

INSTRUCTIONS

ATTACHMENT I – CSBG FISCAL DATA- CSBG CONTRACT BUDGET (Summary) CAP 425 S (Rev. 06/09)

Enter the identifying information requested at the top of the report form: contractor's name, contract number, program year amount, contract term, program year (e.g., 2008), and amendment number (*if applicable*). Enter the preparer's name, telephone number, e-mail address, and fax number.

SECTION 10: ADMINISTRATIVE COSTS:

Those costs which are directly related to the administration of the CSBG contract.

Lines 1 through 6: CSBG FUNDS: Enter the total amount budgeted for each of the line items.

1. Salaries & Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing administrative duties. Includes all payments made to administrative staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

2. Fringe Benefits

Provide the total dollar amount of fringe benefits for to staff performing administrative duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. Operating Expenses & Equipment

Provide the total dollar amount for all administrative operating expenses and equipment related to CSBG programs. Examples of administrative operating expenses & equipment include:

- In-state travel costs
- Building costs (such as rental & lease fees)
- Consumable supply costs
- Utility costs
- Administrative operating costs (such as telephones, building alarms, maintenance, etc)
- Supply costs (such as printing, duplication, postage, etc)
- Insurance costs not related to personnel insurance costs
- Additional fees related to the administration of the CSBG Program (such as staff trainings, membership dues, costs incurred due to Board meetings, subscriptions, etc)
- All equipment/lease purchases dedicated to administrative needs
- Funds spent on contractor/consultant services to meet administrative needs in this area.

List all Equipment/Lease costs and Contracts/Consultants Costs in excess of \$5,000.
Complete CSBG Fiscal Data – Non Personnel Cost CAP 425 1.2 with the detailed information. **Sub-Contracting not permitted for this grant.**

4. Out-of-State Travel

Provide the total dollar amount of travel costs, excluding personnel costs related to administrative tasks incurred during travel outside of the State of California. Complete CSBG Fiscal Data – Non Personnel Cost CAP 425 1.2 with the name of the conference, location, and cost per trip.

5. Subcontractor Services

Sub-Contracting not permitted for this grant.

6. Other Costs

Provide a list of all other administrative costs that do not fit in the above categories, including but not limited to any funds directed towards:

- IT Development. IT Development includes only projects in the development phases. Costs of IT projects in use should be included in Operating Expenses & Equipment above.
- Audit, Legal and Lobbying Costs: As defined by the Cost Principles in OMB Circular A-122
- Indirect Costs. The indirect cost rate is defined as the dollar value of the approved federal rate and the entire amount can be claimed as long as it is not reimbursed by another funding source. Please note that if indirect costs are reported the approved Indirect Cost Rate Plan must be submitted.

SUBTOTAL SECTION 10 (Administrative Costs): Enter the sum of line items 1 through 6 for CSBG FUNDS. (Cannot exceed 12% of Section 80)

SECTION B: PROGRAM COSTS:

Those costs incurred that are not related to the administrative costs reported above, but are directly related to the operation of the organization.

Lines 7 through 12: CSBG FUNDS: Enter the total amount budgeted for each of the line items.

7. Salaries and Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing programmatic support activities. Include all payments made to programmatic staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

8. Fringe Benefits

Provide the total dollar amount of fringe benefits dedicated to staff performing programmatic support duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

9. Operating Expenses & Equipment

Provide the total dollar amount for all programmatic operating expenses and equipment linked with CSBG programs. Include:

- In-state travel costs related to programmatic costs
- Building costs related to programmatic operation (such as rental & lease fees)
- Consumable supply costs
- Programmatic operating costs (such as telephones, building alarms, maintenance, etc)
- Programmatic supply costs (such as printing, duplication, postage, etc)
- Additional fees related to the programmatic operation of the CSBG Program
- Equipment/lease purchases dedicated to programmatic needs
- Funds spent on contractor/consultant services to meet programmatic needs in this area.

List all Equipment/Lease costs and Contracts/Consultants Costs in excess of \$5,000.

Complete CSBG Fiscal Data – Non Personnel Cost CAP 425 1.2 with the detailed information.

10. Out-of-State Travel

Provide the total dollar amount of travel costs related to programmatic tasks incurred during travel outside of the State of California. Complete CSBG Fiscal Data – Non Personnel Cost CAP 425 1.2 with the name of the conference, location, and cost per trip.

11. Subcontractor Services

Sub-Contracting not permitted for this grant.

12. Other Costs

Provide a list of all other programmatic costs that do not fit in the categories above, including but not limited to funds directed towards:

- Direct Client Purchases. Include all direct purchases made with CSBG dollars for items designated specifically for client use.

SUBTOTAL SECTION 20 (Program Costs):

Enter the sum of line items 7 through 12 for CSBG FUNDS.

SECTION 40: Total CSBG Budget Amount:

Enter the sum of Subtotal Sections 10 and 20. The amount must match the contract amount.

SECTION 70: Total of Other Community Action Program Operating Funds:

Provide the total operating budget of the community action program(s) administered by the tripartite board. For public community action agencies, all funds under the administration of the advisory or administrative tripartite board should be considered as community action program operating funds. **Prepare and attach a detailed, itemized list identifying all other known funding sources and amounts that make up the total annual operating budget of the community action program(s).**

SECTION 80: Community Action Program Total Operating Budget:

The sum of Section 40 (Total CSBG Budget Amount) and Section 70 (Other Agency Operating Funds).

SECTION 90: CSBG Funds Administrative Percent:

Divide Section 10: Administrative Costs by Section 80: Agency Total Operating Budget. This percentage cannot exceed 12% of the community action program's total operating budget.