5. The Accounting Coding System

5-A. Introduction

To monitor spending and revenue, the OFS has developed a coding system that is carefully tailored to meet the needs of the First Steps initiative. This system will allow us to manage and track spending effectively, and will allow the program evaluation team to compare spending data with service data to measure the OFS' outcomes.

Because the OFS has adopted a Regional Finance Manager (RFM) model, you will be required to become somewhat of an expert in the coding system described in this chapter. You will use this system to create your Budget Spending Plan (BSP) and monitor your programs using reports generated from the Universal Management System (UMS).

You will have the help of your RFM and the OFS in using this system. The RFM and the OFS will assist you with any questions you may have regarding UMS. Your OFS Technical Assistance (TA) Liaison will assist you with selecting the proper codes relating to your county partnership's programs.

Once you have developed your BSP using the codes discussed below, the OFS will use the information to enter your budgets into the accounting system. This system will generate various reports that you can use to monitor your programs' operations throughout the year.

Spending and Revenues will be coded on three levels to accommodate state law and evaluation needs. In addition, each county will have an identifying number so that OFS fiscal staff can review county spending. The three levels of coding are as follows:

- **Fund Source Level:** First Steps legislation requires that private funds be maintained separately from state appropriated funds. To satisfy this requirement, the OFS has established a fund source coding system that identifies one source of funding from another and allows OFS to track spending against each source of funds.

- **Program Code Level:** To monitor spending by contractor and by program type, OFS has developed a programmatic coding structure. This will allow you to track the spending levels in your various initiatives. Since the same coding structure will be used throughout the state, OFS will be able to measure how much is being spent on each program area. For example, OFS could tell the legislature how much is being spent by First Steps statewide on the program Parents as Teachers. This data will be used in program evaluation as well.

- **Model Code Level:** This level of coding measures the spending within each program code. Model codes are items such as salaries, utilities, and program materials. Since you will be limited within each program code of your BSP, this level of coding will be important for tracking purposes.

The following section discusses each of these coding levels in further detail.

5-B. Fund Codes

As you know, the First Steps legislation requires state funds to be maintained separately from private funds for accounting purposes. To accomplish this goal, we have developed fund source codes.

Each budget, expenditure and revenue item will be accounted for by the fund codes as follows:

Fund Number	Fund Name	Description of the Fund's Content
10	State Appropriation	State appropriated funds by **formula allocation** to county partnerships from the state level
11	State Appropriation	State appropriated funds to county partnerships. **Carry forward** from prior fiscal year – from fund number 10
15	State Private	Private funds that are donated to First Steps program at the state level *(counts towards county partnership 15% legislated match requirement)*
20	Local Private	Local funds that are donated **directly** to the county partnership *(counts towards county partnership 15% legislated match requirement)*
25	In-Kind	In-kind donations that are donated **directly** to the county partnership and are **"valued"** contributions per the policies found in chapter 6 of this manual *(counts towards county partnership 15% legislated match requirement)*
30	Federal Funds	Federal funds granted to county partnerships directly or from a pass-through entity *(counts towards county partnership 15% legislated match requirement) – 15% match EXCLUDES federal TANF formula allocations from SC First Steps to School Readiness (FYs 09-11)*
31	T.A.N.F. Federal Funds	Federal Temporary Assistance to Needy Families (TANF) funds allocated by formula to county partnerships from the state level – beginning FY 12 (July 1, 2011). *(**does not count towards county partnership 15% legislated match requirement**)*
35	Lottery Appropriation	Lottery funds appropriated to county partnerships from the state level
40	Local Private	Local funds that are donated **directly** to the county partnership **used as match to lottery appropriation**
45	In-Kind	In-kind donations that are donated **directly** to the county partnership and are **"valued"** contributions per the policies found in chapter 6 of this manual and **used as match to lottery appropriation**
50	Federal Funds	Federal funds granted to county partnerships directly or from a pass-through entity and **used as match to lottery appropriation**

