

Account Definitions

4000 INCOME		
Account Name		Definition
4100	CONTRACT FUNDING	
	4101 State Funds	<i>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.</i>
	4102 Federal/Other Funds	
4200	OTHER STATE AGENCY FUNDING	<i>Additional funding provided by other state agencies for programs funded within the contract.</i>
	4201 Aging	
	4202 Children and Families	
	4203 Correction	
	4204 Developmental Services	
	4205 Education	
	4206 Energy and Environmental Protection	
	4207 Housing	
	4208 Labor	
	4209 Mental Health and Addiction Services	
	4210 Public Health	
	4211 Rehabilitation Services	
	4212 Social Services	
	4213 Court Support Services Division (CSSD)	
	4214 Other (specify in narrative)	
	4215 Other (specify in narrative)	
4300	OTHER INCOME	<i>All other income (not in the above 4100 Contract Funding or 4200 Other State Agency Funding categories) for the programs funded within the contract.</i>
	4301 Direct Federal Funds	
	4302 Direct Private Foundation Grants	
	4303 Municipal Funds	<i>Funds received from towns or cities.</i>
	4304 Investment/Interest Income	
	4305 Client/Participant Fees	<i>Fees or subsidies collected directly from the client/participant.</i>
	4306 In-Kind	<i>Non-cash contributions.</i>
	4307 United Way	
	4308 Service Fees	<i>Per diem rate/fees.</i>
	4309 Title XIX (Husky A)	<i>HUSKY A qualified reimbursement for certain services.</i>
	4310 Husky B	<i>HUSKY B qualified reimbursement for cost-sharing (premiums, co-payments and co-insurance) for certain services.</i>
	4311 Section 8 Vouchers	
	4312 Lia Medicaid	
	4313 Fundraising	<i>Fundraising 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.</i>
	4314 Donations	<i>Donated goods is defined as items or merchandise furnished free of charge to the organization (such as expendable personal properties, supplies, or use of space). Donated services is defined as assistance given free of charge to the organization by professional or technical personnel, consultants, skilled or unskilled labor, or other volunteers.</i>
	4315 Insurance	
	4316 Other (specify in narrative)	
	4317 Other (specify in narrative)	
	4318 Other (specify in narrative)	
	4319 Other (specify in narrative)	
5000	DIRECT EXPENSES	
5100	SALARIES	
	5101 Staff Salaries & Wages	<i>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.</i>
	5102 Overtime	<i>Overtime 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.</i>
	5103 Non-Routine Comp. (specify in narrative)	<i>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.</i>
5200	FRINGE BENEFITS	<i>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.</i>
5300	ADMINISTRATIVE & GENERAL	
	5301 Staff Salaries & Wages	
	5302 Fringe Benefits	
5400	CONTRACTUAL SERVICES	<i>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.</i>
	5401 Medical Professional	<i>Costs associated with contracting with Medical Professionals for their expertise and services and are not on the Contracting Agency's payroll.</i>
	5402 Behavioral Health Professional	
	5403 Contracted Workers - Non-Payroll	<i>Includes per diem paid through a contract.</i>
	5404 Contracted Direct Client Care	<i>Costs of sub-contracted direct client care services related to operation of the program.</i>
	5405 Pass-through Program Funding	<i>Pass-through funding for sub-contracted direct client care programs.</i>
	5406 Audit	<i>Costs associated with contractors audits.</i>
	5407 Legal	<i>Costs associated with contractors legal activities.</i>
	5408 Accounting	<i>Contract Accounting Services.</i>
	5409 Payroll Processing	<i>Costs associated with payroll.</i>
	5410 Webinar Tech/Computer Support	<i>Costs associated with virtual computer support and training.</i>

