

## **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 pays 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.

### **128 Re-employed Retired Teacher - Exempt from the Earnings Cap**

Include the salary of retired teachers who have not been employed "in any capacity with a public school, or in any state agency, for at least 6 months immediately preceding the effective date of reemployment". They shall not be subject to the computation of post retirement earnings (earning cap).

### **129 Held Harmless Salary**

Include the salary amounts above the 2014-15 certified salary schedule amount for teachers and instructional support personnel, whose salary is held harmless based on Session Law 2014-100. Also, include the salary amount above the 2014-15 certified salary schedule for Assistant Principals who qualify to be paid on the teacher salary schedule based on General Statute 115C-285.

## **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. Include additional pay for temporary assignments outside of the duties of the permanent position; extra duty work and assignments due to COVID. This object 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.

## **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.

### **223 Pension Expense (GASB 67/68/75)**

Includes contributions paid for future expense. Not subject to indirect cost, indirect cost will be calculated at the appropriate rate upon actual expense.

### **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 object 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 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.

### **316 Commercial Driver's License Medical Exam Expenses**

Includes amounts paid to certified medical examiners for medical exams necessary to maintain commercial driver's licenses.

### **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/Technical Contract Services**

Include amounts paid for other professional and technical contract 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 that will not be covered under the financial reporting requirements of GASB 87.

### **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 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.

### **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.

### **354 – Scholarships for Students**

Include expenditures for a grant or payment made to support a student's education, awarded based on academics or other achievements.

## **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-Principal**

Include the principal 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.

### **394 School Nutrition Refund (Contra-expenditure)**

Include the amount of COVID-costs received from the State of North Carolina.

### **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, braille 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. Educational materials inaccessible formats, including but not limited to braille, tactile graphics, large print and digital. 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.

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

Include amounts expended for computer programs, USB flash drives, printing paper, ribbons, etc., annual renewable license code, braille conversion software, 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.

## **533 Improvement to Site – Reimbursable from DOT**

Session Law 2017-57 changed General Statute 136-18 (29a) to require the Department of Transportation to reimburse costs for improvements to the State highway system as part of construction projects. Object code 533 has been created to facilitate the accounting for these expenditures. Effective July 1, 2019.

## **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.