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# New Personnel Administrators July 2008

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Assistant Director

Division of School Business

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# Agenda

- Chart of Accounts
    - Structure
    - Use
  - Salary Audit
    - Salary Structure
    - Main Causes of Exceptions
    - Terms
    - Non certified
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# Chart of Accounts

- Shows how the funds were expended.
  - This is the only financial communication between the LEAs and DPI.
  - DPI uses this data to communicate to the State Legislature, the State Budget Office, media and the Federal Gov.
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# Chart of Accounts

- Uniform Accounting System for all LEAs
  - Information Gathering
  - Consistency amongst LEAs
  - Comparability between years
  - Decision making tool
  - [www.ncpublicschools.org/fbs/finance/reporting/](http://www.ncpublicschools.org/fbs/finance/reporting/)
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# Account String

- Fund-Purpose-PRC-Object
  - A-BBBB-CCC-DDD
  - 1-5110-001-121
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# Fund Code “A”

An independent fiscal accounting entity

Examples:

- 1- State Public School Fund
  - 2- Local Current Expense Fund
  - 3- Federal Grant Fund
  - 4- Capital Outlay fund
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# Purpose “BBBB”

Activities that are performed to accomplish the objectives of a LEA.

## Examples of the Broad Categories

5000 Instructional

6000 System wide Services

7000 Ancillary Services

8000 Non Programmed Charges

9000 Capital Outlay

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# Purpose code examples

- 5110- Regular Instruction
  - 5210- CWD
  - 5240-Speech Language
  - 5260-AIG
  - 5270-LEP
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# Object Code “DDD”

## Type of Expenditure

### Examples of the Broad Types:

- 100 Salaries
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
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# Object code examples

- 114-Principal
  - 121-Classroom Teacher
  - 124-Foreign Exchange-VIF
  - 131-Instructional support reg
  - 142-Teacher assistant
  - 221-Retirement
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# Program Report Code (PRC) “CCC”

Funding “buckets”.

Examples:

- 001 Classroom Teachers
  - 012 Driver Training
  - 050 Title I
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# Reading an Account Code

1-5110-001-121

State-Regular Instruction- Classroom Teacher  
Salary (Paid from PRC001 position allotment)

3-5210-050-142

Federal-Exceptional Children – TA salary (paid  
from Title I)

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# Salary Audit

- Angela McNeill, Salary Analyst
  - Sue Holly, Salary Analyst
  - Alexis Schauss, Assistant Director
  
  - Salary Manual
  - [www.ncpublicschools.org/fbs/finance/salary/](http://www.ncpublicschools.org/fbs/finance/salary/)
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# Salary Schedules

- The salary schedules are determined annually by legislation.
  - All schedules are derived from the Bachelor schedule.
  - Placement on the salary schedule is determined by years of experience and education.
  - Additional supplements include local salary supplement, longevity, mentor pay and ABC bonus.
  - 10 month teachers are paid on a 21.5 day month, or a 215 day year.
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# Personnel paid from a derivative of the salary schedule

- Psychologists, audiologists and speech language pathologists are paid on a schedule that is 5 steps above the Teacher Masters' schedule.
  - These employees are not eligible for NBPTS
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# Assistant Principals

- Assistant Principal salary schedules are set at 1% above the Master's schedule.
  - Assistant Principals are not eligible to receive NBPTS 12% differential pay.
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# Assistant Principals

Provisionally licensed assistant principals (PP) are to be paid the higher of

**their teacher rating on the teacher schedule**

**or**

**the first step of the assistant principal salary schedule (\$3,781)**

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# Principals

- Schools with >110 ADM or 7 state paid teachers will receive a state funded principal.
  - There are 8 schedules from which principals are paid.
  - Principal's pay is graduated based on the number of state paid certified educators in the school and the total educator years of experience.
  - Salaries are calculated automatically, to reflect any changes in FTE, at the end of the 3rd, 7th, and 11th pay periods.
  - A Principal earns one extra year of experience for every three years they are a principal.
  - Principals of alternative schools and Learn & Earn schools are paid at a minimum Principal III.
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# What is a Salary Audit Exception?

- DPI reviews the salaries of Public School employees and compares what they are being paid to what they should be paid.
  - Salary audit exceptions are only created on State and Federal paid certified salary codes.
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# Main Causes of Salary Audits Exceptions

- Incorrect account coding
  - Timing issues
  - Zero Salaries
  - Inputting the incorrect salary
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# Incorrect Account Code

- An account code is assigned to the individual that is incompatible with their function. Example: a psychologist is coded as a classroom teacher.
- Attachment A lists the licenses that are valid for each account.

