

## **B. Fund Codes**

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

- 1- State Public School Fund - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- 2- Local Current Expense Fund - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures, county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations.
- 3- Federal Grant Fund - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.
- 4- The Capital Outlay Fund - Appropriations for:
  - a) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
  - b) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
  - c) The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
  - d) The acquisition of school buses as additions to the fleet;
  - e) The acquisition of activity buses and other motor vehicles;
  - f) Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format. The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all

plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

- 5- Multiple Enterprise Fund - Revenues and expenditures for multiple enterprise accounts, as needed by the local school administrative units, to include PRC 035, Child Nutrition operations. Other enterprise accounts may optionally be included in Fund 5, such as Before/After School Care, PRC 701. Each enterprise account must have proper accounting structure and process, including all appropriate general ledger accounts as well as cash.
- 6- Trust and Agency Funds - Revenues and expenditures for trust and agency funds as needed by the local school administrative unit to account for trust and agency arrangements such as endowments, funds of individuals held by the school finance officer, and special funds of individual schools.
- 7- Reserved for LEA or Charter School local use.
- 8- Other Specific Revenue Fund: Revenues from reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).
- 9- Capital Assets - A self-balancing group of accounts used to provide a record of fixed assets owned by the local school administrative unit except those accounted for in the Child Nutrition Fund.

## **F. Purpose Codes**

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

**5000** Instructional Services

**6000** System-Wide Support Services

**7000** Ancillary Services

**8000** Non-Programmed Charges

**9000** Capital Outlay

The “purpose dimension” is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not currently required by NCDPI, but is highly recommended for your use to further break down the purpose of the expenditure. NCDPI, however, will replace the last digit of the purpose code with a zero (0) for NCDPI reporting purposes.

### **Instructional Services (5000)**

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

## 5100 Regular Instructional Services

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

### 5110 Regular Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

#### 5111 JROTC Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

#### 5112 Cultural Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the arts.

#### 5113 Physical Education Curricular Services

Costs of activities organized into programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups.

#### 5114 Foreign Language Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

5115 Technology Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of technology. This purpose code is to be used in providing instruction to students.

5116 Homebound/Hospitalized Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

5120 CTE Curricular Services

Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field).

5200 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations' services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

5210 Children With Disabilities Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.

5211 Homebound Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or

those with learning disabilities, who, because of the extent of their disability are certified to receive instruction in their home or a facility other than a school classroom.

5220 Special Populations CTE Curricular Services

Costs of activities for students identified as being members of special populations, which include: individuals with disabilities; individuals from economically disadvantaged families, including foster children; individuals preparing for nontraditional training and employment; single parents, including single pregnant women; displaced homemakers; and individuals with other barriers to educational achievement, including individuals with limited English proficiency, potential dropouts and the academically disadvantaged.

5230 Pre-K Children With Disabilities Curricular Services

Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

5240 Speech and Language Pathology Services

Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

5250 Audiology Services

Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of students, parents, and teachers, as appropriate.

5260 Academically/Intellectually Gifted Curricular Services

Costs of activities to provide programs for students identified as being academically gifted and talented.

5270 Limited English Proficiency Services

Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

5280-5290 Reserved for future use

5300 Alternative Programs and Services

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

5310 Alternative Instructional Services K-12

Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

5320 Attendance and Social Work Services

Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

5330 Remedial and Supplemental K-12 Services

Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.

5340 Pre-K Readiness/Remedial and Supplemental Services

Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More-At-Four, and Head Start would be coded here.

5350 Extended Day/Year Instructional Services

Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

5351 Before/After School Instructional Services

Costs of activities designed to provide additional learning experiences for students either before or after regular school hours.

5352 Intersession Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the intersession breaks provided in block scheduling and/or year round school calendars.

5353 Summer School Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the summer break after the regular school year has ended.

5354 Saturday School Instructional Services

Costs of activities designed to provide additional learning opportunities for students on Saturday during the regular school year.

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they



supervise and evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, communicate the instructional needs and successes of the students to the various school stakeholders and community, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

5401 School Principal

Costs of activities performed by the principal in directing and managing the school.

5402 School Assistant Principal

Costs of activities performed by the assistant principals to assist in directing and managing the school.

5403 School Treasurer

Costs of activities performed by the school treasurer for the duties required in the School Budget and Fiscal Control Act.

5404 School Clerical Support

Costs of activities performed by school clerical staff in support of teachers and school leadership. Do not include SIMS/NCWise clerical support nor the school treasurer in this functional area.

5500 Co-Curricular Services

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

5501 Athletics

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue competitive aspects of physical education outside of regular school hours. Athletics normally involve

competition between schools and frequently generate revenues from gate receipts or fees.

5502 Cultural Arts

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue performance-related aspects of the cultural arts. These include dance, theater, band, orchestra, and other pursuits in the arts conducted outside of regular school hours.

5503 School Clubs and Other Student Organizations

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to participate in group interactions with their peers in school clubs and other student organizations. These include the vocational education clubs , nationally/internationally chartered service clubs, as well as clubs involving other areas of interest in the school curriculum.

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

5810 Educational Media Services

Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

5820 Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.

5830 Guidance Services

Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services and clerical assistance for guidance in this area.

5840 Health Support Services

Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.

5850 Safety and Security Support Services

Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.

5860 Instructional Technology Services

Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.

5870 Staff Development Unallocated

Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific

area, or when staff development funds are appropriated to a school for direct payments.

5880 Parent Involvement Services

Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

5890 Volunteer Services

Costs of activities which encourage and support volunteerism in the schools.

5900 Reserved for future use

**System-Wide Support Services (6000)**

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

6100 Support and Development Services

Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

6110 Regular Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

6111 JROTC Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

6112 Cultural Arts Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of the arts.

6113 Physical Education Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups. (Does not include athletics.)

6114 Foreign Language Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

6115 Technology Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of technology.

6116 Homebound/Hospitalized Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

6120 CTE Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.

6130 Jobs Commission Development

Provides funding to support the creation of Job Commission schools.

6200 Special Population Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

6201 Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, or other special programs for students with disabilities.

6202 CTE Children With Disabilities Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities, requiring specialized CTE programs.

6203 Pre-K Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services for Pre-K-aged children who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

6204 Speech and Language Pathology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

6205 Audiology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with hearing loss; determining the range, nature, and degree of hearing function; referring problems for medical or other professional attention appropriate to treat impaired hearing; treating language impairment; involving auditory training, speech reading (lip-reading), and speech conversation; creating and administering programs of hearing conservation; and counseling guidance of students, parents, and teachers, as appropriate.

6206 Academically/Intellectually Gifted Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs for students identified as being academically gifted and talented.

6207 Limited English Proficiency Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

6300 Alternative Programs and Services Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

6301 Alternative Instructional Programs K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

6302 Attendance and Social Work Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.



6303 Remedial and Supplemental Services K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences.

6304 Pre-K Readiness/Remedial and Supplemental Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies.

6305 Extended Day/Year Instructional Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

6400 Technology Support Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA as a whole. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

6401 Technology Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals and technical infrastructure and connectivity. Do not include any costs which may be coded to one or more specific purpose functions.

6402 Information Management Systems Services

Costs of central based activities associated with the development and implementation of technological systems.

