

Cost Category Descriptions				
Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude	
Direct Care Staff	1. Salaries for direct support professional for all billable time	DSP FTE/PTE wages - billable wages	1. Administrative salaries (these are classified as <i>General and Administrative</i>)	
	a. Direct Support Professional Level I DSP-I: Includes DSP's who have completed the basic training level.		2. Wages/salaries for essential staff not directly providing a service even if these staff are interacting with clients. These wages/salaries would be included in the <i>Program Support</i> cost category.	
	b. Direct Support Professional Level II DSP-II or DSP-III: Includes DSP's who have achieved credentialing through the National Alliance for Direct Support Professionals (NADSP) or the Maryland DSP Consortium credential.		3. Costs incurred by DSP staff while not providing services that is unbillable time (e.g., drive time, which is <i>Transportation</i>).	
	c. Direct Support Professional Level III See DSP II		4. Fringe/benefits (these are classified as <i>Employment-Related Expenses</i>)	
	2. Direct time portion of wages		5. Bonuses (these are <i>Employment-Related Expenses</i>)	
	3. Contracted staff providing direct support		DSP temporary/contractual staff wages - billable wages	6. Vacation/holiday/other pay (these are <i>Employment-Related Expenses</i>)
	4. Brief support services (Tab S1-BSS): Wages for behavioral health (BH) professionals/consultant providing direct participant or consultancy BH care		Behavioral health professional wages; Behavioral temporary/contractual staff	7. Exclude the overtime portion of wages (i.e., the overtime portion of the overtime wages is included in <i>Employment-Related Expenses</i>).
5. Nursing supports (Tab S5-NS): nursing staff wages for nursing providing direct participant care or consultancy nursing care	Nursing staff wages; Nursing temporary/contractual staff			
Employment-Related Expenses	1. Insurance		1. Salaries/wages (these are in the cost categories of <i>Direct Care Staff</i> or <i>Program Support</i> or <i>General and Administrative</i>)	
	a. FICA	Payroll taxes / Direct support Payroll taxes - worker's compensation insurance, retirement contributions, FICA, FUTA, SUI	2. Transportation costs (these are in the cost category <i>Transportation</i> unless it is a transportation cost associated with general and administrative and then it would go in the <i>General and Administrative</i> cost category).	
	b. FUTA/SUTA		3. Training costs (these are in the cost category <i>Training</i> unless it is a transportation cost associated with general and administrative and then it would go in the <i>General and Administrative</i> cost category).	
	c. Unemployment			
	d. Workers compensation			
	e. Medical	Employee Insurance / Direct support insurance - disability insurance, life insurance, health insurance		
	2. Benefits			
	a. Tuition reimbursement	Employee incentives / Direct support bonuses - staff bonuses, gifts, tuition reimbursement		
	b. Retirement programs	Employee retirement plans / Direct support retirement plans - 401(k), 403(b), IRA, Roth IRA, pension plan		
	c. Fringe benefits	Employee Insurance / Direct support insurance - disability insurance, life insurance, health insurance		
	d. Gifts/Staff appreciation	Employee incentives / Direct Support bonuses - staff bonuses, gifts; Employee events unrelated to client care - staff picnics, staff meals and entertainment; Employee health and wellness - gym memberships, wellness seminars, employee assistance programs, dependent care assistance		
	3. Vacation/holiday/other pay			
	a. Paid time off (including accrued time)	Paid time off - vacation pay, sick time, unused leave reimbursement		
	b. Bonuses	Employee incentives / Direct support bonuses - staff bonuses, gifts, tuition reimbursement		
	c. Overtime portion of overtime wages	Employee overtime / Direct support overtime - overtime portion of overtime wages for all employees		
	4. Hiring expenses			
	a. Finger printing services	Pre-employment screenings - criminal background check, motor vehicle record, credentials verification		
	b. Background checks			
	c. Recruitment (DSPs)	Recruiting (DSP) - advertisements, job fairs for DSP specific positions		
	5. Member dues and fees	Dues and subscriptions - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates (service-specific licenses and dues required for service delivery)		
	6. Professional fees	Professional fees - payroll tax professionals, payroll tax processing		
1. Supplies and costs related to the specific service offered	Program expenses - program activity, client activities and outings, client classes, client recreation, food		1. Salaries/hourly wages for <i>Direct Care Staff</i> billable time, these would be included in the <i>Direct Care Staff</i> cost category.	