55	Education Improvement Act (EIA) *Allocation*	EIA appropriated funds by **formula allocation** to county partnerships from the state level
56	Education Improvement Act (EIA) *Carry Forward*	EIA appropriated funds to county partnerships. **Carry forward** from prior fiscal year – from fund number 55
57	Education Improvement Act (EIA) *CTK Program*	EIA appropriated funds to county partnerships from the state level specifically for the Countdown to Kindergarten (CTK) summer program. These funds are in addition to other EIA distributions from the state level.
60	4-K (CDEPP) Appropriation	Supplemental Child Development Education Pilot Program (CDEPP) state appropriated funds to county partnerships from the state level specifically for 4-K expansion in non-school district settings.
65	Centers of Excellence Appropriation	Supplemental state appropriated funds to county partnerships from the state level specifically for private child care providers' centers of excellence.
70	Nurse Family Partnership	State appropriated funds to selected county partnerships from the state level specifically for the Nurse Family Partnership program

For each accounting period, your total spending will be made up of these items. Not all fund sources may be used by every partnership. Your RFM will assist you in developing a BSP that estimates the spending by fund that you will need on a quarterly basis for each of your programs. The RFM will manage the accounting of your funds and provide monthly reports that will keep you up to date on your account balances.

Once your spending and revenues have been loaded into the accounting system, you will receive reports that will compare your spending to your budgets. You can work with your RFM to make modifications to your BSP with OFS approval throughout the year. In January of each year, there will be a formal mid-year review that will provide an opportunity to re-visit budget projections and refine them where necessary.

5-C. Program Titles and Codes

For each program type you offer, you will use a program title and code for tracking purposes. These titles and codes will be used statewide and will allow OFS to measure program spending by programmatic initiative. For example, each county will use the same program title and code for all spending in the program initiative "Mother Read/Father Read – 0202" and, as a result, this program's results can be tracked at your partnership as well as statewide.

If you use multiple vendors to provide the same program, you will also identify the contract number. This will allow your RFM to work with you to manage your internal finances. **It is critical that you always ensure that the proper codes are included on each invoice payment authorization form.** Reports are generated and First Steps' evaluations are designed based on these codes. If improper codes are placed on invoice payment authorization forms, data will be collected incorrectly and the OFS' evaluation results will be impacted.

The statewide program coding system has been developed using program initiatives that counties may be considering at this time based on TA input. In addition, codes were included with input from North Carolina's Smart Start program. This list will not remain constant throughout the life of this program. This list will grow as counties initiate new ideas to improve school readiness.

When you are working on your BSP with your TA, you may feel that some codes do not fit your program needs. In this situation, you must work with your TA to develop a new code that will be distributed statewide. Therefore, program codes will grow and evolve over time.

When you receive your monthly reports, you will be able to review each program. Each will be monitored separately within the accounting system. This will allow you to monitor the spending patterns of your contractors and measure their actual spending against their expected spending. Remember, modifications to the BSP are possible and you should work with your RFM and OFS to make these changes.

On the following page, you will find the codes that you must use to develop your BSP. Remember, you will have assistance in developing your BSP and your TA will work with you to select the correct codes for your programs.

Category	Code	Definition
County Operations		
Pending Strategy Approval	0000	Used as a holding status for budget or revenue that has not been designated to a specific program.
Administrative Functions	1012	Administrative costs associated with operating the county partnership office
Indirect Programmatic Functions	1502	Programmatic costs that may occur at the county partnership level.
PRIVATE – Parenting / Home Visitation		
Parents as Teachers	2010	Nationally certified program – may include other support services during PAT sessions
Parent Child –Home	2060	National home-visiting parenting model designed to prepare young children for school success
Healthy Families	2070	A national program designed to help expectant and new mothers get their children off to a healthy start
PAT&PCH	2100	Combined use of nationally certified programs, based on family's need
Family Literacy Model Programs	2110	Activities that incorporate the four key components e.g. EVEN START (child care, adult ed, parenting, parenting/child interaction), other services may be included but these components must be evident.
Early Steps	2130	Parenting program in partnership with non-public entities
Nurse Family Partnership	2140	Home visitation for the nationally certified program
PUBLIC – Parenting / Home Visitation		
Parents as Teachers	2011	Nationally certified program – may include other support services during PAT sessions
Parent Child –Home	2061	National home-visiting parenting model designed to prepare young children for school success
Healthy Families	2071	A national program designed to help expectant and new mothers get their children off to a healthy start
PAT&PCH	2101	Combined use of nationally certified programs, based on family's need
Family Literacy Model Programs	2111	Activities that incorporate the four key components e.g. EVEN START (child care, adult ed, parenting, parenting/child

