

BUTTE COUNTY

OFFICE OF
EDUCATION

DON McNELIS
SUPERINTENDENT

Administrative Services

1859 Bird Street
Oroville, CA 95965
(530) 532-5727
Fax (530) 532-5759
www.bcoe.org

Kevin J. Bultema
Assistant Superintendent
kbultema@bcoe.org

Lorraine Hodel
Executive Assistant
lhodel@bcoe.org

Board of Education

*Dr. Ladd Johnson
Jeannine MacKay
Brenda J. McLaughlin
Dr. Robert W. Purvis
Pat Matthews Spear
Betty Vassar
Mike Walsh*

*An Equal Opportunity
Employer*

MEMORANDUM

DATE: July 12, 2011
TO: BCOE Management & Staff
FROM: Kevin Bultema, Assistant Superintendent
RE: Change to Payroll Object Codes

BCOE wants to ensure the most accurate financial information is developed and provided to the many stakeholders of our organization.

With this goal in mind, we have created new object codes related to timecard payroll. The idea is to have consistency in our coding of payroll so we can more easily record and report on payroll expenses. Please see attachment with new payroll object codes. These object codes should be used immediately and should be reflected in the 2011-12 financial statements. We have also included pages from the California State Accounting Manual (CSAM) which provides more detail regarding payroll object codes. Payroll staff are authorized to adjust timecards to the proper object code if incorrect coding is submitted.

Administrative Services and Human Resources are available to provide additional information or training to programs and staff. Please contact Lisa Anderson (532-5617) or Lisa Huston (532-5766) for assistance.

Thank-you.

lh: AS-1112-001

Butte County Office of Education
 New Object Codes for non-contract payroll
 7/5/2011

Employee Classification	Description	Major Object Code	NEW OBJECT CODES		
			Sub-pay	Overtime	Extra-pay
Teachers	Certificated Teachers, Instructors/Site Liasons	1100	1110	N/A	1130
Pupil Support	Certificated Counselors, Nurses, Psychologists, Librarians	1200	1210	N/A	1230
Certificated Management	Certificated Principals, Directors, Asst. Superintendents <i>(administrators engaged in instructional supervision)</i>	1300	1310	N/A	1330
Other Certificated	Certificated Coaches, Coordinators, Facilitators <i>(certificated staff who do not fall under the other certificated object codes)</i>	1900	1910	1920	1930
Instructional Aides	Classified Aides	2100	2110	2120	2130
Classified Support	Classified Media Assistants, Tutors, Custodians, M&O Technicians, School Activity Assts., Parent Liasons, Paraprofessionals, Food Services, Transportation Services	2200	2210	2220	2230
Classified Management	Classified Directors, Asst. Superintendents, Executive Assistants (EA's), Financial Analysts, Board Members	2300	2310	2320	2330
Clerical	Classified Office Support, Secretaries, Technology Support, Clerks	2400	2410	2420	2430
Other Classified	Classified Coaches, Yard Duty <i>(classified staff who do not fall under the other classified object codes)</i>	2900	2910	2920	2930

Procedure 330 Object Classification

Object Code Definitions

(Italicized codes are optional; if used, they must be reported to CDE.)

<u>Code</u>	<u>Definition</u>
-------------	-------------------

1000–7999	EXPENDITURES
------------------	---------------------

Note: See also Appendix A, "Analysis of Salaries," for common function/object relationships found in salary expenditures.

1000–1999	Certificated Personnel Salaries. Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the LEA.
-----------	--

For compensated time off, a substitute for a position recorded in objects 1000–1999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as released time for negotiations, the substitute should be charged to the applicable goal and function.

1100	Certificated Teachers' Salaries. Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis.
------	--

The separate recording of teachers' salaries is required by *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent.

The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Object 1100.

The total salary is recorded in Object 1100 under the following conditions: The teacher is an employee of the district or office of the county superintendent in a position requiring certification qualifications. The teacher's duties require him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and he or she is assigned no duties

Procedure 330 Object Classification

Code

Definition

other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following:

- Preparation for and evaluation of classroom work
- Extracurricular activities that arise from classroom work and are extensions of it (e.g., class or club sponsorship or supervision at school functions)
- Management of and instruction in a study hall
- Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess or lunchtime, after school, or at other times

If a certificated employee teaches at least one instructional period each day that he or she is employed to teach and is also assigned other duties neither in connection with nor as an extension of classroom teaching, his or her salary must be prorated and recorded in Object 1100 and in the other objects that provide for recording of expenditures for the other assignment(s). The amount recorded in Object 1100 is the product of the employee's complete salary and the fraction of the full-time school day that the employee spent as a classroom teacher performing duties that are in connection with, or an extension of, classroom teaching as limited herein. The remaining portion is then charged to the object(s) in which expenditures for the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching. If a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Object 1100.