	Direct support PPE - Personal protective equipment for direct support staff including masks, gloves, eye protection			

Program Support	2. Salary or hourly wage for Supervisor or Directors of Services	<i>Program support wages/Direct support supervisor wages</i> - behavioral health professional/consultant, director/manager of activities, nurse/nursing consultant, program supports staff/consultant, residential counselor	2. Salaries/hourly wages for <i>Administrative Staff</i> , these would be included in the <i>General and Administrative</i> cost category.
	3. Program support wages		
	4. Food related to specific services	<i>Food</i> - participant snacks/food related to specific services	
	5. Activity costs	<i>Program expenses</i> - program activity, client activities and outings, client classes, client recreation	
	6. Contracted services	<i>Contracted services</i> - wages paid to contracted staff	
	7. Quality assurance activities	<i>Quality assurance activities</i> - wages for staff providing quality oversight of service delivery	
	8. Medical supplies	<i>Client expenses</i> - medical supplies and equipment, medical copays/premiums, client clothing, client housekeeping	
	9. Equipment costs	<i>Equipment</i> - purchase/lease of tools, small appliances/furnacing; <i>Employee uniforms</i>	
	10. IT expenses	<i>Technology/IT</i> - IT expenses directly to support participants (e.g., program staff computers w/case management software)	
	11. Share of direct care staff documentation time (unbillable time)	<i>DSP wages unbillable</i> - direct care staff wages for documentation time and other unbillable activities (unbillable time)	
	12. Bad debt (client-related)	<i>Bad debt</i> (client-related) - unrecouped client expenses (i.e., clothing, personal care, housing costs)	
	13. Program supports facility/property costs	<i>Program supports facility/property costs</i> - (participant-service related) office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation for community-based services that have office-based support needs	
	Facility	1. Rent (for service facility)	<i>Service facility/property costs</i> - rent/mortgage loan, home equity line of credit, mortgage/loan interest, improvement loans, property depreciation
2. Mortgage (for service facility)			a. Rent
3. Maintenance (for service facility)			b. Mortgage
a. Hourly wage or salary for Facilities Manager		<i>Facility staff wages: facility manager, security staff, facilities maintenance staff, facility manager, and janitorial staff</i> - wages for staff at the service location	c. Maintenance
b. Hourly wages for maintenance staff			d. Insurance
c. Hourly wages for janitorial staff			e. Taxes
d. Hourly wages for security staff			f. Utilities
e. Hourly wages for DSP staff		<i>DSP wages unbillable</i> - wages paid to direct care staff for time spent on facility activities (unbillable time)	
f. Upkeep and repair		<i>Upkeep and repair</i> - janitorial/fire/safety/security contracts, housekeeping supplies, equipment rental	
4. Insurance (for service facility)			
5. Taxes (for service facility)		<i>Taxes and insurance</i> - real estate taxes, building permits, property insurance, renters' insurance, real property depreciation.	
6. Interest on facility loans		<i>Service facility/property costs</i> - rent/mortgage loan, home equity line of credit, mortgage/loan interest, improvement loans, property depreciation (including for community-based services that have office-based support needs)	
7. Utilities (for service facility)			
a. Water, electric, etc.		<i>Utilities (for service facility)</i> - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees	
b. Phone bill			
c. Cable			
d. Internet			
8. Depreciation on real property	<i>Taxes</i> - real estate taxes, building permits, property insurance, renters' insurance, real property depreciation.		
9. Equipment costs/supplies	<i>Facility furniture</i> - furnishing purchased/leased for participant use in the service location; <i>Residential supplies</i> - groceries (residential facilities)		
10. Technology/IT	<i>Technology/IT</i> - IT expenses directly to support participants (e.g., remote monitoring, smart home technology, computers specifically for program participants)		
Transportation	1. Driver hourly wages/salaries	<i>Wages</i> - fleet manager, van driver	1. Salaries/hourly wage for <i>Direct Care Staff</i> if they are providing a service during transportation (these would be <i>Direct Care Staff</i> costs).
