

**SOUTHERN OREGON CHILD AND FAMILY COUNCIL, INC.**  
**CHART OF ACCOUNTS**  
**FY 2022-23**

<b>GL</b>					
<b>Effective 07/01/2022</b>					
<b>Expense Accounts</b>					
GL Code	Dept Code	Account Title	Description	Spending Authority	Budget Responsibility
<b>4000's</b>		<b>Revenue Accounts Only</b>	<b>Use accounts below for expenses:</b>	<b>Fiscal Manager</b>	<b>Finance Director</b>
<b>Personnel</b>					
5000	Dept	Salaries	Regular Salaries & Wages	Program Director/HR Director	Program Director
5005	Dept	Temporary Salaries	Substitutes & Temporary Employees	Program Director/HR Director	Program Director
5095	Dept	Contract Labor (Temporary)	Temps, Living Opportunities, VA, etc.	Program Director/HR Director	Program Director
5099	Dept	Wages Reimbursement	Reimbursements from SAIF & other	Fiscal Manager/Finance Director	Finance Director
<b>Fringe Benefits</b>					
5100	Dept	Employer's FICA	Social Security & Medicare	Payroll Manager	Finance Director
5105	Dept	Unemployment Tax	State Unemployment	Payroll Manager	Finance Director
5110	Dept	Workers' Comp Premiums	SAIF Workers' Comp. premiums	Payroll Manager	Finance Director
5115	Dept	StOR Workers' Comp Assessment	State Workers' Comp. Assmt.	Payroll Manager	Finance Director
5120	Dept	Health Insurance	Medical, Dental, Vision, Life	HR Manager & Payroll Manager	HR Director
5125	Dept	Retirement	Retirement	HR Manager / Finance Director	Finance Director
5135	Dept	Other Employee Benefits	Employment Contingencies + EAP Qtrly.	Human Resources	HR Director
<b>Staff Travel</b>					
5200	Dept	Other Out-of Town Travel (Not T&TA)	Other Out-of-Town Travel NOT for T&TA	Manager / Director	Program Director
7620	Dept	Training Out-of Town Travel (T&TA)	State Meetings & Travel for T&TA	Manager / Director	Program Director
6850	Dept	Staff Local Mileage	Local Mileage Reimbursement @ .545/mi	Sup / Mgr / Director	Program Director
<b>Furniture &amp; Equipment &gt;\$5,000</b>					
5310	100	Office F&E \$5,000 & over	Fixed Assets - Office	Facilities Dir / Prog / Finance Dir	Program Director
5340	100	Classroom/Outdoor F&E \$5,000 & over	Fixed Assets - Child Spaces	Facilities Dir / Prog / Finance Dir	Program Director
5380	140	Kitchen & Other F & E \$5,000 & over	Other Fixed Assets (especially Kitchen)	Nutrition / Facilities Dir / Prog	Program Director
5370	410	Vehicle Purchase	Buses & other Vehicles (Fixed Assets)	Facilities Dir / Prog / Finance Dir	Program Director
5910	945	Construction/Major Renovation Project	Projects approved by Grantor (OHS/OPK)	Facilities Dir / Prog / Finance Dir	Program Director
5950	945	Property Purchase	Projects approved by Grantor (OHS/OPK)	Facilities Dir / Prog / Finance Dir	Program Director
6750	945	Minor Alterations/Renovations	Projects approved by Grantor (OHS/OPK)	Facilities Dir / Prog / Finance Dir	Program Director
<b>F &amp; E Under \$5,000 &amp; Repairs/Maint - (see Department list)</b>					
5410	100	Office F&E less than \$5,000	Supply level F&E for Office	Business Services Manager	Program Director
5510	100	Center F&E < \$5,000	Supply level F&E for Children & Centers	ED Dir / Asst HS Dir / EHS Ed.Mgr	Program Director
5610	140	Kitchen Equipment less than \$5,000	Supply level F&E for Kitchen	Nutrition Manager	Program Director
5620	140	Kitchen Equipment Repair & Maint	Maintenance & Repair of Equipment	Nutrition Mgr & Bus Svcs Mgr	Facilities Director
5710	Dept	Other F&E Under \$5,000	Supply level F&E-Other (IT, Maint., etc.)	Maint Mgr / Facilities Dir/Bus Svcs	Program Director
5750	Dept	Other F&E Repair & Maint	Supply level F&E-Other (IT, Maint., etc.)	Maint Mgr / Facilities Dir/Bus Svcs	Program Director
<b>Supplies - (see Department list and Spending Authority)</b>					
5420	100	Office Supplies & Copying	Main Offices	Procurement Specialist & others	Program Director
5430	100	Postage	Main Offices	Business Services Manager	Program Director
<b>5520</b>	<b>100</b>	<b>Classroom/General Supplies</b>	<b>Center Supplies</b>	<b>Site Managers</b>	<b>HS Dir/Prgrm Asst</b>
<b>5530</b>	<b>100</b>	<b>Center Bulk Supplies</b>	<b>Center Supplies</b>	<b>Site Managers</b>	<b>HS Dir/Prgrm Asst</b>
<b>5540</b>	<b>100</b>	<b>Center Laundry Service/Supplies</b>	<b>Center Supplies</b>	<b>Site Managers</b>	<b>HS Dir/Prgrm Asst</b>
<b>5550</b>	<b>100</b>	<b>Field Trips</b>	<b>Center Field Trips</b>	<b>Education Director, Mgr &amp; Sups</b>	<b>Education Director</b>
<b>5555</b>	<b>100</b>	<b>Transition Supplies</b>	<b>Support for EHS to HS/HS to Kindergarten</b>	<b>Site &amp; Ed Managers</b>	<b>ED / Prog</b>
5560	105	Other Toys/Equipment/Library	EHS Parent Lending supplies	ED Director / Managers	Education Director
5565	105	Education Dept supplies for centers	Non-Center Budget Child Supplies	ED Director / Managers	Education Director
5570	210	Medical/Dental Supplies	Child Medical/Dental Supplies	Health Manager/Supervisors	Health Manager
5575	210	Diapers	<b>EHS Only</b> -diapering supplies incl.gloves	Health Manager/Supervisors/Site	Health Manager
5580	Dept	Departmental Supplies	see Department List	Dept Mgrs & Supervisors	Program Director
5630	140	Kitchen Supplies	Non-disposable FS Kitchen Supplies	Nutrition Manager / Supervisor	Nutrition Manager
5730	950	Computer Supplies	Computer Supplies	IT Dept.	IT Manager

