

## Exhibit VII

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

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Rental and Repair of Equipment	<ul style="list-style-type: none"> <li>• Equipment and furniture necessary for program operations that is leased</li> <li>• Maintenance agreements or repair costs</li> </ul>	<ul style="list-style-type: none"> <li>• Taxes from which a non-profit organization is exempt</li> <li>• Automobile lease without prior approval of UCS</li> </ul>
Real Estate Rentals	<ul style="list-style-type: none"> <li>• Rental of office space</li> </ul>	<ul style="list-style-type: none"> <li>• Utilities and/or maintenance when such costs are included as part of the rent</li> </ul>
Postage and Shipping	<ul style="list-style-type: none"> <li>• As necessary for program operations</li> </ul>	
Printing	<ul style="list-style-type: none"> <li>• As necessary for program operations</li> </ul>	
Telephone and communication charges	<ul style="list-style-type: none"> <li>• Telephone service charges</li> <li>• Program-related phone calls</li> <li>• Internet access</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses related to unauthorized telephone calls</li> <li>• 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</li> </ul>

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Miscellaneous Services	<ul style="list-style-type: none"> <li>• Office Cleaning services</li> <li>• Records storage</li> <li>• Bank fees</li> <li>• Advertising</li> <li>• Snow plowing</li> <li>• Subscriptions</li> </ul>	<ul style="list-style-type: none"> <li>• Contributions and donations</li> <li>• Fines and Penalties</li> <li>• 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).</li> <li>• Security deposits (these are not expenses since the monies will be refunded at some future date)</li> </ul>
Professional Services	<ul style="list-style-type: none"> <li>• Non-Employee Consultants</li> <li>• Legal Services</li> <li>• Accounting Services</li> <li>• Financial Review and Audit Services</li> <li>• Computer Consulting services</li> <li>• Professional association dues</li> </ul>	<ul style="list-style-type: none"> <li>• Services provided by salaried employees unless outside their regular duties</li> <li>• Payments to mediators or arbitrators for direct services to program service recipients (see Consultant Service Providers)</li> </ul>
Insurance	<ul style="list-style-type: none"> <li>• General Liability</li> <li>• Board and Officers Liability</li> <li>• Professional Liability</li> </ul>	
Training	<ul style="list-style-type: none"> <li>• Trainer fees</li> <li>• Refreshments</li> <li>• Room rental fees</li> <li>• Honorarium</li> </ul>	<ul style="list-style-type: none"> <li>• Alcoholic beverages</li> </ul>

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Seminars and Meetings	<ul style="list-style-type: none"> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Alcoholic beverages</li> </ul>
Consultant Service Providers / Payments to Neutrals	<ul style="list-style-type: none"> <li>• Payments to paid professionals (e.g., mediators, arbitrators) providing direct services to program service recipients</li> </ul>	<ul style="list-style-type: none"> <li>• Additional payments to salaried staff</li> </ul>
Indirect/Administrative Costs	<ul style="list-style-type: none"> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Costs that are incurred by a single program, such as program staff salaries, office space designated to the ADR program.</li> </ul>