Program Report Codes (PRC)

A program report code (PRC) is an accounting term and is used for the allocation and accounting of funds. The PRCs (allocations) may change from year to year depending on the actions of the General Assembly, whereby they may add new programs or discontinue old programs.

The Highlights of Public School Funding provide a summary of the types of funding provided to school districts and the formulae used for distribution of the major appropriations.

Please see the Allotment Policy Manual for more information on each of the items listed below.

001 Classroom Teachers

Guaranteed funding for salaries and benefits for classroom teachers. Individuals funded from this allotment must have a NC educator license and spend a majority of the school day providing classroom instruction to students. The individual shall not be assigned to administrative duties in the central office.

002 Central Office Administration

Funds salary and benefits for personnel including: Superintendent, Associate and Assistant Superintendents, Directors/Supervisors/Coordinators, Finance Officers, School Nutrition (Child Nutrition) Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors, and Transportation Directors.

003 Non-Instructional Support Personnel

Funding for non-instructional support personnel and associated benefits. These funds may be used at the central office or at individual schools. The funds may be used for positions such as: Clerical Assistants, Custodians, Substitutes, liability Insurance, and Textbook Commission Clerical Assistants.

004 Instructional Support Personnel - Non-Certified

The funds may be used for support personnel assistants and for contracting services for school nursing or school psychology.

005 School Building Administration

Guaranteed funding for salaries including benefits for principals and assistant principal positions. School districts are funded one principal position for each eligible school.

007 Instructional Support Personnel - Certified

Guaranteed funding for salaries and benefits for certified instructional support personnel. Positions in this category include school counselors, social workers, media coordinators, psychologists, speech language pathologists, technology facilitators. The funding shall not be used for administrators, coordinators, supervisors, or directors.

008 Dollars for K-12 Teachers

A separate account into which school districts may transfer funds from the Teacher
Assistant (PRC027) allotment to hire teachers to serve K-12.

009 **Non Contributory Employee Benefits**
Guaranteed funding for longevity, annual leave payout and short term disability for state funded public school employees.

010 **Dollars for Certified Personnel**
A separate account into which school districts may transfer funds to pay for certified personnel.

011 **NBPTS Educational Leave**
Funding for 3 days educational leave for teachers registered for National Board of Professional Teaching Standards certification.

012 **Driver Training**
Funding for driver education for all eligible persons. School districts must serve all students enrolled in a public or private high school (including charter schools) and home school students residing within the LEA boundaries, who have not previously enrolled in the program.

013 **Vocational Education - Months of Employment**
Guaranteed funding for employment of vocational education (career technical education) teachers.

014 **Vocational Education - Program Support**
Funds to support the vocational education (career technical education) program e.g. instructional materials, equipment etc.

015 **School Technology Fund**
Funding to school districts for the development and implementation of a local school technology plan.

016 **Summer Reading Camps**
Funds for school districts to develop and implement summer reading camps for students who are not proficient in reading, as outlined in the Excellent Schools Act.

018 **State Employee Severance Payments**
Funding for health insurance premiums for state funded personnel who were subject to a reduction in force (RIF’d/laid off).

019 **Small County Supplemental Funding**
Supplemental funds for school systems that have a small student population. In 2013-14, county school districts with less than 3,239 student membership were entitled to the supplemental funding. Also entitled were county school districts with student membership between 3,239 and 4,080 whose adjusted property tax base per student was below the state average adjusted property tax base per student. City school...
districts are not eligible. Changes were made to the formula for 2014-15.

020 **Foreign Exchange Teachers**

Separate account into which school districts may transfer state funded teacher positions to cover a contract for an international faculty exchange teacher.

021 **Military Differential Pay**

Funding for state funded public school employee military differential pay. Employees called to active military duty, whose military basic pay is less than the pay they received in the public schools, receive the difference in pay while on active military duty.

024 **Disadvantaged Student Supplemental Funding**

Supplemental funding to address the capacity needs of school districts to meet the needs of disadvantaged students. The funds may only be used to:

1. Provide instructional positions or instructional support positions and/or professional development
2. Provide intensive in-school and/or after school remediation;
3. Purchase diagnostic software and progress-monitoring tools;
4. Provide funds for teacher bonuses and supplements.

025 **Indian Gaming**

Funding from the Indian Gaming Education Revenue Fund, generated by the Class III games on Indian Lands. These funds can be used for teachers, teacher assistants, instructional materials and textbooks.

027 **Teacher Assistants**

Funding for salaries and benefits for teacher assistants in Kindergarten through third grade.