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**GL**

**Effective 07/01/2021**

**Expense Accounts**

<b>GL Code</b>	<b>Dept Code</b>	<b>Account Title</b>	<b>Description</b>	<b>Spending Authority</b>	<b>Budget Responsibility</b>
<b>Occupancy - (Dept 945 or Department list)</b>					
6210	945	Facility Rental - Temporary	Storage units & other non-contract	Business Services Manager	Facilities Director
6240	945	Facility Leases	Facilities Contracts	Business Services Manager	Facilities Director
6350	945	Mortgage Payments	Principal & Interest Expense	Finance Director	Finance Director
6410	945	Gas & Electric	Heat & Lights, etc.	Business Services Manager	Facilities Director
6430	945	Garbage	Incl.Pick-up service & trips to the Dump	Business Services & Maint. Mgr	Facilities Director
6450	945	Water & Sewer	Water & Sewer bills	Business Services Manager	Facilities Director
6470	945	Internet Service	(separate from Telephone bills)	IT Manager	Facilities Director
6490	Dept	Telephone	Land Lines & Cell Phone Service	Business Svcs Manager / IT Mngr	Facilities Director
6510	945	Building Insurance	Facilities Insurance Costs	Business Services Manager	Facilities Director
6550	945	Child Liability Insurance	Liability Insurance for Children	Business Services Manager	Facilities Director
6620	945	Building Maintenance & Repair	Facilities R & M & small remodeling proj	Facilities Dire / Maintenance	Facilities Director
6630	945	Custodial Services	Contract Custodial Services (Cntrs & MO)	Business Services Manager	Facilities Director
6670	945	License & Inspection	Facilities Inspect & Child Care License	Business Services Manager	Facilities Director
<b>Transportation - (Dept 410)</b>					
6810	410	Vehicle Maintenance & Repair	Program Vehicle R & M, incl. Tires	Business Services Manager	Facilities Director
6820	410	Vehicle Insurance	Program Vehicle Insurance	Business Services Manager	Facilities Director
6830	410	Vehicle Operations	Program Vehicle Gas & Oil & Licensing	Business Services Manager	Facilities Director
<b>Food Service - (Dept 140)</b>					
5640	140	Adult Food	Center Meals served to Adults	Cooks / Nutrition Supervisor	Nutrition Manager
5650	140	Children's Food	Center Meals served to Children	Cooks / Nutrition Supervisor	Nutrition Manager
5655	140	USDA/CACFP Farm 2 Table	Center Meals served to Children	Cooks / Nutrition Supervisor	Nutrition Manager
5660	140	USDA - Center Water Svc	Center Meals served to Children	Cooks / Nutrition Supervisor	Nutrition Manager
5670	140	Non-Food Meal Supplies	USDA non-food supplies	Cooks / Nutrition Supervisor	Nutrition Manager
5680	140	Non-USDA Children's Food	On-Demand & other Food (not USDA)	Manager/Director/Site Manager	Nutrition Manager
<b>Child Services- (Dept's 210 &amp; 220)</b>					
7010	210	Medical Services	Child Medical Service	Health Manager / Supervisor	Program Director
7020	210	Dental Services	Child Dental Service	Health Manager / Supervisor	Program Director
