

Attachment B
6170 Z1
Nebraska Cost Category Definitions

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
<p>1. Personnel</p>	<p>Amount of money that an employee is paid, including:</p> <ul style="list-style-type: none"> • overtime, bonuses • vacation leave • sick leave • bereavement leave • severance pay • excessive compensation • accrued leave payout for terminating employees
<p>1. Personnel Payroll Taxes and Assessments all Federal and State requirement</p>	<p>Includes costs such as:</p> <ul style="list-style-type: none"> • Employer’s portion of FICA, workers’ compensation, unemployment insurance and temporary disability insurance • Fines and penalties due to late filing and/or payment
<p>1. Personnel Fringe Benefits</p>	<p>Includes employers’ portion of health care and retirement benefits:</p> <ul style="list-style-type: none"> • Health care insurance • Retirement plans • Life Insurance <p>All costs considered as perquisites (e.g., non-wage compensations provided to employees in addition to their normal wages or salaries)</p>

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Operating Costs	
<p>2. Travel</p> <p>571100 571600 571900 572100 574700 574600 575100</p>	<p>Travel to see participants as well as travel to conferences, seminars, and trainings. Vehicle costs. Includes:</p> <ul style="list-style-type: none"> • 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 <p>Vehicle fees including maintenance, repair and insurance</p> <p><u>Leasing costs of vehicles used directly in connection with the program</u></p>
<p>3. Printing & Supplies</p> <p>521500 521900 531100 533100</p>	<p>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.</p> <ul style="list-style-type: none"> • Publications used directly in the program • Professional books and journals • Recruitment of personnel • Procurement of goods and services • Awards <p>Advertisements <i>Cost of materials and other consumable supplies, including:</i></p> <ul style="list-style-type: none"> • <i>Office supplies, Stationery, forms, paper, ink, desk supplies</i> • <i>Motor vehicle supplies</i> • <i>Educational supplies</i> • <i>Medical supplies</i> • <i>Recreational supplies</i> • <i>Janitorial supplies</i> • <i>Program supplies</i> • <i>Computer software including upgrades</i>
<p>4. Equipment</p> <p>527900</p>	<p>Rental or lease cost of equipment in connection with the program for office and program requirements.</p> <ul style="list-style-type: none"> • Personal Computer Equipment

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	<p>Purchase of an item costing more than \$1,000 and having a useful life of more than one year</p> <p>Purchase of autos, vans, trucks and buses. Motor vehicles required for the program.</p> <p>.</p>
<p>5. Building, Space</p> <p>524700</p> <p>526100</p>	<p>Lease rental of office and program facility space, including:</p> <ul style="list-style-type: none"> • Lease rent paid for office and program requirements • Common area charges • Repair and maintenance, buildings and other structures
<p>6. Communication & Utilities</p> <p>531200</p> <p>532200</p> <p><i>(items cost < \$750)</i></p> <p>583300</p> <p><i>(items go through IS&T for inventory)</i></p>	<p>Cost of telephone service, equipment rentals, tele-facsimile, and long distance charges (For telephone equipment purchases, see Equipment Purchases), including:</p> <ul style="list-style-type: none"> • Normal monthly charges including tele-facsimile lines • Local calls • Long-distance calls • VoIP (Voice over Internet Protocol) • Installation costs • Internet <p>Hotspots</p> <ul style="list-style-type: none"> • Water/Sewer • Electricity • Gas • Refuse
<p>7. Other</p> <p>521100</p> <p>522100</p> <p>522200</p>	<p>Audit Services, Insurance, Postage, Depreciation, Maintenance, Contractual Medicaid, Contractual non-Medicaid, Other:</p> <p>Cost of an audit by an independent certified public accountant:</p> <ul style="list-style-type: none"> • Federal funds: <ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> • State funds only a. Financial audits of the organization b. Special audits required by the State <p>Insurance costs:</p> <p>Cost of insurance required or approved to operate, including:</p> <ul style="list-style-type: none"> • Indemnification Coverage • General Liability

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	<ul style="list-style-type: none"> • Bonding • Applicant/Provider’s Automobiles • Fire • Hurricane • Flood <p>Postage Mailing, shipping and delivery costs, including:</p> <ul style="list-style-type: none"> • Postage for stamps • Costs for mailing, e.g. certified mail • Delivery charges for goods purchased <p>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.</p> <p><u>Necessary maintenance, repair and upkeep of facilities, buildings and equipment:</u></p> <ul style="list-style-type: none"> • 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. <p><u>Cost of non-contractual preparation and maintenance of on-the-job, classroom and other training</u> to increase the employees’ vocational effectiveness.</p> <ul style="list-style-type: none"> • Registration and tuition costs • Costs of materials, including books • Association dues and membership fees <p>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.</p> <ul style="list-style-type: none"> • Out of State training • Training for administrative personnel <p>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.</p> <p><u>Other costs not covered by the above categories</u></p>
8a.	Raw Food

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Operating Costs	
<p><i>8.b.</i></p> <p><i>542200</i></p> <p><i>543200</i></p> <p><i>543500</i></p> <p><i>547100</i></p> <p><i>547300</i></p>	<p><u>Contractual</u></p> <p><u>Cost of contractual preparation and maintenance of on-the-job, classroom and other training to increase the employees' vocational effectiveness.</u></p> <ul style="list-style-type: none"> • Registration and tuition costs • Costs of materials, including books • Association dues and membership fees <p>Training for staff who provide direct service to recipients.</p> <p>Conferences and workshops for the purpose of dissemination of technical information to improve the delivery of the service.</p> <ul style="list-style-type: none"> • Out of State training • Training for administrative personnel <p>Temp services</p> <p>IT Consulting Hardware/Software</p> <p>Management consulting services</p> <p>Educational services, honoraria, contractual educational services</p> <p>Interpreter services</p> <p><u>Contractual Services that document Medicaid related time</u></p> <p>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.</p> <p><u>Contractual Services that do not document Medicaid related time</u></p> <p>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:</p> <ul style="list-style-type: none"> • 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.

Attachment B
Nebraska Cost Category Detail

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

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DHHS Categories	DHHS Object Codes	Subrecipient Cost Categories
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 TRANSPORTATION	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

Attachment B
Nebraska Agency Budget Template & Categories, FY2020

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

Agency Budget Template, Categories, FY2020

COST CATEGORIES	
1.	Personnel
2.	Travel
3.	Print & Supp.
4.	Equipment
5.	Build Space
6.	Comm. & Utilit.
7.	Other
8a.	Raw Food
8b.	Contractual
9. GROSS COST	
NON-MATCHING	
10.	Other Funding
11.	Title XX/Medicaid
12a.	Income Cont./Fees
12b. TOTAL NON-MATCH	
13. ACTUAL COST	
MATCH	
14a.	Local Public <small>(Cash)</small>
14b.	Local Public <small>(In-Kind)</small>
15a.	Local Other <small>(In-Kind)</small>
15b.	Local Other-Cash
16a. TOTAL LOCAL MATCH	
16b. Cost Less Match	
FUNDING	
17a.	CASA
17b.	CASA (Used as Match)
17c.	CASA ADRC
18a.	Federal Funding
18b.	Federal Carryover
18c.	NSIP
19.	Care Management
19b. TOTAL SUA COST	