



Updated November 30, 2021

Glossary of Terms

This glossary is intended to clarify the terms that appear on Healthcare Foundation of La Porte (HFL) budget forms. The terms are sorted by the document on which they appear and are also listed in alphabetical order.

If you have questions or need additional clarification, contact HFL by calling 219.326.2471 or sending an email to contact@hflaporte.org.

Project/Program Budget (Form 1)

Additional Donated Income

Revenue from contributions and grants that do not come from HFL.

Contract Services/Professional Fees

Expenditures resulting from engaging the services of someone with specific expertise such as an attorney or accountant not on your staff.

Earned Income

Revenue generated from services rendered, work performed, or the sale of goods.

Employee Benefits and Taxes

Health or life insurance, retirement contributions, payroll taxes, or other similar benefits for employees that are not salaries or wages.

Equipment

Durable items needed to successfully operate the project/program (e.g., office equipment).

Fiscal Sponsorship

A formal arrangement between an organization with a 501(c)(3) public charity tax status or a government agency and an organization, group or individual that does not have 501(c)(3) status. Fiscal sponsorship permits the exempt organization to receive and administer funds on behalf of the sponsored project or organization. Some fiscal sponsors provide additional administrative and back office functions, including bookkeeping and accounting, payroll, fundraising, and office management.

Indirect Costs

Indirect costs are defined as general or administrative costs that are necessary to deliver this proposed project/program services or activities but that are not readily identified with a single specific project or activity (e.g., utilities).

Office Space

Cost of rent, mortgage payment, or other expenses related to the organization's facilities or place of business necessary for operating the project/program.

Other

Any other expenditure that does not fall under the enumerated expense categories. Organizations should explain what information is contained in the "other" category in the Budget Expense Narrative (Form 2).

Salaries and Wages

Amount of cash compensation paid directly to employees.

Staff/Board Training and Development

Costs for attending conferences or seminars, obtaining professional certifications, or any similar activities intended to improve knowledge and capability related to this project/program.

Supplies

Non-durable materials needed to successfully operate the project/program, including, but not limited to, office supplies.

Telephone/Utilities

Phone, internet, cable, electricity, water, sewage, and other utility expenses.

Travel/Related Expenses

Costs associated with travel, including mileage and lodging related to this proposal, not to exceed IRS guidelines.

Project/Program Expense Narrative (Form 2)

Expense Category

The line items listed under "personnel" and "non-personnel" on the Project/Program Budget (Form 1). For example, salaries and wages, office space, etc.

Itemized Expenses

This column provides the opportunity to describe exactly how much is spent on each item that falls within that expense category. For example, the applicant may individually list the salaries of all the employees covered by the grant.