How to Use this Document: Use this document as a guide to help you categorize and bill expenses to the appropriate line items. Each section includes a line-item name, description, and examples of typical expenses you may charge under that category. The examples are for reference only and do not represent a complete list. If you don't see a specific expense listed, use best judgment to determine if it fits within the intent of the line item. You can also reach out to your Prevention Specialist who can provide further guidance on where to best include expense.

ITEM NAME	DESCRIPTION	EXAMPLES
Professional Services	Evaluator provides internal or external evaluator services that	Program evaluation, data analysis, end-of year fiscal outcomes
Evaluator	support assessment and measurement of outcome measures	
Professional Services	Consultant provides expertise or program support	Invoice, technology consulting, reviewing documents, accounting,
Consultant		bookkeeping, payroll services, independent audit services, website design (if
		hiring a web designer or developer on a one-time basis)
Program Supplies	Supplies that are used to directly support program delivery or	Incentives (gift cards, bus passes, program identifiers, etc.), educational
	activities	material, snacks for youth/community members, printing/reproduction, iPad,
		projector/screen, canopy, wagon, program fees (EBP curriculum, booklet, etc.)
Mileage, Parking,	These include travel-related costs during program activities	Airfare, hotel, ride share services, conference registration fees, food (if not
Conferences, Travel		provided at conference), parking fees
Equipment	Costs for repairing or maintaining equipment used for program	Repair/maintenance of printer, copier, computer, laptop, etc.
Repairs/Maintenance		
Utilities	Basic operational costs for maintaining program space	Edison, LADWP
Office Supplies	Supplies that are used for administrative and clerical tasks.	Copy paper, paper dividers, ink cartridge, toner, whiteout, pens, sharpies,
		highlighters, tape, desk chair, batteries, command strips, shipping tape,
		stapler/staples, binders, business cards
Events	Expenses that are specifically used for an event	Food, event signage (banners, lawn signs), guest speaker, syrup purees
Dues Memberships	Payments for memberships, subscriptions, or licenses required to	Adobe, Canva, Kahoot, Intuit, DocuSign, Microsoft, Zoom, Mailchimp, Adobe
Licenses	complete program	Creative, Alitu, iCloud, CADCA, APHA, or other organization yearly
		membership dues
Telephone	Costs related to telephone, cellphone, internet/mobile data that are	AT&T, Mint Mobile, Spectrum, T-Mobile, Verizon, Visible
	specifically used for the program.	
Other Services	Miscellaneous items that do not fall under the other line items.	Cleaning services, alarm services, website design (if more transactional, not
		hiring someone specifically), training/registration fees
Other Services 2	Indirect cost exclusion	Please refer to your federally approved indirect cost (FAIC) rate letter for
		details on exclusions and additional details.

ITEM NAME	DESCRIPTION	EXAMPLES
Equipment Lease	Equipment that you are leasing from a third party,	Copier/fax, printer
	and you do not own	

ITEM NAME	DESCRIPTION
Facility Rent/Leases and Site Address	When charging rent or lease costs, please ensure the facility or facilities that
	are being billed are approved site/s. Also, the rent/lease costs need to be
	reasonable, ensuring funding is primarily supporting services and supplies.

NOTE: The costs below <u>cannot</u> be charged to Prevention due to policies and funding restrictions.

EXAMPLES

- Any AI related material/software
- Material promoting the agency versus the program (i.e. program identifiers)
- Fund raising and investment management costs
- Lobbying activities
- Agency marketing or advertising that <u>do not</u> include specific prevention programs