

CHART OF ACCOUNTS FOR LOCAL PARTNERSHIPS EXPANDED DESCRIPTIONS FOR PURPOSE SERVICE CODES

Purpose Service Codes (PSCs) Effective July 1, 2026	
X-XXX- 2300 -XXX-XXXX	Child Care Subsidy – Affordability – Inactive header
X-XXX- 2340 -XXX-XXXX	Subsidy – State Subsidy Contract: TANF/CCDF Eligible Only – Financial assistance paid on a direct per child basis for the purchase of part- or full-day care and/or rate enhancements for families eligible for Temporary Assistance for Needy Families (TANF) or the Child Care and Development Fund (CCDF). Includes wrap-around care for children attending other publicly funded part-day programs such as NC Pre-K, Head Start or Developmental Day Schools. This activity is implemented through the state-level subsidy contract and is governed by a Memorandum of Understanding between the Local Partnership and the Local Purchasing Agency (LPA). This activity may serve children of all ages prior to kindergarten.
X-XXX- 2341 -XXX-XXXX	Subsidy – Dual Subsidy: TANF/CCDF Eligible Only – Financial assistance paid on a direct per child basis for the purchase of part- or full-day care and/or rate enhancements for families eligible for Temporary Assistance for Needy Families (TANF) or the Child Care and Development Fund (CCDF). Includes wrap-around care for children attending other publicly funded part-day programs such as NC Pre-K, Head Start or Developmental Day Schools. This activity is implemented outside of the state-level subsidy contract. Data will be reported into the state-level Smart Start Reporting System on a monthly basis. This activity may serve children of all ages prior to kindergarten.
X-XXX- 2342 -XXX-XXXX	Subsidy – NC Pre-K Enhancements: TANF/CCDF Eligible Only – Financial assistance paid on a direct per child basis for the purpose of enhancing the NC Pre-K rate for children enrolled in and being served through NC Pre-K and whose families are eligible for Temporary Assistance for Needy Families (TANF) eligible or the Child Care and Development Fund (CCDF). Data will be reported as directed by DCDEE. Does not include wrap-around care. For children who also receive wrap-around care, the additional subsidy is funded under PSC 2340 or 2341 .
X-XXX- 2343 -XXX-XXX	Subsidy – NC Pre-K Expansion: TANF/CCDF Eligible – Financial assistance paid on a direct per child basis for the purchase of care for children attending preschool in an NC Pre-K classroom, but who are not enrolled in NC Pre-K. Additionally, assistance is paid only for children who are eligible for Temporary Assistance for Needy Families (TANF) or the Child Care and Development Fund (CCDF). Data will be reported into the state-level Smart Start Reporting System on a monthly basis. Does not include wrap-around care.

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	For children who also receive wrap-around care, the additional subsidy is funded under PSC 2340 or 2341 .
X-XXX- 2347 -XXX-XXXX	Subsidy – Dual Subsidy: NON TANF/CCDF Eligible – Financial assistance paid on a direct per child basis for the purchase of part- or full-day care and/or rate enhancements for families not eligible for Temporary Assistance for Needy Families (TANF) or the Child Care and Development Fund (CCDF). Includes wrap-around care for children attending other publicly funded part-day programs such as NC Pre-K, Head Start or Developmental Day Schools. This activity is implemented outside of the state-level subsidy contract. Data will be reported into the state-level Smart Start Reporting System on a monthly basis. This activity may serve children of all ages prior to kindergarten.
X-XXX- 2348 -XXX-XXXX	Subsidy – NC Pre-K Enhancements: NON TANF/CCDF Eligible - Financial assistance paid on a direct per child basis for the purpose of enhancing the NC Pre-K rate for children enrolled in and being served through NC Pre-K and whose families are not eligible for Temporary Assistance for Needy Families (TANF) eligible or the Child Care and Development Fund (CCDF). Data will be reported as directed by DCDEE. Does not include wrap-around care. For children who also receive wrap-around care, the additional subsidy is funded under PSC 2347 .
X-XXX- 2349 -XXX-XXXX	Subsidy –NC Pre-K Expansion: NON TANF/CCDF Eligible - Financial assistance will be paid on a direct per child basis for the purchase of care for children attending preschool in an NC Pre-K classroom, but who are NOT enrolled in NC Pre-K. Additionally, assistance is paid only for children who are not eligible for Temporary Assistance for Needy Families (TANF) or the Child Care and Development Fund (CCDF). Data will be reported into the state-level Smart Start Reporting System on a monthly basis. Does NOT include wrap-around care. For children who also receive wrap-around care, the additional care is funded under PSC 2347 .
X-XXX- 2360 -XXX-XXXX	Subsidy – State Subsidy Contract: Services Support – Subsidy services support conducted by a state level Local Purchasing Agency to perform family outreach and application; eligibility determination; payment processing; annual recertification; reporting; etc.
X-XXX- 2361 -XXX-XXXX	Subsidy – Dual Subsidy Services Support - Subsidy services support conducted by local partnership or direct service provider to perform family outreach and application; eligibility determination; payment processing; annual recertification; reporting; etc.
X-XXX- 2362 -XXX-XXXX	Subsidy – Tri-Share Services Support - Subsidy services support for Tri-Share conducted by local partnership or direct service