		interaction), other services may be included but these components must be evident.
Early Steps	2131	Parenting program in partnership with school district and Save The Children
Nurse Family Partnership	2141	Home visitation for the nationally certified program

IN-HOUSE – Parenting / Home Visitation

Parents as Teachers	2012	Nationally certified program – may include other support services during PAT sessions
Parent Child –Home	2062	National home-visiting parenting model designed to prepare young children for school success
Healthy Families	2072	A national program designed to help expectant and new mothers get their children off to a healthy start
PAT&PCH	2102	Combined use of nationally certified programs, based on family's need
Family Literacy Model Programs	2112	Activities that incorporate the four key components e.g. EVEN START (child care, adult ed, parenting, parenting/child interaction), other services may be included but these components must be evident.
Nurse Family Partnership	2142	Home visitation for the nationally certified program

PRIVATE – Other Parenting / Family Strengthening

Parent Training	2030	Programs to improve parenting skills not specifically targeted at literacy.
Fatherhood Initiatives	2080	Programs specifically targeted at fathers that seek to improve parenting skills

PUBLIC – Other Parenting / Family Strengthening

Parent Training	2031	Programs to improve parenting skills not specifically targeted at literacy.
Fatherhood Initiatives	2081	Programs specifically targeted at fathers that seek to improve parenting skills

IN-HOUSE – Other Parenting / Family Strengthening

Parent Training	2032	Programs to improve parenting skills not specifically targeted at literacy.
Fatherhood Initiatives	2082	Programs specifically targeted at fathers that seek to improve parenting skills

PRIVATE – Literacy

Mother Read/Father Read	2020	Nationally certified program
Other Family Literacy/Learning	2040	Programs that assist parents with improving family literacy skills e.g. Reach Out and Read, Success by 6 Initiatives, literacy bags/kits etc.
English for Speakers of Other Languages (ESOL)	2050	ESOL based programs design to provide appropriate and effective English language instruction to help parents and their families with English language proficiency
Library Based Programs	2090	Library based literacy/education programs

PUBLIC – Literacy

Mother Read/Father Read	2021	Nationally certified program
Other Family Literacy/Learning	2041	Programs that assist parents with improving family literacy skills e.g. Reach Out and Read, Success by 6 Initiatives, literacy bags/kits etc.
English for Speakers of Other Languages (ESOL)	2051	ESOL based programs design to provide appropriate and effective English language instruction to help parents and their families with English language proficiency
Library Based Programs	2091	Library based literacy/education programs

IN-HOUSE – Literacy

Mother Read/Father Read	2022	Nationally certified program
Other Family Literacy/Learning	2042	Programs that assist parents with improving family literacy skills e.g. Reach Out and Read, Success by 6 Initiatives, literacy bags/kits etc.
English for Speakers of Other Languages (ESOL)	2052	ESOL based programs design to provide appropriate and effective English language instruction to help parents and their families with English language proficiency
Library Based Programs	2092	Library based literacy/education programs
Imagination Library (Dolly Parton)	2122	Cost of staff books and other related materials

PRIVATE – Early Education

Full Day 4K	3140	Full day 4K in private facility
Half Day 4K	3160	Half day 4K in private facility
Early Education for children under 4	3180	Program for children under 4 years old
Special Needs 4K	3190	4K programming for children w/special needs

Early Head Start	3210	Activities that assist with the expansion of Early Head Start Programs (activities not funded by Head Start).
Enhanced Early Education	3200	A program (*not 4K*) that includes enhancements such as parenting classes, etc.
Enhanced 4K Early Education	3220	A private full day 4K early education program that includes program enhancements such as parenting components, etc.