6403 Technology User Support Services

Costs of central based activities associated with supporting technology services for LEA systems. An example would be central based help desk activities.

6410 Connectivity Support Services

Costs associated for the one time funding for shared education strategy to enhance broadband connectivity and improve the education user experience in public schools.

6500 Operational Support Services

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

6510 Communication Services

Costs of general telephone and telecommunication services for the LEA. Include in this area general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support. Do not include any costs which may be coded to one or more specific purpose functions.

6520 Printing and Copying Services

Costs of activities of printing and publishing publications such as annual reports, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials and instruments such as school bulletins, newsletters, notices, teaching materials, and other items used by the LEA and their individual schools.

6530 Public Utility and Energy Services

Costs of activities concerned with public utility and energy product consumption.

6540 Custodial/Housekeeping Services

Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.

6550 Transportation Services

Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.

6560 Warehouse and Delivery Services

Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.

6570 Facilities Planning, Acquisition and Construction Services

Costs of activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, improving sites, and up-dating service systems. This would include the costs of contracted construction management as well as architectural and engineering, educational specifications development and other services as well as those contracted services generally associated with the primary construction costs.

6580 Maintenance Services

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

6590 Reserved for Future Use

6600 Financial and Human Resource Services

Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.

6610 Financial Services

Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.

6611 Financial Management Services

Costs of activities concerned with the management of the financial operations of the school system.

6612 Purchasing Services

Costs of activities concerned with purchasing supplies, furniture, equipment, materials and services used in the schools or the school system operations.

6613 Risk Management Services

Costs of activities concerned with minimizing financial risk to the school system, including property, liability, and fidelity insurance. Planning and management of loss prevention programs, as well as worker's compensation, are also to be included here.

6614 Resource Development Services

Costs of activities related to the discovery and acquisition of financial resources and other assets such as grants, contributions, business partnerships, and bequests. Include grant writer activities in this area.

6620 Human Resource Services

Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

6621 Human Resource Management

Costs of activities concerned with the management of the human resource operations of the school system.

6622 Recruitment Services

Costs of activities concerned with recruiting qualified and appropriately credentialed individuals to meet the needs of the LEA.

6623 Staff Development Services

Costs of activities concerned with the direction and coordination of appropriate training activities for all LEA personnel. Also include costs of activities to provide staff development for all system-wide support areas when the training provided is not for a purpose code-specific area.

6624 Salary and Benefits Services

Costs of activities concerned with the coordination and administration of salary and benefits services for all LEA personnel.

6630-6690 Reserved for Future Use

6700 Accountability Services

Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

6710 Student Testing Services

Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.

6720 Planning, Research Development and Program Evaluation

Costs of activities to provide the planning, research development and program evaluation costs of the school system.

6800 System-wide Pupil Support Services

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

6810 Educational Media Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving the use of all teaching and learning resources.

6820 Student Accounting Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.

6830 Guidance Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, and other guidance services, in addition to career development coordination support services.

6840 Health Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the health of the students.

6850 Safety and Security Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the security and safety of the students, staff, buildings and grounds.

6860 Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

6870-6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

6910 Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

6920 Legal Services

Cost of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

6930 Audit Services

Cost of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

6931 Internal Audit

Costs of activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

6932 External Audit

Costs of activities concerned with the annual independent program compliance and audit of the statements and

financial records of the school system, as required by state and federal law.

6940 Leadership Services

Costs of activities performed by the superintendent and such assistants as deputy, associate, assistant superintendents, and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

6941 Office of the Superintendent

Costs of activities performed by the superintendent, related support personnel and other costs in directing and managing the affairs of the LEA.

6942 Deputy, Associate, and Assistants

Costs of activities performed by those personnel having system-wide leadership responsibilities, as well as involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and /or regulations for the district as a whole. These areas include all deputy and associate superintendents (regardless of the functional assignment). Also included are assistant superintendents and other system-wide leadership positions, as well as related support personnel and other costs related to their offices. (When assigned to two or more functional areas, costs are coded here. If costs may be placed properly to one specific purpose/function, then costs should be charged to that area.)

6950 Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.



## **Ancillary Services (7000)**

Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

### 7100 Community Services

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA

### 7110 Child Care Services

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as activities of custody and care of children provided by the LEA. Before and After School Care would also be included here.

### 7200 Nutrition Services

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

### 7300 Adult Services

Costs of activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare adults for a postsecondary career; prepare adults for postsecondary education programs; upgrade occupational competence; prepare adults for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. In addition, parent involvement services in the schools, as well as volunteer activities by adults in the schools. Adult basic education programs are included in this category.

## **Non-Programmed Charges (8000)**

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

### **8100 Payments to Other Governmental Units**

Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

### **8200 Unbudgeted Funds**

Include unbudgeted federal grant funds administered by the State Board of Education that are being set aside by the LEA and are not a part of the LEA's budgeted funds. These funds are not available for use in the current fiscal for expenditures unless the LEA first transfers an amount from this account to their budgeted line item(s) by means of an approved budget amendment. This code may also be used to identify appropriated but unbudgeted funds in any fund source by the LEA.

### **8300 Debt Services**

Include debt service payments for lease purchases or installment contracts.

### **8400 Interfund Transfers**

Include transfers of funds from one fund to another fund in an LEA.

### **8500 Contingency**

Include appropriations for use in circumstances not completely foreseen. As monies are required from this item, budget amendments should be made to transfer monies to the appropriate operating function.

8600 Educational Foundations

Include payments made by the school system on behalf of an education foundation for which the school system has fiscal responsibility

8700 Scholarships

Include payments made for the awarding of scholarships by the school system for students and LEA personnel.

**Capital Outlay (9000)**

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, regular instructional equipment purchases would be coded to 5110, etc.). The remaining three digits may be used for local use purposes.

## Program Report Codes

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

### 1. State and Federal Funds - PRCs (001-299) (NCDPI Defined)

001	Classroom Teachers
002	Central Office Administration
003	Non-Instructional Support Personnel
004	Instructional Support Personnel - Non-Certified
005	School Building Administration
006	Waivers for Unavailable Categories (Open Chart with Restrictions)
007	Instructional Support Personnel - Certified
008	Dollars for K-3 Teachers
009	Non-Contributory Employee Benefits
010	Dollars for Certified Personnel (Open Chart with Restrictions)
011	NBPTS Educational Leave
012	Driver Training
013	Career Technical Education - Months of Employment
014	Career Technical Education - Program Support Funds
015	School Technology Fund
016	Summer Reading Camps
017	Career Technical Education - Program Improvement
018	State Employee Severance Payments
019	Small County Supplemental Funding (Open Chart with Restrictions)
020	Foreign Exchange Teachers
021	Military Differential Pay
022	<i>Mentors Programs (Special Allotment) (Closed June 30, 2010)</i>
023	<i>Career Technical Education - Tech Prep Education (Ended June 30, 2012)</i>
024	Disadvantaged Student Supplemental Funding
025	Indian Gaming Funds
026	McKinney-Vento Homeless Assistance
027	Teacher Assistants
028	<i>Staff Development (Ended June 30, 2009)</i>
029	Behavioral Support
030	Digital Learning
031	Low-Wealth Counties Supplemental Funding
032	Children with Special Needs
033	<i>ABC Incentive Award (Open Chart with Restrictions) (Ended 6/30/09)</i>
034	Academically/Intellectually Gifted
035	Child Nutrition
036	Charter Schools
037	<i>ABC Intervention Assistance Team Funding (Ended 6/30/09)</i>
038	Regional Schools
039	School Resource Officers for Elementary and Middle Schools
040	<i>Title I Comprehensive School Reform Demonstration (CSR) (Ended 6/30/09)</i>
041	Panic Alarms
042	Child and Family Support Teams – School Nurses
043	Child and Family Support Teams
044	<i>IDEA VI B Capacity Building and Improvement (Ended 09/30/12)</i>
045	<i>Compensation Bonus (Legislated) (Ended June 30, 2009)</i>