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	provider/contractor to perform employer, family, and/or provider outreach and application; eligibility determination; payment processing or approval; annual recertification; reporting; etc. Also includes expenditures related to planning and implementation for the Tri-Share pilot or expansion.
X-XXX-X100-XXX-XXXX	Child Care & Education Quality – Inactive header
X-XXX-3104- XXX-XXXX	<p>NC Child Care Resource and Referral Services – Child Care Resource and Referral (CCR&R) is an activity aligned with the NC CCR&R System to provide CCR&R services that meet NC CCR&R Council specific outputs and outcomes. Services may include: technical assistance, training for child care providers, consumer education, and/or consumer referral.</p> <p>**Funding for budgets with majority Smart Start technical assistance, training, and/or consumer referral {60% or more} should use PSC 3125.</p>
X-XXX-3105- XXX-XXXX	<p>Accessing Professional Certification and Course Work - Supports to child care staff to help them complete a professional certification or professional designation to assure qualification to perform their role in a child care program. Also includes early childhood workforce development programs that support those who are new to or interested in joining the field of Early Childhood Education. May include advising/planning for accessing higher education, course completion bonuses or complementary TEACH® components, apprenticeship programs and support for staff release time.</p>
X-XXX-3107- XXX-XXXX	<p>WAGE\$ - Payments to increase provider compensation based on educational achievement and continuity of service; administered through statewide WAGE\$® contract.</p>
X-XXX-3109- XXX-XXXX <i>Note: Talk with your Program Officer about new activity use of this PSC.</i>	<p>Training and Coaching/Mentoring – One-on-one mentoring or coaching, paired with training, to improve child care staff practice. May include CEU training. This may include Incredible Years-Teacher Classroom Management or Motherhead Story Exploring.</p>
X-XXX-3115- XXX-XXXX	<p>Lending Library – Coordinating access to early childhood education-resources and materials for child care staff. May also include resources and materials for families of young children.</p>
X-XXX-3122- XXX-XXXX	<p>Child Care Systems Building – Strategies to support connections and continuity between early childhood programs, public schools, families and communities. Includes transition activities, shared curricula, assessment and professional development between early childhood and school educators, joint planning between schools, families, early childhood programs, and other community members.</p>

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	<p>Child care systems building activities may include stakeholder engagement for collective effort and systems improvements. Collective efforts build a common vision and targeted outcomes for more aligned actions across child care sectors. Specific systems building activities will address any of the six systems characteristics</p> <p>1) Mindsets: attitudes, values, and beliefs that shape individual and collective behavior (e.g. convening professionals and/or families in conversations about the importance of early childhood topics); 2) Power: how decisions are made and who participates (e.g. community and family leadership opportunities that foster shared ownership in ensuring an effective early childhood system); 3) Policies: regulations, laws, practices, procedures and daily routines that shape the behavior of individuals, groups, organizations (e.g. establishing an efficient process for transition to kindergarten); 4) Connections: relationships and exchanges between people and across different sectors, organizations and systems characteristics (e.g. establishing coordinated referral processes); 5) Resources: Human, financial, and social resources that are used within the system (e.g. expanding existing trainings and professional development to other stakeholders); 6) Program Components: range, quality, effectiveness, and location of relevant services and supports in the community (e.g. adapting services or programs to meet the needs of young children and families).</p> <p><i>**Formally Kindergarten Transitions</i></p>
X-XXX-3123- XXX-XXXX	<p>Compensation and Health Benefits for Child Care Providers -</p> <p>Personnel costs: wages and benefits for child care program personnel, including increases in compensation for any staff in a child care center or family child care providers and their employees; health, dental, and vision insurance; paid sick or family leave; and retirement contributions. Other examples of allowable personnel costs include, premium or hazard pay, staff bonuses, and employee transportation costs to or from work. May be linked to the quality of the facility, early childhood professional's education, and/or continuity of service.</p>

