

# INSTRUCTIONAL MEMORANDUMS

## To Local Public Agencies



To: Counties	Date: July 7, 2023
From: Local Systems Bureau	I.M. No. 2.070
Subject: Secondary Road Budget Accounting Code Series	

**Contents:** The purpose of this Instructional Memorandum (I.M.) is to list the Accounting Code Series items in this I.M. rather than including them in the budget and program instruction booklet each year.

### ACCOUNTING CODE SERIES – REVENUES

Revenue items and their respective descriptions are provided in Section 3 of the [Annual Report Instructions](#).

### ACCOUNTING CODE SERIES - EXPENSES

#### 700 ADMINISTRATION

Includes all expenditures incurred for the performance of management or executive duties related to secondary road operations.

##### 110--Salaries

- 111—Engineers--That portion of engineers' (Licensed or EI - Engineering Intern) salaries when engaged in administrative duties.
- 112--Assistants--That portion of other office employees' salaries when performing administrative functions.
- 113--Others--Any salaries paid to other persons (secretaries, office managers and clerical employees) for administrative duties.

##### 120--Office Expense

- 121--Rent--Administrative related rent.
- 122--Machines and Fixtures--Personal computers, modems, printers, fax machines, telephones, office furniture, electrical appliances, maintenance service contracts, etc.
- 123--Postage--Stamps, postage meters, etc.
- 124--Supplies--Printer, fax, typewriter, adding machine ribbons and paper. Office Stationery, forms, pencils, etc.
- 125--Publications/Permits--Bid advertisements, publications for public hearing, etc.; permits not expensed to a specific maintenance or construction activity
- 127--Computer Services--Computer software purchases and updates, Internet, IT, bookkeeping, payroll computations, etc. (Do not include engineering computations.)

##### 130--Subsistence

- 131--Mileage--Private car, car rental, transportation fares.
- 132--Schools and meeting fees--registration fees, etc. at schools or meetings concerned with administration.
- 133--Meals and Lodging.
- 134--Miscellaneous--County engineer's bond, RISE, Notary, legal fees, and other loan repayments, etc.

##### 140--Union Negotiations.

##### 150--Tort Liability

- 151 --Tort Liability claims, judgments and deductibles.
- 152--Tort Liability insurance premiums.

## 701 ENGINEERING

Includes all expenditures pertaining to the engineering function of the county engineer's office. Engineering work on all construction, maintenance, and traffic services shall be included in this series.

The following is a statement approved by the Executive Board of the Iowa County Engineers Association as to the contents of engineering expenditures:

“Engineering shall include salaries, expenses, and transportation paid for engineers, office personnel, inspectors, survey personnel, and gravel checkers. All inspection work in connection with bridge and culvert construction, grading operations, and surfacing work is to be included. Gravel checkers' salaries and wages shall be included as part of engineering. If maintenance employees are used as gravel checkers on maintenance resurfacing, their time may be charged to maintenance. If maintenance employees are used for checking gravel or material for base work or other construction projects, their time shall be charged to engineering. **No inspection charge shall be made to the construction project. In general, the cost of all personnel working out of the county engineer's office on an engineering function shall be charged to engineering.**”

The following items are included in Engineering:

### 210--Salaries

- 211--Engineers--That portion of the engineers' (Licensed or EI) salaries when engaged in engineering functions.
- 212--Assistants--That portion of the engineering staff salaries when engaged in engineering functions.
- 213--Others--Any salaries paid to other county personnel engaged in engineering functions such as maintenance personnel doing construction inspection.

### 220--Engineering Equipment and Supplies

- 221--Equipment--Items of purchase and repair including transits, levels, rods, tapes and chains, range poles, inspection equipment (beam breakers, sieves, scales, etc.) drafting equipment (tables, tee squares, triangles, drafting machines, etc.)
- 222--Supplies--Items include field books, blue print paper, cross section and profile paper, ink, chemicals, solvents, stakes, hubs, lath, marking crayons, pencils, leads, erasers, etc. Generally, items that are consumable.

### 230--Subsistence--Includes expenses at schools, meetings, and training sessions, reimbursements for use of private vehicle.

- 231--Mileage--Private car, car rental, transportation fare.
- 232--Schools and Meeting Fees.
- 233--Meals and Lodging.
- 234--Miscellaneous.