029 **Behavioral Support**

Funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior. School districts request funds for specific students and funds are provided based on need.

030 **Digital Learning**

Funds for school districts to deliver educator professional development related to Home Base systems. The Home Base related training must be focused on using digital and other instructional technologies to provide high-quality, integrated digital teaching and learning to all students, and acquiring quality digital content to enhance instruction.

031 **Low-Wealth Counties Supplemental Funding**

Supplemental funds to school districts that are in a county that do not have the ability
to generate revenue to support public schools at the state average level. The legislated formula considers county revenue from property tax and sales tax, per capita income and population density. The funding may be used for instructional purposes and clerical positions.

032 **Children with Special Needs**
Funding for the special educational needs and related services of children with disabilities. These funds are to be used for: children with disabilities, preschool handicapped students, group homes, foster homes, or similar facilities.

034 **Academically/Intellectually Gifted**
Funds allocated for academically or intellectually gifted student programs.

041 **Panic Alarms**
Grant funds for panic alarm systems to school districts, regional schools and charter schools. Funds awarded based on need.

042 **Child and Family Support Teams - School Nurses**
Funding for salary and fringe benefits for nationally certified school nurses to establish the School Based Child and Family Support Team Initiative at designated schools. The purpose of the initiative is to identify and coordinate appropriate community services and supports for children at risk of school failure or out-of-home placement in order to address the physical, social, legal, emotional, and developmental factors that affect academic performance.

043 **Child and Family Support Teams - Social Workers and Other**
Funds to establish School-Based Child and Family Support Teams that will support children at-risk of school failure by coordinating services among educational and human service agencies working with the children and their families. This funding must be used to support the salary of the school social worker associated with the program and funding for other expenses for the social worker and school nurse.

054 **Limited English Proficiency (LEP)**
Supplemental funding to school districts with students who have limited proficiency in the English language.

055 **Learn & Earn (ECHS)**
Funding for the Early College High Schools (ECHS). The program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school. These funds shall be used to establish partnerships with specific high schools, two and four-year colleges and universities, and local employers.
Description of Program Report Codes Used in Expenditure of State Funds 2013-14

056  **Transportation of Pupils**

Funding for all transportation related expenses for "yellow bus" use for eligible school age (K-12) students for travel to and from school and between schools. This includes expenses for contract transportation when a school district finds it impracticable to furnish transportation by yellow bus for eligible school age (K-12) students for travel to and from school and between schools.

061  **Classroom Materials/Instructional Supplies and Equipment**

Funding for Instructional Materials and Supplies, Instructional Equipment, and Testing Support.

063  **Children with Special Needs - Special Funds**

Funding for the special educational needs and related services of Children with Disabilities ages 3 through 21 in community residential centers, developmental day care and special State reserve. Funds are provided based on need and are requested for specific students.

066  **Assistant Principal Intern - Principal Fellows**

Funding for stipends to full-time students working on a Master's degree in school administration, who are serving in an approved intern principal fellows program.

067  **Assistant Principal Intern - Full Time MSA Student**

Funding for stipends to full-time Master of School Administration students who are serving in an approved intern program.

068  **Alternative Schools**

Expenditures for alternative schools funded from At Risk Student Services (PRC 069), including instructional positions, materials etc.

069  **At-Risk Student Services**

Funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening.

073  **School Connectivity**

Funds to support the enhancement of the technology infrastructure for public schools.

085  **mClass Reading 3D**

Funding to school districts and charters to purchase evaluation devices and kits to be used with diagnostic software (grades K-3).

095  **Special Dollar Allotment**

Funds for the salary and benefits of selected teachers to work at designated school districts throughout the State in support of major State Board of Education initiatives.
such as school assistance, teacher inductions, technology assessment/training, and student improvement.

096 Special Position Allotment

Funds for the salary and benefits of selected teachers to work on loan for designated school districts throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement. Also provides funding for the Teacher of the Year position.
Description of Object Codes Used in Expenditure of State Funds

Object Code Description
Object Codes provide a description of the expenditure of a service or commodity. There are seven broad categories that are broken out in further detail.

100 Salaries
200 Employer Provided Benefits
300 Purchased Services
400 Supplies and Materials
500 Capital Outlay
700 Transfers

SALARIES (100 series)

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.

ADMINISTRATIVE PERSONNEL

111 Superintendent
Salary of the person designated by a local board of education as the superintendent of the local school administrative unit.

