



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:** - December 1, 2017

Report # 35

DPI Chronological Schedule,

## STATE BOARD OF EDUCATION

SBE VISION: Every public school student will graduate ready for post-secondary education and work, prepared to be a globally engaged and productive citizen.

SBE MISSION: The State Board of Education will use its constitutional authority to lead and uphold the system of public education in North Carolina.

### **WILLIAM COBEY**

Chair :: Chapel Hill – At-Large

### **BECKY TAYLOR**

Greenville – Northeast Region

### **TODD CHASTEEN**

Blowing Rock – Northwest Region

### **A.L. COLLINS**

Vice Chair :: Kernersville – Piedmont Triad Region

### **REGINALD KENAN**

Rose Hill – Southeast Region

### **WAYNE MCDEVITT**

Asheville – Western Region

### **DAN FOREST**

Lieutenant Governor :: Raleigh – Ex Officio

### **AMY WHITE**

Garner – North Central Region

### **ERIC DAVIS**

Charlotte – At-Large

### **DALE FOLWELL**

State Treasurer :: Raleigh – Ex Officio

### **OLIVIA OXENDINE**

Lumberton – Sandhills Region

### **PATRICIA N. WILLOUGHBY**

Raleigh – At-Large

### **MARK JOHNSON**

Secretary to the Board :: Raleigh

### **GREG ALCORN**

Salisbury – Southwest Region

## NC DEPARTMENT OF PUBLIC INSTRUCTION

**Mark Johnson, State Superintendent :: 301 N. Wilmington Street :: Raleigh, North Carolina 27601-2825**

In compliance with federal law, the NC Department of Public Instruction administers all state-operated educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability, or gender, except where exemption is appropriate and allowed by law.

### **Inquiries or complaints regarding discrimination issues should be directed to:**

Maria Pitre-Martin, Ph.D., Deputy State Superintendent :: 6307 Mail Service Center, Raleigh, NC 27699-6307  
Phone: (919) 807-3759 :: Fax: (919) 807-4065

Visit us on the Web :: [www.ncpublicschools.org](http://www.ncpublicschools.org)

M0517

## 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  
<http://www.ncpublicschools.org/fbs/finance/reporting/coa2018>

### **Summary of Expenditures – State level**

- Attach 3      2014-15 Summary of Expenditures by Program Report Code
- Attach 4      2014-15 Summary of Expenditures by Object Code
  
- Attach 5      2015-16 Summary of Expenditures by Program Report Code
- Attach 6      2015-16 Summary of Expenditures by Object Code
  
- Attach 7      2016-17 Summary of Expenditures by Program Report Code
- Attach 8      2016-17 Summary of Expenditures by Object Code

Expenditure Reports by LEA at the Program Report Level and Object Level are located at  
<http://www.ncpublicschools.org/fbs/resources/data/>

### **Summary of Local Education Agency Transfers**

- Attach 9      Summary of Transfers Out of and Into Program Report Codes
  
- Attach 10     2014-15 Local Education Agency Transfers From State Program Report Codes
- Attach 11     2014-15 Local Education Agency Transfers To State Program Report
  
- Attach 12     2015-16 Local Education Agency Transfers From State Program Report Codes
- Attach 13     2015-16 Local Education Agency Transfers To State Program Report Codes
  
- Attach 14     2016-17 Local Education Agency Transfers From State Program Report Codes
- Attach 15     2016-17 Local Education Agency Transfers to State 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. 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**

An 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 career technical education program e.g. instructional materials, equipment etc.

**015 School Technology Fund**

Funding to school districts for the development and implementation of a local school technology plan.

**016 Summer Reading Camps**

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

**018 State Employee Severance Payments**

Funding for health insurance premiums for state funded personnel who were subject to a reduction in force.

**019 Small County Supplemental Funding**

Supplemental funds for school systems that have a small student population. County school districts with less than 3,201 student membership were entitled to the supplemental funding. School systems which received these funds and are now ineligible due to a higher than 3,200 membership are phased out of the funding over five years. City school districts are not eligible.