### 240--Outside Engineering--Includes services performed for the county by either private consultants or other agencies.

- 241--Consultant Fees--Design work and outside survey if not expensed to a specific construction project.
- 242--Computer Services--Cost of using computer for engineering functions.
- 243--Materials Testing and Inspection.
- 244--Bridge Soundings.
- 245--Soil Investigations.
- 246--Outside Printing--Microfilming, reproducing plans, printing forms, etc.
- 247--Other--Archaeological surveys, environmental studies, and other miscellaneous costs not covered by codes previously listed.

### 250--Bridge Inspection--Includes all related expenditures applicable to secondary road structure inventory and appraisal.

- 251--Salaries for labor in gathering data, calculating, record development and updating forms.
- 252--Subsistence and Transportation Expense--Direct compensation for mileage, schools, meals, meetings, etc.
- 253--Materials and Supplies--Those purchased and used predominately for structure inventory and appraisal.
- 254--Outside Engineering--Services related to structure inventory and appraisal performed by a consultant or by other agencies. Also includes computer rental fees, etc.

## 020 CONSTRUCTION

Includes all expenditures pertaining to secondary road construction projects such as salaries for county labor, material and supply expense, either directly chargeable or from stock, and equipment costs for the project, calculated by using hourly rates furnished annually by the Iowa DOT based on the latest Rental Rate Blue Book for Construction Equipment. If a project is constructed by the contract method, all contract costs shall be charged to the applicable item. At the engineer's discretion, include expenses for permit fees and outside survey associated with projects classified as construction.

(Note: If expenses for permit fees, outside survey, etc. are budgeted in the Construction category, to maintain consistency, they should be paid from Construction, and they must be reported on the Annual Report as part of a project's cost. A remark should be included on the project's sheet in the Annual Report saying what the expense is for so the reviewer can determine if bidding and bid threshold rules apply. Alternatively, these types of expenses can be budgeted and paid from the Administration and Engineering budget areas.)

### 310--Right-of-Way

- 311--Land--Purchase or condemnation expense for land and borrow including condemnation board fees.
- 312--Fence--Moving, replacing of new fence by right-of-way contract, contractor or county forces including directly chargeable materials and salaries for labor.
- 313--Damages--Payment for crop damages, property damages, land severance, stock passes, etc.
- 314--Utility Moving--Payment for moving utilities, which are outside of the right-of-way.
- 315--Acquisition Fees--Title certificates, recording fees, mortgage releases, etc.
- 316--Relocation Assistance--All expenses incurred in this action.
- 317--Mitigation--Include expenses for mitigation and mitigation credits.
- 319--Miscellaneous.

320--Bridges--Includes salaries for labor, material expense and equipment costs for bridge construction.

### 330--Roadway Culverts

- 331--Pipe Culverts--Includes salaries for labor, material expense and equipment costs for pipe culverts.
- 332--Box Culverts--Includes salaries for labor, material expense and equipment costs for box culverts.

### 350--Roadway Construction

- 351--Clearing and Grubbing--Includes salaries for labor, material expense and equipment costs for stump removal, cutting and clearing brush and trees.
- 352--Excavation and Entrances--Includes salaries for labor, material expense and equipment costs for overhaul, excavation, entrance installation and entrance culverts as well as any construction grade widening of a road for future paving, etc.
- 359--Miscellaneous.

### 360--Surfaces--Includes expenses incurred on construction or change in surface type.

- 361--Granular--Includes salaries for labor, material expense and equipment costs for crushed stone or gravel. Also includes the expense of surfacing material placed on widening of roads for paving.
- 362--Stabilized Granular--Includes salaries for labor, material expense and equipment costs for granular surfacing with chemical or asphalt added placed on a base, which is less than six inches in depth.
- 364--Bituminous Seal Coat--as a part of a construction project--Includes salaries for labor, material expense and equipment costs for bituminous seal. The expense of cleaning and preparation of base is included also.
- 365--Stabilized Base--Includes salaries for labor, material expense and equipment costs for granular material stabilized with additives or asphalt added placed on a base, which is six inches or more in depth.
- 366--HMA Paving--Includes salaries for labor, material expense and equipment costs for plant mixed asphalt placed on a base which is six inches or more in depth. The expense of cleaning and preparation of base and resurfacing PCC and HMA pavements with two inches or more in depth is included.
- 367--PCC Paving--Includes salaries for labor, material expense and equipment costs.

