

COJ DISALLOWABLE EXPENSES (City Code Sec. 118.301)

1. Losses arising from uncollectible accounts and other claims, and related costs.
2. Contributions to a contingency reserve or a similar provision for unforeseen events.
3. Contributions and donations to other groups or organizations.
4. Costs of amusements, social activities and incidental costs relating thereto, such as meals, beverages, lodgings, rentals, transportation and gratuities, except for such activities and expenditures relating to the Sister Cities Association Program or the Bob Hayes Invitational Track Meet, Inc.
5. Costs resulting from violations of or failure to comply with federal, state and local laws and regulations.
6. The salaries and costs of the office of the governor of a state or the chief executive of a political subdivision. These costs are considered a cost of general state or local government.
7. The salaries and other costs of the Legislature or similar local governmental bodies such as County commissioners, City councils and school boards, whether incurred for purposes of legislation or executive direction.
8. Interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations and legal and professional fees paid in connection therewith.
9. Costs of any audits required under this Chapter.
10. Equipment, property, or tangible personal property purchased with City Grant funding, must be non-consumable and consistent with City capitalization level requirements over section 122.801(e) Ordinance Code, as amended and a useful life of one year or more and shall be inventoried.
11. Non-cash Expenses as defined in Section 118.104

ALLOWABLE EXPENSES (provided as examples in practice)

1. General Operating Expenses
2. Office Rent
3. Salaries (Admin and Program)
4. Employee Benefits, company portion
 - Payroll Taxes,
 - Health Ins
 - Dental
 - Life, ST/LTD/ADD
 - Workers Comp
 - Unemployment Taxes
 - Parking
 - Retirement Employer Matching
5. Artistic Fees and Services
6. Office and Program Supplies
7. Telephone, Utilities
8. Maintenance and Repairs
9. Liability Insurance
10. Postage
11. Printing, Advertising
12. Publications
13. Staff Development, training
14. Professional Fees, legal, IT (non-audit)
15. Background Screen
16. Equipment under \$1,000
17. Direct Client Expenses, utility, rent, etc.
18. Equipment rental, leases