**020 Foreign Exchange Teachers**

An 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**

Guaranteed 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

## Description of Program Report Codes Used in Expenditure of State Funds

---

they received in the public schools, receive the difference in pay while on active military duty.

### **022 Advanced Teaching Roles Grant**

New in 2016-17. 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.

### **025 Indian Gaming**

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

Since 2013-14, these funds were directed by legislation to go to the School Technology Fund (PRC015).

### **027 Teacher Assistants**

Funding for salaries and benefits for teacher assistants.

### **029 Behavioral Support**

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

### **030 Digital Learning**

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

### **031 Low-Wealth Counties Supplemental Funding**

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

## Description of Program Report Codes Used in Expenditure of State Funds

---

**032 Children with Special Needs**

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

**033 Merit Bonus**

2016-17 only. Legislated merit based bonuses for non-educators, including school based administrators, central office and noncertified personnel. Educators are not eligible. LEA determine the qualification.

**034 Academically/Intellectually Gifted**

Funds allocated for academically or intellectually gifted student programs.

**037 Restart Schools**

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.

**039 School Resource Officers Grant**

Grant funding received through an 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.

**040 After-School Quality Improvement Grant Program**

New in 2014-15: Funding received through a grant application for school districts and non profit partners to administer after school learning programs for at risk students.

**041 Panic Alarms Grant**

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

**042 Child and Family Support Teams - School Nurses**

Select LEAs. 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**

Select LEAs. 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.



**Description of Program Report Codes Used in Expenditure of State Funds**

---

**045 Compensation Bonus (Legislated)**

2014-15 legislated \$1,000 payment to teachers at the top of their salary schedule, \$809 payment to assistant principals and principals who did not receive an increase in pay on the salary schedule.

2015-16 legislated - \$750 bonus payment to all State Funded personnel.

2016-17 legislated one time 0.5% bonus to all state funded personnel. Teachers are not eligible for this bonus

**046 Test Result Bonus 2016-17**

Funds for teacher bonuses, based on student performance and test results. Legislation provides bonuses to reading teachers in 3<sup>rd</sup> grade, advanced placement teachers and CTE teachers.

**IB Test Fees 2015-16 and 2014-15**

Testing fees for International Baccalaureate courses. Previously these fees were not funded by the State and paid by the student or the school district. In addition, starting in 2014-15, the State funded all Advanced Placement test fees, these costs are not included in this report as they are paid directly to the College Board by the Department of Public Instruction on behalf of the school district.

**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 the 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.

**056 Transportation of Pupils**

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

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

Funding for instructional materials and supplies, instructional equipment, and testing support.

**Description of Program Report Codes Used in Expenditure of State Funds**

---

**063 Children with Special Needs - Special Funds / Developmental Day and Community Residential**

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

**066 Assistant Principal Intern - Principal Fellows**

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

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

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

**068 Alternative Schools**

Expenditures for alternative schools funded from At Risk Student Services (PRC 069), including instructional positions, materials etc. Allocation made in PRC069.

**069 At-Risk Student Services**

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

**073 School Connectivity**

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

**085 mClass Reading 3D**

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

**095 Special Dollar Allotment**

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

**096 Special Position Allotment**

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

**130 State Textbooks**

Funds to purchase textbooks through the textbook warehouse.

## **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.

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

### **SALARIES (100 series)**

Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions.

#### **ADMINISTRATIVE PERSONNEL**

##### **111 Superintendent**

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

##### **112 Associate and Deputy Superintendent**

Salary of those designated by a local board of education as an associate superintendent of the local school administrative unit.

##### **113 Director and/or Supervisor**

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

##### **114 Principal/Headmaster**

Salary of those holding a principal's certificate (or receiving approval from the state agency to serve as a provisional principal) and performing the duties of a principal in a school. Includes the highest position for a charter school.