### 380--Roadside Construction

- 382--Seed and Fertilize--Includes salaries for labor, material expense and equipment costs for seedbed preparation, seeding, mulching, watering, and fertilizing newly graded roads.
- 383--Shoulders--Includes salaries for labor, material expense and equipment costs for all operations involved in constructing shoulders on paved roads including adding six inch shoulder fill, granular surfacing of shoulders and the rebuilding or raising of entrances due to shoulder construction.
- 384--Erosion Control--Structures--Includes salaries for labor, material expenses and equipment costs for check dams, letdown structures, etc.
- 386--Tile Lines--Includes salaries for labor, material expense and equipment costs for construction or relocation of tile lines, intakes, etc. involved on construction work.
- 389--Miscellaneous.

### 390--Traffic Controls--Includes all expenses to control or guide traffic.

- 391--Signs--Includes salaries for labor, material expense and equipment costs for the cost of signs, making signs, upgrading signs of a major nature, erection of signs on construction projects. Includes erection of warning signs in advance of construction.
- 392--Signals--Includes salaries for labor, material expense and equipment costs for flashing red or yellow beacons, traffic control signals, railroad crossing signals, etc.
- 393--Pavement Markings--Includes salaries for labor, material expense and equipment costs for centerline striping, no passing zone lines, stop bars, edge line painting, etc., on newly paved roads.
- 394--Guardrail--Includes salaries for labor, material expense and equipment costs for new installations, including posts, hardware, etc.
- 395--Lighting--Includes salaries for labor, material expense and equipment costs for new intersection lighting.
- 399--Other--Includes salaries for labor, material expense and equipment costs for traffic control work that doesn't fit above categories. This code should have minimal use.

## 71X ROADWAY MAINTENANCE

Includes all expenditures related to maintenance of secondary roads; includes salaries for labor and material expense involving directly chargeable material. Maintenance superintendents' salaries should be charged to that code which applies to their particular function on an hourly basis. This type of accounting is encouraged. However, if supervisory personnel do not keep accurate records of their duties according to work code, it is suggested that a percent breakdown of their salaries be charged to all applicable maintenance work codes based on labor expense.

### 710 Bridges and Culverts

- 420--Bridges--Includes salaries for labor and material expense. All operations connected with bridge maintenance including painting, sand blasting, channel cleaning, deck repair, handrail repair, debris removal, etc.
- 430--Culverts
  - 431--Pipe Culverts--CMP and RCP--Includes salaries for labor and material expense; cleaning, replace in size or any extension not necessitated by construction.
  - 432--Box Culverts--Includes salaries for labor and material expense; cleaning, patching, etc.
  - 439--Miscellaneous--Keep to a minimum.

### 711 Roads

#### 450--Roadway Maintenance

- 451--Blading Granular--Includes salaries for labor and material expense; routing roadway surface blading, and cutting shoulders on granular surfaced roads--viewing roads--training and etc.
- 452--Blading Earth--Includes salaries for labor and material expense; routine surface blading and cutting shoulders-viewing roads--training, etc.
- 453--Ditching--Includes salaries for labor and material expense; ditching work by motor graders only with or without slopes--viewing roads, training, etc.
- 454--Road Grade Replacement--Includes salaries for labor and material expense; emergency rebuilding and replacement of road grades washed out due to flooding at bridge and culvert locations.

