

FISCAL FORMS

INSTRUCTIONS

INSTRUCTIONS FOR COCA FORM 311

BUDGET ALLOCATION PROPOSAL

Council Form 311

Side A

Facility Name/Address: Identify the name of the organization and address of the facility preparing the report. This name should be the same party as indicated in the contract with the SCA.

Project Title: Identify the title of services.

Period: These dates represent the period for which the services are being funded.

Column Headings: Column Headings for Sections I through III are identical. The first column identifies total budget information for the facility as a whole. Each subsequent column, entitled "Partial Budget" followed by a sequential number, identifies budget information for each discrete program activity of the facility. For instance, "Partial Budget #1" could be utilized to provide information for any specific fee-for-service activity, "Partial Budget #2" could be utilized to provide information for women's initiative activities, "Partial Budget #3" could be utilized to provide information for another program funded activity (i.e. drop-in or a school activity), and so on. These column headings will also be referenced to on Council Form 28, "Budget Performance Plan".

Section I - Income Applicable To Eligible Expenses: List in the appropriate minor objects the amount of income anticipated for each category during the budget period.

501 - Provider Revenue: Provider revenue is comprised of direct revenues received by the service provider from the federal and other governments, Health Choices other SCAs, or private entities.

502 - Provider Charitable Income: Income received from unspecified sources such as donations from private firms, unions, charitable organizations and individuals.

503 - Provider Interest Income: Interest income must be expended prior to the expenditure of State funding.

504- Client Fees: Income received directly from clients who have a liability for full or partial payment for services received.

505 - Private Health Insurance: Income received from insurance carriers, e.g., Blue Cross, Blue Shield, employer or union health plans and private purchased health insurance.

506 - Medical Assistance: Income received from Medical Assistance, the PA Department of Public Welfare.

507 - Other Third Party Fees: Income received as payment for client services from a source such as employers (where insurance coverage is not applicable), client family members, or food stamps (when the payment by such sources is agreed to by the client and does not violate confidentiality requirements).

508- Miscellaneous: Use this code to indicate funding of a special nature or circumstance that **cannot** be categorized using the definitions and examples cited above. The source or nature of these funds shall be identified next to the amount reported.

Section II - Financial Summary: This section is to be utilized by the facility to identify the amount being requested of the primary contractor (PC).

Item 1 - Eligible Expenses: Indicated the total eligible expenses anticipated for the contract period for each applicable column. This amount is obtained from the total of Section III, Grand Total of Project Expenses.

Item 2- Income Applicable To Eligible Expenses: Indicated the total receipts anticipated during the contract period for each applicable column. This amount is obtained from the total of Section I.

Item 3 - Amount Eligible For Reimbursement: Indicate the amount requested of the PC for the contract period for each applicable column. This amount is obtained by subtracting the amount indicated in Item 2 from the amount indicated in Item 1.

Certification Statement: This section is self-explanatory.

Side B

Section III - Facility Expenses: Side B of this form provides detailed information relating to anticipated programmatic expenditures for each applicable column heading.

Budget Categories: The budget categories listed represent the standard PA Department of Health's Uniform Chart of Accounts.

BUDGET NARRATIVE

This includes an explanation of each of the income and expenses listed on Form 311 using the **Uniform Chart of Accounts**.

INSTRUCTIONS FOR COCA FORM 312
ANTICIPATED EXPENSES FOR EQUIPMENT

Council Form 312

This form is to be used to identify any budgeted purchases of equipment and furniture.

FACILITY NAME: Identify the organizational name of the facility preparing the report. This name should be the same party as indicated in the contract with the SCA.

FACILITY ID#: List the official facility identification number as assigned by the Division of Drug and Alcohol Program Licensing, Pennsylvania Department of Health.

PERIOD: These dates represent the cumulative period for which the report is being prepared.

QUANTITY: Identify quantity of specific asset.

ITEM DESCRIPTION/UNIT COST: Self-explanatory.

AMOUNT BUDGETED: This is the amount derived by multiplying Quantity by Unit Cost.

