



Chart of Accounts
for
Expanded Learning Opportunity (ELO) Providers
(in accordance with the Children's Services Council of Palm Beach County Chart of Accounts)

Personnel Expenses

Expenses 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, sick leave, terminal pay, and similar direct benefits as well as other costs such as Worker's Compensation and Unemployment Compensation Insurance.

Regular Salaries and Wages

Includes all full-time and part-time employees who make up the regular work force. Includes all temporary and seasonal employees who are not part of the regular work force. Also includes volunteer/in-kind.

FICA

Includes Medicare and Social Security match and calculated at 7.65% of total taxable salaries.

Retirement Contribution

Includes, where applicable, the agency's projected retirement or 401K contribution for eligible employees. This rate is often determined by the plan provider as percentage of salaries.

Health/Life/AD & D

Includes regular health, life and dental insurance if paid by the agency. List type, premium paid per month by number of month's employee will be eligible for coverage.

Workers Compensation

Calculated rate for each classification of employee as established by agency insurance carrier. May also be based on a percentage of salaries.

Florida Unemployment Compensation

Calculated based upon the first \$7,000.00 of annual taxable salary. Use the agency's established rate x (times) taxable salary amount. If on a 'claims made' basis, provide estimate of amount.

Other Operating Expenses

Travel/Transportation

Local area travel costs related to staff transportation for job performance (exclude insurance). Includes mileage rate (capped at \$.565 per mile), local bus, cab fares, hotels and meals.

Conferences/Registration/Travel

Costs associated with out of area conferences, meetings for program staff. Expenses include registration fees, hotel accommodation, air and road transportation, per diem reimbursements and incidental travel expenses.

Building Space/Rent

Cost for rent or lease of space for agency/program activities. Does not include maintenance or utilities unless they are part of rent/lease arrangement. Mortgage payments and depreciation costs are not to be included in this cost.

Telephone

Include monthly service charge and cellular costs, long distance, one time installation costs, pagers and internet services.

Postage and Shipping

Postage for mailings, rental contracts, service contracts and air delivery services.

Utilities

Includes; electricity, gas, water and sewer.

Office Supplies

Includes; stationary, copying supplies, paper clips, pens, pencils, etc. used by program staff.

Program Supplies

Cost for supplies to be used by program participants, such as arts and crafts, toys, books and publications.

Printing

Costs for printing brochures, leaflets, business cards, etc. related to the funded program.

Food Service

Costs of food and beverage for use in program.

Professional Fees

Consulting for professionals or semi-professional technicians who are not direct agency employees. Includes independent contractors for specified services on a fee or contract basis, auditing, accounting and legal services.

Insurance

Non-payroll-related insurance costs such as general liability, property officer and general, bonding and vehicle insurance.

Building Maintenance

Includes; cleaning costs, landscaping and repairs not included as capital improvements.

Equipment Rental/Maintenance

Costs for renting and maintaining equipment such as copiers, computers, telephones and typewriters.

Specific Assistance to Individuals

Costs such as incentives given to program participants in order to encourage participation.

Dues and Subscriptions

Includes membership dues with some tangible return to the organization such as publications and technical journals. Does not include support payments to national “parent” organizations.

Training and Development

Costs for local workshops/training inclusive of registration and training materials. Cost can include training for program staff funded by the program.

Awards and Grants

Cost paid to individuals or organizations for research related activities, scholarships awards, etc.

Sponsored Events

Costs for field trips, meeting space, meals, badges, honoraria speakers, etc.

Payment to Affiliated Organizations

Costs paid, such as dues to affiliated state or national parent organizations.

Miscellaneous

Expenses, which are critical to program operation but not reportable in another line, includes background checks, finger printing (where applicable), moving expenses and job advertising.

Indirect Costs

The agency’s fixed operating costs that are incurred for common or joint objective and cannot be readily identified with a particular cost objective. These costs cannot be budgeted under any other line item. Total indirect cost cannot exceed 15% of the program expenses.

Capital Expenses

Includes items which have a useful life of one year or more and costs in excess of \$500.00. (motor vehicles, photocopiers and computers). Do not include renovation costs or costs associated with acquiring a facility.