	5411	Translation & Interpretation	Cost associated with providing language written/verbal translation services or costs to obtain hearing impaired sign language services.
	5412	Drug Testing	Costs associated with client drug testing.
	5440	Other Contractual (specify in narrative)	Other - Costs not listed above and justification required.
5500	TRANSPORTATION		
	5501	Staff Travel Reimbursement	Travel 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. Excludes mileage with personal vehicles.
	5502	Vehicle Leases	Costs associated with leased vehicles used to provide client transportation.
	5503	Vehicle Maintenance	Costs associated with vehicle maintenance to help maintain a safe transport i.e. gas, oil changes, tire replacement.
	5504	Mileage Reimbursement	Mileage Reimbursement for Staff Travel.
	5550	Other Transportation (specify in narrative)	Costs associated with parking fees and/or tolls.
5600	MATERIALS AND SUPPLIES		
	5601	Food	Food provided to clients in a state funded program.
	5602	Lab & Medical Supplies	Other than the costs associated with drug testing (see account 5412).
	5603	Equipment (Less than \$5,000)	Equipment 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.
	5604	Leased Office Equipment	Leasing Costs for Office Equipment - Personal property items with a useful life of one year or more and a value or cost of \$5,000 used in an office setting (Copier, Printer, etc.).
	5605	Printing, Publication and Reproduction	Printing, copying and other reproduction costs.
	5606	Postage	Postage and/or Courier service charges. Postage and shipping expenses related to the program/service.
	5607	Outreach/Program Supplies	Cost of program/service supplies required or needed to carry out the specific program/service.
	5660	Other Materials (specify in narrative)	Includes office and program supplies.
5700	FACILITIES		
	5701	Rent and Real Estate Taxes	Fair market rate 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.
	5702	Security	Security is defined as the precautionary measures taken by the organization to guard or protect its clients, employees, or property against crime or other dangers.
	5703	Maintenance & Repair - Facility and Plant	Maintenance and repair 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.
	5704	Utilities	Includes HVAC, light and power, water and sewer. Excludes communications (see account 5901).
	5705	Janitorial	Costs associated with janitorial contracts.
	5770	Other Facilities (specify in narrative)	
5800	CAPITAL EXPENSES (> \$5,000)		
	5801	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.
	5802	Depreciation	Depreciation 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.
	5803	Office Equipment	Personal property item with a useful life of one year or more and a value or cost of \$5,000 or more used solely for a particular program (Medical bed, Examination Equip).
	5880	Other Capital (specify in narrative)	
5900	OTHER EXPENSES		
	5901	Communications	Communications is defined as communication services (postage, e-mail services, internet services, web sites, or other electronic communication devices or services). Includes cable services. (Telephone services use 5909).
	5902	Insurance	Insurance 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.
	5903	Housekeeping	Costs associated with the cleanliness of the interior of a premise.
	5904	Conferences	Conferences and meetings 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. Training 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 5501).
	5905	Staff Training	Costs related to provision of staff training (to include registration costs).
	5906	Provider Employee Drug Testing/Background Checks	Employee drug testing. Includes urinalysis, Breathalyzer, swabs.
	5907	Leased Office Equipment	Costs associated with leased Equipment (Less than \$5,000), i.e. copiers and printers.
	5908	Office Supplies	Costs related to purchase of office supplies.
	5909	Telephone-Cellphone	Costs related to telephone and cellphones.
	5910	Training Materials	Costs related to training materials.
	5911	Printing and Advertising	Costs related to printing and advertising for the provider.
	5912	Membership Dues & Subscriptions	Costs related to memberships and subscriptions.
	5913	Participant Salary and Wages	Title V Senior Community Services Employment of the Older Americans Act Federal Program mandates 75% of the grant to be used to pay for participants wage & fringe for part-time temporary job training and other training opportunities. Participants will work 20 hours a week at the training sites for which they will be paid minimum wage.
	5914	Participant Fringe Benefits	Title V Senior Community Services Employment of the Older Americans Act Federal Program mandates 75% of the grant to be used to pay for participants wage & fringe for part-time temporary job training and other training opportunities. Participants will work 20 hours a week at the training sites for which they will be paid minimum wage.
	5915	Non-Reimbursable Costs	Costs expensed by the provider that are not allowable according to the cost standards.
	5916	Interest Cost-Building and Land Improvements	The interest associated with the mortgage of the program building.
	5917	Working Capital Interest	The interest associated with the use of a credit line for cash flow purposes.

	5918	Equipment Interest	<i>The interest associated with the purchase of equipment and paid through a loan.</i>
	5919	Vehicle Interest	<i>The interest associated with the purchase of a vehicle and paid through a loan.</i>
	5990	Other (specify in narrative)	
6000	Volunteer Expense Services to Clients		
	6001	Volunteer Training	<i>Costs related to the volunteers training.</i>
	6002	Volunteer Travel	<i>Costs related to the volunteers travel.</i>
	6003	Volunteer Mileage Reimbursement	<i>Costs for mileage reimbursement for volunteers.</i>
	6004	Volunteer Criminal Background	<i>Costs related to the volunteers background checks.</i>
	6005	Volunteer Drug Testing/Physicals	<i>Costs related to the volunteer drug testing and physicals.</i>
	6006	Volunteer Recognition/Appreciation	<i>Costs related to the volunteer recognition and appreciation.</i>
	6007	Volunteer Educational Supplies	<i>Costs related to the volunteer educational supplies.</i>
	6008	Volunteer Equipment	<i>Costs related to the volunteer equipment .</i>
6100	CLIENT SUBSIDIES		
			<i>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.</i>
	6101	Transportation	<i>Costs related client transportation including to the purchase of bus tokens or other transportation fees for the client's use to attend program required meetings.</i>
	6102	Nutrition/Food Vouchers	<i>Cost related to food purchased to be provided during client group meetings.</i>
	6103	Education	<i>Costs related to the purchase of books, puzzles and other educational materials to be distributed to clients.</i>
	6104	Housing	<i>Costs related to housing rental subsidies i.e. rent, moving costs, furniture, etc.</i>
	6105	Personal Items	<i>Costs related to purchasing diapers and toiletries for the client or client's children's use.</i>
	6106	Allowable Room and Board	<i>An account to allow for miscellaneous room and board costs.</i>
	6107	Client Activities	<i>Costs associated with the organization and provision of providing client group activities and client celebrations i.e. graduation, award ceremonies, holiday celebrations.</i>
	6150	Other Client Subsidies (specify in narrative)	<i>Suggestion to name this category "Other Client Costs" rather than "Other Client Subsidies" to account for client cost that are not listed above and provide justifications.</i>
INDIRECT EXPENSES			
			<i>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 approve cost allocation plan.</i>
7100	ADMINISTRATIVE & GENERAL		
	7110	Staff Salaries & Wages	<i>Staff salaries and wages allocable to A&G.</i>
	7120	Fringe Benefits	<i>Fringe benefit costs allocable to A&G.</i>
	7121	Administration of Pass-through funding	<i>Administrative Fee associated with oversight of any Agency-required pass-through funding to another provider.</i>
	7150	All Other A&G	<i>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.</i>