

## **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:

**50000** Instructional Services

**60000** System-Wide Support Services

**70000** Ancillary Services

**80000** Non-Programmed Charges

**90000** 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 (50000)**

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.

## 51000 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.)

### 51100 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.

#### 51110 JROTC Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives.

#### 51150 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.

#### 51160 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.

### 51200 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). Include career development coordination services.

51300 Program Enhancement Teachers

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

51320 Visual Arts Curricular Services

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

51330 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.

51340 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.

51350 Performing Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the performing arts (Theatre, Music, Dance, etc.).

52000 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) have 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 the 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.

52100 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.

52110 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.

52200 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.

52300 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.

52400 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.

52500 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.

52600 Academically/Intellectually Gifted Curricular Services

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

52700 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.

52800-52900 Reserved for future use

53000 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.

53100 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.

53200 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.

53300 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.

53400 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.

53500 Extended Day/Year Non-Instructional Services

Costs of activities designed to provide additional non-instructional experiences for students outside of the regularly required school calendar. These would be activities not directly related to delivering or remediating the standard course of study. These activities are conducted before and after school hours and include activities such as clubs, sports, enrichment activities, etc.

Remediation, Intersessions, Summer, related to delivering instructional services, should use purpose codes that follow the certification area (LEP, AIG, Regular, EC, etc.).

53510 Before/After School Instructional Services

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

53520 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.

53530 Summer School Instructional Services

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

53540 Saturday School Instructional Services

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

53600 School Extension Learning Recovery and Enrichment Program Instructional Services (SELREP)

Personnel costs that provide additional learning experiences to mitigate the impact of students affected by Hurricane Herlene as stated in SL 2025-2/HB47. These expenditures include learning recovery and enrichment programs conducted outside of the instructional school calendar. Personnel will be temporary employees on a contract basis and pay under this program is not subject to Teachers' and State Employees' Retirement System (TSERS).

54000 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

54030 School Treasurer

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

54040 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

54100 School Principal

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

#### 54200 School Assistant Principal

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

#### 55000 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.

#### 55010 Athletics

Costs of school sponsored activities, under the guidance and supervision of LEA staff, 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.

#### 55020 Cultural Arts

Costs of school sponsored activities, under the guidance and supervision of LEA staff, 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.

#### 55030 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.

56000 Reserved for Future Use

57000 Reserved for Future Use

58000 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.

58100 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.

58200 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.

58300 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.

58400 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.

58500 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.

58600 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.

58700 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.

58800 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.

58900 Volunteer Services

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

59000 Reserved for future use

## **System-Wide Support Services (60000)**

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 are included here.

### 61000 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.)

### 61100 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.

### 61110 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.

### 61120 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.

61130 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.)

61140 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.

61150 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.

61160 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.

61200 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.

### 61300 Jobs Commission Development

Provides funding to support the creation of Job Commission schools.

### 62000 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.

#### 62010 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.

#### 62020 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.

#### 62030 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.

#### 62040 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.

#### 62050 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.

#### 62060 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.

#### 62070 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.

#### 63000 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.

63010 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.

63020 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.

63030 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.

63040 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.

63050 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.

#### 64000 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. Also included is the development and implementation of technological systems, and technology user support services for the LEA.

##### 64010 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.

##### 64020 Information Management Systems Services

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

##### 64030 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.

#### 64100 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.

#### 65000 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.)



#### 65100 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.

#### 65200 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.

#### 65300 Public Utility and Energy Services

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

#### 65400 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 building of the LEA.

#### 65500 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.

#### 65600 Warehouse and Delivery Services

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

#### 65700 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.

65800 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 building of the LEA.

65900 Reserved for Future Use

66000 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.

66100 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.

66110 Financial Management Services

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

66120 Purchasing Services

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

66130 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.

66140 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.

66200 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.

66210 Human Resource Management

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

66220 Recruitment Services

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

66230 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.

66240 Salary and Benefits Services

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

66300-66900 Reserved for Future Use

## 67000 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.

### 67100 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.

### 67200 Planning, Research Development and Program Evaluation

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

## 68000 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.

### 68100 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.

### 68200 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.

### 68300 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.

68400 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.

68500 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.

68600 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.

68700-68900 Reserved for Future Use

69000 Policy, Leadership and Public Relations Services

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

69100 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 each LEA.

69200 Legal Services

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

## 69300 Audit Services

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

### 69310 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.

### 69320 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.

## 69400 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.

### 69410 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.

### 69420 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).

#### 69500 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 (70000)**

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.

#### 71000 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

#### 71100 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.

#### 72000 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.

### 73000 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 (80000)**

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.

### 81000 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.

### 82000 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.



83000 Debt Services

83100 Debt Services-Lease Financing

Include amounts paid to lessors for the cost of leased assets.

83200 Debt Services-Other

Include debt services for financing sources other than leases, lease-purchases, and installment purchases of assets.

84000 Interfund Transfers

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

85000 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.

86000 Educational Foundations

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

87000 Scholarships

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

**Capital Outlay (90000)**

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.