



Public Schools of North Carolina
State Board of Education
Department of Public Instruction

Report to the North Carolina General Assembly

Allotment Transfer Report

G.S. 115C-105.26(h)

Date Due: February 15, 2021

DPI Chronological Schedule, 2020-2021

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Report to Joint Legislative Education Oversight Committee

G.S. 115C-105.25(c) Budget Flexibility

Pursuant to **G.S. 115C-105.25 (c)**,

- (c) To ensure that parents, educators, and the general public are informed on how State funds have been used to address local educational priorities, each local school administrative unit shall publish information from the prior fiscal year on its Web site by October 15 of each year, as follows:
 - (1) A description of each program report code, written in plain English, and a summary of the prior fiscal year's expenditure of State funds within each program report code.
 - (2) A description of each object code within a program report code, written in plain English, and a summary of the prior fiscal year's expenditure of State funds for each object code.
 - (3) A description of each allotment transfer that increased or decreased the initial allotment amount by more than five percent (5%), including all of the following information:
 - a. The amount of the transfer.
 - b. The allotment category into which the funds were transferred.
 - c. The purpose code for the funds following the transfer.
 - d. A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in the position.
 - e. The educational priorities that necessitated the transfer.
 - (5) A chart that clearly reflects how the local school administrative unit spent State funds.
- (c1) The local school administrative unit shall maintain information published pursuant to subsection (c) of this section on its Web site for at least three years after it is published.
- (d) No later than December 1 of each year, the Department of Public Instruction shall collect the information reported by local school administrative units pursuant to subsection (c) of this section and report the aggregated information, including available data from the two previous fiscal years, to the Joint Legislative Education Oversight Committee and the Fiscal Research Division.

Attachments

Description of Object Codes and Program Report Codes

- Attach 1 Description of Program Report Code (PRC)
- Attach 2 Description of Object Code

Full NC Public School Chart of Accounts is located at
<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>

Summary of Expenditures – State level

- Attach 3 2017-18, 2018-19 and 2019-20 Summary of Expenditures by Object Code
- Attach 4 2017-18 Summary of Expenditures by Program Report Code
- Attach 5 2018-19 Summary of Expenditures by Program Report Code
- Attach 6 2019-20 Summary of Expenditures by Program Report Code

Expenditure Reports by LEA at the Program Report Level and Object Level are located at
<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/demographics-and-finances/school-expenditure-data>

- Attach 7 Summary of Transfers Out of and Into Program Report Codes

Description of Program Report Codes Used in Expenditure of State Funds

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, including Program Enhancement 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.

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.

009 Non-Contributory Employee Benefits

Guaranteed funding for longevity, annual leave payout and short term disability for state funded public school employees.

Description of Program Report Codes Used in Expenditure of State Funds

010 Dollars for Certified Personnel

A separate account into which school districts may transfer funds from other programs 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 Career Technical Education - Months of Employment

Guaranteed funding for employment of career technical education teachers.

014 Career Technical Education - Program Support Funds

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 Public Schools Act.

019 Small County Supplemental Funding

Supplemental funds for school systems that have a small student population. County school districts with fewer than 3,301 students in membership were entitled to the supplemental funding. School systems which received these funds and are now ineligible due to a higher than 3,300 membership are phased out of the funding over five years. City school districts are not eligible.

020 International Faculty 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.

Description of Program Report Codes Used in Expenditure of State Funds

022 Advanced Teaching Roles

Competitive State grant to develop and support highly effective teachers and to increase the access to effective and highly-effective teachers for students in low-achieving and high-poverty schools relative to their higher-achieving and lower-poverty peers.

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.

027 Teacher Assistants

Funding for salaries and benefits for teacher assistants.

028 Highly Qualified NC Teaching Graduates & Principal Recruitment Supplement

Supplement for new graduates entering the teaching force who had a GPA of 3.75 or higher and met a certain score on edTPA or PPAT assessments.

Recruitment supplement for high performing principals in low performing schools.

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 Initiative (DLI) Grant

Funds to support the development and dissemination of local innovative digital learning models. The goal is to have effective digital learning practices spread across all North Carolina K-12 public schools.

