

# Office of School Nutrition, NC DPI

## Chart of Accounts

### Asset Codes

#### **1010 Cash on Deposit - Banks (FC1-A Line #001)**

Cash deposited on demand in official depositories.

#### **1020 Cash on Deposit - Central Depository (FC1-A Line #002)**

Consolidation of local school administrative unit cash deposited on demand in an official depository.

#### **1060 Petty Cash (FC1-A Line #003)**

A sum of money used for making change or payment of expenses too small to justify payment by check.

#### **1080 Temporary Investments (FC1-A Line #004)**

Savings deposits, certificates of deposit, investments in shares of savings and loan associations and other securities permitted by G.S. 115C-443 for temporary investment of idle cash.

#### **1100 Accounts Receivable - State (FC1-A Line #005)**

Amounts due from the State of North Carolina.

#### **1160 Accounts Receivable – Non-Governmental (FC1-A Line #006)**

Amounts due from private citizens and business firms for special services, purchases of school owned materials, damages to school property, and other similar items.

#### **1167 Accounts Receivable – Student Meal Charges (FC1-A Line #006)**

Charges made for breakfast and lunch for students.

#### **1300 Due from Other Funds (FC1-A Line #007)**

Receivables from other funds within the same local school administrative unit for goods sold or services rendered.

#### **1410 Inventories of Supplies and Materials (FC1-A Line #008)**

Cost value of all inventories of supplies and materials.

#### **1420 Inventories of Food (FC1-A Line #009)**

Cost value of Child Nutrition food.

**1430 Inventories of Food USDA Commodities (FC1-A Line #010)**

Cost value of USDA commodities.

**1610 Prepayments (FC1-A Line #011)**

Include all deposits, prepayments, and any other assets which will be charged to an expense code in a future period.

**1710 Capital Assets (FC1-A Line #012)**

Include acquisition value of capital assets. Utilize object codes 511 (Land), 521 (Buildings), 541 (Equipment), 551 (Vehicles), as appropriate.

**1720 Fixed Assets - Accumulated Depreciation (FC1-A Line #013)**

Accumulated amounts for depreciation of capital assets.

**1740 Investments in Fixed Assets (FC1-A Line #014)**

Include the value (generally historical cost) of fixed assets.

**1800 Other Post-Employment Benefit Asset (FC1-A Line #015)**

Include entries related to GASB 75.

**1810 Deferred Outflows (FC1-A Line #016)**

Include entries related to GASB 67/68.

**Liabilities Codes****2010 Accounts Payable (FC1-A Line #017)**

Liabilities on open account due to private individuals or business firms for goods and/or services received.

**2090 Due to Other Governmental Units (FC1-A Line #018)**

Payable to other governmental units for goods bought or services received.

**2110 Due to Other Funds (FC1-A Line #019)**

Payable to other funds within the same school unit for goods bought or services received.

**2160 Salaries and Wages Payable (FC1-A Line #020)**

A liability for wages earned by employees since the last payment date.

**2190 Other Payables (FC1-A Line #021)**

Liabilities for other amounts due and unpaid at the present time, such as the current portion of long-term debt.

**2210 Employees' F.I.C.A. Taxes Payable (FC1-A Line #022)**

A liability account used for recording and summarizing social security and Medicaid withheld from employees' earnings until remitted.

**2220 Employer's F.I.C.A. Taxes Payable (FC1-A Line #023)**

A liability account used for recording and summarizing the employer's matching contribution for social security and Medicaid on employee's salaries until remitted.

**2230 Federal Withholding Taxes Payable (FC1-A Line #024)**

A liability account used for recording and summarizing federal taxes withheld from employees' earnings until remitted.

**2240 State Withholding Taxes Payable (FC1-A Line #025)**

A liability account used for recording and summarizing state taxes withheld from employees' earnings until remitted.

**2250 Employees' Retirement Contributions Payable (FC1-A Line #026)**

A liability account used for recording and summarizing retirement contributions withheld from employees' earnings until remitted.

**2260 Employer's Retirement Contributions Payable (FC1-A Line #027)**

A liability account used for recording and summarizing employer's retirement contributions on employees' earnings until remitted.

**2265 Pension Liability (FC1-A Line #028)**

A liability account used for recording future pension entries regarding GASB 68.

**2266 Other Post-Employment Benefit Liability (FC1-A Line #029)**

A liability account used for recording future pension entries regarding GASB 75.