- 458—Maintenance of City FM Ext.—Use this accounting code to record payments to those towns less than 500 population to continue maintaining the FM extensions that were transferred to the county in accordance with Iowa Code Section 306.4(3)
- 459--Miscellaneous--Includes salaries for labor, material expense for flagging washouts, cleaning motor patrol sheds only, getting supplies, minor hand work, dealing with roadway debris, etc.
- 460--Surface Maintenance--Expenditures for maintenance materials and work on surfaces only.
- 461--Granular--Includes purchase of materials, and salaries for labor and material expense, placement of applicable material on bases on a replacement basis only.
- 462--Stabilized Granular--Includes salaries for labor and material expense for placement of applicable material on bases on replacement basis only.
- 463--Dust Palliative--Includes salaries for labor and material expense for placement of applicable material on bases on a replacement basis only.
- 464-- Bituminous --Includes salaries for labor and material expense for patching, crack filling, cleaning and preparation of base, and seal coating. (This code should be used on those roads classified to the Iowa DOT with surface types in the 30, 40, and 50 series.) An example is seal coat bituminous slurry surface treatment.
- 465—Stabilized Base— Includes salaries for labor, material expense and equipment costs for granular material stabilized with additives or asphalt added placed on a base, which is six inches or more in depth.
- 466--Hot Mix Asphalt--Includes salaries for labor and material expense for patching, bump grinding, crack filling, minor resurfacing (500 feet or less, or less than 2 inches in thickness), cleaning and preparation of base, or resurfacing of PCC or HMA with less than 2 inches in thickness. (This code should be used on those roads classified to the Iowa DOT with surface types in the 60, 70 and 80 series.)
- 467--Portland Cement Concrete--Includes salaries for labor and material expense for patching, crack filling, bump grinding, etc.
- 480--Roadside Maintenance--Includes all maintenance classified activities, which are performed off the roadway within secondary road right-of-way. This operation usually enhances or preserves the appearance of the landscape, safeguards the present and future highway investment, conserves the abutting property values.
- 481--Ditch Cleaning--Includes salaries for labor and material expense when using dragline, backhoe, scraper, etc. for cleaning roadside ditches and debris removal.
- 482--Shoulders--Includes salaries for labor and material expense for edge rut filling, shoulder repair, etc. on paved roads with shoulders.
- 483--Erosion Control--Includes salaries for labor and material expense for reseeding, fertilizing, filling washouts outside of roadway, repair of check dams, reshaping slopes and erosion control netting, etc.
- 484--Entrances--Includes salaries for labor and material expense for installing entrances other than on construction projects, repair cleaning or extending existing field entrances or driveways.
- 485--Tile Lines--Includes salaries for labor and material expense for repairing tile lines, extending tile lines, intakes etc.
- 486--Storm Sewers--Includes salaries for labor and material expense for cleaning, repairs, etc.
- 488--Drainage Dist. Tile--Includes salaries for labor and material expense for maintaining and restoring drainage district tile as a result of normal roadway maintenance activities.
- 489--Miscellaneous.
- 714--Road Clearing/Iowa Roadside Vegetation Management (IRVM)--Includes all maintenance classified activities performed off the roadway within secondary road right-of-way relating to roadside vegetation management. Includes both conventional roadside management practices and the use of native and other select types of vegetation in combination with appropriate management techniques.
- 491--Brush Cutting--Includes salaries for labor and material expense.
- 492--Spraying--Includes salaries for labor and material expense for brush and weed control.
- 493--Mowing--Salaries for labor and material expense for mowing weeds and grass within the right-of-way. (Do not use for mowing around yards and buildings.)
- 494—IRVM--All maintenance activities expensed to the IRVM program
- 495—IRVM--All administrative activities expensed to the IRVM program (Grant writing, attending meetings/trainings, etc.)
- 499--Miscellaneous. (Sharpening of tools, repairs to roadside tools, chainsaws, weed eaters, etc.)

## TRAFFIC SERVICES AND CONTROL

Includes salaries for labor and material expense involving directly chargeable material for orderly, smooth traffic flow. These items are to be considered as aids for public movement on an existing adequate roadway facility. This also includes contract as well as county forces expense.

### 712--Snow and Ice Control

- 521--Plowing and Abrasive and/or Chemical Spreading--Includes salaries for labor for simultaneous plowing and chemical or abrasive spreading.
- 522--Plowing & Blading Only--Includes salaries for labor for all types of snow plowing.
- 523--Abrasive and/or Chemical Spreading Only--Do not use when plowing--includes salaries for labor.
- 524--Materials--Cost of salt, calcium chloride, sand for snow and ice control, snow fence.
- 525--Snow Fence--Includes salaries for labor for erection and take down.
- 526--Snow Equipment Mounting and Removal--Includes salaries for labor for installing and removing snow equipment, such as putting on tire chains, attaching and removing snow plows and wings, installing and removing sanders, etc.
- 529--Miscellaneous--View roads for snow, etc. This account should be kept to a minimum.

### 713--Traffic Control--For use when maintaining or replacing existing installations. Do not use for mass original installations.

