Ohio Children's Trust Fund
SFY 2013 Allowable Expenditures

Allowable Costs
The following list is to be used as a guideline for acceptable purchases and expenditures. Please note that the list does not include every item that may be allowable for purchase using Ohio Children's Trust Fund grant dollars.

All costs must be incurred during the grant year.

All expenditures must directly relate to the service of conducting primary and/or secondary prevention strategies within the community.

Travel
• Airfare, railway fare, bus fare, rental cars

Lodging
• Up to the maximum state lodging rate + applicable taxes (http://obm.ohio.gov)
• Per diem rate (for lodging) x (number of people) x (number of days)

Training
• Registration fees
• Rental of conference rooms, meeting space, staff offices
• Equipment rental

Mileage
• Auto travel to meetings, trainings, and work-related events for staff and consultants
• Up to the maximum state mileage rate (http://obm.ohio.gov). For SFY 2013, this is $0.45/mile.

Consultant
• Trainers
• Speakers
• Computer Technicians
• Therapists
• Interviewers
• Nurses
• Any individual conducting contract work on the FCFCs behalf (therapy, accountants, etc.).

Personnel
• Salaries and fringe benefits

Printing
• Costs associated with printing materials (in-house or outsourced)

Supplies/Equipment
• General office supplies and equipment
• Computer equipment (purchase or lease) and storage equipment
• Computer Software (for computers located/operated by the FCFC or vendor)

• Furniture (i.e. desks, chairs, tables, cabinets) and/or materials

Other
• Postage
• Publications and Periodicals (i.e. medical journals, advocacy related, managerial)
• Publicity (i.e. Brochures, ads, signs)

Unallowable Costs
Any expenditures falling within the following categories will *not* be reimbursed by the Ohio Children's Trust Fund. Please note that the following list is a guideline, and does not cover every purchase(s) that is unallowable with Trust Fund grant dollars.

Any expenditure that is not directly related to the delivery of a primary and or secondary prevention strategy within the community.

Travel
• Recreational trips during a conference (from training center to mall or restaurant)
• Cancellation fees or ticket change fees

Lodging
• Telephone, Internet charges, laundry, movie costs, or any other incidental charges from hotel/lodging will not be reimbursed.

Training
• Cancellation or attrition fees

Personnel
• Dual compensation of salaried employees
• Stipends for attending training
• Bonuses
• Salary for employees or consultants for time spent lobbying or fundraising

Rent/Utilities
• Late fees
• Indirect costs or administrative fees (i.e. an agency pays a percentage of a building's total utility fees), unless these are detailed within the Vendor Program Budget. Please include a description of indirect costs or administrative fees and how they are calculated.

Other
• Any activity or payment related to lobbying or fundraising (to finance related or complementary project activities) is unallowable.
• Land acquisition
• Corporate Formation fees and non-profit incorporation fees
• New construction and/or routine renovations
• Remodeling
• Mortgages and/or capital campaigns
• Vehicle purchases
• Refrigerators (unless used for medical purposes)
• Giveaways of any kind- examples:
    - Toys (Therapeutic Toys used during therapy or interviews are allowable)
    - Clothing items