

Division of Juvenile Justice and Delinquency Prevention Juvenile Community Programs

Chart of Accounts for Expenditures

This chart of accounts was developed by the former Department of Human Resources (Department of Health and Human Services) and the Local Government Commission. This chart of accounts was fashioned when Community-Based Alternative Grant Programs was housed with the Division of Youth Services with the former Department of Human Resources. It was structured following a request for a uniform chart of accounts made by the Association of County Finance Officers.

I. PERSONNEL SERVICES

120 SALARIES AND WAGES		
	Salaries and Wages-Regular	Gross earnings of full and/or part time employees subject to FICA and retirement regulations.
	Salaries and Wages-Overtime	Gross earnings in excess of regular salaries and wages paid to full-time employees for work in excess of normal working hours.
	Salaries and Wages-Temporary	Gross earnings of employees, other full-time employees, subject to FICA but not to retirement regulations.
	Salaries and Wages-Longevity	Gross earnings of longevity paid to eligible employees.
180 FRINGE BENEFITS		
	Social Security Contributions	Employer's share of Social Security (FICA) taxes on salaries and wages.
	Retirement Contribution	Employer's share of contribution into retirement fund eligible employees.
	Hospitalization Insurance	Employer's share of cost for hospitalization insurance for eligible employees.
	Disability Insurance Contribution	Employer's share of cost for disability insurance for eligible employees.
	Worker's Compensation Contribution	Cost of worker's insurance (For self-insured-medical costs and/or compensated for lost job time due to job-related accident.)
	Payment for Released Time	Salary payment to discharged employees.
	Fringe Benefits Allocated/ Other Fringe Benefits	Employer's cost of fringe benefits for employees not otherwise classified.
190 PROFESSIONAL SERVICES		
	Professional Services-Accounting	Costs incurred for accounting services rendered by persons not subject to FICA regulations.
	Professional Services-Legal	Costs incurred for legal services rendered by persons not subject to FICA regulations.
	Professional Services-Medical	Costs incurred for medical services rendered by persons not subject to FICA regulations.
	Professional Services-Other	Costs incurred for services rendered by persons not subject to FICA regulations.

II. SUPPLIES AND MATERIALS

210	HOUSEHOLD AND CLEANING SUPPLIES	
	Janitorial Supplies	Costs of brooms, mops, cleaning agents, wax paper towels, toilet tissue, tissues, etc.
	Uniforms	Costs of uniforms or special clothing required to be worn by employees, including wearing apparel for patients.
220	FOOD AND PROVISIONS	
	Food and Provisions	Cost of food and food-related provisions, including such special items as may be purchased for picnics or banquets.
230	EDUCATIONAL, MEDICAL, AND AGRICULTURAL SUPPLIES	
	Special Program Material (Educational)	Cost of educational supplies and materials for instructional purposes.
	Audio Visual and Library Supplies	Costs of audio visual aids and supplies necessary for supplying and maintaining a media center (library).
	Drugs	Costs of drugs and pharmaceuticals administered to or prescribed for clients.
	Other Medical Supplies	Cost of supplies and materials to be used for medical purposes.
240	CONSTRUCTION AND REPAIR SUPPLIES	
	Construction and Repair	Supplies and materials used in construction or repair of buildings and other pertinent structures, including but not limited to lumber, nails, roofing and cement, and spackling compound.
250	VEHICLE SUPPLIES AND MATERIALS	
	Motor Fuels and Lubricants	Petroleum products for operation and maintenance of motor vehicles, such as gasoline, diesel fuel, motor oil, grease, brake fluid and transmission fluid.
	Tires and Tubes	Tires, tubes, valve stems, and any other directly related costs.
	Parts	Motor vehicle parts to be used for replacement.
	Other Vehicle Supplies	Antifreeze, cleaning solvents, etc. not otherwise classified.
260	OFFICE SUPPLIES AND MATERIALS	
		General office supplies and materials, such as but not limited to paper, pencils, toner, adding machine paper, desk calendars, etc. Such items should be of relatively little value, relatively consumable and may not be subject to inventory control.
280	HEATING AND UTILITIY SUPPLIES	
		Includes coal, oil, and gas for heating plants, chemical and other supplies for heating plants, supplies and materials for repair and upkeep of heating plant, electrical system, water and plumbing system.
290	OTHER SUPPLIES AND MATERIALS	
	Data Processing Supplies	Includes computer paper and other supplies.
	Miscellaneous Supplies	All other supplies and materials not otherwise classified.