PUBLIC – Early Education		
Full Day 4K	3141	Full day 4K
Half Day 4K	3161	Half day 4K
Extended 4K - partial day to full day	3171	Extends partial day 4K to full day 4K
Early education for children under 4	3181	Programs for children under 4 years old
Special Needs 4K	3191	4K programs for children with special needs
Enhanced Early Education Program *(Not 4K)*	3201	A school-based early education program *(not 4K)* that includes enhancements such as parenting classes, etc.
Early Head Start	3211	Activities that assist with the expansion of Early Head Start Programs (activities not funded by Head Start).

IN-HOUSE – Early Education		
Early Head Start	3212	Activities that assist with the expansion of Early Head Start Programs (activities not funded by Head Start).

PRIVATE – School Transition *(summer/weekend/after hours)*		
Weekend Program	4010	Weekend early education programs
Summer Program	4020	Summer early education programs
Evening Program	4030	Evening early education programs
Enhanced Program	4040	An early education program (summer, weekend, or after work) that includes an enhanced family component

PUBLIC – School Transition *(summer/weekend/after hours)*		
Weekend Program	4011	Weekend early education programs
Summer Program	4021	Summer early education programs
Evening Program	4031	Evening early education programs
Enhanced Program	4041	An early education program (summer, weekend, or after work) that includes an enhanced family component

IN-HOUSE – School Transition *(summer/weekend/after hours)*

Countdown To Kindergarten	4062	Countdown to kindergarten summer program
Education Outreach	4072	Programs that assist parents and early childhood educators in transitioning children to kindergarten classrooms

PRIVATE – Transportation Programs

Transportation to Early Education	5010	Activities designed to provide transportation to early education
Transportation to Health	5020	Activities designed to provide transportation to health programs
Transportation Other	5030	Activities designed to provide other transportation for families to attend family skills programs or other programs

PUBLIC – Transportation Programs

Transportation to Early Education	5011	Activities designed to provide transportation to early education
Transportation to Health	5021	Activities designed to provide transportation to health programs
Transportation Other	5031	Activities designed to provide other transportation for families to attend family skills programs or other programs

PRIVATE – Quality Enhancement Programs

Child Care Quality Enhancement	6010	Activities design to assist child care providers in attaining a higher level of care e.g. registered to licensed, enhanced, or national accreditation (e.g. the purchase of materials/supplies and improvements to the child care facility and/or playground).
Salary Enhancements	6020	Bonuses or stipends paid to child care staff who has achieved degrees in early childhood education.
Tuition Reimbursements	6040	Activities to reimburse early educators for part of the cost of an early ed degree program
Child Care Training and Professional Development	6050	Training that enhances the staff's knowledge of early childhood education.
Substitute Payments	6070	Payments for substitute staff in child care facilities while permanent staff attends school and on-going training.

PUBLIC – Quality Enhancement Programs

Child Care Quality Enhancement	6011	Activities design to assist child care providers in attaining a higher level of care e.g. registered to licensed, enhanced, or national accreditation (e.g. the purchase of materials/supplies and improvements to the child care facility and/or playground).
Salary Enhancements	6021	Bonuses or stipends paid to child care staff who has achieved degrees in early childhood education.
Tuition Reimbursements	6041	Activities to reimburse early educators for part of the cost of an early ed degree program
Child Care Training and Professional Development	6051	Training that enhances the staff's knowledge of early childhood education.
Substitute Payments	6071	Payments for substitute staff in child care facilities while permanent staff attend school and on-going training.

