

### Sample Cost Accounting Budget

EXPENSES	FTE	Total Cost	% time spent on program A	Program A	% time spent on program B	Program B	% time spent on program C	Program C	% time spent on program D	Program D	
<b>Personnel Wages &amp; Fringe Benefits</b>											
Staff #1 (Executive Director)	1.0	\$50,000	20%	\$10,000	10%	\$5,000	15%	\$7,500	55%	\$27,500	100%
Staff #2 (Development Director)	1.0	\$40,000	17%	\$6,800	17%	\$6,800	17%	\$6,800	49%	\$19,600	100%
Staff #3 (Office Manager)	0.5	\$20,000	17%	\$3,400	17%	\$3,400	17%	\$3,400	49%	\$9,800	100%
Staff #4 (Program Staff)	1.0	\$40,000	10%	\$4,000	20%	\$8,000	20%	\$8,000	50%	\$20,000	100%
Staff #5 (Program Staff)	1.0	\$40,000	0%	\$0	0%	\$0	40%	\$16,000	60%	\$24,000	100%
Staff #6 (staff title here)		\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
Staff #7 (staff title here)		\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
Staff #8 (staff title here)		\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
<b>Total Personnel, Wages and Fringe Benefits by Program</b>		<b>\$190,000</b>		<b>\$24,200</b>		<b>\$23,200</b>		<b>\$41,700</b>		<b>\$100,900</b>	
Travel		\$10,000	10%	\$1,000	10%	\$1,000	30%	\$3,000	50%	\$5,000	100%
Training		\$10,000	50%	\$5,000	10%	\$1,000	20%	\$2,000	20%	\$2,000	100%
Equipment		\$20,000	50%	\$10,000	50%	\$10,000	0%	\$0	0%	\$0	100%
Supplies		\$5,000	15%	\$750	15%	\$750	15%	\$750	55%	\$2,750	100%
Telephone/Fax		\$10,000	17%	\$1,700	17%	\$1,700	17%	\$1,700	49%	\$4,900	100%
Rent/Utilities		\$10,000	17%	\$1,700	17%	\$1,700	17%	\$1,700	49%	\$4,900	100%
Postage/Delivery		\$4,000	17%	\$680	17%	\$680	17%	\$680	49%	\$1,960	100%
Licenses/Permits		\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
Consultants/contractors		\$30,000	0%	\$0	0%	\$0	10%	\$3,000	90%	\$27,000	100%
Printing		\$30,000	17%	\$5,100	17%	\$5,100	17%	\$5,100	49%	\$14,700	100%
<b>Total other program costs</b>		<b>\$129,000</b>		<b>\$25,930</b>		<b>\$21,930</b>		<b>\$17,930</b>		<b>\$63,210</b>	
<b>Total Expenses</b>		<b>\$319,000</b>									
<b>RESERVE Fund (5% of budget)</b>	<b>5%</b>	<b>\$15,950</b>		\$3,988		\$3,988		\$3,988		\$3,988	
<b>Total expenses plus reserve fund</b>		<b>\$334,950</b>									
<b>Total Cost by program area</b>				<b>\$54,118</b>		<b>\$49,118</b>		<b>\$63,618</b>		<b>\$168,098</b>	
Percent of budget				16.2%		14.7%		19.0%		50.2%	100.0%
<b>REVENUE</b>											
Foundations											
Restricted	25%	\$83,738	0%	\$0	0%	\$0	27%	\$22,609	73%	\$61,128	100%
Unrestricted	15%	\$50,243	40%	\$20,097	0%	\$0	0%	\$0	60%	\$30,146	100%
Individuals	30%	\$100,485	0%	\$0	10%	\$10,049	30%	\$30,146	60%	\$60,291	100%
Government	5%	\$16,748	100%	\$16,748	0%	\$0	0%	\$0	0%	\$0	100%
Corporations	5%	\$16,748	0%	\$0	100%	\$16,748	0%	\$0	0%	\$0	100%
Events	10%	\$33,495	0%	\$0	50%	\$16,748	0%	\$0	50%	\$16,748	100%
Earned Income	5%	\$16,748	6%	\$1,005	34%	\$5,694	60%	\$10,049	0%	\$0	100%
Other	5%	\$16,748	95%	\$15,910	0%	\$0	5%	\$837	0%	\$0	100%
<b>TOTAL</b>	<b>100%</b>	<b>\$334,950</b>		<b>\$53,759</b>		<b>\$49,238</b>		<b>\$63,641</b>		<b>\$168,312</b>	