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X-XXX- 3125 - XXX-XXXX	Quality Child Care - On-site technical assistance (consultation/coaching) to help 1-5 star facilities, temporary licensed, and GS-110s attain a higher star rating or points, maintain a current star rating, or to improve upon a certain area of quality. The technical assistance will include a range of engagement, including 1) providing customized support to help early childhood education professionals solve discrete concerns requiring minimal additional follow-up, 2) engaging in a collaborative, problem solving process between an external consultant with specific expertise, an adult learning knowledge and skills, and an individual group for, one program or organization and/or 3) using pre/post research-based assessments such as ERS, CLASS, POEMS, PAS, and BAS. Includes working individually with directors and/or teachers to improve practice. May also include financial incentives and awards, materials or equipment, and improvements to the outdoor learning environment to attain a higher star rating, NAEYC Accreditation, or higher score on post assessments.
X-XXX- X200 - XXX-XXXX	Child Care & Education Accessibility & Availability – Inactive header
X-XXX- X300 - XXX-XXXX	Child Care & Education Affordability – Inactive header
X-XXX- 3313 - XXX-XXXX	Child Care Transportation- Transportation services to increase access to childcare.
X-XXX- 3318 - XXX-XXXX	Part-Day Child Care Program - Developmentally appropriate preschool activities for children not enrolled in full time care.
X-XXX- 3322 - XXX-XXXX	NC Pre-K Quality Enhancement and Support – Quality improvement/assurance activities for NC Pre-K classrooms. May include on-site TA, training, and coaching.
X-XXX- 3323 - XXX-XXXX <i>NOTE: This PSC <u>cannot</u> be used with Smart Start funds.</i>	NC Pre-K Administration – Administration and coordination activities for NC-PreK, including but not limited to family outreach and application; eligibility determination; payment processing; reporting; etc.
X-XXX- X400 - XXX-XXXX	Health/Safety – Inactive Header
X-XXX- 5407 - XXX-XXXX <i>Note: Talk with your Program Officer about new activity use of this PSC.</i>	Oral Health Services – Improves oral health through prevention and treatment. Programs include education for parents about good oral health practices for their children, linkage to oral health care, or preventive or restorative care that is not covered by Medicaid or other insurance.
X-XXX- 5410 -XXX-XXXX	Quality Child Health Services - Technical assistance and/or support to deliver comprehensive primary health care, including medical professional use of individual developmental and

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	behavioral screening tools, referral and connection to needed community services, and parent education such as Assuring Better Child Health and Development (ABCD) and Healthy Steps.
X-XXX- 5413 - XXX-XXXX	Prenatal/Newborn Services – Pregnancy care: prenatal (before birth) and postpartum (after birth) healthcare for expectant families, including treatments and trainings to ensure a healthy prenatal period, pregnancy, labor and delivery for family and baby. Outreach, education, and referrals to pregnant women and/or parents with newborns. Activities include breastfeeding support, pre-and/or post-natal home visits by nurses, and linkage to resources.
X-XXX- 3414 - XXX-XXXX	Child Care Health Consultation (CCHC) - Model provides consultation, training, technical assistance to child care providers to address health or safety issues, assess the facility's health and safety status, and promote best practices for healthy and safe environments.
X-XXX- 5415 - XXX-XXXX	Health Care Access and Support –Services designed to support children's access to a primary medical home for preventative and primary health care as well as psychological and mental health services treatments, therapies, and services from specialized professionals.
X-XXX- 3417 - XXX-XXXX Note: Talk with your Program Officer about new activity use of this PSC.	Inclusive Child Care –Training and technical assistance on inclusion for child care providers to work with parents and their children with emotional, behavioral, and identified special needs in the child care setting. Such strategies may include funding support personnel such as Inclusion or Behavior Intervention Specialists and/or the Pyramid Model for Supporting Social Emotional Competence in Infants and Young Children.
X-XXX- 5417 - XXX-XXXX Note: Talk with your Program Officer about new activity use of this PSC.	Early Intervention Services - Services to families and their children who have identified emotional, behavioral or other special needs, or who may be at risk for delays. Services may include assuring access to screening/assessment, therapeutic interventions, NICU support, parent-to-parent programs.
X-XXX- 3424 - XXX-XXXX Note: Talk with your Program Officer about new activity use of this PSC.	Nutrition and Physical Activity –Services to improve knowledge, practices, and policies of nutrition and physical activities for child care providers, children, and parents and improve the outdoor learning environment at child care facilities. Includes initiatives such as Shape NC, Be Active Kids, or Preventing Obesity by Design (POD); activities using other childhood obesity prevention curricula and/or assessment tools like Nutrition and Physical Activity Self-Assessment for Child Care (NAP SACC), Color Me Healthy, or Preschool Outdoor Environment Measurement Scale (POEMS).