031 Low-Wealth Counties Supplemental Funding

Supplemental funds to school districts that are in counties 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 Disabilities

Description of Program Report Codes Used in Expenditure of State Funds

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 or Intellectually Gifted

Funds allocated for academically or intellectually gifted student programs.

037 Restart Schools and Renewal School System

Program funds that have been transferred by the school district from other PRCs to be used for schools that have been approved as Restart Schools by the State Board of Education. Also includes funding for the designated Renewal School System.

039 School Resource Officers Grant

Funding received through a grant application to employ and train school resource officers in elementary and middle schools. The State funds school resource officers for high schools in program report code 069 At-Risk Student Services. Also includes school safety-related funds for schools receiving competitive grants for School Mental Health Support Personnel and School Safety Equipment.

042 Child and Family Support Teams - 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.

044 Innovative School District

Funds to support the innovative school district

046 Third Grade Read to Achieve Teacher Bonus

Bonus for 3rd grade reading teachers, based on student performance and test results.

Description of Program Report Codes Used in Expenditure of State Funds

048 Principal and Teacher Performance Bonuses

Teacher and Principal bonuses. Bonuses for 4th & 5th grade reading, 4th thru 8th grade math, advanced course teachers and CTE teachers. Teacher bonuses based on student growth, AP/IB/AICE exams and attainment of credentials. Bonus for Principals based on school growth.

054 Limited English Proficiency (LEP)

Supplemental funding to school districts with students who have limited proficiency in the English language.

055 Cooperative Innovative High School

Funding for Cooperative Innovative High Schools (CIHS). 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. Expenditures do not include tuition payments to universities.

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/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.

064 CTE Grade Expansion Program Grant

Grant to expand CTE programs by prioritizing students in 6th & 7th grade by providing grants to selected LEAS for up to seven years.

065 Coding and Mobile Application Grant

Grant to provide opportunities for students to learn computer science, coding and mobile app development to help them gain the skills needed to: (1) create and contribute, not just use and consume, in the digital economy; and (2) actively engage as informed citizens in our complex, technology-driven world.

Description of Program Report Codes Used in Expenditure of State Funds

066 Assistant Principal Interns - 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 Interns - MSA Students

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

068 Alternative Programs and 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.

078 Digital Learning Initiative (DLI): Digital Literacy Solution

Funds to support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students. PSUs in economically distressed counties are eligible

079 CTE- Education and Workforce Innovation Program

Grants to foster innovation in education that will lead to more students graduating career and college ready.

085 Early Grade Reading Proficiency

Funding to school districts and charters to provide literacy support and 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

Description of Program Report Codes Used in Expenditure of State Funds

assessment/training, and student improvement. Also provides funding for the Teacher of the Year position.

130 State Textbooks

Expenditures on textbooks purchased from the State Textbook Warehouse

131 Textbooks and Digital Resources- not from the State Warehouse

Expenditures on textbooks and digital resources purchased from vendors.

153 Business System Modernization - LEA

Funds to implement the State Board of Education School Business System Modernization Plan and support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.

154 CRF-State COVID 19 Supplemental Funds

Provides supplemental funding to public schools for additional expenditures related to school nutrition, child care, remote learning and sanitation incurred due to school building closure for COVID-19

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.

Description of Object Codes Used in Expenditure of State Funds

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.

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.

Description of Object Codes Used in Expenditure of State Funds

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.

128 Reemployed Retired Teacher Exempt from the Cap

Compensation to reemployed retired teachers working exempt from the cap per SL 2019-110.

129 Above the Scale Salary

Amount paid to personnel in excess of the State legislated certified salary schedule, as permissible by law. Includes teachers pay that is held harmless due to the change in the State salary schedule, and assistant principals and principals pay that is held harmless due to being eligible to be paid on the teacher salary schedule.

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.

Description of Object Codes Used in Expenditure of State Funds

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 –Aid

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, Brailist, Translator, Education Interpreter

Salary of those assigned to perform the activities of an interpreter, brailist, translator, or education interpreter, and their assistants.

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.

Description of Object Codes Used in Expenditure of State Funds

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.

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.

Description of Object Codes Used in Expenditure of State Funds

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)

180 Bonus Pay (Not Subject to Retirement)

Legislated bonus payments made to eligible employees, not subject to retirement.

