Smart Start Financial Status Report (FSR) Line Item Explanations

[Updated July 2024]

#	Line Item	Definition	Examples
11	Personnel	Employee salaries/wages and fringe costs (full and part-time)	Payroll, FICA, retirement contributions, health insurance, workers' comp, etc.
12	Contracted Professional Services	Services that are provided by external/independent contractors (i.e., non-employees)	Payroll processing, tax return prep, legal counsel, temporary agency services, consulting services, needs assessments
14	Office Supplies & Materials	Office supplies and materials purchased for use in daily operations of the LP (or DSP)	Office supplies, computer supplies (usb drives, keyboards, software, etc.), janitorial supplies, database access fees, other administrative supplies
15	Service Related Supplies	Supplies used in the performance of a service activity; this line cannot be used for reward/incentive items given to program participants (see Line 47); should generally **not** be used in LP Admin	Educational supplies: materials used during trainings IF consumed (like a workbook) or not given away, food used in teaching nutrition/cooking classes, lending library supplies consumed or provided for loan; automotive supplies for owned vehicles including gas, tires, etc.
17	(Employee) Travel	Costs associated with travel by employees	Meals, lodging, and transportation (including short-term vehicle rental) for employees who travel for business purposes; **NOT** travel provided for program participants usually reported on Line 43
18	Communications & Postage	All communications, postage and shipping costs	Service costs for telephone, cell phone, internet; outbound postage and shipping fees
19	Utilities	All utilities costs, including deposits paid to utility companies when new service is established	Electricity, municipal water, sewer, gas
20	Printing & Binding	Printing, binding, copying costs for internal-use items	Internal manuals, business cards, forms, stationery, etc.; **NOT** for service materials distributed externally (see Line 24)
21	Repair & Maintenance	Costs for minor repairs and routine maintenance	Janitorial or landscaping services, computer repair technicians, locksmiths, plumbers, carpenters, pest control, maintenance agreements for equipment such as copiers, automotive maintenance, minor property maintenance, repair and upkeep, etc. **NOT** to be used for major repairs or renovation costs, e.g., roof replacement, HVAC replacement (see Lines 37 & 38)
22	Hosted Meeting/Conference Expense	Expenses related to meetings, conferences, trainings **hosted/organized/presented by the LP or DSP** for program participants or LP board/cmte mtg costs	Food, facility rental, speaker fees, supplies for hosted events; **NOT** to be used for expenses incurred by employees attending meetings/ conferences held by **outside parties** (see Lines 23 & 17)
23	Employee Training (no travel)	Costs for training for employees	Tuition, registration, training materials for staff; **NOT** for travel expenses (mileage, food, hotel, etc.) incurred for training (see Line 17); includes Smart Start Conference fees for employees
24	Advertising & Outreach	Cost of advertising for staff as well as advertising and publicizing services to the community	Classified ads for competitive bidding or to solicit job applicants; ads to publicize fund-raising events or program services; brochures & fliers publicizing services/events; community resource directories
25	Board Member Expense	Reimbursements to, or payments on behalf of, LP board members conducting LP board business	Board members' individual costs for meals, lodging, transportation, and/or per diems related to board events, board retreats & training; **NOT** for LP costs for hosting board meetings (see Line 22)
27	Office Rent	Office space rental expenses	Regular rental of space to conduct an activity or provide office space for funded personnel
28	Furniture Rental	Furniture rental expenses	Rental of office desks, chairs, conference tables

These line item categories must only be used as permitted by the applicable budget and budget narrative, and in compliance with Smart Start legislation and the Smart Start Cost Principles.
LPs: Also reference Chart of Accounts Expanded Descriptions on Partnership Central under "Financial"

Smart Start Financial Status Report (FSR) Line Item Explanations

[Updated July 2024]

#	Line Item	Definition	Examples
29	Equipment Rental	Costs of equipment rental	Rental or lease of copiers, phones, computers, etc. and any property tax associated with these rentals; **NOT** for copier maintenance agreements (see Line 21)
30	Vehicle Rental	Costs incurred with vehicle leases, such as multi-year leases with regular monthly payments	Vehicle leases, gasoline and insurance for leased vehicles; **NOT** for short-term vehicle rental (see Line 17)
31	Dues, Subscriptions & Fees	Costs for subscriptions for publications, professional organization membership dues, corporate fees	Subscriptions to childcare-related magazines; memberships in NAEYC, NCAEYC, NACCRRA; LP's charitable solicitation license
32	Insurance & Bonding	Costs for insurance	General liability, D&O, fidelity bonding, professional liability, special events coverage, etc.; **NOT** workers' comp (see Line 11)
33	Book/Library Reference Materials	Costs of reference materials **for internal use by employees**	Books about early childhood development, nonprofit management, employment law, board development and operations, data-driven decision-making, etc.; **NOT** for lending library materials (see Line 15)
34	Mortgage Interest and Bank Fees	Bank-related charges	Monthly fees associated with bank accounts and mortgage principal and interest payments
35	Other Expenses	Other expenses not classified elsewhere	LP use of this line is RARE; DSPs: Overhead allocation, if permitted
37	Buildings & Improvements	Purchases of land or buildings; improvements made to owned property.	Improvements to owned property that do not meet the capital definition in legislation; **NOT** for minor maintenance, repair, upkeep (see Line 21)
38	Leasehold Improvements	Costs of improvements made on space rented or leased.	Improvements to rented property that do not meet the capital definition in legislation; **NOT** for minor maintenance, repair, upkeep (see Line 21)
39	Furniture/Non-Computer Equipment, $500+ per item	Costs of furniture and non-computer equipment that equals or exceeds $500 per item	Desks, conference tables ($500 or more)
40	Computer Equipment, incl. Printers, $500+ per item	Costs of computer equipment that equals or exceeds $500 per item	Desktop computers, laptops, printers ($500 or more)
41	Furniture & Equipment, Under $500 per Item	Costs of equipment that is less than $500 per item	Chairs, tables, tablets, printers (less than $500)
43	Purchase of Services	Payments to providers/vendors for routine services	Purchase of subsidy or other services from vendors usually paid on a per unit basis, such as transportation cost per trip, health services per child, child care
44	Contracts with Services Providers	Contracts further subcontracted to another contractor in the form of Financial Assistance Contracts	CANNOT BE USED WITHOUT APPROVAL FROM NCPC
45	Stipends/Scholarships	Subset of Cash Grants; Costs of stipends, scholarships and incentives provided to outside organizations and/or individuals	Cash incentives to participants who attend trainings, intended to cover participants' costs to attend (such as travel, child care, etc.); **NOT** gift cards (see Line 47)
46	Cash Grants & Awards	Cash grants to outside organizations and/or individuals	Quality maintenance payments, professional development payments, etc.; **NOT** gift cards (see Line 47)
47	Non-Cash Grants & Awards	Non-cash awards to organizations and/or individuals; payments to a third party on behalf of a grantee. Gift cards are always classified as non-cash grants.	Grants of QE materials to child care centers, pmts to a health insurer for health coverage on behalf of child care providers, Welcome Baby packets, books distributed through a literacy activity, training-related materials not consumed during the training and given to participants to keep, gift cards

These line item categories must only be used as permitted by the applicable budget and budget narrative, and in compliance with Smart Start legislation and the Smart Start Cost Principles.
LPs: Also reference Chart of Accounts Expanded Descriptions on Partnership Central under "Financial"