**2270 Insurance Deductions Payable (FC1-A Line #030)**

A liability account used for recording and summarizing deductions from employees' earnings for insurance premiums until remitted.

**2280 Annuity Premium & Other Tax Sheltered Instruments Deductions Payable (FC1-A Line #031)**

A liability account used for recording and summarizing deductions from employees' earnings for annuity premiums and other tax sheltered instruments until remitted.

**2290 Other Deductions Payable (FC1-A Line #032)**

A liability account which represents monies which have been deducted from employees' wages and await transmittal to the proper recipient, such as loan repayments, garnishments, and flexible spending accounts.

**2410 Deferred Revenues (FC1-A Line #033)**

Revenues collected before they are earned.

**2510 Long-Term Obligations (FC1-A Line #034)**

The non-current portion of long-term obligations (more than one year from the balance sheet date), such as installment purchases.

**2610 Deferred Inflows (FC1-A Line #035)**

Include entries related to GASB 67/68/75.

**Other Liabilities and Reserves - Fund Equity****2910 Fund Equity – Available for Appropriation (FC1-A Line #036)**

The portion of fund equity that is available at the end of the preceding fiscal year that is available for appropriation for current fiscal year obligations.

**2920 Fund Equity – Reserved by State Statute (FC1-A Line #037)**

The portion of fund equity that is available at the end of the preceding fiscal year to be reserved for areas as required by State statute.

**2930 Fund Equity – Reserved for Inventories (FC1-A Line #038)**

The amount of fund equity that is available at the end of the preceding fiscal year to be reserved to represent the amount recorded in inventories in account 1410.

**2940 Fund Equity – Reserved for Encumbrances (FC1-A Line #039)**

The amount of fund equity that is available at the end of the preceding fiscal year to be reserved for unliquidated obligations charged to appropriations for which a liability cannot yet be accrued.

**2950 Fund Equity – Contributed Capital (FC1-A Line #040)**

The amount of fund equity that is available at the end of the preceding fiscal year to be reserved to represent contributed capital.

**2960 Fund Equity – Results of Operations (FC1-A Line #041)**

The difference between revenues and expenditures for a given fiscal year.

**2970 Reserve for Depreciation (FC1-A Line #042)**

The amount of depreciation charged as an operating expense on fixed assets still owned by the local school administrative unit.

**2980 Fund Equity- Pension and OPEB Net Effects (FC1-A Line #043)**

Record audit entries reflecting the net position change as a result of Pension, RHBF and DIPNC values.

**Revenue Codes****3250 Sales and Use Tax Revenue (FC1-A Line #044)**

Include revenues received from the NC Department of Revenue for the reimbursement of sales and use tax expenditures from the previous fiscal year. (Local use)

**3811 USDA Grants – Regular (FC1-A Line #045)**

Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.

**3812 USDA Grants – Cash in Lieu of Commodities (FC1-A Line #046)**

Include revenues received from the NC Department of Health and Human Services (DHHS) for the United States Department of Agriculture in lieu of USDA commodity foods.

**3814 USDA Grants - Summer Feeding Programs (FC1-A Line #047)**

Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service. This is for meals served through the Summer Food Service Program (SFSP).

**3815 USDA Grants - Commodities Used (FC1-A Line #048)**

This revenue represents the value of commodity foods used.

**3816 USDA Grants – Fresh Fruit and Vegetable (FC1-A Line #049)**

This revenue received from the Department of Public Instruction from the United States Department of Agriculture for the Fresh and Vegetable program in selected school food services.

**3817 USDA Grants – CACFP (FC1-A Line #050)**

Include revenues received from the NC Department of Health and Human Services (DHHS) for the United States Department of Agriculture Grants – for meals service in the At-Risk Afterschool Meals Program.

**4110 County Appropriation (FC1-A Line #051)**

Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.

**4311 Sales - Breakfast - Full Pay (FC1-A Line #052)**

Include revenues received from full pay breakfasts.

**4312 Sales - Breakfast - Reduced (FC1-A Line #053)**

Include revenues received from reduced breakfasts.

**4313 Sales - Breakfast - Adults (FC1-A Line #054)**

Include revenues received from adult breakfasts.

**4314 Sales - Lunch - Full Pay (FC1-A Line #055)**

Include revenues received from full pay lunches.

**4315 Sales - Lunch - Reduced (FC1-A Line #056)**

Include revenues received from reduced lunches.

**4316 Sales - Lunch - Adults (FC1-A Line #057)**

Include revenues received from adult lunches.