APPLICABLE BUDGET ALLOCATION: Indicate the manner in which the Amount Budgeted is to be distributed between any partial budgets the facility anticipates utilizing as identified on Council Form 311, "Budget Allocation Proposal".

INSTRUCTION FOR CCA FORM 313

ROSTER OF PERSONNEL

Council Form 313

If awarded a funding allocation for the proposed service, the applicant may be required to re-submit a Roster of Personnel indicating the specific breakdown of each staff person salary charged to the proposed program. This form will be submitted to support all salaries listed in Items 111 and 121 in Section III of Council Form 311, "Budget Allocation Proposal". Each employee will be listed and a complete breakdown of salary costs by program activity will be shown as indicated in the instructions that follow. If awarded a funding allocation for the proposed service, the applicant may be required to re-submit a Roster of Personnel indicating the specific breakdown of each staff person salary charged to the proposed program.

FACILITY NAME: Identify the organizational name of the facility preparing the report. This name should be the same party as indicated in the contract with the SCA.

FACILITY ID#: List the official facility identification number as assigned by the Division of Drug and Alcohol Program Licensing, Pennsylvania Department of Health.

PROJECT TITLE: Identify the title of services.

PERIOD: These dates represent the period for which the services is being funded.

NAME/POSITION: Enter last name and first name, as well as the initial, official title of each staff person to be charged to the proposed program.

HOURS/WEEK: By each staff person, enter the total hours scheduled per week; the number of hours per week for the proposed program, the number of hours per week for other Council funded program and the number of hours per week for other non-Council funded programs.

TOTAL SALARY: By each staff person, enter the total annual salary, the annual salary for the proposed program, the annual salary for other Council funded program and the annual salary for other non-Council funded programs.

UNIFORM CHART OF ACCOUNTS

100 - PERSONNEL SERVICES

This major object is used to report salaries and wages, payments toward various benefits, and training received by the employees of the D&A Program. The DDAP will participate in employee salaries and benefits up to the maximum as designated under the classification and compensation plan as approved by the county or governing SCA body, and the DOH. The DDAP will not participate financially in any portion of salaries or benefits that are in excess of the level approved by the DOH.

Application of salary bonuses in addition to DOH-approved compensation plans to DOH-issued funds is not allowed unless prior written approval is obtained from the DDAP. If county funds support bonuses, these expenditures must not be included in the calculation for meeting the county match requirement.

Employees working for two or more programs, such as D&A Programs and also MH/MR Programs, should have their salaries and benefits pro-rated between the programs. Likewise, employees who are charged against more than one funding source, such as against federal funds and state funds, should have their salaries and benefits paid in accordance with Section 3.08 - Cost Allocation. The minor objects are defined below:

111 - ADMINISTRATIVE SALARIES

This category should include all wage and salary costs of part-time and full-time employees who render their services within the administrative section.

Administration is defined as general managerial functions or activities which are supportive to, but not an intrinsic part of the provision of direct services. Administrative functions or activities include: executive supervision, personnel management, accounting, auditing, legal services, purchasing, billing, community board activities, activities associated with management information systems (does not include maintenance of individual client case records), and clerical activities which are supportive to these administrative functions or activities.

112 - ADMINISTRATIVE BENEFITS

This category should include only the employer's share of benefit costs incurred on behalf of all part-time and full-time employees who render their services within the administrative section. Included under Administrative Benefits are such items as social security contributions, retirement, employee health, life and other insurance plans, and worker's compensation.

121 - CLIENT-ORIENTED SERVICE SALARIES

This category should include the salaries and wages of all part-time and full-time employees who perform client-oriented services or client support services, and includes Case Management (screening, assessment and case coordination) salaries and wages as well. Clerical activities that provide direct support to the program activity are to be reported as direct costs of the program activity. Clinical and program supervision associated with direct client care is to be considered a direct program expense. Staff time associated with such supervision should be allocated among, and reported within, program activities as a direct program expense.

122 - CLIENT-ORIENTED SERVICE BENEFITS

This category should include the employer's cost of benefits incurred on behalf of all part-time and full-time employees who perform client-oriented services or client support services. Included under Client-Oriented Service Benefits are items such as social security contributions, retirement, employee health, life and other insurance plans, and worker's compensation.

