



## Ohio Administrative Code

### Rule 5139-36-06 Allowable and non-allowable expenses.

Effective: December 23, 2022

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(A) The following expenditures are allowable:

- (1) Salary and fringe benefits. This category includes salaries and fringe benefits for staff funded by the grant.
- (2) Overtime. Overtime will be limited to the direct support of operations related to the care and custody of the juvenile resident.
- (3) Medical. This category is limited to the youth residing in the facility in need of medical assistance and general medical supplies. Examples are physicians, dental, and psychologists.
- (4) Education/recreation. Examples are books, education supplies and subscriptions, program oriented food expenditures, field trips, minor sports equipment/materials (balls, gloves, bats, rackets, etc.). Youth behavioral incentives.
- (5) Food. This category is limited to food for youth residing in the facility.
- (6) Supplies and materials. This category is for supplies and materials needed for the day to day operations of the facility including minor equipment (under five hundred dollars).
- (7) Motor vehicle. This category includes expenditures for maintenance/repairs of licensed operating vehicles for the facility. This expense includes motor vehicle fuel, oil, leasing, repairs, insurance, and licenses/permits
- (8) Travel/staff development. This category is limited to staff travel and professional development, in support of youth programs. This includes the costs incurred for staff attending conferences, seminars, registration fees, in-service training and approved meeting costs. Expense reports must be submitted for all training and training must be job related.



(9) Communications. This category includes expenditures for operating the facility. Examples are internet, telephone, postage, postage meter, and shipping.

(10) Fuels and utilities. This category includes expenditures for the operation of the facility. Examples are heating/cooling source, water, electric and cable television services.

(11) Maintenance and repairs. This category includes costs required to maintain and repair the facility and/or equipment used by the facility. Examples are maintenance contracts, heating and cooling equipment, trash removal services (non-biohazard), and paint.

(12) Printing, binding, advertising. This category includes expenditures for printing, advertising, and subscription/publications.

(13) General and other. This category includes sundry expenditures as well as these for drug tests for employees; drug tests for potential employee candidates; employee background verification services; hepatitis vaccines for employees; legal and professional services (non-litigious) to the department; non-fringe, employee insurance; tuberculosis tests for employees; youth haircuts and any other item that does not already have a reasonable classification category.

(14) Equipment. Expenditures for equipment having a cost or fair market value (which ever is lower), including all associated costs required to bring the item to useful level (shipping, installation, assembly, etc.), of five hundred dollars or greater at time of acquisition, may be approved only if the equipment is used in the direct performance of services to youth or support staff with the facility.

(15) Indirect cost. This category includes services and other administrative functions provided to the facility by the county. These charges shall not exceed two percent of the total approved grant and detailed documentation shall be submitted.

(16) Capital repairs. Capital funds cannot be commingled with other grant funds. Expenditures must be made in accordance with state, federal, and local laws for such facilities which substantially provide direct service for eligible youth.



(B) The following expenditures are non-allowable:

- (1) All costs associated with fund-raising activities.
- (2) All costs for awards or social functions for staff.
- (3) Any program that generates profits for the county.
- (4) Entertainment for staff, except when directly supervising youth activities.
- (5) All costs related to licensing, professional fees, or dues for personnel, unless required by the employee's position description.
- (6) College tuition reimbursement for facility employees.
- (7) Expenditures that have not been approved by the department related to major dental, major medical, and hospital for youth residing in the facility.
- (8) Food (outside of department approved meetings), gifts and gratuitous items, for staff and visitors.
- (9) Any other expense or activity that would be a violation of federal, state or local laws.
- (10) Payment of accrued vacation, sick, personal or compensatory leave prior to employment at the facility.
- (11) Any bonuses for staff, to include compensation time, monetary awards or "in-kind" adjustments.