**4317 Sales - Special Milk Program (FC1-A Line #058)**

Include revenues received from special milk program.

**4318 Sales - Supplemental Sales (FC1-A Line #059)**

Include revenues received from supplemental sales.

**4319 Sales - Other (FC1-A Line #060)**

Include other revenues received from sales not elsewhere classified.

**4321 Catered Breakfasts (FC1-A Line #061)**

Include revenues received from catered breakfasts.

**4322 Catered Lunches (FC1-A Line #062)**

Include revenues received from catered lunches.

**4323 Suppers and Banquets (FC1-A Line #063)**

Include revenues received from suppers and banquets.

**4324 Catered Supplements (FC1-A Line #064)**

Include revenues received from catered supplements. This would include snacks, etc., (other than breakfast, lunch, or supper).

**4331 Paid Student Meal Supplement (FC1-A Line #065)**

Include revenues received from full pay supplements.

**4332 Reduced Student Meal Supplement (FC1-A Line #066)**

Include revenues received from reduced supplements.

**4341 State Reimbursement – Reduced Price Breakfast (FC1-A Line #067)**

Include revenues received from state funds for reduced price breakfasts. *Also use for CEP Incentive payments for breakfast.*

**4342 State Reimbursement – Reduced Price Lunch (FC1-A Line #068)**

Include revenues received from state funds for reduced price lunch. *Also use for CEP Incentive payments for lunch.*

**4350 Local Revenue for Paid Lunch Equity (FC1-A Line #069)**

Include revenue received from local funds to support the paid lunch equity.

**4420 Rental of School Property (FC1-A Line #070)**

Include revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school real property.

**4430 Contributions and Donations (FC1-A Line #071)**

Include gifts, contributions, and donations received from private, non-governmental sources.

**4450 Interest Earned on Investments (FC1-A Line #072)**

Include interest or other revenues received from the investment of idle funds pursuant to G.S. 115C-443.

**4490 Other Local Operating Revenues (FC1-A Line #073)**

Include operating revenues from local sources not elsewhere classified, such as restitutions.

**4820 Disposition of School Fixed Assets (FC1-A Line #074)**

Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, and revenues from the sale of scrap or salvage from school fixed assets.

**4880 Indirect Cost Allocated (FC1-A Line #075)**

Include in the Local Current Expense Fund the amounts received from indirect cost allocations.  
Include in the Child Nutrition Fund the amount of indirect cost charged to a Federal Grant, but not reimbursed to Local Current Expense Fund.

#### **4921 Transfer from the State Public School Fund (FC1-A Line #076)**

#### **4922 Transfer from the Local Current Expense Fund (FC1-A Line #077)**

### **Expense Codes**

 **Note that Indirect Cost is only applicable to account codes below marked with “”**

#### **113 Director and/or Supervisor (FC1-A Line #078)**

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.

#### **151 Office Support (FC1-A Line #079)**

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 (FC1-A Line #080)**

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) (FC1-A Line #081)**

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.**

#### **165 Substitute – Non-Teaching (FC1-A Line #082)**

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.

 **171 Driver (FC1-A Line #083)**

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

 **174 Cafeteria Worker (FC1-A Line #084)**

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 (FC1-A Line #085)**

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 (FC1-A Line #086)**

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 (FC1-A Line #087)**

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

 **180 Bonus Pay (Not Subject to Retirement) (FC1-A Line #088)**

Include legislated and other bonus payments made to eligible employees.

 **181 Supplement/Supplementary Pay (FC1-A Line #089)**

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 (FC1-A Line #090)**

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

 **183 Bonus Pay (FC1-A Line #091)**

Include legislated and other bonus payments made to eligible employees.

 **184 Longevity Pay (FC1-A Line #092)**

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

 **185 Bonus Leave Payoff (FC1-A Line #093)**

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

 **187 Salary Differential (FC1-A Line #094)**

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.

 **188 Annual Leave Payoff (FC1-A Line #095)**

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

 **189 Short Term Disability Payments – First Six Months (FC1-A Line #096)**

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

 **196 Staff Development Participant Pay (FC1-A Line #097)**

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).

 **199 Overtime Pay (FC1-A Line #098)**

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

**210 Inactive account code, do not use (FC1-A Line #099)**

This account code is no longer applicable, and the reported amount on FC1-A must be 0.

 **211 Employer's Social Security Cost - Regular (FC1-A Line #100)**

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.

**220 Inactive account code, do not use (FC1-A Line #101)**

This account code is no longer applicable, and the reported amount on FC1-A must be 0.