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046	<i>Federal Charter School Competitive Grant (Open Chart) (Ended 9/30/07)</i>
047	Delinquent Youth in State Agency Facilities
048	<i>Title IV – Safe &amp; Drug-Free Schs &amp; Communities–Transfer In &amp; Out (Ended9/30/12)</i>
049	IDEA Title VI-B – Pre-School Handicapped
050	ESEA Title I – Basic Program – Transferability In Only
051	ESEA Title I – Migrant Education
052	<i>Literacy Coaches (Ended June 30, 2009)</i>
053	<i>Child Nutrition Equipment (Ended September 30, 2012)</i>
054	Limited English Proficiency (LEP)
055	Learn & Earn (ECHS)
056	Transportation of Pupils
057	<i>Abstinence Education (Ended June 30, 2009)</i>
058	CTE - Capacity Building Grants
059	<i>Title V-Innovative Education Programs - Transferability In &amp; Out (Ended June 30, 2009)</i>
060	IDEA Title VI-B Handicapped
061	Classroom Materials/Instructional Supplies and Equipment
062	<i>Student Diagnostic and Intervention Initiative (Ended June 30, 2011)</i>
063	Children with Special Needs-Spec Funds (Dev Day & Com Res)
064	<i>Learn and Serve America (Ended 8/30/10) (Moved to Local PRC 312)</i>
065	<i>ESEA Title I - Even Start (Ended 9/30/12)</i>
066	Assistant Principal Intern
067	Assistant Principal Intern-Full Time MSA Student
068	Alternative Programs and Schools
069	At-Risk Student Services
070	IDEA - Early Intervening Services (EIS)
071	Education Reform Pilot Program
072	<i>Improving Student Accountability Standards (Ended 6/30/09)</i>
073	School Connectivity
074	Public School Building Capital Fund (Local Use)
075	Critical School Facility Needs Fund (Local Use)
076	Public School Capital Fund - Lottery (Local Use)
077	Half-Cent Sales Tax Funds (Local Use)
078	<i>Public School Building Bonds (Local Use) (Ended 06/30/08)</i>
080	<i>Math Science Teacher Supplement (Ended June 30, 2009)</i>
081	School Technology Pilot
082	State Improvement Grant
083	At-Risk Student Service - Closing the Gap
084	High Student Achievement
085	mClass Reading 3D
086	<i>Charter School Continuing Federal Aid (Open Chart) (Ended 9/30/07)</i>
091	Small, Rural Schools Achievement Program (SRSA)
092	<i>Continually Low Performing (Ended June 30, 2005)</i>
093	<i>High Priority Schools (Ended June 30, 2009)</i>
094	<i>Recruitment Retention Bonuses (Ended 6/30/04)</i>
095	Special Dollar Allotment
096	Special Position Allotment
097-099	Reserved for use by the Allotment System
100	Rewards School Mini-Grants
101	Title V Abstinence Education Program
103	Title II - Improving Teacher Quality - Transferability In & Out
104	Title III - Language Acquisition

105 ESEA Title I - School Improvement  
106 *Reading First State Grant (Ended September 30, 2010)*  
107 *Education Technology - Formula - Transferability In & Out (Ended 09/30/12)*  
108 *Educational Technology – Competitive (Ended September 30, 2013)*  
109 Rural and Low-Income Schools (RLIS)  
110 Title IV - 21st Century Community Learning Centers  
111 Title III - Language Acquisition - Significant Increase  
112 Title II-B – Math & Science Partnerships  
113 *Summer Program Mini Grant (Ended September 30, 2013)*  
114 Children with Disabilities - Risk Pool  
115 *Emergency Impact Aid (Ended 06/30/2007)*  
116 *Emergency Impact Aid – IDEA (Ended 06/30/2007)*  
117 School Improvement Grant 1003 (G)  
118 IDEA VI-B Special Needs Targeted Assistance  
119 IDEA-Targeted Assistance for Preschool Federal Grant  
120 LEA Financed Purchase of School Buses (Local Use Fund 4)  
121 *ESEA Title 1-Office of Early Learning Targeted Assist. (Ended 09/30/13)*

**122 - 129 Reserved for State Level Assignment Only**

130 State Textbook Account (State Use Fund 1)

**131 - 139 Reserved for State Level Assignment Only**

140 *ARRA – Education Stabilization (Open Chart) (Ended 9/30/11)*  
141 *ARRA – Title 1 (Ended 9/30/12)*  
142 *ARRA – Title 1 School Improvement (Ended 9/30/12)*  
143 *ARRA – School Improvement 1003 (G)*  
144 *ARRA – IDEA VIB (Ended 9/30/11)*  
145 *ARRA – IDEA Pre School (Ended 9/30/11)*  
146 *ARRA – Education Technology – Formula (Ended 9/30/12)*  
147 *ARRA – Education Technology – Competitive (Ended 9/30/12)*  
148 *ARRA – McKinney Vento (Ended 9/30/11)*  
149 *ARRA – Child Nutrition Equipment (Closed September 30, 2009)*  
150 *ARRA - National Clean Diesel Funding Assistance Program (Ended 9/30/10)*  
151 *ARRA-Education Technology–Rural Education Achievement Program (REAP) (Ended 9/30/12)*

**152 - 154 Reserved for State Level Assignment Only**

155 *Education Jobs Fund (Ended 9/30/12)*  
156 Race to the Top ARRA (Per Approved Detailed Scope of Work)  
157 RTTT-Regional Leadership Academies  
158 RTTT-Recruitment Incentive for Lowest Achieving Schools  
159 RTTT-STEM

**160 - 299 Reserved for State Level Assignment Only**

**2. Local Use PRCs (300-999) – Mandatory Use after FY 2002-03:**

Locally defined by the NCASBO Chart of Accounts Committee.