112 Associate and Deputy Superintendent
Salary of those designated by a local board of education as an associate superintendent of the local school administrative unit.

113 Director and/or Supervisor
Salary of those assigned to direct or supervise staff members, a function, a program, or a supporting service. Salary of instructional support personnel, who provide services to the whole school district.

114 Principal/Headmaster
Salary of those 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. Includes the highest position for a charter school.

115 Finance Officer
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
Salary of licensed assistant principals, who have been designated by a local board of education to perform the duties of a non-teaching assistant principal.
Description of Object Codes Used in Expenditure of State Funds

117 Other Assistant Principal Assignment
Salary of those approved to participate in the Assistant Principal Intern – Principal Fellows program (PRC 066), Assistant Principal Intern – Full-time MSA Student program (PRC 067), and/or provisionally licensed assistant principals (PRC 005).

118 Assistant Superintendent
Salary of those designated by a local board of education to perform the duties of an assistant superintendent of the local school administrative unit.

INSTRUCTIONAL PERSONNEL – CERTIFIED (120)
(This section is for positions requiring an educator license)

121 Teacher
Salary of those 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 for teacher duties and responsibilities.

122 Interim Teacher
Salary of a teacher employed when a vacancy in a teaching position occurs.

123 JROTC Teacher
Salary of those assigned to teach JROTC.

124 International Faculty Exchange Teacher
Salary of foreign exchange teachers assigned to teach students.

125 New Teacher Orientation
Salary of those attending assigned new teacher orientation, outside of the teacher's contract calendar, not to exceed three days using state funds.

126 Extended Contracts
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.

127 Master Teacher
Classroom teachers with significant teaching experience, who are excellent practitioners, and work in the classroom with the teacher of record to implement effective teacher strategies that align to required content standards.
Description of Object Codes Used in Expenditure of State Funds

INSTRUCTIONAL SUPPORT PERSONNEL - CERTIFIED (130)

131 Instructional Support I
Salary of those 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, and media services licensed through DPI. Nationally certified school nurses are also coded to this object.

132 Instructional Support II – Advanced Pay Scale
Salary of those assigned duties that require a high degree of knowledge and skills which place them on the advanced pay scale. Included are duties involving speech language pathologists and audiologists.

133 Psychologist
Salary of the certified person assigned to perform duties involving psychology.

134 Teacher Mentor
Payment to those who are employed to serve as dedicated mentors to teachers. See object code 193 for coding of other mentor duties.

135 Instructional Facilitators
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
Salary of those assigned to assist with students, not directly assisting the regular classroom teacher. Examples include personal care assistants and physical/occupational therapy assistants.

142 Teacher Assistant
Salary of those assigned to perform the day-to-day activities of assisting the regular classroom teacher.

143 Tutor (Within the instructional day)
Salary of those hired and assigned to perform tutorial duties as their primary job. See object code 198 for coding of other tutor duties.

144 Interpreter, Braillist, Translator, Education Interpreter
Salary of those assigned to perform the activities of an interpreter, braillist, translator, or education interpreter, and their assistants.
Description of Object Codes Used in Expenditure of State Funds

145  Therapist
Salary of those assigned to perform the activities of physical or occupational therapy. This assignment includes the positions of physical therapist and occupational therapist.

146  School-Based Specialist
Salary of those 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-certified nurses, computer lab assistants, security assistants, technology assistants, CTE technical assistants, behavioral modification technicians, parent liaisons, and home school coordinators under the direction of other professional personnel.

147  Monitor
Salary of those 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
Salary of those not required to have DPI certification such as non-certified driver education instructors, band instructors, and behavioral support personnel.

149  School Resource Officer
Salary of those assigned to perform the duties of the school resource officer (law enforcement and crime prevention).

TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)

151  Office Support
Salary of those 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, student accounting specialist, clerical specialist in a central office role, cost clerk, and school-based office personnel.

152  Technician
Salary of those 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)
Salary of those 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.
Description of Object Codes Used in Expenditure of State Funds

SUBSTITUTE PERSONNEL (160)

162 Substitute Teacher – Regular Teacher Absence
Pay 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
Pay 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
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
Pay of those 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, nutrition personnel, and other non-teaching areas.

166 Teacher Assistant Salary When Substituting (Staff Development Absence)
Pay 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)
Pay 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.

OPERATIONAL SUPPORT PERSONNEL (170)

171 Driver
Salary of those whose assignment consists primarily of driving a vehicle, such as a bus, truck, or automobile.