131 – STAFF DEVELOPMENT

This category covers development and training both within the facility and outside the facility. Expenses incurred for in-house development might consist of: meetings or seminars held at the facility, books, videos, other training tools or equipment. Examples of training or development received outside the facility might be special courses, conferences, and training sessions by an outside agency. Only those staff development and training activities (administrative, technical, clerical) that are essential for the continuation or improvement of the program are eligible for State participation. Any activities in question should be cleared through the appropriate DDAP office.

This category does not include travel by staff to these developmental activities; such costs would be recorded under minor object 312 - STAFF TRAVEL.

300 – OPERATING EXPENSES

This major object includes the cost of supplies, commodities, services, travel, or manufactured articles that are used in current operations. This major object also includes minor equipment and furniture, as well as other articles not meeting the criteria set forth in Major Object 400, Fixed Assets.

Any expenses entered in the following minor objects must be substantiated by invoices, canceled checks, contracts or other means of documentation that are readily available for review at the DDAP's option.

301 - MEETING and CONFERENCE EXPENSES

Charge to this category total meeting costs incurred by the SCA and its Board, excluding travel and advertising. This would include the cost of meetings related to conducting the business of the SCA, as well as sponsoring of conferences and training events by the SCA. Examples may include room rental, equipment rental, and food services.

302 -CONSULTANT EXPENSES

Charge to this category the cost incurred for all consultants hired on a limited term basis for administrative services. Include the total cost of consultants or other specialized and professional administrative services subcontracted or purchased, such as attorneys, auditors, accountants, management analysts and research analysts. Costs reported in this category are not to be reported separately on Form 320 by contract provider but are to be included as part of the SCA's total expenditures; however, subcontracted consultants and associated expenditures must be reported separately on Form 315. This does not preclude the reporting of contracts issued for Administration, when this function is, in whole or part, contracted out to another entity. Travel and lodging expenses incurred by the consultant are eligible under this category and are reimbursed by State standards as explained in Minor Object 312 - Staff Travel.

303 -MISCELLANEOUS PERSONNEL EXPENSES

Charge to this category the cost of administrative personnel that are hired on a temporary basis and do not appear on the Roster of Personnel (Form 313). Examples may include replacements for any leaves of absence and student interns. If temporary staff is approved for travel, the expense should be charged under Minor Object 312 - Staff Travel.

304 -OCCUPANCY EXPENSES

All direct costs for the following expenses may be charged to this category.

1. Rent for an office or other space occupied by the facility. No rental charge may be made for offices in County-owned buildings that are debt-free. D&A rental will be pro-rated when offices or space is in buildings rented by local authorities for purposes other than D&A functions. An agency must be able to demonstrate, upon request from the DDAP, that the cost of space per square foot is based on a fair market value for the surrounding area.
2. Utilities include heating fuel, sewage, water, gas, electricity, etc.
3. Housekeeping Services and Supplies include all supplies used in the performance of general housekeeping and grounds care services, or the cost of contracting out those services.
4. Building Repairs and Maintenance include minor building repairs, maintenance, repairs and maintenance to heating, ventilation and air-conditioning units. Repairs are defined as work done to maintain the existing structures and equipment.
5. Minor Renovations are considered to be the adaptation of available space and do not include construction cost for additional space. Minor renovations are those at a cost of less than \$10,000. Three formal, written bids are required on all contracted renovations and the lowest bid must be accepted, unless otherwise justified. Bids must be in accordance with the process described in Section 3.07 - Fixed Asset Management Guidelines. All bids must be kept on file.
6. Insurance includes building, content, fire and liability insurance costs.

305 - INSURANCE

Charge to this category any insurance not covered under Minor Object 304 - Occupancy Expenses and Minor Object 317 - Motor Vehicle Maintenance Expense. Examples include professional liability, directors' and officers' insurance, and fidelity bonds.

306 - COMMUNICATIONS

Charge to this category the costs of telephone service (including installation), postage, advertising, marketing, pagers, cell phones, web sites, internet services, printing, duplicating and parcel service.

