

APPENDIX A
Program/Event Budget

Program / Event Budget		
	Actual Budget	Program Costs to Clients
Direct Costs		
System Costs @ 26% of Direct Costs		
TOTAL		
Number of clients participating		
Cost per clients		

Direct Costs		
Items	Actual Budget	Program Costs to Clients
Publication and other handout materials		
Teaching supplies and equipment		
Facilities	Facilities rental	
	Refreshments	
	Meals	
Instructor's travel	Mileage	
	Lodging	
	Per Diem	
Honorariums for non-CE presenters		
Marketing / advertisement (including printing and postage)		
Other out-of-pocket expenses		
Discretionary Margin (Unexpected Costs)		
TOTAL – DIRECT COSTS		