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 bonus payments made to eligible employees, subject to retirement.

184 Longevity Pay

Additional salary payment for longevity to those employees who qualify for longevity.

Description of Object Codes Used in Expenditure of State Funds

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 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.

Description of Object Codes Used in Expenditure of State Funds

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.

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.

Description of Object Codes Used in Expenditure of State Funds

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.

232 Employer's Workers' Comp Insurance

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

233 Employer's Unemployment Insurance

Include amounts expended by the employer for unemployment insurance.

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.

Description of Object Codes Used in Expenditure of State Funds

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.

316 Commercial Driver's License Medical Exam

Amounts paid to certified medical examiners for medical exams necessary to maintain a commercial driver's license.

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.

Description of Object Codes Used in Expenditure of State Funds

322 Public Utilities - Natural Gas

Expenditures for natural gas.

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.

Description of Object Codes Used in Expenditure of State Funds

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.

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

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.

Description of Object Codes Used in Expenditure of State Funds

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 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.

Description of Object Codes Used in Expenditure of State Funds

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 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.

Description of Object Codes Used in Expenditure of State Funds

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.

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.

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.

452 USDA Commodity Foods

Record cost of USDA Commodity Foods as used from inventory

Description of Object Codes Used in Expenditure of State Funds

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.

522 General Contract

Include expenditures made to a general contractor for the construction of a new building and the remodeling or renovation of an existing building.

529 Miscellaneous Contracts and Other Charges

Include expenditures made for other contracts for the construction of a new building and the remodeling or renovation of an existing building.

532 Improvements to Existing Sites

Include amounts expended for improvements to grounds of existing sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways,

Description of Object Codes Used in Expenditure of State Funds

retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc

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, in order to meet the required federal match for the program.

Summary of Expenditures by Object

Annual expenditure by LEA can be viewed at

<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/demographics-and-finances/school-expenditure-data>

Object Category/Object Code	Description	2019-20*	2018-19	2017-18
Salary				
111	Superintendent	\$ 13,797,083	\$ 13,909,809	\$ 13,435,089
112	Associate & Deputy Superintendent	5,856,792	5,861,464	5,668,020
113	Director and/or Supervisor	42,025,196	41,767,275	43,816,174
114	Classified Principal/Headmaster	191,448,290	176,259,703	167,451,164
115	Finance Officer	7,486,660	7,804,917	7,635,630
116	Assistant Principal (Non-teaching)	134,032,201	133,188,883	118,248,808
117	Other Assistant Principal Assignment	6,055,794	4,572,698	6,671,546
118	Assistant Superintendent	11,042,240	9,819,867	10,157,141
121	Teacher	3,897,938,619	3,888,728,322	3,706,085,998
122	Interim Teacher – (Paid at Non-certified Rate)	983,019	969,472	1,417,773
123	JROTC Teacher	11,027,999	11,312,237	11,429,322
124	Foreign Exchange (VIF)	79,356,458	69,512,498	55,382,772
125	New Teacher Orientation	1,057,347	1,169,646	1,277,289
126	Extended Contracts	126,160	108,751	114,161
127	Master Teacher	15,888,560	17,988,724	17,553,194
128	Re-employed Retired Teacher - Exempt from the Eai	64,988		
129_1	Above the Scale Salary (SBA)	1,181,241	3,009,229	4,307,484
129_2	Above the Scale Salary (Other than SBA)	1,320,378	1,970,172	3,651,098
131	Instructional Support I - Regular Scale	395,802,548	386,803,374	370,297,420
132	Instructional Support II - Advanced Scale	86,062,104	84,631,979	80,118,938
133	Psychologists	36,763,836	34,436,855	32,108,990
134	Teacher Mentor	-	68,267	145,785
135	Instructional Facilitators	66,438,488	59,875,277	61,166,242
141	Teacher Assistant - Other	4,432,296	5,489,340	4,987,381
142	Teacher Assistant - NCLB	348,758,805	347,643,628	339,048,467
143	Tutor	5,174,284	7,810,470	7,095,589
144	Interpreter/Brailist/Translator	5,907,986	6,694,298	6,837,859
145	Therapist	38,906,655	37,590,040	34,241,180
146	Specialist (School-Based)	22,800,413	22,438,572	22,636,886
147	Monitors	14,325,994	14,833,695	14,380,691
148	Non-Certified Instructor	9,064,773	10,191,499	9,381,214
149	School Resource Officer	6,331,435	7,083,640	6,452,394
151	Office Support	187,859,668	184,518,970	182,176,573
152	Technician	10,630,695	11,039,715	11,499,278
153	Administrative Specialist (Central Support)	7,191,833	5,572,963	5,297,051
162	Substitute Pay - Regular Absence	28,193,948	32,941,144	33,842,628
163	Substitute Pay - Staff Development	1,549,839	2,422,454	2,614,401
164	Substitute Pay - Full-Time Non-Certified	636,877	1,696,711	1,345,151
165	Substitute Pay - Non-Teaching	8,489,332	10,083,673	10,755,167
166	Teacher Assistant Pay - Staff Development	51,741	29,436	37,190
167	Teacher Assistant Pay - Regular Absence	4,098,559	5,737,030	4,555,572
171	Driver	165,586,978	173,061,558	171,481,349
172	Driver Overtime	5,319,058	6,279,478	5,450,489
173	Custodian	182,344,169	184,449,294	184,465,937
174	Cafeteria Workers	3,639,650	2,622,875	147,727
175	Skilled Trades	65,731,656	60,955,478	63,463,802
176	Manager	3,704,425	4,022,823	3,401,659
177	Work Study Student	33,483	43,732	34,788
178	Day Care/Before/After School Care Staff	101,549	1,488	-
180	Bonus Pay (Not Subject to Retirement)	35,852,118	35,493,263	42,133,375
181	Supplementary Pay	43,331,419	31,196,765	27,570,924
182	Employee Allowances Taxable	3,067	5,894	5,992
183	Bonus Pay	1,218,912	1,325,476	1,071,936
187	Salary Differential (Military, Local, ...)	1,111,808	551,681	292,710
191	Curriculum Development Pay	1,781,860	1,974,859	1,613,155

