

PART FOUR: REVENUES AND EXPENDITURES

4.01 CLASSIFICATION OF MAJOR AND MINOR OBJECTS

This classification represents the list of major and minor objects that will be utilized for reporting purposes. It is suggested that the SCAs and Contracted Service Providers incorporate this classification list into their Uniform Chart of Accounts. Those SCAs and Contracted Service Providers who choose not to set up their books according to this classification list must maintain, on file, a documented reference sheet used to crosswalk their books onto the required reports.

Not all expenditures in the following categories may be eligible for BDAP participation (e.g., salaries paid in excess of the DOH approved rate, mileage reimbursement in excess of approved state rate, or legal fees to appeal Commonwealth decisions). When there is a doubt to the eligibility of expenditures, the BDAP office should be consulted. The SCA needs to be able to demonstrate what other funding was used to support non-eligible expenses.

All costs incurred that are to be prorated should be in accordance with Section 3.08 - Cost Allocation.

100 - PERSONNEL SERVICES

- 111 - Administrative Salaries
- 112 - Administrative Benefits
- 121 - Client-Oriented Service Salaries
- 122 - Client-Oriented Service Benefits
- 131 - Staff Development

300 - OPERATING EXPENSES

- 301 - Meeting and Conference Expenses
- 302 - Consultant Expenses
- 303 - Miscellaneous Personnel Expenses
- 304 - Occupancy Expenses
- 305 - Insurance
- 306 - Communications
- 307 - Office Supplies
- 308 - Minor Equipment and Furniture
- 309 - Medical Supplies and Drugs
- 310 - Food and Clothing
- 311 - Program Supplies
- 312 - Staff Travel
- 313 - Client Transport
- 314 - Purchased Client-Oriented Services
- 315 - Equipment Maintenance Expense
- 316 - Equipment Leases
- 317 - Motor Vehicle Maintenance Expense
- 318 - Motor Vehicle Leases

319 - Other Operating Expenses

320 - Indirect Costs

400 - FIXED ASSETS

401 - Equipment and Furniture

402 - Motor Vehicles

403 - Capital Improvements

404 - Capital Purchases

500 – PROVIDER REVENUE AND INCOME

501- Provider Revenue

502 - Provider Charitable Income

503 - Provider Interest Income

504 - Client Fees

505 - Private Health Insurance

506 - Medical Assistance

507 - Other Third Party Fees

508 - Miscellaneous

600 – SCA REVENUE AND INCOME

601 - DOH State D&A Programs Funds

602 - SAPTBG Funds

603 - Safe and Drug-Free Schools and Communities Funds

604 - Other DOH Funding

610 - BHSI

611 - IGT

612 - Act 152

613 - HealthChoices

614 - HSDF

615 - Children, Youth and Family Funds

620 - DUI Funds

630 - Tobacco Settlement Funds

631 - PCCD Funds

640 - Interest Income

650 - County Funds

660 - Other Income