

## DEFINITIONS: COMMON EXPENDITURE ACCOUNTS REVISED: 2023-2024 SCHOOL YEAR

### SUPPLEMENTAL PAY

Supplemental pay is compensated in accordance with the terms of the negotiated agreements between FCPS and the three bargaining units. Should you have a question regarding the appropriate rate of pay, please contact Human Resources.

<b>ACCOUNTS FOR SUPPLEMENTAL PAY – CERTIFICATED STAFF</b>		
Position	Description of work performed	Account/TRC
Behavioral Support Specialist	<ul style="list-style-type: none"> <li>• Instructional duties performed outside of contractual hours</li> <li>• <b>Mandatory</b> professional learning/training outside of contractual hours</li> </ul>	66043/SUP
Counselor	<ul style="list-style-type: none"> <li>• Instructional duties performed outside of contractual hours</li> <li>• <b>Mandatory</b> professional learning/training outside of contractual hours</li> </ul>	66044/SUP
Media Specialist	<ul style="list-style-type: none"> <li>• Instructional duties performed outside of contractual hours</li> <li>• <b>Mandatory</b> professional learning/training outside of contractual hours</li> </ul>	66045/SUP
Teacher, Teacher Specialist	<ul style="list-style-type: none"> <li>• Instructional duties performed outside of contractual hours</li> <li>• <b>Mandatory</b> professional learning/training outside of contractual hours</li> </ul>	66043/SUP
<b>All CERTIFICATED staff</b>	<ul style="list-style-type: none"> <li>• <b>Voluntary</b> professional learning/training outside of contractual hours</li> <li>• Voluntary committee work</li> </ul>	66054/SUP
	<ul style="list-style-type: none"> <li>• Curriculum writing outside of contractual hours</li> </ul>	66057/SUP
	<ul style="list-style-type: none"> <li>• Subbing for a teacher (substitute not available)                             <ul style="list-style-type: none"> <li>• Program 184, Class 03 for general education coverage</li> <li>• Program 184, Class 06 for Special Education coverage</li> </ul> </li> </ul>	66345/SUP
	<ul style="list-style-type: none"> <li>• Acting Principal, 3.5 hours or more/day (stipend)</li> </ul>	67015/ADM
	<ul style="list-style-type: none"> <li>• Acting Assistant Principal, 3.5 hours or more/day (stipend)</li> </ul>	67025/ADM
	<ul style="list-style-type: none"> <li>• Workshop instructor</li> </ul>	66056/SUP
	<ul style="list-style-type: none"> <li>• MSDE course Instructor</li> </ul>	66156/SUP

Note: Certificated staff compensation:

- Per diem rate of pay for performing regular duties and participating in **mandatory** professional learning/training outside of contractual hours.
- The negotiated workshop rate of pay for **voluntary** professional learning, voluntary committee work, and subbing for another teacher in the absence of a substitute.

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Position	Description of work performed	Account/TRC
Community Liaison	<ul style="list-style-type: none"> <li>• Home/school communication and instructional duties performed outside of contractual hours</li> </ul>	66023/SUP
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours</li> </ul>	66154/SUP
	<ul style="list-style-type: none"> <li>• Covering for an SEIA who works in one of the specialized program classrooms (Expressions, Learning for Life, Pyramid)                             <ul style="list-style-type: none"> <li>• Program 184, Class 06</li> </ul> </li> </ul>	67047/IA
Custodian	<ul style="list-style-type: none"> <li>• Custodial duties performed outside of contractual hours                             <ul style="list-style-type: none"> <li>• non-holiday, non-emergency callback</li> <li>• holiday</li> <li>• emergency callback</li> </ul> </li> </ul>	66088/SUP 68088/HWK 68088/EWK
	<ul style="list-style-type: none"> <li>• Duties performed for outside user group outside of contractual hours</li> </ul>	68088/OUG
Instructional Assistant (IA)	<ul style="list-style-type: none"> <li>• Instructional duties/support performed outside of contractual hours</li> </ul>	66060/SUP
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours</li> </ul>	66154/SUP
	<ul style="list-style-type: none"> <li>• Classroom coverage in excess of 3 hours/day in the absence of a substitute (stipend)                             <ul style="list-style-type: none"> <li>• Program 184, Class 03 for general education coverage</li> <li>• Program 184, Class 06 for Special Education coverage</li> </ul> </li> </ul>	67047/IA
	<ul style="list-style-type: none"> <li>• Covering for an SEIA who works in one of the specialized program classrooms (Expressions, Learning for Life, Pyramid)                             <ul style="list-style-type: none"> <li>• Program 184, Class 06</li> </ul> </li> </ul>	67047/IA
Interpreter	<ul style="list-style-type: none"> <li>• Interpreting duties performed outside of contractual hours. Account code based on type of interpreting provided:                             <ul style="list-style-type: none"> <li>• Sign Language (certified interpreter)</li> <li>• Sign Language (noncertified interpreter)</li> <li>• EL (oral)</li> <li>• EL (written)</li> </ul> </li> </ul>	66290/INT 66390/INT 66490/INT 66190/INT
	<ul style="list-style-type: none"> <li>• Interpreter provides additional academic support during assignment</li> </ul>	67047/IA
Resident Substitute	<ul style="list-style-type: none"> <li>• Instructional duties performed outside of contractual hours</li> </ul>	66348/SUP
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours</li> </ul>	66154/SUP
Secretary	<ul style="list-style-type: none"> <li>• Administrative duties performed outside of contractual hours</li> </ul>	66095/SUP
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours</li> </ul>	66154/SUP

