

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 <ul style="list-style-type: none"> • 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) | <ul style="list-style-type: none"> • 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. |