**DFCS Afterschool Care Program FFY 2019 Statement of Need Proposal Guidelines Updates**

**Appendix E, Pages 53-54 Updated 3-9-18**

**Currently Reads:**

***Afterschool Care Program Budget Category Guide – Eligible Expenditures***

Use the following chart as a guide of **ELIGIBLE** and **acceptable** use of funds when creating program budgets and invoicing reimbursable program expenses for each budget category your program may have allocated across your **DFCS Afterschool Care Program Award**.

|  |  |  |
| --- | --- | --- |
| **Type of Expense** | **Description of Expense** | **Budget Category** |
| Salaries and Wages | Regular and overtime salaries and wages for staff (hourly and/or salary). Salaries can only be reimbursed based on the percentage of time working in the DFCS Afterschool Care Program funded activities. | **Personnel** |
| Fringe Benefits | Benefits associated with employees, health insurance, FICA, payroll taxes, etc. | **Personnel** |
| Rent | Facility rental space to provide program services. | **Facility Costs** |
| Utilities | Phone, Cable and Internet **ONLY**. | **Facility Costs** |
| Telecommunications | Telephone service for program facility or program staff (cell phone service). | **Facility Costs** |
| Printing | Organizational letterhead, imprinted envelopes, printed program manuals and brochures, etc. | **Regular Operating** |
| Advertising | Costs associated to advertise and market program. | **Regular Operating** |
| Audit | Costs associated with performing a financial audit. The cost allocated to Afterschool Care must be proportional to program if organization receives other funding streams. | **Regular Operating** |
| Insurance (Vehicle and Property)/  Bonding | Fidelity bonds on employees and liability/hazard coverage on vehicle and property as necessary and required. | **Regular Operating** |
| Postage | Costs incurred to mail program materials to youth participants/families and granting agency. | **Regular Operating** |
| Snacks/Meals | Costs incurred to purchase snacks/meals for youth participants and families (during family engagement events). | **Regular Operating** |
| Subscriptions/Memberships | Subscriptions to program related publications/memberships. C*ost can also be captured under Indirect Cost.* | **Regular Operating** |
| Equipment Maintenance/Repair | Costs associated for maintenance and repairs of equipment (non-vehicle) related to program activities. | **Regular Operating** |
| Youth Participant Educational Support | Testing Fees, College Entrance Exam Fees, etc. | **Regular Operating** |
| Computer Software | Costs associated for the purchase of computer software for program related activities. | **Regular Operating** |
| Program Curriculum | Curriculum to facilitate program activities. | **Regular Operating** |
| Supplies and Materials | Supplies and Materials needed to carry our project-based learning activities for program related activities | **Regular Operating** |
| Consultants/Contractual Expenses | Funds used to pay for third party services (individual/organization) that are not employed with program, school, organization, etc. These services can be services that are directly program related (dance instructor) or indirectly program related (evaluator). | **Per Diem, Fees and Contracts** |
| Criminal History Checks | Programs must use COGENT per contractual agreement with the Division of Family and Children Services | **Per Diem, Fees and Contracts** |
| Conference Registration Fees | Registration fees associated with program staff and eligible youth to attend conferences or trainings to establish or enhance Afterschool Care Program Services. | **Per Diem, Fees and Contracts** |
| Student Transportation | Costs to transport youth participants. Reimbursement requests for transportation costs cannot exceed $4,000 per month. | **Student Transportation - Students** |
| Gas for Program Vehicles | Gas for vehicles used to transport youth participants. | **Student Transportation - Students** |
| Staff Mileage | Costs incurred with the operation of a personal vehicle for grant-related travel (e.g., to transport youth participants, conduct site-visits, carry out evaluation strategies, etc.). | **Travel** |
| Per Diem Rates | Costs of meals/incidental expenses are included in the established per diem rate for travel (staff and student). | **Travel** |
| Staff Travel/Transportation Expenses | Lodging costs and costs incurred when selecting a mode of transportation to and from approved Professional Development events. | **Travel** |
| Student Travel Expenses | Lodging costs of meals/incidental expenses for eligible youth on approved program related travel (Ex. Youth STEAM Exhibition) | **Travel** |
| Indirect Costs | Costs not directly accountable to a cost object.  Indirect costs may be either fixed or variable. Indirect costs include clerical or audit costs of operating the program. | **Indirect Costs** |

***Afterschool Care Program Travel Guide***

When preparing travel reimbursements for ***DFCS Afterschool Care Program***and ***Administrative*** staff, please follow the guidelines below:

**Expenses Eligible for Reimbursement for Staff Travel:**

*AIRFARE:* Airfare costs based on the current rate of fares to your anticipated destination.

*GROUND TRANSPORTATION*: Ground transportation (taxis, public transportation, airport / hotel shuttle service, rental cars, etc.).

*PER DIEM:*The costs of meals and incidental expenses are included in the established per diem rates for in-state and out-of-state travel.

*CONFERENCE/TRAINING REGISTRATION FEES:* Conferences and professional meetings often include registration fees.

*LODGING:* Costs of lodging using in-state guidelines or out-of-state guidelines (See Per Diem Rates below).

*MEALS:* Costs of meals purchased during in-state and out-of-state travel.