 **221 Employer's Retirement Cost - Regular (FC1-A Line #102)**

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.

### **223 Pension Expense (FC1-A Line #103)**

Include contributions paid for future expense related to GASB 67/68/75. Not subject to indirect cost.

**In-direct cost is not applied from this line**

### **231 Employer's Hospitalization Insurance Cost (FC1-A Line #104)**

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 (FC1-A Line #105)**

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

### **233 Employer's Unemployment Insurance Cost (FC1-A Line #106)**

Include amounts expended by the employer for unemployment insurance.

### **234 Employer's Dental Insurance Cost (FC1-A Line #107)**

Include contributions paid by the employer for employee dental insurance.

### **235 Employer's Life Insurance Cost (FC1-A Line #108)**

Include contributions paid by the employer for employee life insurance.

### **239 Other Insurance Cost (FC1-A Line #109)**

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.

### **311 Contracted Services (FC1-A Line #110)**

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 (FC1-A Line #111)**

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 Inactive account code, do not use (FC1-A Line #112)**

This account code is no longer applicable, and the reported amount on FC1-A must be 0.

**314 Marketing Cost (FC1-A Line #113)**

Include expenditures related to marketing costs for the district/schools. This would include, but is not limited to, printing, binding, advertising, posters, and other publications. Pre-printed materials used for operations and within the schools are not charged here but are recorded under supplies and materials.

**315 Reproduction Costs (FC1-A Line #114)**

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 (FC1-A Line #115)**

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

**319 Other Professional/Technical Contract Services (FC1-A Line #116)**

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.

**321 Public Utilities - Electric Services (FC1-A Line #117)**

Include expenditures for electric services. (Requires State Agency approval and a separate meter from the electric company.)

**326 Contracted Repairs and Maintenance - Equipment (FC1-A Line #118)**

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 (FC1-A Line #119)**

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 (FC1-A Line #120)**

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.

### **332 Travel Reimbursement (FC1-A Line #121)**

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.

### **341 Telephone (FC1-A Line #122)**

Include amounts paid for land based telephone services.

### **342 Postage (FC1-A Line #123)**

Include amounts paid for postage services.

### **344 Mobile Communication Costs (FC1-A Line #124)**

Include amounts paid for cellular phone and pager services.

### **345 Security Monitoring (FC1-A Line #125)**

Include amounts paid for security monitoring services.

### **361 Membership Dues and Fees (FC1-A Line #126)**

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 (FC1-A Line #127)**

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

### **372 Vehicle Liability Insurance (FC1-A Line #128)**

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

### **392 Indirect Cost (FC1-A Line #150)**

Include amounts expended for indirect costs charged to a grant.

### **411 Supplies and Materials (FC1-A Line #129)**

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.

#### **418 Computer Software and Supplies (FC1-A Line #130)**

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

#### **421 Fuel for Facilities (FC1-A Line #131)**

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 (FC1-A Line #132)**

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 (FC1-A Line #133)**

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

#### **424 Oil (FC1-A Line #134)**

Include amounts expended for oil for the operation of vehicles.

#### **425 Tires and Tubes (FC1-A Line #135)**

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

#### **451 Food Purchases (FC1-A Line #136)**

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

#### **452 USDA Commodity Foods (FC1-A Line #137)**

Record cost of USDA Commodity Foods as used from inventory.

#### **453 Food Processing Supplies (FC1-A Line #138)**

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 (FC1-A Line #139)**

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

**455 Meal Sales Discount (FC1-A Line #140)**

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

**459 Other Food Purchases (FC1-A Line #141)**

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

**461 Furniture and Equipment - Inventoried (FC1-A Line #142)**

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 items, use 411 – Supplies and Materials instead.

**462 Computer Equipment - Inventoried (FC1-A Line #143)**

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.

**471 Sales and Use Tax Expense (FC1-A Line #144)**

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) (FC1-A Line #151)**

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

**541 Purchase of Furniture and Equipment - Capitalized (FC1-A Line #145)**

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 (FC1-A Line #146)**

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.

**551 Purchase of Vehicles (FC1-A Line #147)**

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

**552 License and Title Fees (FC1-A Line #148)**

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

**571 Depreciation (FC1-A Line #149)**

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

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**Notes**

**[FC1-A Line #xxx]** – use the line numbers in this document for a quick reference only. Due to possible changes in COA and/or modifications in the School Nutrition Technology System, always validate the account code and do not depend on the line number only.