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| **#** | **Line Item** | **Definition** | Examples |
| 11 | Personnel  | Employee salaries/wages and fringe costs (full and part-time) | Payroll, FICA, retirement contributions, health insurance, workers’ comp, etc.  |
| 12 | Contracted Professional Services | Services that are provided by independent contractors (i.e., non-employees) | Payroll processing, tax return prep, legal counsel, temporary agency services, consulting services, needs assessments |
| 14 | Office Supplies & Materials | Office supplies and materials purchased for use in daily operations of the LP (or DSP) | Office supplies, consumable computer supplies, janitorial supplies, database access fees, other administrative supplies |
| 15 | Service Related Supplies | Supplies used in the performance of a service activity; this line cannot be used for reward/incentive items given to program participants (see Line 47); should generally **not** be used in LP Admin | Educational supplies: materials used during trainings IF consumed (like a workbook) or not given away, food used in teaching nutrition/cooking classes, lending library supplies; automotive supplies for owned vehicles |
| 17 | Travel | Costs associated with travel by employees | Meals, lodging, and transportation for employees attending conferences, meetings, monitoring visits; **NOT** travel provided for program participants usually reported on Line 43  |
| 18 | Communications & Postage | All communications, postage and shipping costs  | Telephone, cell phone, internet, fax, outbound postage and shipping fees |
| 19 | Utilities | All utilities costs, including deposits paid to utility companies when new service is established | Electricity, municipal water, sewer, gas |
| 20 | Printing & Binding | Printing, binding, copying costs for internal-use items | Internal manuals, business cards, forms, stationery, etc.; **NOT** for service materials distributed externally (see Line 24) |
| 21 | Repair & Maintenance | Costs for **minor** repairs and routine maintenance | Janitorial services, landscaping services, computer repair technicians, locksmiths, plumbers, carpenters, pest control, maintenance agreements for equipment, automotive maintenance, etc. **NOT** to be used for repair costs of a CAPITAL nature as defined by Smart Start (e.g., roof replacement, HVAC replacement) |
| 22 | Meeting/Conference Expense | Expenses related to meetings and conferences **hosted/organized/presented by the LP or DSP** for program participants or LP board/cmte mtg costs  | Food, facility rental, speaker fees, supplies for hosted events; **NOT** to be used for expenses incurred by employees attending meetings/ conferences held by **outside parties** (see Lines 23 & 17) |
| 23 | Employee Training (no travel) | Costs for training for employees | Tuition, registration, training materials for staff; **NOT** for travel expenses (mileage, food, hotel, etc.) incurred for training (see Line 17); includes Smart Start Conference fees for employees |
| 24 | Advertising & Outreach | Cost of advertising for staff as well as advertising and publicizing services to the community | Classified ads for competitive bidding or to solicit job applicants; ads to publicize fund-raising events or program services; brochures & fliers publicizing services/events; community resource directories |
| 25 | Board Member Expense | Reimbursements to, or payments on behalf of, LP board members conducting LP board business | Board members’ individual costs for meals, lodging, transportation, and/or per diems related to board events, board retreats & training; **NOT** for LP costs for hosting board meetings (see Line 22) |
| 27 | Office Rent | Office space rental expenses | Regular rental of space to conduct an activity or provide office space for funded personnel |
| **#** | **Line Item** | **Definition** | Examples |
| 28 | Furniture Rental | Furniture rental expenses | Rental of office desks, chairs, conference tables |
| 29 | Equipment Rental | Costs of equipment rental | Rental or lease of copiers, phones, computers, faxes, etc. and any property tax associated with these rentals |
| 30 | Vehicle Rental | Costs incurred with vehicle rental | Vehicle rental, gasoline and insurance for rented vehicles |
| 31 | Dues, Subscriptions & Fees | Costs for subscriptions for publications, professional organization membership dues, corporate fees | Subscriptions to childcare-related magazines; memberships in NAEYC, NCAEYC, NACCRRA; LP’s charitable solicitation license |
| 32 | Insurance & Bonding | Costs for insurance | General liability, D&O, fidelity bonding, professional liability, special events coverage, etc.; **NOT** workers’ comp (See Line 11) |
| 33 | Book/Library Reference Materials | Costs of reference materials for internal use by employees | Books about nonprofit management, employment law, fund accounting, board development and operations, etc. |
| 34 | Mortgage Interest and Bank Fees | Bank-related charges | Monthly fees associated with bank accounts and mortgage principal and interest payments |
| 35 | Other Expenses | Other expenses not classified elsewhere | LP use of this line is RARE; DSPs: Overhead allocation, if permitted |
| 39 | Furniture/Non-Computer Equipment, $500+ per item | Costs of furniture and non-computer equipment that equals or exceeds $500 per item | Desks, conference tables ($500 or more) |
| 40 | Computer Equipment, including Printers, $500+ per item | Costs of computer equipment that equals or exceeds $500 per item | Desktop computers, laptops, printers ($500 or more) |
| 41 | Furniture & Equipment, Under $500 per Item | Costs of equipment that is less than $500 per item | Chairs, tables, fax machines, printers (less than $500) |
| 43 | Purchase of Services | Payments to providers/vendors for routine services | Purchase of subsidy or other services usually paid for on a per unit basis such as cost per mile, per trip, per child |
| 44 | Contracts with Services Providers | Contracts further subcontracted to another contractor in the form of Financial Assistance Contracts | CANNOT BE USED WITHOUT APPROVAL FROM NCPC |
| 45 | Stipends/Scholarships | Subset of Cash Grants; Costs of stipends, scholarships and incentives provided to outside organizations and/or individuals | Cash incentives to participants who attend trainings, intended to cover participants’ costs to attend (such as travel, child care, etc.) |
| 46 | Cash Grants & Awards | Cash grants to outside organizations and/or individuals | Quality maintenance payments, professional development payments, etc. |
| 47 | Non-Cash Grants & Awards | Non-cash awards to organizations and/or individuals; payments to a third party on behalf of a grantee | Grants of QE materials to child care centers, pmts to a health insurer for health coverage on behalf of child care providers, Welcome Baby packets, books distributed through a literacy activity, training-related materials not consumed during the training and given to participants to keep |