- 591 --Signs--Includes salaries and material expense for new signs or the repair of existing signs, maintenance of warning sign erection, replacing existing signs, spot sign erection or upgrading.
- 592--Signals--Includes salaries for labor and material expense for involving directly chargeable material for repair of stop lights, flashing beacons, electric bills, etc.
- 593--Pavement Markings--Includes salaries for labor and material expense for repainting all pavement markings.
- 594--Guardrail--Includes salaries for labor and material expense for repair, painting, etc. of existing installations.
- 595--Lighting--Includes salaries for labor and material expense for intersection lighting, electric bills, repairs, etc.
- 599--Miscellaneous--May be used for traffic control work not covered by preceding categories. Use should be kept to a minimum.

## 720 AND 721 EQUIPMENT AND EQUIPMENT OPERATIONS

610--New Equipment--Includes all new and/or rented/leased equipment, as well as engineering laboratories and vehicles in this series. Also includes labor and material when modifying new equipment. (Equipment leased for a specific project should be coded to that specific project or accounting code.)

620--Equipment Repair and Service--The cost of parts, assemblies, and materials installed or consumed in repairing or overhauling operations, together with salaries for labor expended in the performance and servicing of these operations.

- 621--Parts--All expense for parts for county owned equipment.
- 622--County Labor--Salaries for labor for repair of machines, fixing tires, cleaning equipment, painting machines, or vehicles transporting machines to shop for repair.
- 623--Outside Services--Repair service by other than county labor.
- 624--Servicing Equipment--Salaries for labor for changing oil, changing blades, changing tires, greasing machines.
- 625--Safety--Salaries for labor and material expense for installing and maintaining safety related apparatus on equipment (roll bars, flashing lights, first aid kits, fire prevention, protective devices, etc.), PPE items, labor and/or materials for training and drug/alcohol testing.
- 626--Insurance--Insurance premiums for equipment (must be prorated as a part of individual equipment rental rate).
- 627--Radios--Includes all communication, tracking, and information gathering devices; Purchase price, maintenance agreements, and other expenses for radios, cell phones, tablets, and other vehicle tracking equipment, cameras, etc.
- 629--Other.

The preceding series encompass the great majority of items for which labor expenses are involved. The following series involve mostly materials and a few items of labor. In general, the labor involved is in unloading, stocking, etc. of materials and supplies delivered.

- 630--Equipment Supplies--Cost of supplies consumed in operating or servicing equipment. Includes any supplies obtained for commercial concerns during the performance of a 623 series charge.
  - 631--Gasoline.
  - 632--Diesel.
  - 633--Oil.
  - 634--Grease.
  - 635--Tires and Tubes.
  - 636--Blades--Motor grader, scraper, snow plow, dozer, mower, etc.
  - 637--Filters--Both oil and air filters.
  - 638--Batteries.
  - 641--Cable.
  - 642--Tire Chains.
  - 649--Other--Includes labor for unloading above supplies, various aerosol sprays, additives (including DEF), etc. (Labor for unloading may be charged to the specific supply item.)
  
- 650--Sundry--Insurance on buildings, all shop utilities, fire extinguishers, light bulbs, first aid supplies, towel service, brooms, janitorial services and supplies, cleaning and general duties around the shop; uniforms; labor for upkeep on buildings and grounds such as painting, mowing, minor repairs to building and contents.

## 722 TOOLS, MATERIALS AND SUPPLIES

- 655--Tools
  - 656--Hand Tools--Wrenches, hand drills, hammers, shovels, spades, pliers, axes, files, saws, ladders, etc.
  - 657--Shop Tools--Lathes, valve grinding machines, fence grinders, buggers, hoists, welding equipment, compressors, winches, steam cleaners, battery charges, power presses, etc.
  - 658--Outside Tool Repair--Sharpening, etc.
  - 659--Rental Tools--For rentals not related to a specific project or accounting code
  
- 660--Materials Placed in Stock.
  - 661--Lumber.
  - 662--Piling.
  - 663--Posts--Sign posts, guardrail posts, both wood and metal.
  - 664--Corrugated Metal or Plastic Pipe.
  - 665--Concrete Pipe.
  - 666--Structural Steel.
  - 667--Reinforcing Steel.
  - 668--Signs--Includes blanks, faces, ready made signs, repair kits, etc.
  - 671--Guardrail.
  - 672--Steel Sheet Pile.
  - 673--Asphalt--Includes cut-back asphalt.
  - 674--Cover Aggregate--Includes limestone chips, pea gravel, sand for blotter or seal.
  - 675--Cement.
  - 676--Sand other than Snow and Ice Control.
  - 677--Freight--This category may be charged to the item purchased.
  - 678--Labor--Use for labor incurred in unloading and stockpiling above materials. (This item may be charged to the item purchased.)
  - 679--Miscellaneous--Use for unlisted materials (if desired for hard-ware, etc.).
  