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Special Education Instructional Assistant (SEIA)	<ul style="list-style-type: none"> <li>• Instructional duties/support performed outside of contractual hours                             <ul style="list-style-type: none"> <li>• Class 03 for general school duties <span style="float: right;">66060/SUP</span></li> <li>• Class 06 for duties specifically related to Special Education</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours                             <ul style="list-style-type: none"> <li>• Class 03 for general school duties <span style="float: right;">66154/SUP</span></li> <li>• Class 06 for duties specifically related to Special Education</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Classroom coverage in excess of 3 hours/day in the absence of a substitute (stipend)                             <ul style="list-style-type: none"> <li>• Program 184, Class 03 for general school duties <span style="float: right;">67047/IA</span></li> <li>• Program 184, Class 06 for duties specifically related to Special Education</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Salary Grade 6 SEIA covering for an SEIA who works in one of the specialized program classrooms (Expressions, Learning for Life, Pyramid)                             <ul style="list-style-type: none"> <li>• Program 184, Class 06 <span style="float: right;">67047/IA</span></li> </ul> </li> </ul>
User Support Specialist (USS)	<ul style="list-style-type: none"> <li>• Technical support and instruction performed outside of contractual hours <span style="float: right;">66094/SUP</span></li> </ul>
	<ul style="list-style-type: none"> <li>• Professional learning/training outside of contractual hours <span style="float: right;">66154/SUP</span></li> </ul>

Note: Support staff are compensated at their per diem rate of pay when performing duties related to their specific assignment or participating in professional learning/training.

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<b>ACCOUNTS FOR SUPPLEMENTAL PAY – NON-BENEFITTED, TEMPORARY, MISC.</b>		
Position	Description of work performed	Account/TRC
Custodian, Auxiliary	<ul style="list-style-type: none"> <li>• Custodial support for a community user group                             <ul style="list-style-type: none"> <li>• An FCPS employee who is not a custodian</li> <li>• A non FCPS representative approved by a school principal when an FCPS employee is not available</li> </ul> </li> </ul>	66078/SUP
Event Staff	<ul style="list-style-type: none"> <li>• Supporting extracurricular activities. Examples:                             <ul style="list-style-type: none"> <li>• High school athletics game managers &amp; ticket takers</li> <li>• <b>Nolan Track Meet staffing</b></li> </ul> </li> </ul>	66102/SUP
Instructional Assistant, Substitute/Temporary	<ul style="list-style-type: none"> <li>• Coverage for absent staff or vacant IA positions. The following positions are eligible for coverage: PreK IA, high school Digital Learning Lab (DLL) IA, Charter school IA</li> <li>• Code to class 03</li> </ul>	66160/SUP
Lighting/Stage Technician, FCPS Staff	<ul style="list-style-type: none"> <li>• Technical support for FCPS afterhours productions and outside user groups renting an auditorium</li> </ul>	66101/SUP
Lighting/Stage Technician, Student	<ul style="list-style-type: none"> <li>• Technical support for FCPS afterhours productions and outside user groups renting an auditorium</li> </ul>	66089/SUP
Lunch Monitor	<ul style="list-style-type: none"> <li>• Non-benefitted staff hired to specifically for lunch room coverage</li> </ul>	66059/SUP
Secretary, Substitute	<ul style="list-style-type: none"> <li>• Coverage for absent or vacant secretarial positions:                             <ul style="list-style-type: none"> <li>• School secretary</li> <li>• Registrar</li> <li>• Central Office</li> <li>• School administrative secretary</li> </ul> </li> </ul>	66195/SUP 66295/SUP 66395/SUP 66495/SUP
Security Guard	<ul style="list-style-type: none"> <li>• Local police or sheriff deputies who provide security during events.</li> </ul>	66119/SUP
Sick & Safe Leave	<ul style="list-style-type: none"> <li>• Substitutes and other temporary employee who have accrued sick leave</li> </ul>	67395/SAS
Special Education Instructional Assistant, Substitute/Temporary (typically paid via Frontline)	<ul style="list-style-type: none"> <li>• Coverage for absent staff or vacant SEIA positions.</li> <li>• Code to class 06</li> </ul>	66160/SUP
Substitute Teacher, Daily (typically paid via Frontline)	<ul style="list-style-type: none"> <li>• Coverage for an absent teacher or vacant position                             <ul style="list-style-type: none"> <li>• Part-time FCPS teacher paid daily sub rate</li> </ul> </li> </ul>	66048/SUP
Substitute Teacher, Long-term (typically paid via Frontline)	<ul style="list-style-type: none"> <li>• Coverage for a teacher or vacant position, 11 consecutive days or more                             <ul style="list-style-type: none"> <li>• Part-time FCPS teacher serving as long-term sub is paid per diem (use 66043)</li> </ul> </li> </ul>	66148/SUP
Substitute Teacher, Premium (typically paid via Frontline)	<ul style="list-style-type: none"> <li>• Coverage for media specialist, school counselor, 11 consecutive days or more                             <ul style="list-style-type: none"> <li>• Part-time FCPS teacher serving as long-term premium sub is paid per diem (use 66043)</li> </ul> </li> </ul>	66248/SUP