IN-HOUSE – Quality Enhancement Programs

Child Care Quality Enhancement	6012	Activities design to assist child care providers in attaining a higher level of care e.g. registered to licensed, enhanced, or national accreditation (e.g. the purchase of materials/supplies and improvements to the child care facility and/or playground).
Salary Enhancements	6022	Bonuses or stipends paid to child care staff who has achieved degrees in early childhood education.
Tuition Reimbursements	6042	Activities to reimburse early educators for part of the cost of an early ed degree program
Child Care Training and Professional Development	6052	Training that enhances the staff's knowledge of early childhood education.
Substitute Payments	6072	Payments for substitute staff in child care facilities while permanent staff attend school and on-going training.

PRIVATE – Child Care Expansion

Resources & Referral Services	7010	Activities designed to provide guidance and oversight to child care providers to enhance the quality of services and use of existing resources
Facility Expansion	7020	Activities designed to increase child care spaces where needs are unmet in your community-with a focus on quality
Scholarship Initiatives	7030	Activities design to provide additional child care slots for families eligible for child care subsidy.

PUBLIC – Child Care Expansion

Resources & Referral Services	7011	Activities designed to provide guidance and oversight to child care providers to enhance the quality of services and use of existing resources
Facility Expansion	7021	Activities designed to increase child care spaces where needs are unmet in your community-with a focus on quality
Scholarship Initiatives	7031	Activities design to provide additional child care slots for families eligible for child care subsidy.
Centers of Excellence	7041	Program data collection ONLY
Scholarships (DSS Initiative)	7051	Scholarships initiative in collaboration with SC DSS – funding with federal, state-level private and local-level private dollars

IN-HOUSE – Child Care Expansion

Resources & Referral Services	7012	Activities designed to provide guidance and oversight to child care providers to enhance the quality of services and use of existing resources
Facility Expansion	7022	Activities designed to increase child care spaces where needs are unmet in your community-with a focus on quality
Scholarship Initiatives	7032	Activities design to provide additional child care slots for families eligible for child care subsidy.
Centers of Excellence	7042	Program data collection ONLY
Scholarships (DSS Initiative)	7052	Scholarships initiative in collaboration with SC DSS – funding with federal, state-level private and local-level private dollars

PRIVATE – Health Programs

Public Health-Based Services	9010	Activities design to help eligible families access health programs in their community.
Non Home-based Services	9020	Activities designed to provide non-home based health services for families ineligible for any insurance programs
Nutrition Programs	9030	Activities designed to provide nutrition training to families
Home-based Services	9050	Activities designed to provide supportive home based health services for families ineligible for Medicaid
Evening Health Services	9060	Evening health services to families with children under 5
Health and Human Services Coordination	9070	Service integration activities, case management or direct services that a family may need to help improve school readiness through holistic and targeted approach.

PUBLIC – Health Programs

Public Health-Based Services	9011	Activities design to help eligible families access health programs in their community.
Non Home-based Services	9021	Activities designed to provide non-home based health services for families ineligible for any insurance programs
Nutrition Programs	9031	Activities designed to provide nutrition training to families
Home-based Services	9051	Activities designed to provide supportive home based health services for families ineligible for Medicaid
Evening Health Services	9061	Evening health services to families with children under 5
Health and Human Services Coordination	9071	Service integration activities, case management or direct services that a family may need to help improve school readiness through holistic and targeted approach.

IN-HOUSE – Health Programs		
Public Health-Based Services	9012	Activities design to help eligible families access health programs in their community.
Non Home-based Services	9022	Activities designed to provide non-home based health services for families ineligible for any insurance programs
Nutrition Programs	9032	Activities designed to provide nutrition training to families
Home-based Services	9052	Activities designed to provide supportive home based health services for families ineligible for Medicaid
Evening Health Services	9062	Evening health services to families with children under 5
Health and Human Services Coordination	9072	Service integration activities, case management or direct services that a family may need to help improve school readiness through holistic and targeted approach.

5-D. Model Titles and Codes

Within each program code, there will be a number of model codes. These are related to what are commonly referred to as "charts of account." These model codes describe the type of expenditures that are occurring within each program and tell you how much of your program's costs are paying for items things such as salaries, supplies, program materials, etc. This will help you measure whether your sub-contractors are managing within the budgets you have developed with them. Your RFM will assist you by providing you with regular reports.

