

ATTACHMENT IX

SUMMARY OF REVENUE CATEGORIES

Public Revenue: Derives from a governmental source, such as town, county, state or federal government. The origin of the funds is the determining factor, not the distributor; i.e., many National CASA grants utilize funds from the federal Office of Juvenile Justice and Delinquency Prevention, and thus are public revenue.

Private Revenue: Derives from non-governmental sources, such as agency fundraisers, individual donations, corporate gifts, or the Interest on Lawyer Account.

In-Kind Revenue: An in-kind contribution is an item or service that a Program would incur as an expense, but because the item or service is donated, no cash is expended. In-kind contributions are listed on budgets and reconciliation reports both as revenue (the value of the donated item or service) and as an equivalent expense (the cost that would have been expended had the item or service not been donated). Hence, the donation increases the total Program budget, but the budget remains balanced.

Use of in-kind space and services is encouraged, and the UCS CASA Assistance Program needs to be kept informed of these donations. For simplicity's sake, however, including in-kind in contract budgets is not encouraged. **For the purposes of this RFP, please do not consider volunteer hours as in-kind services.** Office space may be considered as in-kind revenue, based on the fair market value of that space. All other in-kind donations should be determined based on the actual value of the donated item. For example, if a host site provides a telephone, an estimate of the amount that it would cost the contract agency to provide equivalent service can be credited as an in-kind donation. Again, this must be indicated in both the revenue and expenses section.

Summary of Expense Budget Categories

Category	Allowable Expense	Non-Reimbursable Expenses
Personnel	<ul style="list-style-type: none"> • Wages and salary expenses • Overtime 	<ul style="list-style-type: none"> • Payments to current members of the Board of Directors, Officers or Incorporators • Payments to immediate family of current officers, directors or incorporators • Retroactive salary increases without written approval by the Unified Court System • Bonus payments • Honorarium to staff
Fringe Benefits	<ul style="list-style-type: none"> • Payroll Taxes • Social Security Taxes • Medicare • Disability Insurance • State Unemployment Insurance • Health/Dental Benefits • Pension/Retirement Contributions 	<ul style="list-style-type: none"> • Amounts in excess of the current state fringe benefit rate of 41% • Federal Unemployment Insurance. Not-for-profit Corporations are exempt under Section 501(c)(3) of the Internal Revenue Code. • Direct payments for medical services
Travel	<ul style="list-style-type: none"> • Staff and volunteer travel for Programmatic purposes 	<ul style="list-style-type: none"> • Taxes from which a non-profit organization is exempt • Parking expenses at a person's regular workplace • Alcoholic beverages
Supplies	<ul style="list-style-type: none"> • Any consumable supply necessary for Program operations 	<ul style="list-style-type: none"> • Taxes from which a non-profit organization is exempt
Equipment	<ul style="list-style-type: none"> • Equipment and furniture necessary for Program operations that is purchased 	<ul style="list-style-type: none"> • Taxes from which a non-profit organization is exempt

Summary of Expense Budget Categories

Category	Allowable Expense	Non-Reimbursable Expenses
Rental and Repair of Equipment	<ul style="list-style-type: none"> • Equipment and furniture necessary for Program operations that is leased • Maintenance agreements or repair costs 	<ul style="list-style-type: none"> • Taxes from which a non-profit organization is exempt • Automobile lease without prior approval of UCS
Real Estate Rentals	<ul style="list-style-type: none"> • Rental of office space 	<ul style="list-style-type: none"> • Utilities and/or maintenance when such costs are included as part of the rent
Postage and Shipping	<ul style="list-style-type: none"> • As necessary for Program operations 	
Printing	<ul style="list-style-type: none"> • As necessary for Program operations 	
Telecommunications (Telephone and communication charges)	<ul style="list-style-type: none"> • Telephone service charges • Program-related phone calls • Internet access 	<ul style="list-style-type: none"> • Expenses related to unauthorized telephone calls • Personal cell phone calls can only be reimbursed if the individual incurs a cash expense. Cell phone calls that result in used Program “minutes” cannot be reimbursed
Professional Services	<ul style="list-style-type: none"> • Non-Employee Consultants • Legal Services • Accounting Services • Financial Review and Audit Services • Computer Consulting services 	<ul style="list-style-type: none"> • Services provided by salaried employees unless outside their regular duties

Summary of Expense Budget Categories

Category	Allowable Expense	Non- Reimbursable Expenses
Miscellaneous Services	<ul style="list-style-type: none"> • Office Cleaning services • Records storage • Bank fees • Snow plowing 	<ul style="list-style-type: none"> • Contributions and donations • Fines and Penalties • Reserve and/or Escrow Funds. Amounts set aside for an anticipated bill are not reimbursable. Reimbursement will be made when the bill is actually paid. (e.g., amount transferred to a reserve fund for employer's share of F.I.C.A. funds). • Security deposits (these are not expenses since the monies will be refunded at some future date)
Insurance	<ul style="list-style-type: none"> • General Liability • Board and Officers Liability • Professional Liability 	
Seminars and Meetings	<ul style="list-style-type: none"> • This category is designated primarily for conference fees related to staff or volunteer attendance at professional conferences, trainings, and meetings not hosted by the agency. Travel expenses related to attendance at these functions should be recorded under the Travel category. 	<ul style="list-style-type: none"> • Alcoholic beverages
Consultant Service Providers	<ul style="list-style-type: none"> • Payments to consultant service providers for services related to CASA Program operations 	<ul style="list-style-type: none"> • Additional payments to salaried staff

Summary of Expense Budget Categories

Category	Allowable Expense	Non-Reimbursable Expenses
Training	<ul style="list-style-type: none">• Trainer fees• Refreshments• Room rental fees• Honorarium	<ul style="list-style-type: none">• Alcoholic beverages
Indirect/Administrative Costs	<ul style="list-style-type: none">• This category is designated for costs that are shared among programs operated by the agency. Example: Salaries for staff overseeing multiple programs, or providing services to multiple programs, or space allocated to administrators, bookkeepers and other non-program staff.	<ul style="list-style-type: none">• Costs that are incurred by a single program, such as program staff salaries, office space designated to the CASA program.