Summary of Expenditures by Object

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Object Category/Object Code Description	2019-20*	2018-19	2017-18
192 Additional Responsibility Stipend	4,780,677	3,386,952	2,897,949
193 Mentor Pay	382,276	330,012	316,479
194 State-Designated Stipend	49,980	43,151	73,710
195 Planning Period Stipend	46,228	-	-
196 Staff Development Participant Pay	2,834,406	2,015,767	2,474,279
197 Staff Development Instructor	416,496	430,753	480,353
198 Tutorial Pay	10,591,426	15,087,559	14,866,438
199 Overtime Pay	7,020,496	7,648,267	5,562,642
Subtotal:	\$ 6,246,043,271	\$ 6,198,513,819	\$ 5,943,130,403
Employee Benefits			
211 Employer's Social Security - Regular	\$ 451,835,035	\$ 449,319,792	\$ 432,684,016
221 Employer's Retirement - Regular	1,190,836,450	1,128,636,438	985,668,538
229 Other Retirement Cost	31,994	31,199	24,105
231 Employer's Hospitalization Insurance	775,485,655	751,984,243	734,208,909
232 Employer's Workers' Comp Insurance	120,380	7,287	45,327
233 Employer's Unemployment Insurance	6,702	23,138	4,388
234 Employer's Dental Insurance Cost	39,928	64	-
235 Employer's Life Insurance Cost	2,346	168	-
239 Other Insurance Cost	-	-	2,235
184 Longevity Pay	18,316,960	18,310,952	22,923,103
185 Bonus Leave Pay	1,464,900	1,623,824	1,741,903
186 Short Term Disability Pay	213,932	358,876	1,167,351
188 Annual Leave Pay	37,262,691	39,035,227	39,827,064
189 Short Term Disability Pay – First Six Months	5,218,116	4,557,244	4,782,600
Subtotal:	\$ 2,480,835,087	\$ 2,393,888,451	\$ 2,223,079,539
Purchased Services			
311 Contracted Services	\$ 142,030,724	\$ 137,940,481	\$ 130,343,600
312 Workshop Expenses/Allowable Travel	12,247,941	11,302,076	9,947,924
313 Advertising Cost	61,572	69,461	44,123
314 Printing and Binding Fees	2,397,868	2,220,107	318,608
315 Reproduction Costs	3,344,972	2,210,878	2,183,521
316 Commercial driver's License Medical Exam	733,981	536,530	265,858
317 Psychological Contract Services	1,112,358	696,678	494,090
318 Speech and Language Contracted Services	10,530,916	9,558,517	9,366,730
319 Other Professional/Technical Services	41,749,971	29,818,862	25,210,810
321 Public Utilities - Electric Services	8,080,030	6,887,575	4,837,042
322 Public Utilities - Natural Gas	742,730	762,042	453,059
323 Public Utilities - Water/Sewer	1,328,258	917,972	447,306
324 Waste Management	145,847	131,817	80,728
325 Contracted Repairs - Land/Bldg	320,543	187,772	275,789
326 Contracted Repairs - Equipment	2,582,681	3,678,510	3,064,104
327 Rentals/Leases	1,005,927	803,910	1,176,173
331 Pupil Transportation - Contracted	27,109,495	32,238,412	29,378,428
332 Travel Reimbursement	1,608,308	2,236,103	2,236,881
333 Field Trips	810,800	1,938,946	1,544,966
341 Telephone	2,082,221	1,856,601	656,028
342 Postage	463,353	140,507	164,577
343 Telecommunications Services	4,341,989	5,496,169	6,166,773
344 Mobile Communication Costs	1,126,753	674,804	672,109
351 Tuition Reimbursements	2,987,516	3,012,847	2,579,619
352 Employee Education Reimbursement	203,946	178,940	121,353
353 Certification/Licensing Fees	7,799	7,462	5,204
Subtotal:	\$ 269,158,495	\$ 255,503,980	\$ 232,035,402