307 - OFFICE SUPPLIES

Charge to this category the cost of all expendable items that are normally consumed within one year and used in the day-to-day operations of an office. Some examples are pens, pencils, paper, calendars and tape.

308 - MINOR EQUIPMENT AND FURNITURE

Charge to this category items with a useful life of more than one year and a unit cost of less than \$5,000. Examples may include: fax machines, copiers, computers and computer-related equipment, software, tables, desks and chairs.

309 - MEDICAL SUPPLIES AND DRUGS

Charge to this category the cost of all medical supplies and drugs used in the treatment of clients.

310 - FOOD AND CLOTHING

Charge to this category the cost of necessary food and clothing used by D&A clients. Also, charge all costs associated with specialized or professional food preparation and food delivery services.

311 - PROGRAM SUPPLIES

Charge to this category the cost of supplies purchased for activities related to rehabilitation or recreational purposes. Also included are supplies used in client training and education services. Some examples are books, periodicals, games, videos, tapes, creative supplies and drug testing kits.

312 - STAFF TRAVEL

Charge to this category the cost of business-related staff travel. Include allowances for meals, lodging, and other related expenses.

The SCA shall be bound by the terms and conditions regarding travel, lodging and subsistence rates as set forth by the Commonwealth of Pennsylvania in the Office of Administration's Management Directive 230.10, Rev. 1/21/09 and any subsequent revisions thereto. If the lodging rates set by the Management Directive are not available to the SCA, the lowest price available through 3 telephone bids will be acceptable. However, if prevailing county travel policies provide for reimbursement of travel, lodging and subsistence costs at a lower rate than the state rate, then the lower rate shall govern. If prevailing collective bargaining unit policies provide for reimbursement of these items at a different rate than the state or county rate, then the terms of the bargaining unit shall prevail. If the employee attends a D&A conference or training event where the hotel is the site of the event, then the reimbursement rate for lodging costs

incurred for attendance at the event shall take precedence over both the Management Directive rate and the county rate. In those instances when lodging cannot be secured within the established lodging rate allowance, employees may exceed the allowance if written justification is provided on the travel form (e.g., closest lodging facility to work site – next hotel 25 miles away; no rooms available at hotel with lowest rate; inclement weather; lateness of hour).

No subsistence payments shall be made to the employee for non-overnight travel, except as specifically provided for in the Management Directive or labor agreements.

All employee travel reimbursement must be approved and signed by a duly designated SCA executive, official or supervisor. Copies of all authorized expense reports (travel vouchers) must be on file for auditing purposes. These reports must be signed by the employee and must show the purpose of travel, departure and destination points, actual miles traveled each day, and expenses incurred, such as parking, meals, lodging and tolls. Itemized receipts for travel and subsistence must be on file to support reimbursement.

Allowances for the reimbursement of subsistence costs incurred by the SCA are not flat allowances; only amounts actually expended may be claimed. Management Directive 230.10 may be accessed via the internet at <http://www.oa.state.pa.us> under Records and Directives, Management Directives, Management/Administrative Support (205-260).

313 - CLIENT TRANSPORT

Charges to this category include actual miles traveled, parking, tolls, meals and expenses incurred or fees paid to an outside agency for the transportation of D&A clients. Accurate and up-to-date records must be maintained, reviewed and approved by the director or designee if transportation services are provided by the SCA.

314 - PURCHASED CLIENT-ORIENTED SERVICES

Charge to this category the cost incurred from the purchase of client-oriented services, such as medical care, laboratory services, psychiatric services and interpreter services.

315 - EQUIPMENT MAINTENANCE EXPENSE

Charge to this category the cost of maintenance agreements and repairs to all types of office or medical equipment.

316 - EQUIPMENT LEASES

Charge to this category the cost of all equipment leases.

317 - MOTOR VEHICLE MAINTENANCE EXPENSE

Charge to this category the cost of maintenance to motor vehicles used in the performance of official D&A Program activities (e.g., repairs, insurance, inspection, tires, gas, oil and lubrication).