7060	220	Child Consultant Services	Mental Health, Disability, Nutrition, etc	MH / Dis Manager	Program Director
<b>Parent Services - (Dept 110)</b>					
7305	750	Advisory Committee Expenses	<b>TFC Budgeted expenses</b>	TFC Program Coordinator & Asst	TFC
7310	110	Policy Council Out-of-Town Travel	State Meetings & OHSA trainings - PC	PFCE Director / Supervisors	Program Director
7320	110	Parent Training	Fees & supplies for other parent training	PFCE Director / Supervisors	Program Director
7330	110	Policy Council Support	PC miles, child care, hiring lunch reimb	PFCE Director / Supervisors	Program Director
7340	110	Family Literacy	Family Literacy Activities	PFCE & ED. Supervisors	PFCE & Ed
<b>7350</b>	<b>110</b>	<b>Parent Group Support</b>	<b>Center Meetings supplies, incl. food</b>	<b>Family Advocates / PFCE Sups</b>	<b>Site Managers</b>
<b>7360</b>	<b>110</b>	<b>Parent Fund Expense - not from grants</b>	<b>Donor designated expenditures</b>	<b>Site Manager</b>	<b>Site Managers</b>
<b>7110</b>	<b>110</b>	<b>Volunteer Appreciation</b>	<b>Volunteer Recognition Activities/Supplies</b>	<b>Family Advocates / PFCE Sups</b>	<b>Site Mgr/PFCE Dir</b>
7370	440	Transportation Assistance	Parent reimbursement as budgeted	EHS-Center Managers	EHS Program-
<b>7390</b>	<b>110</b>	<b>Emergency Assistance Fund</b>	<b>Loans to Parents - Rev Src. 600 only</b>	<b>Family Advocates</b>	<b>PFCE Director</b>
<b>Other - (see Department list and Spending Authority)</b>					
7410	920	Audit & Accounting Fees	Audit & Tax Preparation	Finance Director	Finance Director
7150	910	Board Volunteers	Board Expenses & support	Executive Administrative Assistant	Executive Director
7510	Dept	Dues & Memberships	Agency prof. memberships & dues	Directors	Program Director
8099	Dept	Fund Raising Expenditures	For only <b>approved</b> fund raising activities	Executive Director	Executive Director
7720	100	General Liability Insurance	Program, Board, & Directors Liability	Business Services Manager	Facilities Director
7450	Dept	Legal & Bank Fees	Legal Fees & Bank Fees	HR & Finance Directors	Executive Director
7730	Dept	Other Consultants	Professional & Community Consultants	Directors	Program Director
7530	Dept	Printing	Off-site Printing Costs	ERSEA / Health / Dept Manager	Program Director
7550	Dept	Publications & Subscriptions	Subscription Costs & renewals	Directors	Program Director
7570	125 / 930	Recruiting/Advertising	Advertising for children & employees	HR Mgr / ERSEA Director	HR / Program Dir
7710	Dept	Software User/Maintenance Fees	On-line subscriptions & software fees	Various Dept Mgrs & Directors	Program Director
5140	Dept	Staff Support	Approved staff support activities	Site Mngr / Dept Mngrs / Directors	Program Director
7630	105	Teacher Qualifications	Classes at RCC and SOU (T&TA)	ED Director	Program Director
7610	Dept	Training	T&TA registrations & all local costs	Directors	Program Director

