

2	Account Definitions			
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4	4000	INCOME		
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6	Account Name			Definition
7	4100	CONTRACT FUNDING	SID	Funding provided by the state agency with whom you are contracting. The subtotal of 4100 Contract Funding section should equal the total funding for the contract
8		4101	State Funds	
9		4101	State Funds	
10		4101	State Funds	
11		4101	State Funds	
12		4101	State Funds	
13		4101	State Funds	
14		4101	State Funds	
15		4101	State Funds	
16		4101	State Funds	
17		4101	State Funds	
18		4102	Federal/Other Funds	Federal and other funding passed through the State agency to the provider
19		4102	Federal/Other Funds	
20		4102	Federal/Other Funds	
21		4102	Federal/Other Funds	
22		4102	Federal/Other Funds	
23		4102	Federal/Other Funds	
24		4102	Federal/Other Funds	
25		4102	Federal/Other Funds	
26		4102	Federal/Other Funds	
27		4102	Federal/Other Funds	
28	4200	OTHER STATE AGENCY FUNDING		Additional funding provided by other state agencies for programs funded within the contract
29		4201	Aging	
30		4202	Children and Families	
31		4203	Correction	
32		4204	Developmental Services	
33		4205	Education	
34		4206	Energy and Environmental Protection	
35		4207	Housing	
36		4208	Labor	
37		4209	Mental Health and Addiction Services	
38		4210	Public Health	

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39			4211	Rehabilitation Services		
40			4212	Social Services		
41			4213	Court Support Services Division (CSSD)		
42			4214	Other (specify in narrative)		
43			4215	Other (specify in narrative)		
44		4300	OTHER INCOME			All other income (not in the above 4100 Contract Funding or 4200 Other State Agency Funding categories) for the programs funded within the contract
45			4301	Direct Federal Funds		
46			4302	Direct Private Foundation Grants		
47			4303	Municipal Funds		Funds received from towns or cities
48			4304	Investment/Interest Income		
49			4305	Client/Participant Fees		Fees or subsidies collected directly from the client/participant
50			4306	In-Kind		Non-cash contributions
51			4307	United Way		
52			4308	Service Fees		Per diem rate/fees
53			4309	Title XIX (Husky A)		HUSKY A qualified reimbursement for certain services
54			4310	Husky B		HUSKY B qualified reimbursement for cost-sharing (premiums, co-payments and co-insurance) for certain services
55			4311	Section 8 Vouchers		
56			4312	Lia Medicaid		
57			4313	Fundraising		<i>Fundraising</i> is defined as the organization's efforts to raise capital or obtain contributions (e.g., cash, non-cash assets, services, time, gifts, grants) through financial campaigns, endowment drives, or other forms of solicitation.
58			4314	Donations		<i>Donated goods</i> is defined as items or merchandise furnished free of charge to the organization (such as expendable personal properties, supplies, or use of space). <i>Donated services</i> is defined as assistance given free of charge to the organization by professional or technical personnel, consultants, skilled or unskilled labor, or other volunteers.
59			4315	Insurance		
60			4316	Other (specify in narrative)		
61			4317	Other (specify in narrative)		
62			4318	Other (specify in narrative)		
63			4319	Other (specify in narrative)		
64		5000	DIRECT EXPENSES			
65		5100	SALARIES			
66			5101	Staff Salaries & Wages		Compensation for personal services is defined as all amounts paid currently or accrued by the organization for services of employees rendered during the period of performance of the State award. Includes per diem paid through payroll. Excludes overtime and non-routine compensation.

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67			5102	Overtime		<i>Overtime</i> is defined as work in excess of the maximum regular hours of work, extra-pay shifts, or multi-shift work in accordance with established, written organizational policies.
68			5103	Non-Routine Comp. (specify in narrative)		Incentive compensation is defined as payments to employees based on established written organizational policies (e.g., cost reduction, efficient performance, suggestion awards, safety awards). Includes severance pay.
69			5200	FRINGE BENEFITS		Employer contributions or expenses for social security, health insurance, retirement plans, workers' compensation, short-term or long-term disability, life insurance, health savings account, training, or tuition reimbursement; employer contributions or expenses for social security, health insurance, retirement plans, workers' compensation, short-term or long-term disability, life insurance, health savings account, training, or tuition reimbursement; provisions for a reserve under self-insurance for unemployment compensation, workers' compensation, or health insurance;
70			5300	CONTRACTUAL SERVICES		Professional and consultant services is defined as paid work performed by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the organization
71			5301	Medical Professional		
72			5302	Behavioral Health Professional		
73			5303	Contracted Workers - Non-Payroll		Includes per diem paid through a contract
74			5304	Other Contractual (specify in narrative)		
75			5400	TRANSPORTATION		
76			5401	Staff Travel Reimbursement		<i>Travel</i> is defined as transportation, lodging, food, or related items connected with trips taken within the continental United States (domestic) or outside the continental United States (foreign) by employees who are on official business of the organization.
77			5402	Vehicle Leases		
78			5403	Vehicle Maintenance		
79			5404	Other Transportation (specify in narrative)		
80			5500	MATERIALS AND SUPPLIES		<i>Materials and supplies</i> is defined as commodities, goods, or other consumables obtained from outside suppliers and used in the performance of the State award.
81			5501	Food		Food provided to clients in a state funded program.
82			5502	Lab & Medical Supplies		Other than the costs associated with drug testing (see account 5805)
83			5503	Equipment (Less than \$5,000)		<i>Equipment</i> is defined as nonexpendable, tangible personal (non-real estate) property with a normal useful life of at least one year. Expenditures for equipment with an acquisition cost of \$5,000 or greater are considered capital expenditures. The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the depreciation on the equipment or by amortizing the amount to be written off over a period of years as agreed to by the awarding agency.
84			5504	Other Mtrls and Sppls (specify in narrative)		Includes office and program supplies.
85			5600	FACILITIES		

