

SALARIES (100)

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

ADMINISTRATIVE PERSONNEL (110)

113 Director and/or Supervisor

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

TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)

151 Office Support

Include the salary of the person assigned to perform activities concerned with preparing, transferring, transcribing, systemizing, or filing written communications and records. This assignment includes the positions of secretary, accounting personnel, administrative assistant, photocopy clerk, file clerk, NCWise specialist, clerical specialist in a central office role, cost clerk, and school-based office personnel.

152 Technician

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

153 Administrative Specialist (Central Support)

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

Supervisory personnel would be coded to object code 113.

SUBSTITUTE PERSONNEL (160)

165 Substitute – Non-Teaching

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

OPERATIONAL SUPPORT PERSONNEL (170)

171 Driver

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

174 Cafeteria Worker

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

176 Manager

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

SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)

181 Supplement/Supplementary Pay

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

183 Bonus Pay

Include legislated and other bonus payments made to eligible employees.

184 Longevity Pay

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

185 Bonus Leave Payoff

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

186 Short Term Disability Payments - Beyond Six Months

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

188 Annual Leave Payoff

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

189 Short Term Disability Payments – First Six Months

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

EXTRA DUTY PAY (190)

196 Staff Development Participant Pay

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

199 Overtime Pay

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

EMPLOYER PROVIDED BENEFITS (200)

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

FEDERAL INSURANCE COMPENSATION ACT (210)

210 Employer's Social Security Cost - Installment Accrual

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

211 Employer's Social Security Cost - Regular

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

RETIREMENT BENEFITS (220)

220 Employer's Retirement Cost - Installment Accrual

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

221 Employer's Retirement Cost - Regular

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

INSURANCE BENEFITS (230)

231 Employer's Hospitalization Insurance Cost

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

232 Employer's Workers' Compensation Insurance Cost

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

233 Employer's Unemployment Insurance Cost

Include amounts expended by the employer for unemployment insurance.

234 Employer's Dental Insurance Cost

Include contributions paid by the employer for employee dental insurance.

235 Employer's Life Insurance Cost

Include contributions paid by the employer for employee life insurance.

239 Other Insurance Cost

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

PURCHASED SERVICES (300)

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

PROFESSIONAL AND TECHNICAL SERVICES (310)

311 Contracted Services

Include amounts paid for non-payroll professional and technical services performed under contract, **excluding Workshop Expenses**. Services Include amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters,

services performed by an independent auditor concerned with examining, verifying, and reporting on the accounting records of the local school administrative unit, copier contracts as well as for other professional and technical services in the school system.

312 Workshop Expenses/Allowable Travel

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

313 Advertising Cost

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

314 Printing and Binding Fees

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

315 Reproduction Costs

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

326 Contracted Repairs and Maintenance - Equipment

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

327 Rentals/Leases

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

329 Other Property Services

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

TRANSPORTATION SERVICES (330)

332 Travel Reimbursement

Include costs for transportation, meals, hotel, and other allowable expenses 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 out of county.

COMMUNICATIONS (340)

341 Telephone

Include amounts paid for telephone services.

342 Postage

Include amounts paid for postage services.

344 Mobile Communication Costs

Include amounts paid for cellular phone and pager services.

DUES AND FEES (360)

361 Membership Dues and Fees

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

INSURANCE AND JUDGMENTS (370)

372 Vehicle Liability Insurance

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

OTHER ADMINISTRATIVE COSTS (390)

392 Indirect Cost

Include amounts expended for indirect costs charged to a grant.

SUPPLIES AND MATERIALS (400)

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

SCHOOL AND OFFICE SUPPLIES (410)

411 Supplies and Materials

Include all supplies and workbooks used by the students for the instruction of pupils. 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

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

OPERATIONAL SUPPLIES (420)

421 Fuel for Facilities

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

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

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

423 Gas/Diesel Fuel

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

424 Oil

Include amounts expended for oil for the operation of vehicles.

425 Tires and Tubes

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

FOOD SUPPLIES(450)

451 Food Purchases

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

452 USDA Commodity Foods

Record cost of USDA Commodity Foods as used from inventory.

453 Food Processing Supplies

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

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

454 Inventory Loss

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

455 Meal Sales Discount

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

459 Other Food Purchases

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

NON-CAPITALIZED EQUIPMENT (460)

461 Furniture and Equipment - Inventoried

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

462 Computer Equipment - Inventoried

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

SALES AND USE TAX (470)

472 Sales and Use Tax Refund (Contra-expenditure)

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

CAPITAL OUTLAY (500)

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

EQUIPMENT (540)

541 Purchase of Equipment - Capitalized

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

542 Purchase of Computer Hardware - Capitalized

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

VEHICLES (550)

551 Purchase of Vehicles

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

552 License and Title Fees

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

DEPRECIATION (570)

571 Depreciation

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