172 Driver Overtime
Salary paid to drivers for overtime hours worked.

173 Custodian
Salary of those assigned to perform housekeeping and operate heating, ventilating, and air conditioning systems.
Description of Object Codes Used in Expenditure of State Funds

174 Cafeteria Worker
Salary of those assigned to perform the activities of preparing and serving food, as well as the salary of those assigned to collect cash for meals in the cafeteria.

175 Skilled Trades
Salary of those 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).

176 Manager
Salary of those 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
Salary of students in school, working part-time under a work-study program.

SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)

181 Supplement/Supplementary Pay
Supplements paid to employees from certain State funds that are determined to be amounts in addition to the State salary schedule.

182 Employee Allowances Taxable
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)
Legislated and other bonus payments made to eligible employees.

184 Longevity Pay
Additional salary payment for longevity to those employees who qualify for longevity.

185 Bonus Leave Payoff
Bonus leave payoff amount paid to an eligible employee who has separated from service.

186 Short Term Disability Payments - Beyond Six Months
Payments to employees for short-term disability benefits beginning with the seventh month of disability.

187 Salary Differential
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
Description of Object Codes Used in Expenditure of State Funds

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.

188 Annual Leave Payoff
Annual leave payoff amount paid to an employee who has separated from service.

189 Short Term Disability Payments – First Six Months
Payments to employees for the first six months of short-term disability benefits.

EXTRA DUTY PAY (190)

191 Curriculum Development Pay
The amount paid to those 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
The amount paid for extra duty performed in the areas of co-curricular programs. This extra duty is in the area of band instruction, coaching, school clubs and other eligible areas.

193 Mentor Pay Stipend
Stipends paid to mentor teachers and/or the payment for serving as a mentor for days prior to the beginning of the school year. See object code 134 for coding of other mentor duties.

194 State-Designated Stipend
The amount paid to those performing extra work in functions such as textbook commission clerical responsibilities and as an assistant principal intern.

196 Staff Development Participant Pay
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
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
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.
Description of Object Codes Used in Expenditure of State Funds

199 Overtime Pay
Salary paid to employees (other than drivers) for overtime hours worked.

EMPLOYER PROVIDED BENEFITS (200 series)

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.

211 Employer's Social Security Cost - Regular
Contributions paid by the employer for the employer's share of social security cost for all salary payments, with the exclusion of staff development related salary payments.

RETIREMENT BENEFITS (220)

221 Employer's Retirement Cost - Regular
Contributions paid by the employer for the employer's share of retirement cost to the Teachers' and State Employees' Retirement System for all salary payments, with the exclusion of staff development salary payments.

229 Other Retirement Cost
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
Contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers.

PURCHASED SERVICES (300 Series)

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
Amounts paid for non-payroll professional and technical services performed under contract, excluding object code 312 Workshop Expenses. Includes 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
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
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
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 code 411 supplies and materials.

315  Reproduction Costs
Code used by those units desiring to capture all copier costs under one code. Includes 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, supply purchases to code 411, and copier contracts should be coded to 311.

317  Psychological Contract Services
Amounts paid for costs of contracts for psychological services.

318  Speech and Language Contract Services
Amounts paid for costs of contracts for speech and language services.

319  Other Professional and Technical Services
Amounts paid for other professional and technical services, which are not classified above.

PROPERTY SERVICES (320)

321  Public Utilities - Electric Services
Expenditures for electric services.

322  Public Utilities - Natural Gas
Expenditures for natural gas.
Description of Object Codes Used in Expenditure of State Funds

323  Public Utilities – Water and Sewer
Expenditures for water and sewage.

324  Waste Management
Expenditures for garbage collection and waste management services.

325  Contracted Repairs and Maintenance – Land and Buildings
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 500 series Capital Outlay.)

326  Contracted Repairs and Maintenance - Equipment
Expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel. This includes maintenance contracts and agreements.

327  Rentals/Leases
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
Amounts paid for other property services which are not classified above.

TRANSPORTATION SERVICES (330)

331  Pupil Transportation - Contracted
Expenditures to agencies and persons, other than employees, for the purpose of transporting children to, from, or between schools. This includes reimbursement of transportation expenses to individuals who transport themselves or to parents who transport their own children.

332  Travel Reimbursement
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. Includes employer paid relocation costs.