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#### CONTRACTED SERVICES, MATERIALS OF INSTRUCTION/SUPPLIES, OTHER

Always code transactions to the appropriate account for the service/item you are purchasing, regardless of where the expense is budgeted. Should you have a question, please contact your Business Manager or the Budget Office.

<b>CONTRACTED SERVICES (WORK PERFORMED BY SOMEONE NOT ON THE FCPS PAYROLL)</b>		
Title	Description of Expense	Account
Advertising	<ul style="list-style-type: none"> <li>Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television</li> <li>Display space/table at community event for promotion of program</li> </ul>	72009
Contracted Computer/Technology Services	<ul style="list-style-type: none"> <li>Software consulting services</li> </ul>	72024
Contracted Printing Services	<ul style="list-style-type: none"> <li>Printing of <i>non-instructional</i> materials by an outside vendor</li> </ul>	72007
Contracted Professional/ Technical Services	<ul style="list-style-type: none"> <li>Services provided by individuals or companies including student enrichment programs, medical doctors, lawyers, consultants, graphic artists, speakers</li> </ul>	72013
Managed Print Services (MPS) – Administrative Offices	<ul style="list-style-type: none"> <li>Printer/copier usage (aka “click charge”)</li> <li>Expenses are recorded via journal entry</li> <li>Schools/offices should not code expenses to this account</li> </ul>	72021

<b>SUPPLIES &amp; MATERIALS</b>		
Title	Description of Expense	Account
Audio/Visual	<ul style="list-style-type: none"> <li>Regular TVs (code Smart TVs to 73024), headphones, microphones, speakers (non-computer)</li> <li>Audio visual systems for auditoriums costing less than \$5,000</li> <li>Anything ordered from Purchasing’s AV bid list</li> </ul>	73008
Computer Software	<ul style="list-style-type: none"> <li>Software integral to running a computer</li> <li>Software for work (i.e., Microsoft, Adobe)</li> <li>Online learning platforms aka “course seats”</li> </ul>	73124
Computer/Technology Materials & Supplies	<ul style="list-style-type: none"> <li>Desktop/laptop computers &amp; tablets; peripherals such printers/3D printers, data projectors and data projector bulbs, COW (computers on cart); memory, laptop batteries; Smart TVs, interactive whiteboards, digital cameras</li> </ul>	73024