##### **115 Finance Officer**

Salary of the person who manages the fiscal operations of the local school administrative unit in the area of budgeting and financial accounting.

##### **116 Assistant Principal**

Salary of licensed assistant principals, who have been designated by a local board of education to perform the duties of a non-teaching assistant principal.

**Description of Object Codes Used in Expenditure of State Funds**

---

**117 Other Assistant Principal Assignment**

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

**118 Assistant Superintendent**

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

**INSTRUCTIONAL PERSONNEL – CERTIFIED (120)**

**(This section is for positions requiring an educator license)**

**121 Teacher**

Salary of those certified to teach the standard course of studies and assigned to instruct pupils, not classified elsewhere: i.e. academic instruction and CTE. Includes any extended contract days for teacher duties and responsibilities.

**122 Interim Teacher**

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

**123 JROTC Teacher**

Salary of those assigned to teach JROTC.

**124 International Faculty Exchange Teacher**

Salary of foreign exchange teachers assigned to teach students.

**125 New Teacher Orientation**

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

**126 Extended Contracts**

Pay to teachers at designated schools for additional contract days beyond the school year. This includes payments connected with high priority schools, and is not charged against the teacher allotment, nor allows additional certification credit.

**127 Master Teacher**

Classroom teachers with significant teaching experience, who are excellent practitioners, and work in the classroom with the teacher of record to implement effective teacher strategies that align to required content standards.

**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.

**Description of Object Codes Used in Expenditure of State Funds**

---

**INSTRUCTIONAL SUPPORT PERSONNEL - CERTIFIED (130)****131 Instructional Support I**

Salary of those assigned duties that require a high degree of knowledge and skills, in support of the instructional program and students not already addressed. Included are duties involving social services, health services, attendance counseling, guidance services, and media services licensed through DPI. Nationally certified school nurses are also coded to this object.

**132 Instructional Support II – Advanced Pay Scale**

Salary of those assigned duties that require a high degree of knowledge and skills which place them on the advanced pay scale. Included are duties involving speech language pathologists and audiologists.

**133 Psychologist**

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

**134 Teacher Mentor**

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

**135 Instructional Facilitators**

Salary of curriculum specialists, instructional facilitators, literacy coaches, and instructional technology facilitators, as well as lead teachers in the summer school program.

**INSTRUCTIONAL SUPPORT PERSONNEL – NON-CERTIFIED (140)****141 Teacher Assistant –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.

**Description of Object Codes Used in Expenditure of State Funds**

---

**145 Therapist**

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

**146 School-Based Specialist**

Salary of those assigned to perform technical activities in a support capacity such as data collection, compiling research data, preparing statistical reports, technology and other technical duties. This assignment includes the positions of non-certified nurses, computer lab assistants, security assistants, technology assistants, CTE technical assistants, behavioral modification technicians, parent liaisons, and home school coordinators under the direction of other professional personnel.

**147 Monitor**

Salary of those assigned to perform the activities of a monitor. This assignment includes the positions of bus monitors, lunchroom monitors, and playground monitors.

**148 Non-Certified Instructor**

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

**149 School Resource Officer**

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

**TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)****151 Office Support**

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

**152 Technician**

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

**153 Administrative Specialist (Central Support)**

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

**Description of Object Codes Used in Expenditure of State Funds**

---

**SUBSTITUTE PERSONNEL (160)****162 Substitute Teacher – Regular Teacher Absence**

Pay of the substitute teacher employed for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

**163 Substitute Teacher – Staff Development Absence**

Pay of the substitute teacher employed for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position.

**164 Substitute Teacher – Full-Time Non-Certified**

Salary of the full-time, non-certified substitute teacher employed by the school system for at least 30 hours per week, and who is expected to be employed full-time for at least six (6) consecutive months as a substitute for a teacher who is on paid leave.

**165 Substitute – Non-Teaching**

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

**166 Teacher Assistant Salary When Substituting (Staff Development Absence)**

Pay of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

**167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)**

Pay of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

**OPERATIONAL SUPPORT PERSONNEL (170)****171 Driver**

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

**172 Driver Overtime**

Salary paid to drivers for overtime hours worked.