318 - MOTOR VEHICLE LEASES

Charge to this category the cost of motor vehicle leases.

319 - OTHER OPERATING EXPENSES

Charge to this category operating costs that cannot properly be recorded in the other minor expense objects. All costs in this category should be documented and held to a minimum.

320 - INDIRECT COSTS

Charge to this category costs for supportive activities that are necessary to maintain the direct effort involved in providing the services. DDAP participation in allowable county indirect costs will be up to 2.0% of the amount of DDAP expenditures as reported on Form 321, Page 1. This percentage does not apply to providers under contract with the SCA. Organizational management of an SCA under the Planning Council option is considered an indirect cost and must be accounted and reported as part of the allowable indirect cost. A copy of the county's indirect cost plan must be maintained on file for review by the DDAP.

400 - FIXED ASSETS

This major object includes items deemed to be fixed assets as defined in Section 3.07 – Fixed Asset Management Guidelines.

401 - EQUIPMENT AND FURNITURE

Charge to this category the cost of equipment and furniture with a purchase price of \$5,000 or more per item and a useful life of more than one year.

402 – MOTOR VEHICLES

Charge to this category the cost of purchased motor vehicles.

403 - CAPITAL IMPROVEMENTS

Charge to this category property and building improvements with a cost of \$10,000 or greater. Such improvements may include building additions and/or installation of permanent fixtures (furnaces, fire escapes, integral air conditioning systems, sewage hook-ups, etc.)

404 – CAPITAL PURCHASES

Charge to this category the cost of land and building purchases.

500 - PROVIDER REVENUE AND INCOME

This major object is used to report all income received by the D&A contract provider directly from Federal, State, and Local governments, as well as from client and private sources. Funding source, for reporting purposes, shall be defined as the agency from which the checks were received. The SCA, if providing direct non-treatment D&A services, may also receive revenue and income as described below.

Revenue – Provider revenue is funding which has been obligated to the contract provider by grant, contract, award letter or other documented agreement. Revenues are received as a consequence of a formal funding agreement that describes the work and defines the period for services to be performed. For the revenue line items, list all revenue received or earned by the contract provider during the cumulative report period. The contract provider must accrue revenues earned and reported on the appropriate reporting form.

Income - Provider income is funding received by the contract provider as a result of operations. Income is primarily derived from third party payers as reimbursement for services to insured, medical assistance eligible, or self-paying individuals. Interest and donations are also classified as income. List accounts receivable and cash receipts for the income line items. Report interest income listing only cash receipts.

501 - Provider Revenue - Provider revenue is comprised of direct federal revenues received by the contract provider, revenues received from other government or private entities as well as revenues received from other SCAs for the provision of D&A treatment services or D&A related ancillary services. The intent is to identify other dollars used by the recipient to defray existing costs or expand services. Direct federal grantors may include NIAAA and NIDA, while other revenue sources may include United Way, municipal funds and private grants. The contract provider must identify the source(s) of these funds.

502 - Provider Charitable Income – Income received from unspecified sources such as donations (i.e., funds donated to the contract provider as a general contribution wherein the donor determines how the funds will be spent) from private firms, unions, charitable organizations and individuals. Identify the source(s) of all contract provider income.

503 - Provider Interest Income – The contract provider must enter any interest income earned in the space provided. Interest income must be expended prior to the expenditure of Commonwealth funding.

504 - Client Fees/Client Liability – Income received directly from clients who have a liability for full or partial payment for services received.

505 - Private Health Insurance – Income received from insurance carriers, e.g., Blue Cross/Blue Shield, employer or union health plans and private purchase health insurance.

506 - Medical Assistance (MA) – Income received from the DPW for substance abuse services provided to MA-eligible recipients.

507 - Other Third Party Fees – Income received as payment for client services from a source such as employers (where insurance coverage is not applicable), client family member, food stamps, etc. (when the payment by such sources is agreed to by the client and does not violate confidentiality requirements).

508 – Miscellaneous Fees – Use this code to indicate funding of a special nature or circumstance that cannot be categorized using the definitions and examples cited above