<b>PRC 300-399</b>	<b>Federal Grants/Funding Sources Not <u>Allotted by DPI</u></b>
301	ROTC
302	JTPA
303	Workforce Investment Act
304	Emergency Immigrant
305	Medicaid Administrative Outreach Program
306	Medicaid Direct Services Reimbursement Program
307	21st Century
308	Impact Area Grants
309	Head Start
310	Indian Education Act
311	Gear-up
312	Learn and Serve America (Local use as of 9/1/10)
313	Northeastern NC School Leadership Project
314	WIA (Workforce Investment @Title 1 Youth Contract)
315	Family Support/Family Preservation
316	Upward Bound
317	Magnet School
318-327	FEMA (Specific titles to be provided by each LEA)
328	Literacy & School Libraries Grant (CFDA # 84.364)
329	Early Reading First Grant
330	Smaller Learning Communities
331	Emergent Literacy Grant
332	Carol M. White Physical Education Program
333	ARRA – Head Start
334	ARRA – Qualified School Construction Bonds program (QSCB)
335	Fruit and Vegetable Program
336	ARRA – Qualified Zone Academy Bonds program (QZAB)
337	ARRA – Diesel Emissions - Economic Recovery Grant
338	Healthy and Ready to Learn
339	ARRA-Energy Efficiency Block Grants
340-399	Local Option for Direct Federal Grants/Funds
<b>PRC 400-499</b>	<b>State Grants/Funding Sources Not <u>Allotted by DPI</u></b>
401-409	Smart Start-State Sources (Specific titles to be provided by each LEA)
410	Project Teach
411	A+
412	Support Our Students
413	More at Four
414	CBA/JCPC
415	Character Education
416	DARE – State Sources
417	Positive Behavior

- 418 ExplorNet
- 419 Dropout Prevention Grant
- 420 Child Obesity Pilot Program
- 421-439 Reserved - Future State Grants with Statewide Applicability
- 440-499 Local Option for Direct State Grants/Funding Sources
  
- PRC 500-599            Local Grants and Donations**
- 501-571 Local Option for Local Grants and Donations Funding Sources
- 572 Golden Leaf Community Assistance Initiative Project
- 573 Kate B. Reynolds Grant
- 574 Burroughs Wellcome Fund
- 575 Golden Leaf STEM Initiative Project
- 576-599 Reserved - Future State Grants with Statewide Applicability
  
- PRC 600-699            Local Special Revenue Sources**
- 601-609 Smart Start - Local Sources (Specific titles to be provided by each LEA)
- 610 Supplemental Taxes
- 611 ABC Revenues
- 612 Certificates of Participation (COPS)
- 613 DARE - Local Sources
- 614 NCPE/NCBCE/TQE
- 615 School Nurse Funding Initiative
- 616-639 Reserved – Future Local Revenue Sources with Statewide Applicability
- 640-699 Local Option for Local Special Revenue Sources
  
- PRC 700-799            Tuition or Fee Funded Programs**
- 701 Before/After School Care
- 702 Intercession Child Care
- 703 Reserved for Future Use
- 704 Community Schools
- 705 Pre-School
- 706 Local Transportation Costs (Not Eligible for State Reimbursement)
- 707-709 Reserved for Future Use
- 710-719 Special Programs Curricular (Specific titles to be provided by each LEA)
- 720-729 Special Programs Co-Curricular (Specific titles to be provided by each LEA)
- 730-739 Reserved – Future Tuition or Fee Funded Programs with Statewide Applicability
- 740-799 Local Option for Tuition or Fee Funded Programs
  
- PRC 800-999            Local Cost Centers**
- 800-999 Local Option for Local Cost Center Needs



## **H. Object Codes**

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

**100** Salaries

**200** Employer Provided Benefits

**300** Purchased Services

**400** Supplies and Materials

**500** Capital Outlay

**600** Reserved for Future Use

**700** Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100, 200 etc.).

### **SALARIES (100)**

Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions. *Please note that any object code less than 140 is considered a "certified salary code" for the purposes of the DPI salary audit system.*

### **ADMINISTRATIVE PERSONNEL (110)**

#### **111 Superintendent**

Include the salary of the person designated by a county or city board of education as the superintendent of the local school administrative unit.

#### **112 Associate and Deputy Superintendent**

Include the salary of the person(s) designated by a county or city board of education as the associate superintendent of the local school administrative unit.

### **113 Director and/or Supervisor**

Include the salary of the person assigned to direct or supervise staff members, a function, a program, or a supporting service. This code can be used instructional support as well as central support directors and supervisors.

### **114 Principal/Headmaster**

Include the salary of the person holding a principal's certificate or receiving approval from the state agency to serve as a provisional principal and performing the duties of a principal in a school having seven or more state allotted teachers. Also, include the salary of the headmaster of a charter school.

### **115 Finance Officer**

Include the salary of the person who manages the fiscal operations of the local school administrative unit in the area of budgeting and financial accounting.

### **116 Assistant Principal (Non-teaching)**

Include the salary of the person, licensed as an assistant principal, who has been designated by a local board of education to perform the duties of a non-teaching assistant principal.

### **117 Other Assistant Principal Assignment**

Include the salary of persons approved to participate in the Assistant Principal Intern – Principal Fellows program (PRC 066), Assistant Principal Intern – Full-time MSA Student (PRC 067), and/or provisionally licensed assistant principals (PRC 005). This special designation is required to permit proper identification for salary assignment purposes by DPI.

### **118 Assistant Superintendent**

Include the salary of the person(s) designated by a county or city board of education as the assistant superintendent of the local school administrative unit.

## **INSTRUCTIONAL PERSONNEL – CERTIFIED (120)**

**(This section is for positions requiring licensed personnel involved in direct classroom instruction)**

### **120 11th and 12th Installment Accrual**

Include the accrual for the 11th and/or 12th salary installment pay to state paid employees who elected to receive their pay in 12 equal installments. For accrual purposes only in June for payments to be made in July or August by local school units, and for use by DPI for installment collapse entries.

### **121 Teacher**

Include the salary of the person certified to teach the standard course of studies and assigned to instruct pupils not classified elsewhere: (i.e., academic instruction, and CTE). Includes any extended contract days when on teacher duties and responsibilities. See object code **126** for coding of other teacher duties.

### **122 Interim Teacher – (Paid at Non-certified Rate)**

An interim employee may be employed when a **vacancy** in a teaching position occurs. Include the salary of a person being paid at a non-certified rate (substitute pay rate). The interim employee is not licensed in the area of assignment. (See State Salary Manual, Section D.II.O.)

### **123 JROTC Teacher**

Include the salary of the person assigned to teach JROTC.

### **124 Foreign Exchange (VIF)**

Include the salary of the foreign exchange person (VIF) assigned to teach students.

### **125 New Teacher Orientation**

Include the salary of the person attending assigned new teacher orientation, outside of the teacher's contract calendar, not to exceed three days.

### **126 Extended Contracts**

Include pay to teachers at designated schools for additional contract days beyond the school year. This includes payments connected with high priority schools, and is not charged against the teacher allotment, nor allows additional certification credit. See object code **121** for coding of other teacher duties.

### **127 Master Teacher**

A classroom teacher with significant teaching experience, are excellent practitioners and work in the classroom with the teacher of record to implement effective teacher strategies that align to required content standards.

## **INSTRUCTIONAL SUPPORT PERSONNEL - CERTIFIED (Teacher Pay Schedule) (130)**

### **131 Instructional Support I – Regular Teacher Pay Scale**

Include the salary of the person assigned duties that require a high degree of knowledge and skills, in support of the instructional program and students not already addressed. Included are duties involving social services, health services, attendance counseling, guidance services, media services, and nurses licensed through DPI.