**173 Custodian**

Salary of those assigned to perform housekeeping and operate heating, ventilating, and air conditioning systems.

**Description of Object Codes Used in Expenditure of State Funds**

---

**174 Cafeteria Worker**

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

**175 Skilled Trades**

Salary of those assigned to perform activities requiring a degree of skilled training or expertise. This assignment includes the areas of warehouse responsibilities, mechanics, maintenance, groundskeepers, and other skilled tradesmen (such as transportation cost clerk and transportation route specialist).

**176 Manager**

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

**177 Work Study Student**

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

**SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)****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.

**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.



**Description of Object Codes Used in Expenditure of State Funds**

---

**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.

**194 State-Designated Stipend**

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

**196 Staff Development Participant Pay**

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

**197 Staff Development Instructor**

Salary for instructor fees paid to local school employees for conducting in-service workshops on personal time. This area includes full-time and part-time instructors.

**198 Tutorial Pay**

Salary for tutorial pay for extra duty tutors performing tutoring and remediation after the regular school day. This payment is in addition to the salary for a current employee performing other duties in the school system, as well as for individuals employed from outside the school system specifically for these purposes. See object code **143** for coding of other tutor duties.

## Description of Object Codes Used in Expenditure of State Funds

---

### **199 Overtime Pay**

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

### **EMPLOYER PROVIDED BENEFITS (200 series)**

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

### **211 Employer's Social Security Cost - Regular**

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

### **RETIREMENT BENEFITS (220)**

#### **221 Employer's Retirement Cost - Regular**

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

#### **229 Other Retirement Cost**

Contributions paid by the employer to retirement systems other than the Teachers' and State Employees' Retirement System. Examples would include employer matching for 401k and 457 contributions.

### **INSURANCE BENEFITS (230)**

#### **231 Employer's Hospitalization Insurance Cost**

Contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers.

#### **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.

**Description of Object Codes Used in Expenditure of State Funds**

---

**PURCHASED SERVICES (300 Series)**

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

**PROFESSIONAL AND TECHNICAL SERVICES (310)****311 Contracted Services**

Amounts paid for non-payroll professional and technical services performed under contract, excluding object code 312 Workshop Expenses. Includes amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters, services performed by an independent auditor concerned with examining, verifying, and reporting on the accounting records of the local school administrative unit, copier contracts, as well as for other professional and technical services in the school system.

**312 Workshop Expenses**

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

**313 Advertising Cost**

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

**314 Printing and Binding Fees**

Expenditures for job printing and binding, usually according to specifications of the local school administrative unit. This includes the design and printing of forms and posters as well as printing and binding of local school administrative unit publications. Preprinted standard forms are not charged here, but are recorded under code 411 supplies and materials.

**315 Reproduction Costs**

Code used by those units desiring to capture all copier costs under one code. Includes expenditures for equipment rental (Xerox, IBM copier, 3M copier, etc.) and all supplies needed to operate the machine (paper, toner, etc.) Units not desiring to capture all copier costs under one code should classify equipment rental to code 327, supply purchases to code 411, and copier contracts should be coded to 311.

**317 Psychological Contract Services**

Amounts paid for costs of contracts for psychological services.

## **Description of Object Codes Used in Expenditure of State Funds**

---

**318 Speech and Language Contract Services**

Amounts paid for costs of contracts for speech and language services.

**319 Other Professional and Technical Services**

Amounts paid for other professional and technical services, which are not classified above.

**PROPERTY SERVICES (320)**

**321 Public Utilities - Electric Services**

Expenditures for electric services.

**322 Public Utilities - Natural Gas**

Expenditures for natural gas.

**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.

### **353 Certification/Licensing Fees**

Expenditures required to be made for employee certification and/or license fees.