Summary of Expenditures by Object

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Object Category/Object Code Description		2019-20*	2018-19	2017-18
Supplies & Materials				
411	Supplies and Materials	\$ 74,442,921	\$ 69,398,506	\$ 76,447,997
412	State Textbooks	2,734,880	603,210	4,051,351
413	Other Textbooks	28,642,325	27,209,772	25,772,495
414	Library Books	1,120,162	1,047,790	1,385,497
415	Community College/University Textbooks	2,376,928	2,089,353	66,226
418	Computer Software and Supplies	45,291,514	37,374,408	34,359,750
421	Fuel for Facilities	103,676	126,625	48,182
422	Repair Parts, Materials & Labor	35,657,189	32,081,629	29,826,758
423	Gas/Diesel Fuel	34,804,449	45,618,288	43,422,647
424	Oil	865,996	1,030,134	1,103,650
425	Tires and Tubes	6,757,005	7,045,971	6,315,169
451	Food Purchase	639,701	472,699	9,057
452	USDA Commodity Foods	619	-	-
453	Food Processing Supplies	53,035	11,942	-
454	Inventory Loss	-	101,349	-
459	Other Food Purchases	192,855	307,217	270,413
461	Furniture and Equipment	10,644,912	9,887,371	8,644,900
462	Computer Equipment	55,565,490	34,215,923	36,256,188
471	Sales and Use Tax Expense	112,098	263,879	106,866
472	Sales and Use Tax Refund	(295,550)	(241,228)	(342,426)
Subtotal:		\$ 299,710,204	\$ 268,644,839	\$ 267,744,721
Capital Outlay				
522	General Contract	53,153	181	7,030
529	Miscellaneous Contracts & Other	309,372	39,102	23,401
532	Improvements to Existing Sites	5,200	-	-
541	Purchase of Equipment	4,080,221	3,601,448	3,259,868
542	Purchase of Computer Hardware	5,177,394	5,193,370	8,525,274
551	Purchase of Vehicles	2,873,182	1,414,889	1,857,314
552	License and Title Fees	571,045	992,434	1,237,134
Subtotal:		\$ 13,069,567	\$ 11,241,423	\$ 14,910,021
Other				
361	Membership Dues and Fees	\$ 349,442	\$ 405,936	\$ 276,839
362	Service Fees		264	422
363	Assessments/Penalties	4,963	3,228	2,334
371	Liability Insurance	572,628	281,012	32,330
372	Vehicle Liability Insurance	627,207	494,377	491,688
373	Property Insurance	124,036	98,209	182,887
375	Insurance and Judgments		638	88
378	Scholastic Accident Insurance	22,948	19,965	19,578
379	Other Insurance & Judgments	82,978	142,205	111,224
715	Transfers to Multiple Enterprise Fund	12,480,114	626,125	511,339
Subtotal:		\$ 14,264,315	\$ 2,071,958	\$ 1,628,730
Grand Total:		\$ 9,323,080,939	\$ 9,129,864,470	\$ 8,682,528,815

