Note:

Column 1: The numbers 1 through 8 identify the “Cost Category” and correspond to the State Unit on Aging subrecipient budget template. These numbers are used in the remaining tables.

Column 1: The 6 digit number are used by the State of Nebraska accounting system.

Column 2: Cost Category Example / Definition describe the grouping of expenses by cost category.

|  |  |
| --- | --- |
| Cost Category | Example/Definition |
| 1. *Personnel* | Amount of money that an employee is paid, including:   * overtime, bonuses * vacation leave * sick leave * bereavement leave * severance pay * excessive compensation * accrued leave payout for terminating employees |
| 1. *Personnel*   Payroll Taxes and Assessments all Federal and State requirement | Includes costs such as:   * Employer’s portion of FICA, workers’ compensation, unemployment insurance and temporary disability insurance * Fines and penalties due to late filing and/or payment |
| 1. *Personnel*   Fringe Benefits | Includes employers’ portion of health care and retirement benefits:   * Health care insurance * Retirement plans * Life Insurance   All costs considered as perquisites (e.g., non-wage compensations provided to employees in addition to their normal wages or salaries) |

| Operating Costs | |
| --- | --- |
| 1. *Travel*   *571100*  *571600*  *571900*  *572100*  *574700*  *574600*  *575100* | Travel to see participants as well as travel to conferences, seminars, and trainings. Vehicle costs. Includes:   * Board & Lodging * Meals while not in travel status * Commercial transportation * Airfare * Mileage * Subsistence/Per Diem * Taxi fare * Bus fare * Auto rentals * Contractual Services travel expense * Volunteer travel expense * Miscellaneous travel expense * Parking fees   Vehicle fees including maintenance, repair and insurance  Leasing costs of vehicles used directly in connection with the program |
| 1. *Printing & Supplies*   *521500*  *521900*  *531100*  *533100* | Costs of printing and binding, and subscriptions.  Costs of media services.  Media advertising includes magazines, newspapers, radio and television programs, direct mail, exhibit, and the like.   * Publications used directly in the program * Professional books and journals * Recruitment of personnel * Procurement of goods and services * Awards   Advertisements  *Cost of materials and other consumable supplies, including:*  *• Office supplies, Stationery, forms, paper, ink, desk supplies*  *• Motor vehicle supplies*  *• Educational supplies*  *• Medical supplies*  *• Recreational supplies*  *• Janitorial supplies*  *• Program supplies*  *• Computer software including upgrades* |
| 1. *Equipment*   *527900* | Rental or lease cost of equipment in connection with the program for office and program requirements.   * Personal Computer Equipment   Purchase of an item costing more than $1,000 and having a useful life of more than one year  Purchase of autos, vans, trucks and buses. Motor vehicles required for the program.  . |
| 1. *Building, Space*   *524700*  *526100* | Lease rental of office and program facility space, including:   * Lease rent paid for office and program requirements * Common area charges * Repair and maintenance, buildings and other structures |
| 1. *Communication & Utilities*   *531200*  *532200*  *(items cost < $750)*  *583300*  *(items go through IS&T for inventory)* | Cost of telephone service, equipment rentals, tele-facsimile, and long distance charges (For telephone equipment purchases, see Equipment Purchases), including:   * Normal monthly charges including tele-facsimile lines * Local calls * Long-distance calls * VoIP (Voice over Internet Protocol) * Installation costs * Internet   Hotspots  • Water/Sewer  • Electricity  • Gas  • Refuse |
| 1. *Other*   *521100*  *522100*  *522200* | Audit Services, Insurance, Postage, Depreciation, Maintenance, Contractual Medicaid, Contractual non-Medicaid, Other:  Cost of an audit by an independent certified public accountant:  • Federal funds:  a. Audits completed in accordance with Subpart D – Post Award Requirement of the Office of Management and Budget (OMB) Uniform Grant Guidance (UGG) includes Financial management [2 CFR §200.302] and Internal controls [2 CFR §200.303] required for providers expending $750,000 or more in federal funds during the fiscal year.  b. Limited scope audits arranged and paid for by pass through entities to monitor sub-recipients.  • State funds only  a. Financial audits of the organization  b. Special audits required by the State  Insurance costs:  Cost of insurance required or approved to operate, including:  • Indemnification Coverage  • General Liability  • Bonding  • Applicant/Provider’s Automobiles  • Fire  • Hurricane  • Flood  Postage  Mailing, shipping and delivery costs, including:  • Postage for stamps  • Costs for mailing, e.g. certified mail  • Delivery charges for goods purchased  Depreciation of equipment, motor vehicles, and buildings and capital improvements, required for the program, e.g., renovations in connection with the program for office and program requirements.  Necessary maintenance, repair and upkeep of facilities, buildings and equipment:  • Costs incurred for repair and maintenance of facilities and equipment, e.g., janitorial services, painting, plumbing and electrical repairs  • For leased space, allowed for lessee if responsibility by lessor is not specified in the rental agreement.  Cost of non-contractual preparation and maintenance of on-the-job, classroom and other training to increase the employees’ vocational effectiveness.  • Registration and tuition costs  • Costs of materials, including books  • Association dues and membership fees  Training for staff who provide direct service to recipients.  Conferences and workshops for the purpose of dissemination of technical information to improve the delivery of the service.  • Out of State training  • Training for administrative personnel  Program Activities: All other cost items directly related to or required in order to deliver services to clients, e.g., client incentives, client excursions, training wages, and client/volunteer stipends.  Other costs not covered by the above categories |
| *8a.* | Raw Food |
| *8.b.*  *542200*  *543200*  *543500*  *547100*  *547300* | Contractual  Cost of contractual preparation and maintenance of on-the-job, classroom and other training to increase the employees’ vocational effectiveness.  • Registration and tuition costs  • Costs of materials, including books  • Association dues and membership fees  Training for staff who provide direct service to recipients.  Conferences and workshops for the purpose of dissemination of technical information to improve the delivery of the service.  • Out of State training  • Training for administrative personnel  Temp services  IT Consulting Hardware/Software  Management consulting services  Educational services, honoraria, contractual educational services  Interpreter services  Contractual Services that document Medicaid related time  Includes contracts for vendors who will be participating in the time study or some other approach for determining the portion of Medicaid related time. Examples include case management agencies and individuals contracted to perform assessments, develop support plans, and/or provide ongoing case management or coaching.  Contractual Services that do not document Medicaid related time  Includes contracts for vendors who will not be participating in the time study or some other approach for determining the portion of Medicaid related time:  • Administrative: Costs of administrative professional and consultant services, which cannot be performed by the applicant/provider's staff, e.g., accounting, bookkeeping, payroll, and secretarial services.  • Subcontracts: Costs of professional and consultant services necessary for the delivery of the primary contracted services, which cannot be performed by the applicant/provider's staff. |