## Description of Object Codes Used in Expenditure of State Funds

---

### 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.

#### **379 Other Insurance and Judgments**

Expenditures for insurance premiums and judgments not classified above.

**Description of Object Codes Used in Expenditure of State Funds**

---

**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. Includes amounts expended for audiovisual supplies and materials. 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.

**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.

## Description of Object Codes Used in Expenditure of State Funds

---

### 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.

**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.



## Description of Object Codes Used in Expenditure of State Funds

---

### **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.

### **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.

**Description of Object Codes Used in Expenditure of State Funds**

---

**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 Program Report Code**  
**Fiscal Year 2014-2015**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>PRC</b>	<b>Program Report Code Description</b>	<b>Annual Expenditures</b>
001	Classroom Teachers	\$ 3,759,595,867
002	Central Office Administration	92,932,432
003	Non-Instructional Support Personnel	380,120,058
005	School Building Administration	295,970,643
007	Instructional Support	433,950,946
009	Non-Contributory Employee Benefits	140,508,704
010	Dollars for Certified Personnel	85,372,852
011	NBPTS Educational Leave	12,570
012	Driver Training	26,034,864
013	Career Technical Education - State Months of Employment	379,234,696
014	Career Technical Education - Program Support	36,808,313
015	School Technology Fund	22,768,009
016	Summer Reading Camps	16,761,707
018	State Employee Severance Payments	406,591
019	Small School Supplemental Funding	44,454,894
020	Foreign Exchange Teachers	38,114,171
021	Military Differential Pay	55,300
024	Disadvantaged Students Supplemental Funding	71,518,629
025	Indian Gaming Funds	271,669
027	Teacher Assistants	311,378,194
029	Behavioral Support	10,982,055
030	Digital Learning	647,583
031	Low-Wealth Counties Supplemental Funding	224,663,654
032	Children With Special Needs	712,948,673
034	Academically/Intellectually Gifted	40,423,599
039	School Resource Officers	6,214,861
040	After-School Quality Improvement Grant Program	2,248,968
041	Panic Alarms	510,461
042	Child and Family Support Teams - School Nurses	3,929,555
043	Child and Family Support	6,001,321
045	Compensation Bonus (Legislated)	4,671,056
046	IB Test Fees	1,160,239
054	Limited English Proficiency (LEP)	57,547,663
055	Cooperative Innovative High Schools	24,493,434
056	Transportation of Pupils	433,855,918
061	Classroom Materials/Instructional Supplies & Equipment	57,419,093
063	Developmental Day and Community Residential	25,933,260
066	Assistant Principal Intern - Principal Fellows	543,741
067	Assistant Principal Intern - Full Time MSA Student	2,288,330
068	Alternative Programs and Schools	46,296,792
069	At-Risk Student Services	221,625,765
073	School Connectivity	9,480,910
085	mClass Reading 3D	336,000
095	Special Dollar Allotment	405,523
096	Special Position Allotment	935,919
130	State Textbooks	2,776,974
	<b>Total:</b>	<b>\$ 8,034,612,455</b>