The term *other assignments* that must be recorded or prorated to other object codes includes, but is not limited to, assignments usually and specifically assigned to persons employed in the following types of positions:

Certificated:

- General supervisors, coordinators, directors, specialists, consultants, supervisors of special subjects or grades, and certificated assistants (use Function 2100, Instructional Supervision and Administration, with Object 1300, Certificated Supervisors' and Administrators' Salaries)
- Chairperson of academic department (use Function 2700, School Administration, with Object 1300, Certificated Supervisors' and Administrators' Salaries)
- Principals, vice principals, assistant principals, deans, and assistant deans in individual schools (use Function 2700, School Administration, with Object 1300, Certificated Supervisors' and Administrators' Salaries)

Procedure 330 Object Classification

<u>Code</u>	<u>Definition</u>
	<ul style="list-style-type: none">• Librarians, assistant librarians, and audiovisual personnel (use Function 2420, Instructional Library, Media, and Technology, with Object 1200, Certificated Pupil Support Salaries)• Counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (use Pupil Service functions 3110 through 3150 with Object 1200, Certificated Pupil Support Salaries)
	Classified:
	<ul style="list-style-type: none">• School bus driver, custodian, secretary to the governing board, and supervisor of transportation
1200	Certificated Pupil Support Salaries. Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, otologists, and other personnel as authorized in the field of physical and mental health and who are on the payroll of the LEA. Health services personnel must possess a services credential (<i>Education Code</i> sections 44872–44879 and 49422–49427).
1300	Certificated Supervisors' and Administrators' Salaries. Record the full-time, part-time, and prorated portions of salaries of principals, vice principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants (whether or not they supervise staff); superintendents and/or deputy, associate, area, and assistant superintendents in districts and offices of county superintendents of schools (<i>Education Code</i> sections 35028, 35029, 35030, 44065, 44066, and 44069). <i>Note:</i> The term <i>supervision</i> is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching.
1900	Other Certificated Salaries. Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialists, certificated civic center employees, or resource teachers not performing duties as a classroom teacher. Object 1900 is not open to instructional functions.

Procedure 330 Object Classification

<u>Code</u>	<u>Definition</u>
2000–2999	<p>Classified Personnel Salaries. Classified salaries are salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the LEA.</p> <p>For compensated time off, a substitute for a position recorded in objects 2000–2999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as released time for negotiations, the substitute should be charged to the applicable goal and function.</p> <p>Student employees are to be coded to the goal, function, and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900, Other Classified Salaries.</p>
2100	<p>Classified Instructional Salaries. Record total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (<i>Education Code</i> Section 41011). This code also includes salaries of noncertificated charter school teachers and other noncertificated instructional personnel, such as classified coaches, tutors, and drug/alcohol program mentors.</p>
2200	<p>Classified Support Salaries. This code is used to record the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions.</p> <p>Salaries for the instructional media and library function include the salaries of library and media aides.</p> <p>Salaries for the student support function include the salaries of counselor aides and health aides.</p> <p>Salaries for the pupil transportation function include the salaries of bus drivers, mechanics, field coordinators, gasoline-pump attendants, and all other personnel whose assignments are related to the transportation of students.</p> <p>Salaries for the food service function include the salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in the management of the food service program on a districtwide basis. The salary of a classified director of food services, if districtwide, is recorded in Object 2300,</p>

Procedure 330 Object Classification

<u>Code</u>	<u>Definition</u>
	<p>Classified Supervisors' and Administrators' Salaries. The salary of a certificated director of food services, if districtwide, is recorded in Object 1300, Certificated Supervisors' and Administrators' Salaries.</p> <p>Salaries for the maintenance function include the salaries of carpenters, painters, plumbers, electricians, and other similar positions.</p> <p>The salaries for the operations function include the salaries of custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions.</p>
2300	<p>Classified Supervisors' and Administrators' Salaries. Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. Include stipends for governing board members and personnel commission members. (For assistant superintendents and superintendents, see <i>Education Code</i> sections 35028, 35029, 35030, 44065, 44066, and 44069.)</p>
2400	<p>Clerical, Technical, and Office Staff Salaries. Record the full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions.</p>
2900	<p>Other Classified Salaries. Record the full-time, part-time, and prorated portions of salaries not identifiable with objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). Students employed as part of a work-study curriculum or job-training grant are coded to Function 1000, Instruction.</p>
3000–3999	<p>Employee Benefits. Record employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories. A code that ends in 1 indicates benefits paid for personnel in certificated positions, and a code that ends in 2 indicates those paid for personnel in classified positions.</p> <p>Except for allocated costs of OPEB (objects 3701–3702) and retirement incentives (objects 3901–3902), employee benefits are charged to the program(s) to which the benefit-eligible employee's salary is charged.</p>