Funding Categories for BH-20

The listing of expenses included under each category is not intended to be all inclusive nor exclusive. It is intended to provide common examples of the type of expenditures to include in each category. Please read through the entire document before completing the BH-20. See NOMs Appendix A for unallowable costs.

**DIRECT COSTS**

1. **Personnel Services:** Personnel expenses that can be directly associated with the service being purchased.

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|  Permanent salaries/wages Temporary salaries/wages Overtime pay Comp time pay Vacation leave expense Sick leave expense Holiday leave expense Military leave expense  Funeral leave expense Civil leave expense |  Injury leave expense Administrative leave expense Retirement plans expense Social security benefits expense Life/accident insurance Health insurance Unemployment comp insurance EAP Health Savings Plans |

1. **Operating Expenses:** Operational costs that can be directly associated with a particular service being purchased.

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|  Postage Communication (i.e., phone/voice mail/e-mail) Data processing/computer hardware/software Internet services Publications/newsletter/printing Training materials (booklets, pamphlets, curriculum, videos, etc.) Copying Professional dues/subscriptions Registration Fees |  Conference/professional development Job applicant expense Utilities (i.e., elec./water/gas/rent) Rental expenses (i.e., bldg./equip/vehicle) Office supplies Office equipment Workshops/retreats/trainings/classes Equipment supplies Education services |

1. **Travel Expenses:** Expenses for travel incurred while providing the service being purchased per agency travel policy and applicable state or federal requirements.

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|  Board and lodging (includes meals for longer than one day stay) Meals – one day travel Commercial transportation Agency owned transportation Mileage – personal vehicle Miscellaneous travel expenses |

1. **Contracts/Consultants:** Other expenses directly associated with the service being purchased.

 Consultants

 Contracts for other services (i.e., non-employee physicians, nurses, etc.)

1. **Administrative Expenses:** Costs incurred for administrative operation (Costs must be itemized unless the agency has a Federal approved cost rate or attach most recent time study for percentage)

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|  Administrative salaries and benefits including* Accounting support
* Human resources support
* Information systems support
* Clerical support

 Audit expenses Directors’ and officers’ insurance Janitorial/security expenses Board meeting support Building insurance Auto insurance |  Program marketing/advertising Professional liability insurance Repair/maintenance (i.e., bldg./equip/vehicle) Office supplies Office equipment Rental expenses (i.e., bldg./equip/vehicle) Data processing/computer hardware/software Internet services Communication (i.e., phone/voice mail/e-mail) |