**Amended to Read:**

***Afterschool Care Program Budget Category Guide – Eligible Expenditures***

Use the following chart as a guide of **ELIGIBLE** and **acceptable** use of funds when creating program budgets and invoicing reimbursable program expenses for each budget category your program may have allocated across your **DFCS Afterschool Care Program Award**.

|  |  |  |
| --- | --- | --- |
| **Type of Expense** | **Description of Expense** | **Budget Category** |
| Salaries and Wages | Regular and overtime salaries and wages for staff (hourly and/or salary). Salaries can only be reimbursed based on the percentage of time working in the DFCS Afterschool Care Program funded activities. | **Personnel** |
| Fringe Benefits | Benefits associated with employees, health insurance, FICA, payroll taxes, etc. | **Personnel** |
| Rent | Facility rental space to provide program services. | **Facility Costs** |
| Utilities | Phone, Cable and Internet **ONLY**. | **Facility Costs** |
| Telecommunications | Telephone service for program facility or program staff (cell phone service). | **Facility Costs** |
| Printing | Organizational letterhead, imprinted envelopes, printed program manuals and brochures, etc. | **Regular Operating** |
| Advertising | Costs associated to advertise and market program. | **Regular Operating** |
| Audit | Costs associated with performing a financial audit. The cost allocated to Afterschool Care must be proportional to program if organization receives other funding streams. | **Regular Operating** |
| Insurance (Vehicle and Property)/  Bonding | Fidelity bonds on employees and liability/hazard coverage on vehicle and property as necessary and required. | **Regular Operating** |
| Postage | Costs incurred to mail program materials to youth participants/families and granting agency. | **Regular Operating** |
| Snacks/Meals | Costs incurred to purchase snacks/meals for youth participants and families (during family engagement events). | **Regular Operating** |
| Subscriptions/Memberships | Subscriptions to program related publications/memberships. C*ost can also be captured under Indirect Cost.* | **Regular Operating** |
| Equipment Maintenance/Repair | Costs associated for maintenance and repairs of equipment (non-vehicle) related to program activities. | **Regular Operating** |
| Youth Participant Educational Support | Testing Fees, College Entrance Exam Fees, etc. | **Regular Operating** |
| Computer Software | Costs associated for the purchase of computer software for program related activities. | **Regular Operating** |
| Program Curriculum | Curriculum to facilitate program activities. | **Regular Operating** |
| Supplies and Materials | Supplies and Materials needed to carry our project-based learning activities for program related activities | **Regular Operating** |
| Criminal History Checks | Programs must use COGENT GAPS per contractual agreement with the Division of Family and Children Services | **Regular Operating** |
| Vehicle Renewal Fees | Tags/Registration costs for vehicles used in the transportation of eligible youth in the DFCS Afterschool Care Program funded activities | **Regular Operating** |
| Consultants/Contractual Expenses | Funds used to pay for third party services (individual/organization) that are not employed with program, school, organization, etc. These services can be services that are directly program related (dance instructor) or indirectly program related (evaluator). | **Per Diem, Fees and Contracts** |
| Student Travel Expenses | Lodging costs of meals/incidental expenses for eligible youth on approved program related travel (Ex. Youth STEAM Exhibition) | **Per Diem, Fees and Contracts** |
| Student Conference Fees | Fees associated with conference attendance for eligible program youth | **Per Diem, Fees and Contracts** |
| Student Transportation | Costs to transport youth participants. Reimbursement requests for transportation costs cannot exceed $4,000 per month. | **Student Transportation - Students** |
| Gas for Program Vehicles | Gas for vehicles used to transport youth participants. | **Student Transportation - Students** |
| Staff Mileage | Costs incurred with the operation of a personal vehicle for grant-related travel (e.g., to transport youth participants, conduct site-visits, carry out evaluation strategies, etc.). | **Travel** |
| Per Diem Rates (Travel) | Costs of meals/incidental expenses are included in the established per diem rate for staff travel. | **Travel** |
| Staff Travel/Transportation Expenses | Lodging costs and costs incurred when selecting a mode of transportation to and from approved Professional Development events. | **Travel** |
| Staff Conference Registration Fees | Registration fees associated with program staff and eligible youth to attend conferences or trainings to establish or enhance Afterschool Care Program Services. | **Travel** |
| Indirect Costs | Costs not directly accountable to a cost object.  Indirect costs may be either fixed or variable. Indirect costs include clerical or auxiliary costs of operating the program. May not exceed 10% of the proposed DFCS Afterschool Care Program budget amount. | **Indirect Costs** |

***Afterschool Care Program Travel Guide***

When preparing travel reimbursements for ***DFCS Afterschool Care Program***and ***Administrative*** staff, please follow the guidelines below:

**Expenses Eligible for Reimbursement for Staff Travel:**

*AIRFARE:* Airfare costs based on the current rate of fares to your anticipated destination.

*GROUND TRANSPORTATION*: Ground transportation (taxis, public transportation, airport / hotel shuttle service, rental cars, etc.).

*PER DIEM:*The costs of meals and incidental expenses are included in the established per diem rates for in-state and out-of-state travel.

*CONFERENCE/TRAINING REGISTRATION FEES:* Conferences and professional meetings often include registration fees.

*LODGING:* Costs of lodging using in-state guidelines or out-of-state guidelines (See Per Diem Rates below).

*MEALS:* Costs of meals purchased during in-state and out-of-state travel.