This level of detail is important to be certain that sub-contractors are not spending outside of your budget agreement. Each fiscal year, your budgets will be established and spending limits will be set for each model code within each program code. Your RFM will help you monitor spending within model codes against your budgets for each model code and will alert you when changes may be necessary. In general, model codes are self-explanatory, but please refer any questions on these codes to your RFM and/or OFS Finance. The model codes are as follows:

COUNTY OPERATIONS -- PAYROLL

Model Code Item	Model Code Number	Definitions
Executive Director Salary	5102	Salary for Executive Director on county partnership payroll.
Administrative Assist Salary	5103	Salary for Administrative Assistant on county partnership payroll.
Program Director Salary	5104	Salary for Program Director /Coordinator on county partnership payroll.
Program Assistant Salary	5106	Salary for Program Assistant on county partnership payroll. *(assistant to program director/coordinator)*
Program Specialist Salary	5107	Salary for Program Specialist on county partnership payroll. *(specialized staff)*
Program Educator Salary	5108	Salary for Program Educator on county partnership payroll. *(PAT, PCH, health, etc.)*
Payroll Taxes	5113	Social security and Medicare taxes required by the federal government for county partnership employees
Fringe	5114	Employee benefit costs for county partnership employees (i.e., health ins., dental ins., life ins., unemployment ins., retirement)

COUNTY OPERATIONS – NON-PAYROLL

Model Code Item	Model Code Number	Definitions
Professional Development for FS Staff	5115	Registration costs associated with conferences/trainings for county partnership staff only
Consultants for Partnership	5120	Those hired as *non-county partnership staff/employees* for a short-term or long-term basis to provide a defined service
Office Rent	5150	Rent for your office space
Office Utilities	5155	Electricity, gas, water and sewage, etc.

COUNTY OPERATIONS – NON-PAYROLL

Model Code Item	Model Code Number	Definitions
Telephone	5160	Costs associated with telephone costs including installation, internet connections and cellular phones
Office Equipment and Furniture – **Leased**	5165	Lease for office equipment such as copiers, faxes, computers…
Office Equipment and Furniture – **Purchased**	5170	Purchased office equipment such as faxes, computer and furniture
Office Supplies	5175	Supplies such as paper, pens, and small items such as postage. Also may include printing/copies and bank blank check re-orders.
Insurance (non-health)	5180	Insurance if required for liability…
Travel	5185	Travel expenses (lodging, mileage and meals) for staff based on partnership policy and reimbursement rates
Board Expenses	5190	Board expenses including food and board travel….
Food	5195	Food expenses for meetings during mealtime ONLY. *(County Partnership Operations Only)*
Meeting space rental	5196	Meeting space rental for meetings if required
Advertisements	5197	Personnel position hires, media (newspaper, TV, etc.)
Memberships	5198	Due for memberships and subscriptions (i.e., SCANPO, magazines, etc.)
Miscellaneous	5199	Items/services not specified above; may include such items as but not limit to: SLED reports, janitorial services, website services/hosting, bank service charges, storage fees, shipping charges, P.O. Box rental, facility maintenance, etc.

PROGRAM MATERIALS

Model Code Item	Model Code Number	Definitions
Curriculum Materials	5301	Materials to enhance the learning environment or experience of young children birth to 5 e.g. curriculum materials, software, manipulatives, educational toys, materials for learning centers.
Other Materials	5302	*Not curriculum materials:* new baby kits, baby car seats, hygiene kits, etc
Books	5303	Books, pamphlets for library-based, literacy, parenting/ family strengthening/health, and early care and education programs.
Toolkits/Book Bags	5304	Toolkits or book bags for any program – includes all items in bag (i.e., books, pencils, paper, etc.)
Food For Programs	5305	Cost of food *when no catering services are involved*.
Playground Materials	5306	Cost of materials for a playground – *no equipment*
Furnishings	5307	Furniture costing *less than $1,000* per item

