



## **Examples of from Chart of Account Expenditures**

### **Cost Center –I. Personnel Services**

- Line Item #120-Salary (part time/full time)-(Example: Annual Salary rate/hourly rate x months/hours=Total Salary)
- Line Item #180-Fringe Benefits-(Example: accounting formula for FICA rate=Total Cost)

### **Cost Center- II. Supplies and Materials**

- Line Item#220-Food Expense for meetings- Estimated Cost per month x number of months=Total Cost (Example: \$100 per month x 12 months=\$1,200)

### **Cost Center -III. Current Obligations and Services**

- Line Item#310-Travel & Transportation Expense- Federal mileage rate x estimated mileage=Total Mileage Cost (Example: \$.55 per mile x 1000 miles=(\$550)
- Line Item#320-Communications Expense- Estimated monthly telephone/internet cost x months=Total Cost (Example: \$90 month x 12 months=\$1,080)
- Line Item#330-Utilities Expense-Estimated utility cost x months=Total Cost (Example: \$200 month x 12 months=\$2,400)

### **Cost Center -IV. Fixed Charges and Other Services**

- Line Item#410-Rental of Real Property-Estimated Rental cost x months/square footage=Total Cost (Example: \$500 month x 12 months=\$6,000)

### **Cost Center -V. Capital Outlay (NOTE: Requires a CASH MATCH for the total amount of the capital outlay expense)**

- Line Item#510-Office Furniture-(Example: Estimated cost of item(s))
- NOTE: Capital Expenses are considered the amount of \$350 or more and is reported on the Final Accounting Expenditure Form