

Crosswalk: Cost Items by Cost Category

Cost Category	Cost Item
Direct Care Staff	Behavioral health professional wages - behavioral health (BH) professionals/consultant providing direct participant care (tab S1-BSS only)
	Behavioral temporary/contractual staff providing direct care (tab S1-BSS only)
	DSP FTE/PTE Staff Wages - all billable DSP wages
	DSP temporary/contractual staff wages
	Nursing staff wages- nursing staff wages for nursing professional providing direct care (tab S5-NS only)
	Nursing temporary/contractual staff providing direct care (tab S5-NS only)
	Other Direct Care Staff
Employment Related Expenses	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)
	Employee health and wellness - gym memberships, wellness seminars, employee assistance programs, dependent care assistance
	Employee incentives - staff bonuses, gifts, tuition reimbursement
	Direct support bonuses - bonuses, gifts, tuition reimbursement for direct support employees only
	Employee events unrelated to client care - staff picnics, staff meals, and entertainment
	Employee insurance - disability insurance, life insurance, health insurance
	Direct support insurance - disability insurance, life insurance, health insurance provided for direct support employees
	Employee overtime - overtime portion of overtime wages for all non-direct support employees
	Direct support overtime - overtime (premium) portion of overtime wages for all direct support employees
	Direct support retirement plans - all retirement benefits for direct support employees
	Employee retirement plans - 401(k), 403(b), IRA, Roth IRA, pension plan
	Paid time off - vacation pay, sick time, unused leave reimbursement
	Payroll taxes - worker's compensation insurance, retirement contributions, FICA, FUTA, SUI
	Direct support payroll taxes - portion of worker's compensation, retirement contributions, and FICA, FUTA, SUI for direct support employees
	Pre-employment screening - criminal background check, motor vehicle record, credentials verification
	Professional fees - payroll tax professionals, payroll tax processing
	Recruiting (DSP) - advertisements, job fairs for DSP specific positions
	Direct support benefits - other - all other benefits provided to direct support employees
	Other ERE
	Facility
Facility furniture - furnishing purchased/leased for participant use in the service location	
Facility staff wages - security staff, facilities maintenance staff, facility manager, and janitorial staff - wages for staff at the service location	
Residential supplies - groceries (residential facilities)	
Service facility/property costs - 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)	
Taxes and insurance - real estate taxes, building permits, property insurance, renters' insurance, real property depreciation.	
Technology/IT - IT expenses directly to support participants (e.g., remote monitoring, smart home technology, computers specifically for program participants)	
Upkeep and repair - janitorial/fire/safety/security contracts, housekeeping supplies, equipment rental	
Utilities (service location) - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees	
Other Facility	
Program Support (items directly related to the provision of the service)	Bad Debt (client related) - unrecovered client expenses (i.e., clothing, personal care, housing costs)
	Client expenses - medical supplies and equipment, medical copays/premiums, client clothing, client housekeeping
	Contracted services - wages paid to contracted staff
	DSP wages unbillable - direct care staff wages for documentation time and other unbillable activities (unbillable time)
	Employee uniforms - employer provided uniforms, boots, hats
	Equipment - purchase/lease of tools, small appliances/furnacing
	Direct support PPE - Personal protective equipment for direct support staff
	Food - participant snacks/food related to specific services
	Program expenses - program activity, client activities and outings, client classes, client recreation
	Program support wages - behavioral health professional/consultant, director/manager of activities, nurse/nursing consultant, program supports staff/consultant, residential counselor
	Direct support supervisor wages - wages for supervisors providing direct support oversight
	Program supports facility/property costs - (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
	Quality assurance activities - wages for staff providing quality oversight of service delivery
	Technology/IT - IT expenses directly to support participants (e.g., program staff computers w/case management software)
Other Program Supports	
Training	Continued education (DSP) - DSP/Program Staff CEUs, certification classes
	DSP wages unbillable - wages paid to DSP staff while in training (unbillable time)
	DSP/program staff seminars/conferences - registration fees, conference costs for DSP/Program staff (non-admin)
	DSP/program staff training travel - airfare, public transportation, hotel expenses for DSP/program staff to attend training
	Training supplies - contracted training costs, training materials, cost of printing certificates, staff wages that assist with training documentation (e.g., tracking attendance, filing of
	Direct support training supplies - materials and contracted trainer costs related to direct support employee training
	Direct support training staff costs - wages paid to staff conducting training for direct support employees
	Training staff costs - wages and expenditures paid to staff conducting the training
Other Training	
Transportation	DSP wages unbillable - wages paid to direct care staff for unbillable time on transportation tasks
	Participant transportation - public transportation costs
	Direct support staff transportation expenses - mileage and/or travel reimbursement for direct support employees
	Staff transportation expenses - mileage and/or travel reimbursement
	Vehicle related expenses - vehicle maintenance and repair, tolls, fuel and oil, parking fees, automobile insurance, registration fees, rental lease payments, vehicle depreciation.
	Transportation wages - fleet manager wages, van driver wages
Other Transportation	
General and Administrative	Admin wages - 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)
	Admin facility expenses - administrative office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation
	Admin staff expenses - travel, meals and entertainment unrelated to client care, non-client related conference food and travel
	Advertising - non-DSP staff recruiting, agency advertising and promotional materials
	Bad debt (admin related) - unrecovered general business expenses
	Bank fees - interest paid on business loans, credit lines, and business credit cards
	Business insurance - general liability, professional liability, employment practices liability insurance (EPLI)
	Charitable contribution - monetized charitable donations to other organizations/agencies, fundraising and lobbying
	DSP wages unbillable - wages paid to direct care staff for unbillable time spent on general and administrative tasks (unbillable time)
	Dues and subscriptions - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates, membership dues and subscriptions (for staff not providing participant services)
	Management Wages - management and executive 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)
	Office expenses and supplies - office furniture, cleaning products, pens, paper, notebooks, stationery, snacks and beverages, printer, printer ink, postage fees, or payments for printing services
	Other taxes and fees - not including payroll or real estate taxes
	Professional service fees - legal services, accounting services (CPAs, financial planning, investment managers), translation services, shredding services
	Technology/IT - hardware costs, mobile devices, industry-specific software, software licensing fees and updates, employee training
Utilities (administrative) - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees	
Other G&A	