**Summary of Expenditures by Object Code  
2014-15**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
<b>Salary</b>		
111 Superintendent	\$ 13,490,069	0.17%
112 Associate & Deputy Superintendent	4,955,356	0.06%
113 Director and/or Supervisor	46,345,896	0.58%
114 Classified Principal/Headmaster	148,921,982	1.85%
115 Finance Officer	7,486,225	0.09%
116 Assistant Principal (Non-teaching)	94,596,493	1.18%
117 Other Assistant Principal Assignment	4,600,355	0.06%
118 Assistant Superintendent	10,524,314	0.13%
121 Teacher	3,533,693,881	43.98%
122 Interim Teacher – (Paid at Non-certified Rate)	814,159	0.01%
123 JROTC Teacher	13,037,047	0.16%
124 Foreign Exchange (VIF)	25,738,178	0.32%
125 New Teacher Orientation	1,435,713	0.02%
126 Extended Contracts	160,235	0.00%
127 Master Teacher	14,060,925	0.18%
129 Above the Scale Salary	15,091,420	0.19%
131 Instructional Support I - Regular Scale	350,425,442	4.36%
132 Instructional Support II - Advanced Scale	71,183,989	0.89%
133 Psychologists	30,659,078	0.38%
134 Teacher Mentor	515,031	0.01%
135 Instructional Facilitators	45,475,588	0.57%
141 Teacher Assistant - Aid	4,031,583	0.05%
142 Teacher Assistant	317,461,142	3.95%
143 Tutor	8,901,605	0.11%
144 Interpreter/Braillist/Translator	5,513,075	0.07%
145 Therapist	29,294,920	0.36%
146 Specialist (School-Based)	20,308,476	0.25%
147 Monitors	13,762,804	0.17%
148 Non-Certified Instructor	9,265,844	0.12%
149 School Resource Officer	6,194,749	0.08%
151 Office Support	157,540,969	1.96%
152 Technician	10,571,725	0.13%
153 Administrative Specialist (Central Support)	5,413,232	0.07%
162 Substitute Pay - Regular Absence	38,050,263	0.47%
163 Substitute Pay - Staff Development	2,441,814	0.03%
164 Substitute Pay - Full-Time Non-Certified	614,934	0.01%
165 Substitute Pay - Non-Teaching	12,002,629	0.15%
166 Teacher Assistant Pay - Staff Development	91,233	0.00%
167 Teacher Assistant Pay - Regular Absence	3,707,886	0.05%
171 Driver	155,850,926	1.94%

**Summary of Expenditures by Object Code  
2014-15**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code</b>	<b>Description</b>	<b>Annual Expenditures</b>	<b>%</b>
172	Driver Overtime	4,550,026	0.06%
173	Custodian	170,413,380	2.12%
174	Cafeteria Workers	251,688	0.00%
175	Skilled Trades	57,234,732	0.71%
176	Manager	2,998,341	0.04%
177	Work Study Student	130,195	0.00%
181	Supplementary Pay	23,806,640	0.30%
182	Employee Allowances Taxable	7,050	0.00%
183	Bonus Pay	4,367,717	0.05%
187	Salary Differential (Military, Local, ...)	100,825	0.00%
191	Curriculum Development Pay	1,024,336	0.01%
192	Additional Responsibility Stipend	1,620,210	0.02%
193	Mentor Pay	746,303	0.01%
194	State-Designated Stipend	22,976	0.00%
196	Staff Development Participant Pay	1,554,804	0.02%
197	Staff Development Instructor	397,123	0.00%
198	Tutorial Pay	9,755,179	0.12%
199	Overtime Pay	4,511,702	0.06%
<b>Subtotal:</b>		<b>\$ 5,517,724,410</b>	<b>68.67%</b>
<b>Employee Benefits</b>			
211	Employer's Social Security - Regular	\$ 408,862,181	5.09%
221	Employer's Retirement - Regular	824,974,555	10.27%
229	Other Retirement Cost	24,693	0.00%
231	Employer's Hospitalization Insurance	682,009,231	8.49%
232	Employer's Workers' Comp Insurance	7,033	0.00%
233	Employer's Unemployment Insurance	554,936	0.01%
184	Longevity Pay	65,079,588	0.81%
185	Bonus Leave Pay	2,389,568	0.03%
186	Short Term Disability Pay	576,031	0.01%
188	Annual Leave Pay	43,104,062	0.54%
189	Short Term Disability Pay – First Six Months	5,442,356	0.07%
<b>Subtotal:</b>		<b>\$ 2,033,024,234</b>	<b>25.30%</b>
<b>Purchased Services</b>			
311	Contracted Services	\$ 140,267,961	1.75%
312	Workshop Expenses/Allowable Travel	9,518,746	0.12%
313	Advertising Cost	40,852	0.00%
314	Printing and Binding Fees	1,338,219	0.02%
315	Reproduction Costs	1,565,987	0.02%
317	Psychological Contract Services	744,684	0.01%
318	Speech and Language Contracted Services	6,722,864	0.08%
319	Other Professional/Technical Services	1,447,017	0.02%