333  Field Trips
Expenditures for transportation and other costs related to field trips for students.

COMMUNICATIONS (340)

341  Telephone
Amounts paid for land based telephone services.
Description of Object Codes Used in Expenditure of State Funds

342 Postage
Amounts paid for postage services.

343 Telecommunications Services
Amounts paid for telecommunication network services such as internet service providers.

344 Mobile Communication Costs
Amounts paid for cellular phone and pager services.

345 Security Monitoring
Amounts paid for security monitoring services.

349 Other Communication Services
Amounts paid for other communication services, which are not classified above.

TUITION (350)
351 Tuition Reimbursements
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
Cost of reimbursing employees for approved educational expenditures for tuition payments and related expenses for training required by the employer.

353 Certification/Licensing Fees
Expenditures required to be made for employee certification and/or license fees.

DUES AND FEES (360)
361 Membership Dues and Fees
Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

363 Assessments/Penalties
Assessments and penalties paid to any regulatory agency, such as IRS and DPI. Includes toll road charges for driver’s education.

INSURANCE AND JUDGMENTS (370)
371 Liability Insurance
Expenditures for insurance coverage of the local school administrative unit, or its officers and employees, and losses resulting from judgments awarded against the local school

Division of School Business
NC Department of Public Instruction
Description of Object Codes Used in Expenditure of State Funds

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. Pupil transportation insurance is charged to object code 376.

372 Vehicle Liability Insurance
Amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit.

373 Property Insurance
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.

378 Scholastic Accident Insurance
Amounts expended for pupil accident insurance premiums. Premiums paid by the student would not be included in this code.

379 Other Insurance and Judgments
Expenditures for insurance premiums and judgments not classified above.

SUPPLIES AND MATERIALS (400 Series)
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
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. Includes amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.) Includes 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. Includes amounts expended for audiovisual supplies and materials in the local school administrative unit. Includes amounts expended for processing and cataloging books and
Description of Object Codes Used in Expenditure of State Funds

materials in a school library. This would include kits and other supplies used for this purpose. Includes amount for subscriptions to internet based educational resources and for the purchase of online educational media/materials used for the instruction of pupils.

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

414 Library Books (Regular and Replacement)
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 code 561.

415 Community College/University Textbooks
Amounts expended for prescribed Community College and University textbooks purchased for students.

418 Computer Software and Supplies
Amounts expended for computer programs, disks, printing paper, ribbons, etc., and annual renewable license code and maintenance fees for computer software.

OPERATIONAL SUPPLIES (420)

421 Fuel for Facilities
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
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
Amounts expended for gas or diesel fuel for the operation of vehicles.
Description of Object Codes Used in Expenditure of State Funds

424   Oil
Amounts expended for oil for the operation of vehicles.

425   Tires and Tubes
Amounts expended for tires and tubes for the operation of vehicles.

FOOD SUPPLIES (450)

451   Food Purchases
Amounts expended for food purchased by the local school administrative unit.

459   Other Food Purchases
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
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. Non inventoried items, use object code 411.

462   Computer Equipment - Inventoried
Expenditures for computer hardware whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Non inventoried items, use 411.

SALES AND USE TAX (470)

471   Sales and Use Tax Expense
Amount of sales and use tax if not already included in the primary expenditure's object code.

472   Sales and Use Tax Refund (Contra-expenditure)
Amount of sales and use tax refunds received from the NC Department of Revenue.

CAPITAL OUTLAY (500 series)
Expenditures for the acquisition of fixed assets or additions to fixed assets. These 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.

526   Architects Fees
Expenditures made to an architect for the design of a new building, and the remodeling or renovation of an existing building, including networking.
Description of Object Codes Used in Expenditure of State Funds

529  Miscellaneous Contracts and Other Charges
Expenditures made for other contracts for the construction of a new building, and the remodeling or renovation of an existing building.

EQUIPMENT (540)

541  Purchase of Furniture and Equipment - Capitalized
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
Expenditures for the initial, additional, and replacement items of capitalized computer hardware such as microcomputers, printers, file servers, and other equipment required for infrastructure/connectivity, etc.; including lease/purchases.

VEHICLES (550)

551  Purchase of Vehicles
Expenditures for the purchase of cars, trucks, and buses; including lease/purchases. Includes driver education vehicles.

552  License and Title Fees
Expenditures for the State Department of Motor Vehicles license fees, title fees, and safety inspection fees.

LIBRARY BOOKS (560)

561  Library Books - Capitalized
Expenditures for books, which constitute the initial furnishing of a newly constructed building. This includes books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

TRANSFERS (700 series)

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.

715  Transfers to the Multiple Enterprise Fund
Transfers from central office PRC002 to the child nutrition program for the all or part of the salary of the child nutrition manager.