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Contracted Printing Services, Instructional Materials only	<ul style="list-style-type: none"> <li>• Printing of <i>instructional</i> materials by an outside vendor</li> </ul>	73007
Custodial Supplies	<ul style="list-style-type: none"> <li>• Custodial supplies and floor products</li> <li>• Material Stock Request (MSR)</li> <li>• Program 075 and class 10 only (use school dept ID)</li> </ul>	73028
Electrical Supplies	<ul style="list-style-type: none"> <li>• Bulb purchases for classroom/hallway ceiling fixtures</li> <li>• Materials Stock Request (MSR); limited requisition</li> <li>• Program 075 and class 10 (use school dept ID)</li> </ul>	73040
Furnishings (< \$5,000)	<ul style="list-style-type: none"> <li>• Desks, chairs, tables, blinds, cafeterias tables, school mats, bike racks, locker locks, carts without equipment, REPLACEMENT staff lounge refrigerators and microwaves</li> </ul>	73020
In-Service Materials/Supplies	<ul style="list-style-type: none"> <li>• <b>Materials and supplies utilized/consumed during staff in-services and professional learning such as flip chart paper and markers, note pads, and manipulatives.</b></li> </ul>	73012
Library Media Collection	<ul style="list-style-type: none"> <li>• <b>Cataloged</b> materials for a school’s media center to include printed and audiovisual forms of information such as books, films, magazines, and electronic forms of information</li> </ul>	73004
Managed Print Services (MPS) – Instructional Materials	<ul style="list-style-type: none"> <li>• Charges for printer and copier usage (aka “click charge”)</li> <li>• Expenses are recorded via journal entry</li> <li>• Schools/offices should not code expenses to this account (ex., paper)</li> </ul>	73021
Materials of Instruction	<ul style="list-style-type: none"> <li>• Classroom supplies which are consumable such as paper, pencils/pens, chalk, laminating film, white and bulletin boards</li> <li>• <b>Field trip t-shirts if required and funding is not available in the school’s SAF</b></li> <li>• Manipulatives, musical instruments, posters, white boards</li> <li>• Includes binding and die cutting machines, laminators, exercise bikes, classroom ovens and refrigerators</li> </ul>	73010
Medical Supplies	<ul style="list-style-type: none"> <li>• Health room <u>medical</u> supplies</li> <li>• Class 08</li> <li>• Code health room office supplies to 73009-10-DEPT-089-02-00000</li> </ul>	73026
Principal’s Discretionary	<ul style="list-style-type: none"> <li>• <b><u>Do not code expenditures to this account.</u></b> This account is for budgeting purposes only. Expenditures against funding budgeted to this account must be coded to the correct account for the expense.</li> </ul>	73098
Professional Library	<ul style="list-style-type: none"> <li>• Professional/staff development books for admin – use class 02</li> <li>• Professional/staff development books for teachers – use class 04</li> <li>• Professional/staff development books for Special Ed – use class 06</li> </ul>	73017

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Office Supplies, <b>Central Offices</b>	<ul style="list-style-type: none"> <li>• Supplies for administrative offices such as paper, pencils/pens, folders, etc.</li> <li>• Use for FedEx and UPS charges</li> </ul>	73001
Office Supplies, <b>School Administrative Offices</b>	<ul style="list-style-type: none"> <li>• Supplies for principals/assistant principals/secretaries and health room such as paper, pencils/pens, folders, <b>handheld radios</b>, handheld scanners (attendance), school checks and deposit slips, general administrative forms (ex, Late and Hall passes, Referrals)</li> <li>• <b>Tissues for classrooms (code to program 089, class 02)</b></li> <li>• FedEx and UPS charges</li> <li>• Class 02 only</li> </ul>	73009
Refreshments-Non FCPS staff assisting with FCPS activities	<ul style="list-style-type: none"> <li>• <b>With CABINET-LEVEL APPROVAL, central office departments may purchase refreshments for guests participating in an FCPS activity with operating funds. Examples:</b> <ul style="list-style-type: none"> <li>• Chorus adjudication judges</li> <li>• Science fair judges</li> </ul> </li> </ul>	74016
Security Technology/ Equipment < \$5,000	<ul style="list-style-type: none"> <li>• <b>Handheld radios, emergency radios, security cameras (buildings and buses), <b>Raptor scanners/printers/computers</b>, and card swipes/badge readers</b></li> </ul>	73036
Testing Supplies	<ul style="list-style-type: none"> <li>• Student testing materials such as Scantron-style forms</li> </ul>	73011
Textbooks	<ul style="list-style-type: none"> <li>• Textbooks, e-books, classroom resource books, workbooks, manuals, trade books, reference materials, videos, CDs, magazine subscriptions, instructional software (even if on another server), sheet music and other printed and electronic forms of communication for direct instruction or to support instruction</li> <li>• Do not use for Library Collection (use 73004)</li> <li>• Use 73017 for professional/staff development books</li> </ul>	73003
USPS Postage	<ul style="list-style-type: none"> <li>• Postage purchased from the U.S. Postal Service (for time sensitive mailings ONLY such as trespassing notices, IEP information, and suspension/expulsion notices)</li> <li>• Finance Department journals monthly Warehouse postage expenses to this account</li> <li>• FedEx and UPS – use 73001 (non-school departments/offices) or 73009 (schools)</li> <li>• Schools use class 02 only</li> </ul>	73005

