated and not enterable; the spreadsheet will calculate the product of the RENTAL COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM.

RENTAL COST FOR THE BUDGET PERIOD: Enter the cost for the budget period for renting the space used in support of the proposed program.

% OF USE FOR PROGRAM: Enter the percentage of time that the rented space will be used to support the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

(B) DEPRECIATION: If the applicant agency owns the space in which it will operate, complete these lines.

BALANCE TO BE DEPRECIATED: Enter the balance to be depreciated for the amount of space that will be used in support of the proposed program.

BALANCE OF USEFUL LIFE: Enter the number of months remaining in the useful life of the asset being depreciated.

OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT: Enter the number of months in the budget period indicated on the BUDGET COVER PAGE.

CHARGEABLE COSTS: (Formulated; not enterable) The spreadsheet will calculate the quotient of the BALANCE TO BE DEPRECIATED divided by the BALANCE OF USEFUL LIFE, the result of which will be multiplied by the # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT.

% OF USE FOR PROGRAM: Enter the percentage of time that the amount of space will be used to support the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

DEPRECIATION: (Formulated; not enterable) The spreadsheet will calculate the product of the CHARGEABLE COSTS multiplied by the % OF USE FOR PROGRAM.

ADMINISTRATIVE COST: (Enterable) Enter the amount from the DEPRECIATION cell.

MAINTENANCE AND REPAIRS: Enter the cost of maintenance and repairs for the space occupied to support the proposed program.

UTILITIES: Enter the utility costs for the space that will be used to support the proposed program. The Administrative Cost cells for this item are formulated and not enterable; the spreadsheet will calculate the product of the COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM.

COST FOR THE BUDGET PERIOD: Enter the cost for each type of utility.

% OF USE FOR PROGRAM: Enter the percentage of time that the utility will be used in support of the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

TOTAL ADMINISTRATIVE OCCUPANCY COSTS: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Occupancy Costs.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.B.5. ADMINISTRATIVE INSURANCE COSTS

Administrative Insurance Costs are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) that protect against business risks. The types and extent of insurance coverage should be in accordance

with sound business practice and the rates and premiums must be reasonable under the circumstances.

If Administrative Insurance Costs are listed on this tab, they cannot also be allocated on tab II.B.2. INSURANCE COSTS.

COST FOR THE BUDGET PERIOD: Enter the cost for the budget period for each type of insurance.

% OF USE FOR PROGRAM: Enter the percentage of time that the insurance will be used in support of the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

ADMINISTRATIVE COST: (Formulated; not enterable) The spreadsheet will calculate the product of the COST FOR THE BUDGET PERIOD multiplied by the % OF USE FOR PROGRAM for each type of insurance.

TOTAL ADMINISTRATIVE INSURANCE COSTS: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Insurance Costs.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.

INSTRUCTIONS FOR III.C.1. ADMINISTRATIVE EQUIPMENT SUBJECT TO DEPRECIATION

Administrative Equipment Subject to Depreciation are indirect costs (those that have been incurred for common or joint objectives and cannot be identified specifically with the proposed program) that compensate the applicant agency for the use of buildings, other capital improvements, and equipment on hand to support the proposed program. Depreciation should only be used for an item or group of items exceeding a cost of \$5,000.

The computation of the depreciation cost must be based on the acquisition cost of the asset excluding the cost of land. The method of depreciation used to assign the cost of the asset to accounting periods should reflect the pattern of consumption of the asset during its useful life. Charges for depreciation must be supported by adequate property records and physical inventories must be taken at least once every two years to ensure that the asset exists and is usable and needed. When the depreciation method is followed, adequate depreciation records indicating the amount of depreciation taken each period must also be maintained.

(A) EQUIPMENT TO BE DEPRECIATED: Enter the type of equipment that will be depreciated.

(B) NEW OR USED: Indicate whether the item to be depreciated is new or used.

(C) DATE ENTERED INTO SERVICE: Enter the date that the item was first used.

(D) QUANTITY: Enter the number of items of the equipment type listed that will be depreciated.

(E) TOTAL ACTUAL COST: Enter the cost of the equipment when it was purchased.

(F) BALANCE TO BE DEPRECIATED: Enter the balance to be depreciated.

(G) BALANCE OF USEFUL LIFE – MONTHS: Enter the number of months remaining in the useful life of the asset being depreciated.

(H) # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT: Enter the number of months in the budget period indicated on the BUDGET COVER PAGE.

(I) CHARGEABLE COSTS FOR THE BUDGET PERIOD ([F/G] x H): (Formulated; not enterable) The spreadsheet will calculate the quotient of the BALANCE TO BE DEPRECIATED divided by the BALANCE OF USEFUL LIFE - MONTHS, the result of which will be multiplied by the # OF MONTHS REMAINING ON THIS SUBAWARD AGREEMENT.

(J) % OF USE FOR PROGRAM: Enter the percentage of dedicated time that the equipment to be depreciated will be used to support the proposed program. See the applicable Cost Principles for the method by which this percentage should be calculated.

(K) APPLICABLE DEPRECIATION FOR THE BUDGET PERIOD – ADMINISTRATIVE COST (I x J): (Formulated; not enterable) The spreadsheet will calculate the product of the CHARGEABLE COST FOR THE BUDGET PERIOD multiplied by the % USE FOR PROGRAM.

TOTAL ADMINISTRATIVE EQUIPMENT SUBJECT TO DEPRECIATION: (Formulated; not enterable) The total Administrative Costs for all listed Administrative Equipment Subject to Depreciation.

EXPLANATION: See Budget Explanations in the User Guide Introduction for instructions regarding how to complete this section.