### **132 Instructional Support II – Advanced Pay Scale**

Include the salary of the person assigned duties that require a high degree of knowledge and skills which place them on the advanced pay scale. Included are duties involving speech and audiologists.

### **133 Psychologist**

Include the salary of the person assigned to perform duties involving psychology.

### **134 Teacher Mentor**

Include the payment to individuals who are employed to serve as dedicated mentors to teachers. See object code **193** for coding of other mentor duties.

### **135 Instructional Facilitators**

Include the salary of curriculum specialists, instructional facilitators, literacy coaches, and instructional technology facilitators, as well as lead teachers in the summer school program.

## **INSTRUCTIONAL SUPPORT PERSONNEL – NON-CERTIFIED (140)**

### **141 Teacher Assistant – Other**

Include the salary of the person assigned to assist with students in roles without the extra education required for NCLB. Examples include personal care assistants and physical/occupational therapy assistants.

### **142 Teacher Assistant – NCLB**

Include the salary of the person assigned to perform the day-to-day activities of assisting the regular classroom teacher, in roles requiring the extra education of NCLB regardless of which school they are in.

### **143 Tutor (Within the instructional day)**

Include the salary of the person hired and assigned to perform tutorial duties as their primary job. See object code **198** for coding of other tutor duties.

### **144 Interpreter, Brailist, Translator, Education Interpreter**

Include the salary of the person assigned to perform the activities of an interpreter, brailist, translator, or education interpreter, and their assistants.

### **145 Therapist**

Include the salary of the person assigned to perform the activities of physical or occupational therapy. This assignment includes the positions of physical therapist (purpose code 5210), and occupational therapist (purpose code 5220).

### **146 School-Based Specialist**

Include the salary of the person assigned to perform technical activities in a support capacity such as data collection, compiling research data, preparing statistical reports, technology and other technical duties. This assignment includes the positions of non-DPI certified nurses, computer lab assistants, security assistants, technology assistants, CTE technical assistants, and behavioral modification technicians, parent liaisons, and home school coordinators under the direction of other professional personnel.

### **147 Monitor**

Include the salary of the person assigned to perform the activities of a monitor. This assignment includes the positions of bus monitors, lunchroom monitors, and playground monitors.

### **148 Non-Certified Instructor**

Include the salary of the person not requiring DPI certification such as non-certified driver education instructors, band instructors, and behavioral support personnel.

### **149 School Resource Officer**

Include the salary of the person assigned to perform the duties of the school resource officer.

## **TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)**

### **151 Office Support**

Include the salary of the person assigned to perform activities concerned with preparing, transferring, transcribing, systemizing, or filing written communications and records.

This assignment includes the positions of secretary, accounting personnel, administrative assistant; photocopy clerk, file clerk, NCWise specialist, clerical specialist in a central office role, cost clerk, and school-based office personnel.

### **152 Technician**

Include the salary of the person assigned to perform activities concerned with the technical responsibilities of a school system. This assignment includes the positions of programmer, analyst, testing specialist, statistician, help desk personnel, and system operator.

### **153 Administrative Specialist (Central Support)**

Include the salary of the person assigned to perform activities concerned with the administrative specialties of a school system. This assignment includes the positions of internal auditor, budget specialist, administrative support, HR specialist, public relation personnel, energy and safety monitor, central office specialist, nutritional specialist, and specialists who manage a program area. **DPI licensed supervisory personnel would be coded to object code 113.**

## **SUBSTITUTE PERSONNEL (160)**

### **162 Substitute Teacher – Regular Teacher Absence**

Include the salary of the substitute teacher employed for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

### **163 Substitute Teacher – Staff Development Absence**

Include the salary of the substitute teacher employed for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position.

### **164 Substitute Teacher – Full-Time Non-Certified**

Include the salary of the full-time, non-certified substitute teacher employed by the school system for at least 30 hours per week, and who is expected to be employed full-time for at least six (6) consecutive months as a substitute for a teacher, who is on paid leave.

### **165 Substitute – Non-Teaching**

Include the salary of the person employed to provide continuity of services in non-teaching areas when an absence occurs. This assignment would include the positions of bus drivers, teacher assistants, child nutrition personnel and other non-teaching areas.

### **166 Teacher Assistant Salary When Substituting (Staff Development Absence)**

Include the daily salary of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

### **167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)**

Include the daily salary of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

## **OPERATIONAL SUPPORT PERSONNEL (170)**

### **171 Driver**

Include the salary of the person whose assignment consists primarily of driving a vehicle, such as a bus, truck, or automobile.

### **172 Driver Overtime**

Include the salary paid to drivers for overtime hours worked.

### **173 Custodian**

Include the salary of the person assigned to perform plant housekeeping and operating heating, ventilating, and air conditioning systems.

### **174 Cafeteria Worker**

Include the salary of the person assigned to perform the activities of preparing and serving food, as well as the salary of the person assigned to collect cash in the cafeteria.

### **175 Skilled Trades**

Include the salary of the person assigned to perform activities requiring a degree of skilled training or expertise. This assignment includes the areas of warehouse responsibilities, mechanics, maintenance, groundskeepers, and other skilled tradesmen (such as transportation cost clerk and transportation route specialist (TIMS)).

### **176 Manager**

Include the salary of the person assigned to direct the day-to-day operations of a group of skilled, semi-skilled, or unskilled workers. Examples would include child nutrition manager, and maintenance foreman.

### **177 Work Study Student**

Include the salary of a student in school working part-time under a work-study program, regardless of funding source.

### **178 Day Care/Before/After School Care Staff**

Include the salary of the person assigned to perform activities in a day care and/or a before/after school care program.



## **SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)**

### **180 Bonus Pay (Not Subject to Retirement)**

Include legislated and other bonus payments made to eligible employees.

### **181 Supplement/Supplementary Pay**

Include supplements paid to employees from local, federal, and/or certain State funds that are determined to be amounts in addition to salary paid for the individual. When paid as a supplement from local funds, the salary supplement is based on a local board approved salary scale.

### **182 Employee Allowances Taxable**

Include payments to an employee (other than salaries) which would be considered by IRS as taxable. (i.e., travel allowance, etc.).

### **183 Bonus Pay (Subject to Retirement)**

Include legislated and other bonus payments made to eligible employees.

### **184 Longevity Pay**

Include only the additional salary payment for longevity pay to those employees that qualify for longevity.

### **185 Bonus Leave Payoff**

Include the bonus leave payoff amount paid to an eligible employee who has separated from service.

### **186 Short Term Disability Payments - Beyond Six Months**

Include the payments to employees for short-term disability benefits beginning with the seventh month of disability.

### **187 Salary Differential**

Include the salary differential amount paid to employees from local, federal and/or certain State funds that are determined to be a part of the salary paid for the individual. Examples: (1) ROTC differential - paid in addition to the State certified salary; (2) Military differential (PRC 021) - paid to active duty military the difference between the State salary and the active duty pay. In the case of local funds, it is considered the "additional" base salary in excess of the state or local approved salary schedule.

### **188 Annual Leave Payoff**

Include the annual leave payoff amount paid to an employee who has separated from service.

### **189 Short Term Disability Payments – First Six Months**

Include the payments to employees for the first six months of short-term disability benefits.