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85		5600	FACILITIES			
86			5601	Rent and Real Estate Taxes		<i>Fair market rate</i> is defined as the rate determined to be reasonable in light of such factors as rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Taxes is defined as payments the organization is required to make that are paid or accrued in accordance with GAAP.
87			5602	Security		<i>Security</i> is defined as the precautionary measures taken by the organization to guard or protect its clients, employees, or property against crime or other dangers.
88			5603	Maintenance & Repair - Facility and Plant		<i>Maintenance and repair</i> is defined as: necessary preservation, care, or upkeep of buildings or equipment (including State property unless otherwise provided for) that neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition.
89			5604	Utilities		Includes HVAC, light and power, water and sewer. Excludes communications (see account 5801)
90			5605	Other Facilities (specify in narrative)		
91		5700	CAPITAL EXPENSES (> \$5,000)			
92			5701	Capital Equipment		Expenditures for equipment with an acquisition cost of \$5,000 or greater are considered capital expenditures and are unallowable, except with prior approval of the awarding agency
93			5702	Depreciation		<i>Depreciation</i> is defined as a noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. When the depreciation method is used for buildings, a building's shell may be segregated from each building component (e.g., plumbing system, heating, air conditioning system) and each item depreciated over its estimated useful life; or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.
94			5703	Other Capital (specify in narrative)		
95		5800	OTHER EXPENSES			
96			5801	Communications		<i>Communications</i> is defined as wire line telecommunication services (e.g., corded or cordless telephones), wireless telecommunication services (e.g., cellular or digital phones, pagers, two-way radios), postage, e-mail services, internet services, web sites, or other electronic communication devices or services. Includes cable services.
97			5802	Insurance		<i>Insurance</i> is defined as: protection against potential financial loss that the organization is required to carry; or any other such protection that the organization maintains in connection with the general conduct of its operations. The definition does not include insurance that represents fringe benefits for employees
98			5803	Housekeeping		Costs associated with the cleanliness of the interior of a premise.
						<i>Conferences and meetings</i> is defined as conducting, sponsoring, or convening formal gatherings

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98			5803	Housekeeping		Costs associated with the cleanliness of the interior of a premise.
						<i>Conferences and meetings</i> is defined as conducting, sponsoring, or convening formal gatherings (e.g., forums, panels, roundtables, seminars, symposiums), including those related to the general administration of the organization. <i>Training</i> is defined as the preparation or provision of instruction, including, but not limited to, on-the job, classroom, or apprenticeship training designed to develop or improve employee job-related skills. Excludes staff travel for training (see account 5401).
99			5804	Staff Training and Conferences		
100			5805	Drug Testing		Client drug testing. Includes urinalysis, Breathalyzer, swabs.
101			5806	Other (specify in narrative)		
102		5900	CLIENT SUBSIDIES			Client support is defined as travel allowances, recreation expenses, participation incentives (such as movie passes) or other expenses to encourage or enable clients to attend program-related events.
103			5901	Transportation		
104			5902	Nutrition/Food Vouchers		
105			5903	Education		
106			5904	Housing		
107			5905	Personal Items		
108			5906	Other Client Subsidies (specify in narrative)		
109			TOTAL DIRECT EXPENSES			
110	7000	INDIRECT EXPENSES				
						A&G costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Because of the diverse characteristics and accounting practices of organizations, it is not possible to specify the types of cost that may be classified as A&G costs in all situations. In addition, there is no universal definition of A&G costs in federal OMB circulars, GAAP, or other cost accounting standards. Therefore, for the purposes of these cost standards, A&G is defined as those costs that have been incurred for the overall executive and administrative offices of the organization or other expenses of a general nature that do not relate solely to any major cost objective of the organization. They are costs that by their nature are administrative in support of the overall organization. These costs must be identified and defined in the provider board approved cost allocation plan.
111		7100	ADMINISTRATIVE & GENERAL			
112			7110	Staff Salaries & Wages		Staff salaries and wages allocable to A&G
113			7120	Fringe Benefits		Fringe benefit costs allocable to A&G
114				All Other A&G		All other A&G costs not included in accounts 7110 or 7120. Includes, but is not limited to, operation and maintenance expenses, depreciation, and interest costs, etc.
115						