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OTHER EXPENSES		
Title	Description of Expense	Account
Auto Insurance Reimbursement	<ul style="list-style-type: none"> <li>Reimburse specific school-based staff who carry insurance limits above state mandated because they may need to use their personal vehicle to transport students</li> <li>Individual negotiated agreements identify eligible staff, minimum coverage limits, and amount of reimbursement</li> </ul>	74031
Community Assistance/Family Outreach	<ul style="list-style-type: none"> <li>Materials &amp; supplies purchased for family engagement events</li> <li>Purchases that support the social and academic growth of students such as school supplies for home use, clothing, shoes, hygiene items, cleaning supplies such as clothes detergent, bus tickets for students, etc.</li> </ul>	74092
Expense Recovery. SAF or Outside Organization Bill Back	<ul style="list-style-type: none"> <li>Use when funding source for an expense is a Student Activity Fund or outside organization (PTA, Safe &amp; Sane, etc.)</li> <li>Complete account code string: Traditional schools: 74995-10-DEPT-013-14-00000 Charter schools: 74995-19-DEPT-013-14-00000</li> <li>Use appropriate 66XXX account on timesheets.</li> </ul>	74995
Meetings, Conferences, Travel & Competitions	<ul style="list-style-type: none"> <li>Registration, transportation, meals, hotel and other expenses associated with travel</li> <li>Fees paid for students to attend curriculum-related field trips and interscholastic competitions such as science &amp; engineering tournaments, music competitions, etc.</li> </ul>	74016
Mileage Reimbursement	<ul style="list-style-type: none"> <li>Reimburse staff for mileage and parking expenses incurred in the course of carrying out their job duties                             <ul style="list-style-type: none"> <li>Admin staff - class 02</li> <li>General education instructional - class 05</li> <li>Special Ed staff - class 06</li> </ul> </li> </ul>	74001
Professional Resources	<ul style="list-style-type: none"> <li>Use for online monitoring, documentation and data analysis programs</li> </ul>	74017
Student Incentives/Promotional Items for Students	<ul style="list-style-type: none"> <li>Reasonable and approved expenditures to promote, celebrate or encourage success within schools.</li> <li>Class 05</li> </ul>	74004



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Staff Incentives	<ul style="list-style-type: none"> <li>• May not exceed \$3 per student (foundation schools-check with SASA business manager)</li> <li>• Class 05</li> <li>• May be used for Staff Appreciation/School Improvement Successes</li> <li>• May be used for food</li> <li>• May NOT be used to compensate an employee</li> <li>• May NOT be used for the purchase of gift cards</li> <li>• Tokens of appreciation may not exceed \$20/person a year</li> </ul>	74005
Subscription/Dues	<ul style="list-style-type: none"> <li>• Membership in professional organizations and subscriptions to professional and local periodicals and newspapers</li> <li>• Site licenses to show movies (vendor Swank)</li> <li>• Sam’s Club memberships</li> </ul>	74002
Testing & Certification Fees	<ul style="list-style-type: none"> <li>• AP, career certification and IB testing fees</li> <li>• Expense will appear on a budget status report under “School Accountability;” however, the funding source is not the school’s operating budget.</li> </ul>	74011
Tuition & Dual Enrollment	<ul style="list-style-type: none"> <li>• Tuition fees</li> <li>• Expense will appear on a budget status report under “School Accountability;” however, the funding source is not the school’s operating budget.</li> </ul>	74060

<b>EQUIPMENT &gt; \$4,999</b>		
Title	Description of Expense	Account
Computer/Technology Equipment > \$4,999 <i>(Tech Services Only)</i>	<ul style="list-style-type: none"> <li>• A single computer/technology equipment item that costs \$5,000 or more.</li> </ul>	75024
Equipment > \$4,999	<ul style="list-style-type: none"> <li>• Moveable or fixed unit of furniture or furnishing, machines, etc.</li> <li>• Item costs \$5,000 or more.</li> </ul>	75020
Security Technology > \$4,999	<ul style="list-style-type: none"> <li>• Repeaters</li> </ul>	75036