## **EXTRA DUTY PAY (190)**

### **191 Curriculum Development Pay**

Include the amount paid to the person for work performed in the development of curriculum. This payment is for time spent above and beyond the regular work of the individual, such as on weekends, after hours, or beyond the ten month calendar.

### **192 Additional Responsibility Stipend**

Include the amount paid to the person for extra duty performed in the areas of co-curricular programs. This extra duty would be in the area of band instruction, coaching, school clubs and other eligible areas. In the case of local or federal funds, it is also used for payment to the principal for the additional step(s) on the principal salary schedule to account for local or federal funded teachers assigned to the school, but not reflected in the DPI designated salary placement. This code would also be used in payments to local board members who are compensated as a salary.

### **193 Mentor Pay Stipend**

Include the monthly \$100 per month stipend paid to mentor teachers and/or the payment for serving as a mentor for one day prior to the beginning of the school year. See object code **134** for coding of other mentor duties.

### **194 State-Designated Stipend**

Include the amount paid to the person in your school system that is performing extra work in functions such as textbook commission clerical responsibilities and as an assistant principal intern.

### **195 Planning Period Stipend**

Include the amount paid to the person who is required to work during the planning period. This payment is in addition to the regular salary the individual is being paid for local use as stated in the state salary manual.

### **196 Staff Development Participant Pay**

Include the salary of workshop participants (teachers, teacher assistants, etc.) who attend workshops during summer months and/or for periods of non-required classroom time (after school hours, weekends).

### **197 Staff Development Instructor**

Include the salary for instructor fees paid to local school employees for conducting in-service workshops on personal time. This area includes full-time and part-time instructors.

### **198 Tutorial Pay**

Include the salary for tutorial pay for extra duty tutors performing tutoring and remediation **after the regular school day**. This payment is in addition to the salary for a current employee performing other duties in the school system, as well as for individuals employed from outside the school system specifically for these purposes. See object code **143** for coding of other tutor duties.

### **199 Overtime Pay**

Include the salary paid to employees (other than drivers) for overtime hours worked.

## **EMPLOYER PROVIDED BENEFITS (200)**

Amounts paid by the local school administrative unit on behalf of employees, in addition to the regular salary. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the total compensation cost of the employee.

## **FEDERAL INSURANCE COMPENSATION ACT (210)**

### **210 Employer's Social Security Cost - Installment Accrual**

Include contributions accrued and to be paid by the employer for the employer's share of social security cost on 11th and/or 12th installment pay. For accrual purposes only in June for payments to be made in July or August, and for use by DPI for installment collapse entries.

### **211 Employer's Social Security Cost - Regular**

Include contributions paid by the employer for the employer's share of social security cost for all salary payments, with the exclusion of staff development related salary payments.

## **RETIREMENT BENEFITS (220)**

### **220 Employer's Retirement Cost - Installment Accrual**

Include contributions accrued and to be paid by the employer for the employer's share of retirement cost on 11th and/or 12th installment pay to the Teachers' and State Employees' Retirement System . For accrual purposes only in June for payments to be made in July or August, and for use by DPI for installment collapse entries.

### **221 Employer's Retirement Cost - Regular**

Include contributions paid by the employer for the employer's share of retirement cost to the Teachers' and State Employees' Retirement System for all salary payments, with the exclusion of staff development salary payments.

### **229 Other Retirement Cost**

Include contributions paid by the employer, to retirement systems other than the Teachers' and State Employees' Retirement System. Examples would include employer matching for 401k and 457 contributions.

## **INSURANCE BENEFITS (230)**

### **231 Employer's Hospitalization Insurance Cost**

Include contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers and/or HMOs.

### **232 Employer's Workers' Compensation Insurance Cost**

Include amounts expended by the employer for workers' compensation insurance cost.

### **233 Employer's Unemployment Insurance Cost**

Include amounts expended by the employer for unemployment insurance. Federal funds or PRC 035 Child Nutrition cannot include the direct payment of unemployment insurance claims. However, this object code should be used in federal PRCs to pay the 1% reserve as required per Session Law 2013-2 (House Bill4). Include this object code for state PRCs 009, 036 and 038 for the 1% reserve. Also, include for objet code for PRC 035 Child Nutrition for the 1% reserve.

### **234 Employer's Dental Insurance Cost**

Include contributions paid by the employer for employee dental insurance.

### **235 Employer's Life Insurance Cost**

Include contributions paid by the employer for employee life insurance.

### **239 Other Insurance Cost**

Include contributions paid by the employer, for employee insurance costs that are not classified above. These include insurance plans such as long-term care, cancer, and other plans.

## **OTHER EMPLOYEE BENEFITS (290)**

### **291 Payments to/for Injured Employees**

Include amounts expended for payment to employees or on behalf of employees for injuries received during the course of their work that is in excess of any amounts received from workers' compensation or any other type of insurance.

### **299 Other Employee Benefits**

Include other employee benefits not classified above paid from Charter School funds or Local funds. Payments would include any reimbursable item that would generate a 1099.

## **PURCHASED SERVICES (300)**

Amounts paid for personal services rendered by personnel who are not on the payroll of the local school administrative unit and other services that the local school administrative unit may purchase.

## **PROFESSIONAL AND TECHNICAL SERVICES (310)**

### **311 Contracted Services**

Include amounts paid for non-payroll professional and technical services performed under contract, **excluding Workshop Expenses**. Services Include amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters, services performed by an independent auditor concerned with examining, verifying, and reporting on the accounting records of the local school administrative unit, copier contracts as well as for other professional and technical services in the school system.

### **312 Workshop Expenses**

Include amounts paid for contracted services, supplies, and participant's travel costs for workshops and in-service seminars designed to enhance the quality of a program. Expenses include reimbursement to employees for mileage for workshops on personal vehicles equal to or less than the IRS allowable rate for business use

### **313 Advertising Cost**

Include expenditures for printed announcements in professional periodicals and newspapers or announcement broadcast by radio and television networks. These expenditures include advertising for such purposes as recruitment, bond sales, and used equipment sales. Costs for professional fees for advertising or public relations services are not recorded here but are charged to object code 311 - Contracted Services.

### **314 Printing and Binding Fees**

Include expenditures for job printing and binding usually according to specifications of the local school administrative unit. This includes the design and printing of forms and posters as well as printing and binding of local school administrative unit publications. Preprinted standard forms are not charged here, but are recorded under supplies and materials.

### **315 Reproduction Costs**

This code should be used by those units desiring to capture all copier costs under one code. Include under this code expenditures for equipment rental (Xerox, IBM copier, 3M copier, etc.) and all supplies needed to operate the machine (paper, toner, etc.). Units not desiring to capture all copier costs under one code should classify equipment rental to code 327 - Rentals, and supply purchases to code 411 - Supplies and Materials. Copier contracts should be coded to 311 – Contracted Services

### **317 Psychological Contract Services**

Include amounts paid for costs of contracts for psychological services.

### **318 Speech and Language Contract Services**

Include amounts paid for costs of contracts for speech and language services.

### **319 Other Professional and Technical Services**

Include amounts paid for other professional and technical services, which are not classified above. The description of the full account code should specify the type of service being purchased.