* Does not include CARES Act Coronavirus Relief Funds

Summary of Expenditures by Program Report Code
Fiscal Year 2017-2018

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	\$ 3,883,721,660
002	Central Office Administration	88,704,277
003	Non-Instructional Support Personnel	413,718,794
005	School Building Administration	337,409,232
007	Instructional Support Personnel (Certified)	460,114,303
009	Non-Contributory Employee Benefits	86,559,438
010	Waivers for Allotments Converted to Dollars	50,238,454
011	NBPTS Educational Leave	115,749
012	Driver Training	26,451,894
013	Career Technical Education - Months of Employment	418,546,436
014	Career Technical Education - Program Support Funds	36,758,448
015	School Technology Fund	24,005,324
016	Summer Reading Camps	35,243,689
018	State Employee Severance Payments	4,947
019	Small County Supplemental Funding	42,333,902
020	Foreign Exchange Teachers	79,466,951
021	Military Differential Pay	72,404
022	Advanced Teaching Roles	1,575,092
024	Disadvantaged Student Supplemental Funding	68,266,160
027	Teacher Assistants	346,562,937
028	Bonus for Highly Qualified NC Teaching Grad	61,592
029	Behavioral Support	11,966,271
030	Digital Learning	1,296,331
031	Low-Wealth Counties Supplemental Funding	232,296,796
032	Children With Special Needs	786,306,992
034	Academically/Intellectually Gifted	28,417,913
037	Restart Schools	204,963,534
039	School Resource Officers	6,517,737
040	After-School Quality Improvement Grant Program	475,127
042	Child and Family Support Teams - School Nurses	4,814,321
043	Child and Family Support Teams - Social Workers and Other	6,000,188
045	Veteran Teacher Retention Bonus	5,158,414
046	Third Grade Reading Teacher Bonus	9,605,879
048	Test Results Bonus	30,480,962
052	Extended Learning and Integrated Student Supports Grant	271,011
054	Limited English Proficiency (LEP)	79,053,825
055	Cooperative Innovative High Schools (CIHS)	23,739,553
056	Transportation of Pupils	449,833,792
061	Classroom Materials/Instructional Supplies and Equipment	62,756,720
063	Children with Special Needs-Special Funds	26,835,585
064	CTE Grade Expansion Program Grant	152,374
065	Coding and Mobile Application Grant	300,181
066	Assistant Principal Intern	634,437
067	Assistant Principal Intern - Full Time MSA Student	4,180,906
068	Alternative Programs and Schools	42,649,523
069	At-Risk Student Services	225,231,789
073	School Connectivity	16,514,757
085	Early Grade Reading Proficiency	6,562,520
095	Special Dollar Allotment	432,697
096	Special Position Allotment	927,757
130	State Textbooks	4,061,038
131	Textbooks and Digital Resources	10,158,201
Total:		\$ 8,682,528,815