**Summary of Expenditures by Object Code  
2014-15**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
321 Public Utilities - Electric Services	1,529,070	0.02%
322 Public Utilities - Natural Gas	76,852	0.00%
323 Public Utilities - Water/Sewer	151,331	0.00%
324 Waste Management	5,915	0.00%
326 Contracted Repairs - Equipment	2,095,835	0.03%
327 Rentals/Leases	510,959	0.01%
331 Pupil Transportation - Contracted	25,741,387	0.32%
332 Travel Reimbursement	2,424,712	0.03%
333 Field Trips	1,352,261	0.02%
341 Telephone	477,312	0.01%
342 Postage	269,456	0.00%
343 Telecommunications Services	5,896,100	0.07%
344 Mobile Communication Costs	473,110	0.01%
351 Tuition Reimbursements	1,277,204	0.02%
352 Employee Education Reimbursement	68,314	0.00%
353 Certification/Licensing Fees	6,965	0.00%
<b>Subtotal:</b>	<b>\$ 204,003,112</b>	<b>2.54%</b>
<b><i>Supplies &amp; Materials</i></b>		
411 Supplies and Materials	\$ 82,229,989	1.02%
412 State textbooks	2,776,974	0.03%
413 Other Textbooks	10,854,582	0.14%
414 Library Books	1,613,260	0.02%
418 Computer Software and Supplies	28,591,172	0.36%
421 Fuel for Facilities	17,856	0.00%
422 Repair Parts, Materials & Labor	31,483,027	0.39%
423 Gas/Diesel Fuel	54,992,106	0.68%
424 Oil	1,373,199	0.02%
425 Tires and Tubes	9,290,862	0.12%
451 Food Purchase	5,634	0.00%
459 Other Food Purchases	110,329	0.00%
461 Furniture and Equipment	9,430,926	0.12%
462 Computer Equipment	33,934,585	0.42%
471 Sales and Use Tax Expense	68,519	0.00%
472 Sales and Use Tax Refund	(222,548)	0.00%
<b>Subtotal:</b>	<b>\$ 266,550,471</b>	<b>3.32%</b>
<b><i>Capital Outlay</i></b>		
541 Purchase of Equipment	3,419,272	0.04%
542 Purchase of Computer Hardware	7,118,769	0.09%
551 Purchase of Vehicles	652,253	0.01%
552 License and Title Fees	543,544	0.01%
<b>Subtotal:</b>	<b>\$ 11,733,838</b>	<b>0.15%</b>

**Summary of Expenditures by Object Code  
2014-15**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>		<b>Annual Expenditures</b>	<b>%</b>
<i>Other</i>			
361	Membership Dues and Fees	\$ 482,089	0.01%
363	Assessments/Penalties	7	0.00%
371	Liability Insurance	58,237	0.00%
372	Vehicle Liability Insurance	451,994	0.01%
373	Property Insurance	3,220	0.00%
378	Scholastic Accident Insurance	18,015	0.00%
379	Other Insurance & Judgments	102,184	0.00%
715	Transfers to Multiple Enterprise Fund	\$ 460,643.33	0.01%
<b>Subtotal:</b>		<b>\$ 1,576,389</b>	<b>0.02%</b>
<b>Grand Total:</b>		<b>\$ 8,034,612,455</b>	<b>100.00%</b>