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X-XXX-X500- XXX-XXXX	Family Support - Inactive header
X-XXX-5505- XXX-XXXX	Parent Education - Parent education programs focus on enhancing parenting practices and behaviors, such as developing and practicing positive discipline techniques, learning age-appropriate child development skills and milestones, promoting positive play and interaction between parents and children, and locating and accessing community services and supports. Smart Start allowable programs and resources that strengthen parenting skills can be found in Smart Solutions.
X-XXX-5506- XXX-XXXX	Family Support and Well-Being Services - Services to ensure that all families with children 0-5 are safe and healthy and have the opportunity for educational attainment and economic advancement. <i>**For activities that include a series of parenting classes use 5505 Parent Education</i>
X-XXX-5509- XXX-XXXX	Parents As Teachers - Home visiting program including personal visits by a certified parent educator; group meetings; annual developmental/ functional assessment; and linkages with community resources.
X-XXX-5510- XXX-XXXX	Family Crisis Intervention - Time-limited intervention with a specific approach to immediately stabilize the environment of those in crisis. Services to support families in short term crises situations including services for child maltreatment, case management, homeless families, family counseling, and/or domestic violence intervention.
X-XXX-5512- XXX-XXXX	Literacy Programs - Programs to develop and promote emergent literacy skills of children by encouraging family book sharing and other reading strategies. May include promoting adult literacy skills. Programs such as Motherread/Fatheread and Raising a Reader. <i>**For DPIL use 5526</i>
X-XXX-5517- XXX-XXXX	Community Systems Building and Public Awareness - Activities to increase parent and community awareness of early childhood services and resources. May include outreach and engagement activities for the general public and for parents/caregivers promoting the benefits of early childhood programs and parent involvement, as well as activities such as events. Community systems building activities may include stakeholder engagement for collective effort and systems improvements. Collective efforts build a common vision and targeted outcomes for more aligned actions across community sectors. Specific systems building activities will address any of the six systems characteristics

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	<p>1) Mindsets: attitudes, values, and beliefs that shape individual and collective behavior (e.g. convening professionals and/or families in conversations about the importance of early childhood topics); 2) Power: how decisions are made and who participates (e.g. community and family leadership opportunities that foster shared ownership in ensuring an effective early childhood system); 3) Policies: regulations, laws, practices, procedures and daily routines that shape the behavior of individuals, groups, organizations (e.g. establishing an efficient process for transition to kindergarten); 4) Connections: relationships and exchanges between people and across different sectors, organizations and systems characteristics (e.g. establishing coordinated referral processes); 5) Resources: Human, financial, and social resources that are used within the system (e.g. expanding existing trainings and professional development to other stakeholders); 6) Program Components: range, quality, effectiveness, and location of relevant services and supports in the community (e.g. adapting services or programs to meet the needs of young children and families).</p>
X-XXX-5525- XXX-XXXX	<p>Home Visiting – A prevention strategy to promote infant, maternal, and child health, safe home environments, and access to services. These programs foster educational development and help prevent child abuse and neglect. Home visiting programs offer a variety of in-home assessment and family-focused services to expectant parents and families with new babies and young children. Smart Start allowable programs and resources that strengthen parenting skills can be found in Smart Solutions. <i>**For PAT use 5509.</i></p>
X-XXX-5526- XXX-XXXX	<p>Dolly Parton Imagination Library (DPIL) – An early literacy program that mails age-appropriate books to registered children, aged birth to their fifth birthday, monthly to increase young children’s access to books.</p>
X-XXX-X600- XXX-XXXX	<p>Program Support – Inactive header</p>
X-XXX-5603- XXX-XXXX	<p>Program Planning, Coordination, and Evaluation– Planning activities may include conducting needs and assets assessments to inform programmatic priorities, developing a strategic plan based on community needs, researching evidence for effective program selection to best meet community needs, and selection of evidence-based and evidence-informed activities that best meet the needs and priorities established through the strategic plan and Community Early Childhood Profile (EC Profile). Coordination activities include technical assistance and oversight to service providers and grantees regarding program management and/or implementation, and financial/programmatic monitoring.</p>

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	Evaluation activities may include the development, measurement and reporting of outputs/outcomes and related programmatic data, technical assistance to service providers and grantees regarding data collection and program management, and the review of program effectiveness related to county level data such as the EC Profile and program outputs and outcomes, especially in relation to the goals and objectives in the partnership's strategic plan.
X-XXX-7XXX-XXX-XXXX	Service Activities –Funded with non-Smart Start funds and that cannot be appropriately categorized in a Smart Start Purpose Service Code
X-XXX-9100-XXX-XXXX	Partnership Administration – Per NC Smart Start legislation, costs associated with partnership oversight, business and financial management, general accounting, human resources, budgeting, purchasing, contracting and information systems management. These costs relate to the overall operation and direction of the partnership.
X-XXX-9200- XXX-XXXX <i>Note: Only costs of fund raising for contributions that qualify as Smart Start program match are permitted to be charged to Smart Start funds.</i>	Fund Raising - Costs for fund raising efforts, including but not limited to registration fees for fundraising and grant writing courses, grant catalogs subscriptions, printing costs for fundraising materials, direct mail solicitations, and staff or contractor expenses for fund raising work.