

PAYROLL		
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.)
Kitchen Operator/ Kitchen Support	5109	Kitchen Operator / Kitchen Support
Bonus/ Employee Stipends	5111	Bonus/ Employee Stipends
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)
OPERATIONS (5100)		
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.
Telephone	5160	Costs associated with telephone costs including installation, internet connections cell 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 for general liability and Directors & Officers (used in program 1012 only)
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 (used in program 1012 only)
Late Fees and Penalties	5193	Late fees and penalties (from credit cards, utilities, rentals, phone, etc.)
Payroll Processing	5194	Cost of another entity/organization payroll preparation for county employees (used in program 1012 only)
Food	5195	Food expenses for meetings during mealtime ONLY. (County Partnership Operations Only)
Meeting space rental	5196	Meeting space rental for meetings
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. (used in program 1012 only)
PROGRAM MATERIALS (5300)		
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, small advertising materials, 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
Gift Cards (Materials)	5308	Used as program incentives to purchase materials
PROGRAM SERVICES (5350)		
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
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.)
Affiliation and Certification Fees	5380	Fees related to certification or affiliation with an entity/ organization related to the program strategy (i.e., PAT National Office fees)
Gift Cards (Services)	5381	Used as program incentives to purchase services
Advertising & Promotions	5382	Programmatic advertising and promotion
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 (5400)		
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
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
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.