- 680--Supplies Placed in Stock.
  - 681--Calcium Chloride.
  - 682--Paint.
  - 683--Bolts.--Include bolts, fasteners, and all related hardware.
  - 684--Nails.
  - 685--Herbicides.
  - 686--Welding Supplies (oxygen, etc.).
  - 687--Flares and Barricade Blinkers.
  - 688--Freight--This category may be charged to the item purchased.
  - 689--Salt.
  - 691--Seed and Fertilizers.

692--Labor--Use for labor incurred in unloading and stockpiling above supplies. (This category may be charged to the item purchased.)

699--Miscellaneous--Use for unlisted supplies.

## 723 REAL ESTATE AND BUILDINGS

800--Real Estate and Buildings

810--Drainage Assessments.

820--Building--Rent for storage or equipment facilities; Capital expenditures for new buildings or capital repairs/additions to existing; mechanical, electrical and plumbing installations to buildings, wells, fuel storage tanks, all other capital expenditures for buildings. (Capital projects)

825--Building Upkeep--Expenditures for existing buildings; mechanical, electrical, and plumbing installations to buildings, wells, fuel storage tanks.

830--Grounds--Expenditures for land, mowing, landscaping, etc.

840--Quarries--Expenditures for gravel pits or quarries, prospecting for aggregates, exploratory drilling, procurement costs, lease costs. (Do not include the operation of county-owned quarries or gravel pits.)

850--Expense involved in vacating roads, including damages.

## HOLDING ACCOUNT

This account is intended primarily for fringe benefit items enjoyed by county personnel which cannot accurately be charged in full to any particular function of county operations as outlined in the 100 to 800 series coding. It is intended that this account be distributed in an accountable manner (labor, percent of function to total expense, machine time, etc.) to appropriate other functions in the 100 to 800 series. This distribution may be made at time intervals advantageous to individual county operations. This account can also be used to hold an expense item other than fringe benefits, which should be distributed to numerous accounting codes.

901--FICA and IPERS--Employer's contribution shall be prorated to the proper classification per percent of labor per item classification.

902--Insurance--Employer's contribution to any employee related insurance. This shall be prorated to the proper classification per percent of labor per item classification. This item then becomes a cost of labor.

903--Vacation Leave--Vacation leave shall be prorated to the proper classification in accordance with the approximate percent of time this individual spends on any particular classification expenditure during the year. This item then becomes a cost of labor.

904--Sick Leave with Pay--This item shall be prorated to the proper classification per percent of labor per item classification. If, however, an individual's time is all spent on a particular accounting classification, then the total amount of sick leave paid to this individual shall be charged to that accounting code.

905--Paid Holidays--Paid holidays shall be prorated to the proper accounting classification in proportion to the percent of labor per item classification. If, however, an individual's time is all spent on a particular accounting classification, then the total amount shall be charged to that accounting code.

906--Insurance--This item is intended for insurance of a general nature which cannot be charged as a part of machine cost, building costs, etc., however, does enter into the overall operation of secondary roads. The charge back to individual accounting codes must be made, those chosen should be the predominant ones for which the insurance serves.

907--Inclement Weather Time--Limited use of this account is a must in the operation of a county. It is recognized that such times do exist where accurate salary charges to specific work accounting codes are difficult. We encourage salaries to be charged to some work code whenever possible. If this account is used, the charge back to a work code item must be made on a judgment basis; we, therefore, feel that very limited use should be encouraged. Assignment of work codes should be kept current to ensure accuracy of charges. If this account is used, we suggest proration on the basis of percent of labor per accounting classification excluding the Engineering and Administration codes. Exercise caution in the use of this account.



908--Safety--This account includes safety items of an individual nature, which are not chargeable to any specific operation of the county. Some examples are: safety-shoes, hard hats, individual first aid kits, safety vests, etc. This account, if used, should be prorated back to the individual operational codes on a percent of labor basis. Safety training time and expenses may also be charged to this series.