Summary of Expenditures by Program Report Code
Fiscal Year 2018-2019

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	\$ 4,058,323,401
002	Central Office Administration	86,484,460
003	Non-Instructional Support Personnel	411,730,593
005	School Building Administration	348,371,692
007	Instructional Support Personnel (Certified)	473,576,177
009	Non-Contributory Employee Benefits	77,985,063
010	Dollars for Certified Personnel	24,592,679
011	NBPTS Educational Leave	135,823
012	Driver Training	25,958,159
013	Career Technical Education - Months of Employment	436,598,988
014	Career Technical Education - Program Support Funds	33,700,411
015	School Technology Fund	34,285,994
016	Summer Reading Camps	32,623,070
018	State Employee Severance Payments	3,642
019	Small County Supplemental Funding	41,743,914
020	International Faculty Exchange Teachers	94,436,557
021	Military Differential Pay	115,936
022	Advanced Teaching Roles	3,551,649
024	Disadvantaged Student Supplemental Funding	68,251,339
027	Teacher Assistants	334,860,654
028	Highly Qualified NC Teaching Graduate	213,714
029	Behavioral Support	12,657,208
030	Digital Learning Initiative (DLI) Grant	1,976,423
031	Low-Wealth Counties Supplemental Funding	221,435,599
032	Children with Disabilities	814,968,409
034	Academically or Intellectually Gifted	75,384,891
037	Restart Schools and Renewal School System	404,406,440
039	School Resource Officers	17,794,601
042	Child and Family Support Teams (CFST) - Nurses	5,099,393
043	Child and Family Support Teams - Social Workers and Other	6,096,532
044	Innovative School District	1,657,461
045	Veteran Teacher Bonuses	413,256
046	Third Grade Read to Achieve Teacher Bonus	8,757,340
048	Principal and Teacher Performance Bonuses	28,943,555
052	Extended Learning and Integrated Student Supports Grant	415,863
054	Limited English Proficiency (LEP)	81,157,100
055	Cooperative Innovative High Schools (CIHS)	23,781,833
056	Transportation of Pupils	457,715,994
061	Classroom Materials/Instructional Supplies/Equipment	21,063,531
063	Children with Disabilities - Special Funds	24,375,701
064	CTE Grade Expansion Program Grant	1,077,972
065	Coding and Mobile Application Grant	657,356
066	Assistant Principal Interns - Principal Fellows	818,247
067	Assistant Principal Intern - MSA Students	1,891,034
068	Alternative Programs and Schools	34,080,623
069	At-Risk Student Services	221,625,780
073	School Connectivity	14,952,441
078	Digital Learning Initiative (DLI): Digital Literacy Solution	761,140
085	Early Grade Reading Proficiency	2,417,101
095	Special Dollar Allotment	431,225
096	Special Position Allotment	966,932
130	State Textbooks (MFR Data Source)	603,210
131	Textbooks and Digital Resources (State Fund 1)	48,021,046
152	Hurricane Florence Relief - School Nutrition Compensation	5,915,318
Total:		\$ 9,129,864,470

Summary of Expenditures by Program Report Code
Fiscal Year 2019-20*

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	\$ 4,102,232,627
002	Central Office Administration	87,256,637
003	Non-Instructional Support Personnel	410,031,789
005	School Building Administration	363,994,205
007	Instructional Support Personnel - Certified	492,255,839
009	Non-Contributory Employee Benefits	76,847,473
010	Dollars for Certified Personnel	27,636,755
011	NBPTS Educational Leave	21,338
012	Driver Training	24,414,534
013	Career Technical Education - State: Months of Employment	437,284,887
014	Career Technical Education - State: Program Support Funds	32,056,710
015	School Technology Fund	26,510,862
016	Summer Reading Camps	24,766,482
019	Small County Supplemental Funding	43,139,988
020	International Faculty Exchange Teachers (IFE)	108,144,786
021	Military Differential Pay	73,526
022	Advanced Teaching Roles	3,685,493
024	Disadvantaged Student Supplemental Funding	66,418,945
027	Teacher Assistants	341,425,150
028	Highly Qualified NC Teaching Graduate & Principal Recruitment Supp	271,114
029	Behavioral Support	12,611,422
030	Digital Learning Initiative (DLI) Grant	1,601,322
031	Low-Wealth Counties Supplemental Funding	233,545,351
032	Children with Disabilities	823,696,978
033	Merit Bonus	3,085
034	Academically or Intellectually Gifted	75,190,078
037	Restart Schools and Renewal School Systems	437,200,279
039	School Resource Officers Grants	22,099,158
042	Child and Family Support Teams (CFST) - Nurses	5,290,422
043	Child and Family Support Teams(CFST) - Social Workers and Other	6,729,239
044	Innovative School District	1,686,623
046	Third Grade Read to Achieve Teacher Bonus	8,681,237
048	Principal and Teacher Performance Bonuses	29,506,232
054	Limited English Proficiency	85,801,867
055	Cooperative Innovative High Schools (CIHS)	23,908,607
056	Transportation of Pupils	448,966,548
061	Classroom Materials/Instructional Supplies/Equipment	22,132,252
063	Children with Disabilities - Special Funds	22,805,949
064	CTE Grade Expansion Program	1,453,903
065	Coding and Mobile Application Grant	523,351
066	Assistant Principal Interns - Principal Fellows	394,220
067	Assistant Principal Intern - MSA Students	4,102,606
068	Alternative Programs and Schools	30,678,005
069	At-Risk Student Services	218,361,099
073	School Connectivity	14,720,880
078	Digital Learning Initiative (DLI): Digital Literacy Solution	914,835
079	CTE - State: Education and Workforce Innovation Program	98,606
085	Early Grade Reading Proficiency	8,320,467
095	Special Dollar Allotment	434,912
096	Special Position Allotment	910,631
130	State Textbooks (MFR Data Source)	2,751,887
131	Textbooks and Digital Resources (State Fund 1)	52,652,262
153	Business Modernization - LEA Allotment	10,512,004
154	CRF- State Covid-19 Supplemental Funds	46,325,481
Total:		\$ 9,323,080,939