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<b>Location</b>					
<b>Loc. Code</b>		<b>Location Title</b>	<b>Description</b>	<b>Spending Authority</b>	<b>Budget Responsibility</b>
100		No Specific Location	Agency-wide	Managers / Supervisors	Directors
150		Main Office - Jo.Co.	JOCO PV Office/Administration	Business Services Manager	Facilities Director
170		Main Office - Jx.Co.	Main Office/Administration	Business Services Manager	Facilities Director
190		Maintenance Shop	Maintenance Shop	Business Services Manager	Facilities Director
210		EHS - Alan Berlin Campus - Bldg C	EHS Center	Site Manager	HS Dir/Prgm Asst
220		EHS - Cave Junction	EHS Center	Site Manager	HS Dir/Prgm Asst
230		EHS - Grants Pass	EHS Center	Site Manager	HS Dir/Prgm Asst
235 / 710		EHS - Grants Pass High School	EHS Center (teen parent program)	Site Manager / TP Prgm Specialist	HS Dir/Prgm Asst
280		EHS - West Medford	EHS Center	Site Manager	HS Dir/Prgm Asst
290		EHS - Williams	EHS Center	Site Manager	HS Dir/Prgm Asst
310		Alan Berlin Campus - HS - Bldg B	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
315		Ashland	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
320		Central Point	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
325		Eagle Point	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
330		Foothills	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
335		Hillside Center	HS/OPK Home Based	Site Manager	HS Dir/Prgm Asst
340		Illinois Valley	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
345		Merlin	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
350		Orchard Hill	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
355		Park View	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
358		Patrick Gold Hill	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
360		Phoenix/Talent (0-5)	HS/OPK & EHS Duration Center	Site Manager	HS Dir/Prgm Asst
365		Redwood	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
370		Riverside	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
375		Rogue River	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
380		Sams Valley	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
385		South Medford	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
395		White City	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
398		Wilson	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
510		Alan Berlin Campus - Bldg A (0-5)	HS/OPK + EHS Duration Center	Site Manager	HS Dir/Prgm Asst
560		Progress Early Learning Center (0-5)	HS/OPK + EHS Duration Center	Site Manager	HS Dir/Prgm Asst
710		HS - Grants Pass High School	HS/OPK Center	Site Manager	HS Dir/Prgm Asst
430		Listo	Listo Program	Program Development Director	Listo Program
<b>Departments</b>					
<b>Dept Code</b>		<b>Department Title</b>	<b>Description</b>	<b>Spending Authority</b>	<b>Budget Responsibility</b>
100		Agency Purpose - HS/EHS Services	Agency-wide expenses, etc.	Various	Program Director
105		Education Department	HHS or EHS Education Departments	ED Dir / ED Mgrs	Ed Dir / Mgr
110		PFCE Dept. - Family Services	PFCE	FA's / PFCE Sups	PFCE Dir / Mgr
125		ERSEA Dept - Enrollment	Recruiting expenses	ERSEA Director, Supervisor	ERSEA Director
140		Nutrition Food Service	Nutrition Food Service	Cooks / Nutrition Mgr & Sups	Nutrition
210		Health (Medical/Dental/Nutrition)	Child Health Supplies & consultants	Health Managers, Supervisors	Health Director
220		Mental Health AND Disabilities	Children services	MH / Disabilities Manager	MH/Disabilities Mgr
410		Transportation	Child Transport & Agency vehicles	Business Services Manager	Facilities Director
430		Listo	Listo Program	Listo Program Director, Manager	Listo Program
750		OPEC - The Family Connection	The Family Connection expenses	Program Coordinator	PFCE Director
900		Administration Only	Administration Expenses Only	Exec Director / HS Directors &	Program Directors
910		Corporate	Board & unallowable Agency expenses	Finance & Executive Director	Board/Exec.Director
920		Fiscal	A/P, A/R, Payroll, Budgets, etc.	Fiscal Staff	Finance Director
930		Human Resources	Staffing & Benefits	HR Staff (w/limits - HR Director)	HR Director
945		Facilities/Maintenance	Occupancy, Maintenance & Repair	Maintenance Manager (w/ limits)	Facilities Director
950		I/T	Computer & AV related expenses	IT Department	IT Manager