## **PROPERTY SERVICES (320)**

### **321 Public Utilities - Electric Services**

Include expenditures for electric services.

### **322 Public Utilities - Natural Gas**

Include expenditures for natural gas.

### **323 Public Utilities – Water and Sewer**

Include expenditures for water and sewage.

### **324 Waste Management**

Include expenditures for garbage collection and waste management services.

### **325 Contracted Repairs and Maintenance – Land and Buildings**

Include expenditures for building repairs and maintenance services not provided directly by local school administrative unit personnel. This includes contracts and agreements covering the upkeep of grounds and buildings. (Cost for new construction, renovating, and remodeling are not included here, but are considered Capital Outlay.)

### **326 Contracted Repairs and Maintenance - Equipment**

Include expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel. This includes maintenance contracts and agreements.

### **327 Rentals/Leases**

Include expenditures for leasing or renting land, buildings, vehicles, and equipment for both temporary and long term use by the local school administrative unit.

### **329 Other Property Services**

Include amounts paid for other property services which are not classified above. The description of the full account code should specify the type of service being purchased.

## **TRANSPORTATION SERVICES (330)**

### **331 Pupil Transportation - Contracted**

Include expenditures to agencies and persons, other than employees, for the purpose of transporting children to, from or between schools. This includes reimbursement of transportation expenses to individuals who transport themselves or to parents who transport their own children.

### **332 Travel Reimbursement**

Include costs for transportation, meals, hotel, and other allowable expenses (which require documentation) associated with traveling on business (other than for workshops and in-service seminars, which are coded to 312) for the local school administrative unit. Also includes reimbursement to employees for mileage on personal vehicle equal to or less than the IRS allowable rate for business use. Employer paid relocation costs.

### **333 Field Trips**

Include expenditures for transportation and other costs related to field trips for students.



## **COMMUNICATIONS (340)**

### **341 Telephone**

Include amounts paid for land based telephone services.

### **342 Postage**

Include amounts paid for postage services.

### **343 Telecommunications Services**

Include amounts paid for telecommunication network services such as internet service providers.

### **344 Mobile Communication Costs**

Include amounts paid for cellular phone and pager services

### **345 Security Monitoring**

Include amounts paid for security monitoring services.

### **349 Other Communication Services**

Include amounts paid for other communication services, which are not classified above. The description of the full account code should specify the type of communication service being purchased.

## **TUITION (350)**

### **351 Tuition Reimbursements**

Include expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries of the paying local school administrative unit. Also includes stipends provided to students and costs associated with obtaining industry-recognized credentials and certifications. Include tuition payments to the Race to the Top Regional Leadership Academies.

### **352 Employee Education Reimbursements**

Include the cost of reimbursing employees for approved educational expenditures for tuition payments and related expenses for training required by the employer.

### **353 Certification/Licensing Fees**

Include expenditures required to be made for employee certification and/or license fees.

## **DUES AND FEES (360)**

### **361 Membership Dues and Fees**

Include expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

### **362 Bank Service Fees**

Include expenditures, assessments, and penalties paid to banking or financial institutions.

### **363 Assessments/Penalties**

Include assessments and penalties paid to any regulatory agency, such as IRS and DPI. Includes toll charges for driver's education.

## **INSURANCE AND JUDGMENTS (370)**

### **371 Liability Insurance**

Include expenditures for insurance coverage of the local school administrative unit, or its officers and employees, losses resulting from judgments awarded against the local school administrative unit except pupil transportation insurance. Also recorded here are any expenditures, other than judgments, made in lieu of liability insurance. Payments of judgments awarded against the local school administrative unit and not covered by insurance are recorded under object code 374 - Judgments Against the Local School Administrative Unit. Pupil transportation insurance is charged to Object Code 376 - Pupil Transportation Insurance.

### **372 Vehicle Liability Insurance**

Include amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit.

### **373 Property Insurance**

Include amounts expended for fire insurance premiums on buildings and contents owned by the local school administrative unit and other property insurance on any type property other than vehicles owned or leased by the local school administrative unit.

### **374 Judgments and Settlements Against the Local School Administrative Unit**

Include expenditures from current funds for all judgments (except as indicated above) and settlements against the local school administrative unit that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the local school administrative unit resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

### **375 Fidelity Bond Premium**

Include expenditures for bonds insuring the local school administrative unit against losses resulting from the actions of the school finance officer and other employees of the local school administrative unit. Also recorded here is any expenditure other than judgments made in lieu of fidelity bonds.

### **376 Pupil Transportation Insurance**

Include amounts expended for pupil transportation liability insurance premiums. Premiums paid by the student would not be included in this code. Treat these as balance sheet items since they are not expenditures of the local school administrative unit itself.

### **377 Payments to Injured School Children**

Include amounts expended for the payment for injuries to school children occurring at any school sponsored activity, including transportation to and from school on vehicles titled to the local school administrative unit, in accordance with 115C-42.

### **378 Scholastic Accident Insurance**

Include amounts expended for pupil accident insurance premiums. Premiums paid by the student would not be included in this code. Treat these as balance sheet items since they are not expenditures for the local school administrative unit itself.

### **379 Other Insurance and Judgments**

Include expenditures for insurance premiums and judgments not classified above.

## **DEBT SERVICES (380)**

### **381 Debt Service-Principle**

Include the principle portion of debt service payments for lease purchases or installment contracts.

### **382 Debt Service-Interest**

Include the interest portion of debt service payments for lease purchases or installment contracts.

## **OTHER ADMINISTRATIVE COSTS (390)**

### **391 Tax Payments**

Include the amount expended for any other tax payments to taxing authorities such as property tax, and storm water runoff tax.

### **392 Indirect Cost**

Include amounts expended for indirect costs charged to a grant.

### **393 Contingency Funds**

Include local funds that are being set aside by the local school administrative unit for contingency purposes and are not part of the school system's expenditure budget. In order to utilize these funds, they must be re-budgeted to an approved expenditure object code in the local expenditure budget.

### **399 Unbudgeted Funds**

Include unbudgeted Federal Grant Funds administered by the State Board of Education that are being set aside by the local school administrative unit and are not part of the school system's expenditure budget. Used for Federal Budget Purposes **ONLY**.

## **SUPPLIES AND MATERIALS (400)**

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than

repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

## **SCHOOL AND OFFICE SUPPLIES (410)**

### **411 Supplies and Materials**

Include all supplies, materials and workbooks used in the school system for instructional and non-instructional purposes. Examples of supplies: construction paper, crayons, pencils, pencil sharpeners, and other small unit cost equipment that meets the criteria for a supply item as outlined above. Examples of workbooks: map skills, handwriting, bookkeeping workbooks, etc. Include amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.)

Include amounts expended for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Include amounts expended for audiovisual supplies and materials in the local school administrative unit.

Include amounts expended for processing and cataloging books and materials in a school library. This would include kits and other supplies used for this purpose. Include amount for subscriptions to internet based educational resources and for the purchase of on-line educational media/materials used for the instruction of pupils.

### **412 State Textbooks**

Include the value of the State Textbook fund expended for prescribed textbooks purchased for pupils or group of pupils, and resold or furnished free to them.