Column 1: The DHHS Categories / Expenditures column is the description for the DHHS Object Code.

Column 2: DHHS Object Code (the 6 digit number in the second column) is used by the State of Nebraska accounting system.

Column 3: The Subrecipient Cost Categories column correspond to the State Unit on Aging subrecipient budget template categories, FY2020.

| **DHHS Categories** | **DHHS Object Codes** | **Subrecipient Cost Categories** |
| --- | --- | --- |
| *EXPENDITURES* |  |  |
| SALARIES | 511100 | 1. Personnel |
| EMPLOYEE BONUSES | 511700 | 1. Personnel |
| COMPENSATORY TIME PAID | 511800 | 1. Personnel |
| VACATION | 512100 | 1. Personnel |
| SICK LEAVE | 512200 | 1. Personnel |
| HOLIDAY LEAVE | 512300 | 1. Personnel |
| FUNERAL LEAVE | 512500 | 1. Personnel |
| RETIREMENT PLANS EXPENSE | 515100 | 1. Personnel |
| FICA | 515200 | 1. Personnel |
| LIFE INSUR | 515400 | 1. Personnel |
| HEALTH INSUR | 515500 | 1. Personnel |
| TOTAL SALARIES & BENEFITS | ob |  |
| POSTAGE EXP | 521100 | 7. Other |
| PUBLICATIONS & PRINTING | 521500 | 3. Print & Supp. |
| AWARDS EXPENSE | 521900 | 3. Print & Supp. |
| DUES & SUB | 522100 | 7. Other |
| CONFERENCE REGISTRATION | 522200 | 7. Other |
| RENT-OTHER REAL PROPERTY | 524700 | 5. Build Space |
| REP & MAINT-REAL PROPERTY | 526100 | 5. Build Space |
| PERSONAL COMPUT EQUIP R & | 527900 | 4. Equipment |
| OFFICE SUPPLIES EXPENSE | 531100 | 3. Print & Supp. |
| IT SUPPLIES | 531200 | 6. Comm. & Utilit. |
| PERSONAL COMPUTING EQUIPM | 532200 | 6. Comm. & Utilit. |
| HOUSE & INSTITU SUPPLIES | 533100 | 3. Print & Supp. |
| FOOD | 533900 | 8a. Raw Food |
| ED & RECREATION SUP | 534600 | 7. Other |
| LEGAL SERVICES | 541500 | 7. Other |
| TEMP SERV - OUTSIDE | 542200 | 8b. Contractual |
| SOS TEMP SERV - PERSONNEL | 542100 | 1. Personnel |
| IT CONSULTING-HARDWARE/SOFTWARE | 543200 | 8b. Contractual |
| MGMT CONSULTANT SERVICES | 543500 | 8b. Contractual |
| EDUCATIONAL SERVICES | 547100 | 8b. Contractual |
| INTERPRETER SERVICES | 547300 | 8b. Contractual |
| DATA PROC SOFTW LIC FEE | 555100 | 6. Comm. & Utilit. |
| SOFTWARE - NEW PURCHASES | 555200 | 6. Comm. & Utilit. |
| COTS MAINTENANCE | 555340 | 8b. Contractual |
| BOARD AND LODGING | 571100 | 2. Travel |
| MEALS NOT IN TRAVEL STATUS | 571600 | 2. Travel |
| COMMERCIAL TRANPORTATION | 572100 | 2. Travel |
| VOLUNTEER TRAVEL EXPENSES | 574700 | 2. Travel |
| PERSONAL VEHICLE MILEAGE | 574500 | 2. Travel |
| CONTRACTUAL SERV - TRAVEL | 574600 | 2. Travel |
| MISC TRAVEL EXPENSE | 575100 | 2. Travel |
| COMPUTER EQUIPMENT & SOFTWARE | 583300 | 6. Comm. & Utilit. |
| SUBRECIPIENT PAYMENT-SEFA | 594100 | 7. Other |

Column 1: Cost Categories are used by State Unit on Aging subrecipients in budget categories, FY2020.

Agency Budget Template, Categories, FY2020