**SOUTHERN OREGON CHILD AND FAMILY COUNCIL, INC.**  
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**Revenue Source**

Revenue Source Code	Grant Title & Description	Expense Type	Budget Responsibility
<b>Distribution Codes:</b>			
AGENCY	Agency-wide expenditures distribution (HHS / OPK / EHS / OPKPT)		
HSP	HS Program-wide expenditures distribution (HHS / OPK)		
EHP	EHS Program split (EHS / OPKPT)		
FED	HHS & EHS Federal Grants only (HHS & EHS)		
PRG	Progress ELC Center-wide expenditures (HHS / OPK / EHS / OPKPT)		
ABA	Alan Berlin Bldg A Center-wide expenditures (HHS / OPK / EHS / OPKPT)		
PXT	Phoenix/Talent Center-wide expenditures (HHS / OPK / EHS / OPKPT)		
GPHS	Grants Pass High School Center-wide expenditures (HHS / OPK / EHS /OPKPT)		
JOCO	JOCO Office only expenditures		
PV-JOCO	Park View Center & JOCO Office shared expenditures		
TTA - Agency 22	Distribution Code for T&TA Expenses for Agency-wide training		
<b>Revenue Source Codes: (Most commonly used - others are available in the Fiscal Office.)</b>			
1101yy	Head Start - PA 22 - November thru October	HEAD START REGULAR	HS Program
1111yy	Head Start T&TA - PA 20 - November thru October	HEAD START TRAINING	HS Program
1201yy	Early Head Start - PA 25 - November thru October	EHS REGULAR	EHS Program
1211yy	Early Head Start T&TA - PA 1126 -November thru October	EHS TRAINING	EHS Program
2101yy	OPK (HS)- July thru June	OPK REGULAR	HHS Program
2111yy	OPK (HS) T&TA - July thru June	OPK TRAINING	HHS Program
2201yy	OPK-EHS - July thru June	OPK-EHS (@ EHS MC) REGULAR	EHS Program
2211yy	OPK-EHS T&TA - July thru June	OPK-EHS TRAINING	EHS Program
2301yy	USDA/CACFP - October thru September	Children's Food & Meal Supplies	Food Service
3101yy	United Way JxCo	Parent Training	PFCE Manager
3102yy	Josephine County Hope Chest	PFCE Supervisor	PFCE & HS
32.../ 34...	various Other Small Grants - check with Fiscal Grants & Budget Manager for grant number & avail	Various	Fiscal Manager
35...	various The Family Connection - check with Fiscal or TFC for grant number	TFC Coordinator	Fiscal Manager
53...	various LISTO - check with Fiscal or Listo for current grant number	Listo Manager	Listo Director
600	Parent Emergency Fund	Small Parent Loans - FA's	Family Advocates
608	PC Fundraisers for Leadership	PC Leadership Training	PC & PFCE Director
605	Parent PC Incentive Funds - by Center	Parent Funds - allowable expenditures	Parent Group decisions
610	Parent Fundraisers - by Center	Parent Discretionary Funds	Parent Group decisions
649	Small Donations for Centers - by Center	Donor Designated Funds	Area Manager
725	Wellness Committee Funds	Wellness Committee expenses	Wellness Committee
750	Employee Fire Relief Fund	Donor Designated Funds	Directors
770	HS Families Fire Relief Fund	Donor Designated Funds	Directors
801	Agency Operating Funds	Non-grant corporate expenses	Finance Director
803	Health Insurance Trust	Non-grant corporate expenses	Finance Director
<i>Updated 08/23/2022</i>			