	2. Salary or hourly wage for Vehicle Fleet Manager or Driver Manager		2. Staff costs for commute to work/off-the-clock, these would not be included in any cost category.
	3. Share of <i>Direct Care Staff</i> time and wages driving on the clock (unbillable)	<i>DSP wages unbillable</i> - wages paid to direct care staff for unbillable time	
	4. Staff Mileage reimbursement	<i>Staff transportation expenses / Direct support staff transportation expenses</i> -	
	5. Vehicle costs/maintenance/insurance		
	6. Vehicle depreciation	<i>Vehicle related expenses</i> - vehicle maintenance and repair, tolls, fuel and oil, parking fees, automobile insurance, registration fees, rental lease payments, vehicle depreciation.	
	7. Tags, titles, and registrations		
	8. Participant transportation	<i>Participant transportation</i> - public transportation costs	

Training	1. Training		
	a. Training staff hourly wages	<i>Training staff costs / Direct support training staff costs</i> - wages and expenditures paid to staff conducting the training	
	b. Third party training costs		
	c. Training supplies	<i>Training supplies/Direct support training supplies</i> - training materials, cost of printing certificates, staff wages that assist with training documentation (e.g., tracking making, tracking and filing of certificates)	
	2. Conferences/Conventions	<i>DSP/program staff seminars/conferences</i> - registration fees, conference costs for DSP/Program staff (non-admin); <i>DSP/Program Staff training travel</i> - airfare, public transportation, hotel expenses for DSP/program staff to attend training	
	3. Share of direct care staff time		
	a. New hire training	<i>DSP training wages unbillable</i> - wages paid to DSP staff while in training (unbillable time)	
b. Staff development			
4. Continuing education	<i>Continued education (DSP)</i> - DSP/Program staff CEU's, certification classes		
General and Administrative	1. Administrative salaries	<i>Admin wages</i> - salaries or wages for FTE/PTE/contracted staff who perform administrative duties (e.g., assist in and/or perform tasks such as answering phone calls, sorting mail and maintaining office supplies)	1. Cost related to the specific service offered (these are included with the cost category <i>Program Support</i>).
	2. Contracted administrative staff hourly wages		2. Rent/mortgage for service facility (these are included with the cost category <i>Facility</i>)
	3. DSP wages (unbillable)	<i>DSP wages unbillable</i> - wages paid to direct care staff for unbillable time spent on general and administrative tasks (unbillable time)	
	4. Office rent	<i>Admin facility expenses</i> – administrative office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation	
	5. Office utilities		
	a. Water, electric, etc.		
	b. Phone bill		
	c. Cable		
	d. Internet		
	6. Office supplies	<i>Office expenses and supplies</i> - office furniture, cleaning products, pens, paper, notebooks, stationery, snacks and beverages, printer, printer ink, postage fees, equipment costs, or payments for printing services	
	7. Equipment costs		
	8. Management and executive salaries	<i>Management wages</i> - salaries for staff that perform managerial or executive agency functions (e.g., management or supervision of staff, daily operations and activities, strategic planning, policy and decision-making, team management, and financial management)	
	9. General insurance	<i>Business insurance</i> - general liability, professional liability, employment practices liability insurance (EPLI)	
	10. Advertising	<i>Advertising</i> - non-DSP staff recruiting, agency advertising and promotional materials	
	11. Legal and accounting	<i>Professional service fees</i> – legal services, accounting services (CPAs, financial planning, investment managers), translation services, shredding services	
12. Member dues and fees	<i>Dues and subscriptions</i> - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates		
13. IT expenses	<i>Technology/IT</i> – hardware costs, mobile devices, industry-specific software, software licensing fees and updates, employee training		
14. Administrative staff expenses	<i>Admin staff expenses</i> - travel, meals and entertainment unrelated to client care, non-client related conference food and travel		
15. General business expenses	<i>Bad debt (Admin)</i> - unrecouped general business expenses; <i>Bank fees</i> – interest paid on business loans, credit lines, and business credit cards; <i>Charitable contribution</i> – monetized charitable donations to other organizations/agencies; Fundraising and lobbying; <i>Other taxes and fees</i> - not including payroll or real estate taxes		