[www.ncpublicschools.org/fbs/finance/salary/](http://www.ncpublicschools.org/fbs/finance/salary/)

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# Timing Issue

- The LEA receives documentation from the teacher (a copy of the degree) and assigns the new salary in the system at M-10.
  - Licensure Section may not receive the information until 2 weeks later.
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# Timing Issues con't

- This would create an exception as DPI would still be paying the teacher at A-10 instead of M-10.
  - The adjustment will be made to the salary system once the Licensure Section has also received a copy of the degree earned by the teacher.
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# “Zero” Salaries

- No salary can be determined at DPI, and therefore a zero salary is assigned.
    - Bad License
    - Expired License
    - No License
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# Data entry error

- Paid the individual at the incorrect step
- Incorrect school number

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# NBPTS

- Guidelines to 12% pay differential
- Must be scheduled at a school
- If a teacher, must have 70% of the time teaching students.

## Added areas:

- media coordinator (2003)
  - guidance counselor (2004),
  - a literacy coach paid from PRC052 (2008)
  - a mentor (2009)
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# New Teacher Orientation

- The State will fund 3 days of new teacher orientation pay. Individuals are eligible for new teacher orientation if they:
    - have never taught before, or
    - have taught less than 6 months, or
    - are lateral entry teachers with only non-teaching work experience on their license (See below for lateral entry staff development requirements); or
    - are workforce development (vocational) teachers with only non-teaching work experience on their license; or
    - are employed with an emergency permit to practice,
  
  - **and**
    - in prior years, have never participated in the new teacher orientation program.
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# Reemployed Retirees Exempt from the Cap

- Otherwise known as “128”s due to their object code.
  - They **MUST** be employed as a classroom teacher.
  - The LEA must contribute 11.7% of all payments to the Retirement System.
  - The salary may be negotiated down to cover this cost
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# Foreign Exchange-VIF

- Positions may be converted in to dollars to employ VIF teachers. Salary for these teachers is determined by VIF. The remaining funds from the conversion are to be used for VIF fees and to support the teacher.
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# BUD

- Budget Utilization Development System
  - This system is used by the Finance Department to clear audit exceptions that were created from your monthly payroll data file transactions.
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# The Bump

- Personnel that are paid from the salary schedule are “bumped” up a step if they have worked more than 6 months of the previous school year.
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# Form G-master's degree in non-teaching area

- Licensure Section grants authority to the teacher who holds a master's degree in a non-teaching area.
  - As assignments change from year to year, LEAs request Licensure to grant placement on the "M" salary scale for teachers in a non-teaching education area.
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# Form G Process

- There is a Web screen that lists all individuals by LEA that are currently on the “M” salary schedule.
  - Each LEA needs to review the web page.
  - LEAs should send the FORM G to Licensure for any needed additions or deletions.
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http://devwork01/licsal/licensure/ - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites History Mail Print Edit Discuss







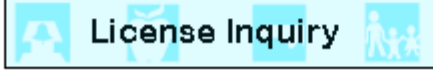
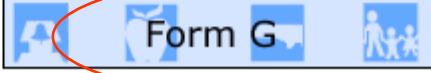
Address  http://devwork01/licsal/licensure/ Go Links >>


## Welcome to the Non-Public Professional Experience Info Center

Note: This application is best used with Microsoft Internet Explorer 4.0 or higher

You are logged in as **sgu**, from unit number **998**.

### Main Menu

 Setup New Year	 Employee Roster
 Employment Update	 Employment Search
 Add Employment	 Employment Inquiry
 License Inquiry	 Form G

 Local intranet

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# Reviewing Salary Audits

<http://licsalweb.dpi.state.nc.us>

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# Non certified

- Includes all positions who do not require a NC educator license.
  - Includes teacher assistant, OT, PT custodian, cafeteria, educational interpreters etc.
  - These positions are not paid from the legislated teacher salary schedules
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# Responsibilities

- **The SBE** determines the pay grade and salary ranges for classified positions (115C-12 (16)).
- **The local Board of Education** shall determine salary schedules of employees. (115C-316 (b))

*Every local board of education may adopt a salary schedule, [for employees] not paid out of State funds, similar to the State salary schedule, but likewise shall recognize a difference in salaries based on different duties, training, experience, professional fitness, and continued service in the same school system; but if any local board of education shall fail to adopt such a schedule, the State salary schedule shall be in force.*

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# Non certified

- **State Funded** personnel must be paid within SBE pay ranges (addl local funds can be used).
  - **Federally funded** personnel must be paid consistent with State personnel
  - **Locally Funded** must be paid within SBE pay ranges **UNLESS** there is a salary schedule, approved by the local board of education.
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# Work Week

- All monthly amounts are based on a 40 hour work week. Therefore, if a position is only 30 hours per week, the LEA can pay  $\frac{3}{4}$  of the minimum and still be in compliance. They are full time in terms of benefits, but their salary can be prorated.
  - **EXCEPTION.** Teacher assistants' work week is determined by the local board. I.e. If a local board determines the work week as 35 hours for TAs, the minimum of the range must still be paid.
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