### **413 Other Textbooks**

Include amounts expended for other prescribed textbooks purchased for pupils or groups of pupils, and resold or furnished free to them, which are not classified above. This category includes the cost of textbook binding or repairs, as well as the new amount of textbooks, which are purchased to be resold or rented. This category also includes online textbooks.

### **414 Library Books (Regular and Replacement)**

Include amounts expended for regular or incidental purchases of library books available for general use by students, including any reference books used solely in the

classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded in object 561- Library Books - Capitalized.

#### **415 Community College/University Textbooks**

Include amounts expended for prescribed Community College and University textbooks purchased for students associated with Learn & Earn On-Line. Can only be used with PRCs 036 (Charter Schools) and 055 (Learn and Earn).

#### **418 Computer Software and Supplies**

Include amounts expended for computer programs, floppy disks, printing paper, ribbons, etc., annual renewable license code and maintenance fees for computer software.

### **OPERATIONAL SUPPLIES (420)**

#### **421 Fuel for Facilities**

Include amounts expended for energy sources, except electricity and natural gas, used in the heating of buildings operated by the local school administrative unit.

#### **422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze**

Include amounts expended for repair parts, materials, grease, anti-freeze, and related labor in the repairing of equipment utilized for instructional and support functions, for maintenance of school property, and for maintenance of vehicles of the local school administrative unit.

#### **423 Gas/Diesel Fuel**

Include amounts expended for gas or diesel fuel for the operation of vehicles.

#### **424 Oil**

Include amounts expended for oil for the operation of vehicles.

#### **425 Tires and Tubes**

Include amounts expended for tires and tubes for the operation of vehicles.

## **FOOD SUPPLIES (450)**

### **451 Food Purchases**

Include amounts expended for food purchased by the local school administrative unit.

### **452 USDA Commodity Foods**

Record cost of USDA Commodity Foods as used from inventory.

### **453 Food Processing Supplies**

Include amounts for School Food Service food processing supplies and for other supplies not classified above. The description of the full account code should specify the type of supplies being purchased.

**NOTE: School Food Service supplies MUST be coded to object code 453.**

### **454 Inventory Loss**

Include amounts that are incurred on damaged items for which no refund or reimbursement is received (Spoilage-USDA Commodities).

### **455 Meal Sales Discount**

Include the discounted portion of sales for discounted Child Nutrition Program meals.

### **459 Other Food Purchases**

Include amounts expended for other food purchases not classified above. Expenditures for local school board meetings should be charged here.

## **NON-CAPITALIZED EQUIPMENT (460)**

### **461 Furniture and Equipment - Inventoried**

Include expenditures for the initial, additional and replacement costs of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Use this code only if you will inventory the items purchased. If not inventorying the item, use 411 – Supplies and Materials instead.

## **462 Computer Equipment - Inventoried**

Include expenditures for computer hardware whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Use this code only if you will inventory the items purchased. If not inventorying the item, use 411 – Supplies and Materials instead.

## **SALES AND USE TAX (470)**

### **471 Sales and Use Tax Expense**

Include the amount of sales and use tax expense if not included with the primary expenditure/object code.

### **472 Sales and Use Tax Refund (Contra-expenditure)**

Include the amount of sales and use tax refunds received from the NC Department of Revenue.



## **CAPITAL OUTLAY (500)**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

## **LAND (510)**

### **511 Purchase of New Sites**

Include amounts expended for the purchase of new sites.

### **512 Land Additions to Existing Sites**

Include amounts expended for the purchase of land as additions to existing sites.

## **BUILDINGS (520)**

### **521 Purchase of Existing Buildings**

Include expenditures for the purchase of an existing building. This would include a new building never occupied and a building that has been used before.

### **522 General Contract**

Include expenditures made to a general contractor for the construction of a new building and the remodeling or renovation of an existing building.

### **523 HVAC Contract**

Include expenditures made to a HVAC contractor for the construction of a new building and the remodeling or renovation of an existing building.

### **524 Electrical Contract**

Include expenditures made to an electrical contractor for the construction of a new building and the remodeling or renovation of an existing building.

### **525 Plumbing Contract**

Include expenditures made to a plumbing contractor for the construction of a new building and the remodeling or renovation of an existing building.

### **526 Architects Fees**

Include expenditures made to an architect for the construction of a new building and the remodeling or renovation of an existing building.

### **527 Construction Management Contracts**

Include expenditures made to a construction management company for the oversight and management of construction projects.

### **528 Carpentry Contracts**

Include expenditures made to a carpentry contractor for the construction of roofing and other carpentry contracts.

### **529 Miscellaneous Contracts and Other Charges**

Include expenditures made for other contracts for the construction of a new building and the remodeling or renovation of an existing building.

## **IMPROVEMENTS OTHER THAN BUILDINGS (530)**

### **531 Improvements to New Sites**

Include amounts expended for improvements to grounds of new sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc.

### **532 Improvements to Existing Sites**

Include amounts expended for improvements to grounds of existing sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc.

## **EQUIPMENT (540)**

### **541 Purchase of Furniture and Equipment - Capitalized**

Include expenditures for the initial, additional, and replacement items of capitalized equipment such as furniture and machinery; including lease/purchase, for both instructional and support areas.

### **542 Purchase of Computer Hardware - Capitalized**

Include expenditures for the initial, additional, and replacement items of capitalized computer hardware such as microcomputers, printers, file servers, other equipment required for infrastructure/connectivity, etc.; including lease/purchases.

## **VEHICLES (550)**

### **551 Purchase of Vehicles**

Include expenditures for the purchase of cars, trucks, and buses; including lease/purchases.

### **552 License and Title Fees**

Include amounts expended for the State Department of Motor Vehicles license fees, title fees, and safety inspection fees.

## **LIBRARY BOOKS (560)**

### **561 Library Books - Capitalized**

Include expenditures for books, which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

## **DEPRECIATION (570)**

### **571 Depreciation**

Include amounts of depreciation expense claimed on fixed assets owned by the local school administrative unit.

## **TRANSFERS (700)**

Amounts paid from one fund to another fund or to another entity, as permitted by law, which do not represent a purchase of a good or service and consequently for which the local school administrative unit received no return.

### **TRANSFERS TO OTHER FUNDS (710)**

**711 Transfers to the State Public School Fund**

**712 Transfers to the Local Current Expense Fund**

**713 Transfers to the Federal Grant Fund**

**714 Transfers to the Capital Outlay Fund**

**715 Transfers to the Multiple Enterprise Fund**

**716 Transfers to the Individual School Fund**

**717 Transfers to Charter Schools**

**718 Transfers to Private Schools**

### **TRANSFERS WITHIN A FUND (720)**

**721 NCLB Transferability - Transfer In**

Include entries for the PRC that is receiving the transfer of funds from another Federal program to facilitate Local flexibility options of the NCLB legislation. Adjusting entries are needed to balance the transferred ability to pay expenditures with the appropriate cash certifications.

**722 NCLB Transferability - Transfer Out**

Include entries for the PRC that is transferring funds to another Federal program to facilitate Local flexibility options of the NCLB legislation. Adjusting entries are needed to balance the transferred ability to pay expenditures with the appropriate cash certifications.