PROGRAM SERVICES

Model Code Item	Model Code Number	Definitions
Executive Director	5351	Contracted and not on county partnership payroll
Program Assistant / Coordinator	5352	Contracted and not on county partnership payroll
Teacher Salary	5353	Contracted and not on county partnership payroll
Teacher Assistant Salary	5354	Contracted and not on county partnership payroll
Home Visitor Salary	5355	Contracted and not on county partnership payroll (includes parent educators)
Substitute Teacher	5356	Contracted and not on county partnership payroll
Other Salaries	5363	Contracted and not on county partnership payroll – any other program salaries not listed above
Support Staff	5364	Contracted and not on county partnership payroll
Payroll Taxes (FICA)	5365	Contractor's social security and Medicare taxes required by the federal government.
Fringe Benefits	5366	Contractor's employee benefit costs (i.e., health ins., dental ins., life ins., unemployment ins., workers' comp., retirement)
Travel/Transportation	5367	Cost of mileage, meals and lodging (including cost of drivers)
Telephone - Vendor	5368	Costs associated with telephone costs including installation, and internet connections and cellular phones

Model Code Item	Model Code Number	Definitions
Leased Space – Vendor	5369	Cost of renting or leasing the use of a contractor's facility.
Utilities – Vendor	5370	Cost of facility gas, electricity, water, sewage, etc.
Professional Development	5371	Training of contractors' employees for programs
Presenters / Trainers	5372	Cost of speaker fees and related travel.
Consultant Services	5373	Consultants/mentors for program support (*other than technical assistance*).
Food for Programs	5374	*When food is catered* and the cost of the service is more than the food itself.
Scholarships	5375	Child care scholarships via SC DSS, private contractor or in-house.
Stipends	5376	Cost of stipends paid to Countdown to Kindergarten teachers and other contracted personnel.
Technical Assistance	5377	Cost of contracted staff to perform technical assistance to county partnerships, vendors, and other local agencies.
Field Trips	5378	Cost of field trips for children such as fees and travel.
4-K Child Tuition	5379	Cost of 4-K tuition (tuition is inclusive of salaries, payroll taxes, benefits, prof. dev., etc.)
Facility Maintenance	5397	Cost to maintain and up-keep contractor's facility such as: custodial, plumbing work, painting, etc.
Administrative Oversight	5398	Cost of contractor's overhead for services not directly allocated to the program.
Miscellaneous (*Programmatic*)	5399	Programmatic miscellaneous services not listed in any other model code

PROGRAM EQUIPMENT

Model Code Item	Model Code Number	Definitions
Equipment and Furnishing – **Purchased**	5401	Cost associated with the PURCHASE of computer, fax machines, copiers, printers, furniture costing ***$1,000 or more*** per item, etc.
Equipment – **Usage/Lease**	5402	Cost associated with the USAGE/LEASE of computer, fax machines, copiers, printers, etc.
Playground Equipment	5403	Cost to purchase playground equipment

PROGRAM RENOVATIONS

Facility Renovations	5500	Spending on programmatic renovations necessary to operate an OFS pre-approved initiative – *remember that renovations can only be funded with private dollars*

PROGRAM CAPITAL IMPROVEMENTS

Capital Improvements	5600	Constructing a new building; adding a new room; add external storage space; new or replace fence; playground equipment affixed to the ground, etc.

Please remember that you will have the assistance of the OFS in making decisions about what codes apply to which costs. You will not have to make entries into the accounting system, as the RFM will provide this service for you. There are only four(4) situations in which you will need to work with the coding system:

1. Establish your budget BSP so the OFS can set up your accounts within the accounting system.
2. Coding Invoice Payment Authorization Forms
3. Reviewing your monthly spending and revenue reports that will be sent to you by your RFM.
4. Budget reallocations

This coding system will allow OFS to keep careful watch of its resources while providing the evaluation team with the ability to measure First Steps' outcomes.