III. CURRENT OBLIGATIONS AND SERVICES

310 TRAVEL AND TRANSPORTATION		
	Travel	Reimbursement to employees for mileage on personal vehicle for business use and air travel, bus fares, etc.
	Travel Subsistence	Expenses incurred, other than travel, by employee while acting in the course of employment while away from assigned duty station.
	Transportation of Clients	Cost of transporting clients, including public transportation/taxi fee
320	COMMUNICATIONS	
	Telephone Service	Charges for items and services related to telecommunication activities, including telephone equipment, toll calls, and cell phones.
	Postage	Charges for items and services related to transfer of materials, such as postage, post office box, and freight charges. Freight charges on newly purchased materials should not be charged here but as the cost of materials.
	Other Communication	Charges for communication not otherwise classified.
330	UTILITIES	
	Electricity	Charges for electrical services.
	Fuel Oil	Fuel Oil used for the purpose of heating
	Natural Gas	Charges for natural gas services.
	Water	Charges for water services
	Sewer	Charges for sewer services.
	Other Utilities	Charges for utilities not otherwise classified.
340 PRINTING AND BONDING		
	Printing	Includes contractual printing and reproduction with related binding operations performed by commercial printers, state agencies or units of the same agency (on reimbursable basis). Also includes charges for copies from outside vendors.
	Reproduction	Costs incurred with in-house reproduction of materials, including but not limited to copy paper, stencils, and related supplies.
350 REPAIRS AND MAINTENANCE		
	Repair and Maintenance- Buildings	Repair and maintenance on buildings by outside vendors. Does not include R&M contracts.
	Repair and Maintenance- Equipment	Repair and maintenance on equipment by outside vendors. Does not include R&M contracts.
	Repair and Maintenance-Vehicles	Repair and maintenance by outside vendors. Does not include R&M contracts.
	Other Repairs and Maintenance	Repair and maintenance by outside vendors on items not otherwise classified.
370	ADVERTISING	Direct advertising and publicity in newspapers, radio, video, magazines, periodicals, outdoor advertising, pictures, mats and related items.
380 DATA PROCESSING SERVICES		
	Computer Programming Services	Charges from outside vendors for programming financial and statistical information with use of data processing equipment.
	Data Processing Services	Charges from outside vendors for programming financial and statistical information with use of data processing equipment.

390 OTHER SERVICES		
	Legal Advertising	Such as but not limited to legal notices of hearings.
	Laundry and Dry Cleaning	Charges for cleaning drapes, textile apparel such as uniforms.
	Temporary Help Services	Contracted services for temporary help; does not include services subject to personnel system.
	Cleaning Services	Contracted janitorial services, etc.
	Training-Employee Educational Expenses	Tuition and related expenses for training of employees in their field.
	Security Services	Contracted services for guards and security personnel.
	Other Services	Costs for services not otherwise classified.
	Other Services - Criminal Background Checks	Expenses incurred by agency's regarding criminal background checks for full-time staff, part-time staff, interns, contractors and volunteers.

IV. FIXED CHARGES AND OTHER EXPENSES

410 RENTAL OF REAL PROPERTY		
	Rent of Land	Rental cost of land.
	Rent of Building	Rental cost of buildings or facility.
	Rent of Offices	Rental cost of office space.
	Other Rentals	Rental of real property not otherwise classified.
430 EQUIPMENT RENTAL		
	Rent of Reproduction Equipment	Such equipment to include but not limited to copying machines, fax machines. Etc.
	Rent of Computers, Postage Meters, Etc.	Computer/laptop rental, postage meters, etc.
	Rent of Vehicles	Rental of automobiles, busses, vans and other motorized vehicles.
	Rent of Other Equipment	Rental of equipment not otherwise classified.
440	SERVICE AND MAINTENANCE CONTRACTS	Charges for maintenance and service agreements.
450	INSURANCE AND BONDING	
	Property and General Liability	Fire and casualty and general liability insurance costs.
	Vehicles	Insurance on motor vehicles including liability, physical damage, theft, and fire.
	Fidelity	Includes cost of bonding for area program employees.
	Professional Liabilities	Includes malpractice insurance.
	Special Liabilities	Insurance or bonds for specific liabilities.
490	OTHER FIXED CHARGES/ CURRENT OPERATING EXPENSES	
	Dues and Subscriptions	Membership dues in professional organizations and subscriptions to technical publications.
	Miscellaneous Bank Fees (Returned checks and/or late fees are not allowable.)	Expenditures which cannot be otherwise charged to any other line item included in the chart of accounts.
	Miscellaneous - Small Equipment (Which could include but not be limited to Ipads, Tablets, printers, scanners, office/cell phones, laptop/desktop computers and small electronic devices)	- Small equipment items purchased that cost <u>less than</u> the \$500 that is the Capitalization minimum described in V. <i>Capital Outlay</i>, may be listed here. - Small expensed items listed in this line item <u>are not</u> subject to the cash match requirement as the 500s category items, but should be kept record of by the sponsoring agency

V. CAPITAL OUTLAY

Equipment that meets the Capitalization minimum should possess both of the following characteristics:

- 1) It is not consumable or expendable; AND
- 2) Has an expected useful life (and retained value) longer than one (1) year.

Items meeting the above criteria belong in this category. Any items which **do not meet** the above criteria belong in line item 490.

Items purchased in this category that are **in excess of \$500** must be included on the DPS Equipment Inventory Form when submitting Final Accounting. Some equipment items must also be included on the agency's Fixed Assets tracking (confirm with your agency policies).

510	OFFICE FURNITURE AND EQUIPMENT	Office furniture, machinery, fixtures, and equipment with unit price <u>in excess of</u> \$500 and has a useful life in excess of one year.
530	EDUCATIONAL EQUIPMENT	Including but not limited to movie, slide, strip projectors, laptop/desktop computers diagnostic machines and farm equipment.
540	MOTOR VEHICLES	Motorized vehicles including but not limited to automobiles, buses, vans, trucks, motorcycles, etc.
550	OTHER EQUIPMENT	Equipment not otherwise classified.
	Books	Charges for books that are to be catalogued and kept in a library.
	Land	Charges for acquisition of land.
580	BUILDINGS, STRUCTURES AND IMPROVEMENTS	Charges for acquisition of buildings and improvements to buildings which result in a material increase in the value of the building or extends its useful life.
	Other Structures, Improvements and Capital Outlay	Charges of structures, improvements etc. not otherwise classified.