* Does not include CARES Act Coronavirus Relief Funds

Summary of Transfers Out of and Into Program Report Codes

State Summary of Transfers Into categories

Program Report Code	2019-20	# of LEAs	2018-19	# of LEAs	2017-18	# of LEAs
130 Textbooks	-	-	-	-	\$ 706,531	11
003 Non-Instructional Support	34,199,940	24	37,414,633	45	47,496,898	31
010 Waiver For Cert. Personnel	27,636,841	9	24,592,725	27	50,268,848	30
014 CTE -- Program Support	30,000	1				
019 Small County Supplemental Funding	493,086	8	209,474	10	1,363,638	11
024 Disadvantage Student Supplemental	235,402	7	708,952	7	2,276,087	6
027 Teacher Assistants	1,126,751	5	193,980	8	843,925	3
031 Low Wealth Supplemental Funding	7,706,295	13	7,195,730	22	24,407,265	32
032 Children W/Special Needs	377,519	1	20,151	1	144,136	2
034 Academically/Intellectually Gifted	-	-	73,200	1	35,000	1
054 Limited English Proficiency	73,205	1	92,188	3	62,738	2
055 Cooperative Innovative High Schools	-	-	-	-	63,424	3
056 Transportation	830,000	2	50,000	1	1,027,665	7
061 Classroom Mat., Inst. Supp., Equip	616,698	5	324,524	4	42,697,572	81
069 At-Risk Student Services	4,389,943	10	4,840,221	15	6,236,365	15
154 COVID-19 Supplemental Funds	50,000	1	4,840,221	15	6,236,365	15

State Summary of Transfers Out Of Categories

Program Report Code	2019-20	# of LEAs	2018-19	# LEAs	2017-18	# LEAs
130 Textbooks	unallowable	-	unallowable	-	\$ 65,088,806	96
001 Classroom Teachers	1,780,748	2	672,102	4	1,788,474	6
002 Central Office Administration	80,600	2	15,800	4	63,260	2
003 Non-Instructional Support	542,097	3	804,636	8	1,069,969	7
005 School Building Admin	438,760	5	275,760	5	325,606	4
007 Instructional Support	483,346	1	14,611	5	65,889	3
012 Driver Training	unallowable	-	unallowable	-	427,193	10
013 CTE -- Month of Employment(1)	301,225	9	322,120	5	765,426	7
014 CTE -- Program Support	15,971	1	-	-	111,022	2
019 Small County Supplemental Funding	47,617	2	221,264	8	23,331	1
024 Disadvantage Student Supplemental	16,510,100	13	15,848,786	20	15,669,103	16
031 Low Wealth Supplemental Funding	1,954,367	7	3,140,035	8	2,165,560	7
034 Academically/Intellectually Gifted	unallowable	-	unallowable	-	47,473,897	63
055 Cooperative Innovative High Schools	208,521	4	100,610	3	49,542	1
056 Transportation	934,402	8	131,865	4	160,182	3
061 Classroom Mat., Inst. Supp., Equip.	19,740,947	25	20,957,157	44	23,364,816	36
069 At-Risk Student Services	34,732,979	15	33,211,032	26	18,731,996	20

(1) Does not include transfer between CTE categories