**Summary of Expenditures by Program Report Code  
2015-16**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>PRC</b>	<b>Program Report Code Description</b>	<b>Annual Expenditures</b>
001	Classroom Teachers	3,775,337,811
002	Central Office Administration	92,628,863
003	Non-Instructional Support Personnel	392,183,478
005	School Building Administration	298,357,859
007	Instructional Support Personnel - Certified	438,268,534
009	Non-Contributory Employee Benefits	85,843,590
010	Dollars for Certified Personnel	67,953,040
011	NBPTS Educational Leave	34,378
012	Driver Training	23,132,929
013	Career Technical Education - Months of Employment	389,446,793
014	Career Technical Education- Program Support	41,072,125
015	School Technology Fund	20,583,930
016	Summer Reading Camps	19,201,941
018	State Employee Severance Payments	163,264
019	Small School Supplemental Funding	43,220,226
020	Foreign Exchange Teachers	52,842,153
021	Military Differential Pay	38,068
024	Disadvantaged Students Supplemental Funding	71,351,204
025	Indian Gaming Funds	11,620
027	Teacher Assistants	352,410,716
029	Behavioral Support	11,191,361
030	Digital Learning	21,516
031	Low-Wealth Counties Supplemental Funding	220,829,026
032	Children With Special Needs	728,958,555
034	Academically/Intellectually Gifted	32,582,338
039	School Resource Officers Grant	6,442,501
040	After-School Quality Improvement Grant Program	5,897,045
041	Panic Alarms Grant	19,213
042	Child and Family Support Teams - School Nurses	4,186,559
043	Child and Family Support	5,973,087
045	Compensation Bonus (Legislated)	111,948,914
046	IB Test Fees	382,924
054	Limited English Proficiency (LEP)	42,485,816
055	Cooperative Innovative High School	24,954,011
056	Transportation of Pupils	409,641,680
061	Classroom Materials/Instructional Supplies & Equipment	50,124,121
063	Developmental Day and Community Residential	26,397,014
066	Assistant Principal Intern - Principal Fellows	637,448
067	Assistant Principal Intern - Full Time MSA Student	1,918,181
068	Alternative Programs and Schools	44,604,210
069	At-Risk Student Services	223,651,860
073	School Connectivity	8,701,210
085	mClass Reading 3D	59,432
095	Special Dollar Allotment	418,600
096	Special Position Allotment	871,515
130	State Textbooks	5,627,453
	<b>Total:</b>	<b>\$ 8,132,608,110</b>



**Summary of Expenditures by Object  
2015-16**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code</b>	<b>Description</b>	<b>Annual Expenditures</b>	<b>%</b>
<b>Salary</b>			
111	Superintendent	\$ 13,371,366	0.16%
112	Associate & Deputy Superintendent	5,131,543	0.06%
113	Director and/or Supervisor	47,466,813	0.58%
114	Classified Principal/Headmaster	149,204,582	1.83%
115	Finance Officer	7,238,624	0.09%
116	Assistant Principal (Non-teaching)	99,616,591	1.22%
117	Other Assistant Principal Assignment	4,451,674	0.05%
118	Assistant Superintendent	10,617,262	0.13%
121	Teacher	3,524,095,786	43.33%
122	Interim Teacher – (Paid at Non-certified Rate)	2,033,793	0.03%
123	JROTC Teacher	13,234,409	0.16%
124	Foreign Exchange Teachers	34,967,373	0.43%
125	New Teacher Orientation	1,159,255	0.01%
126	Extended Contracts	128,420	0.00%
127	Master Teacher	19,867,094	0.24%
129	Above the Scale Salary	15,432,419	0.19%
131	Instructional Support I - Regular Scale	350,000,118	4.30%
132	Instructional Support II - Advanced Scale	74,730,363	0.92%
133	Psychologists	31,519,909	0.39%
134	Teacher Mentor	181,704	0.00%
135	Instructional Facilitators	48,947,951	0.60%
141	Teacher Assistant -Aid	3,597,084	0.04%
142	Teacher Assistant	331,210,337	4.07%
143	Tutor	8,488,402	0.10%
144	Interpreter/Braillist/Translator	6,120,826	0.08%
145	Therapist	31,682,343	0.39%
146	Specialist (School-Based)	23,231,181	0.29%
147	Monitors	14,058,734	0.17%
148	Non-Certified Instructor	8,328,896	0.10%
149	School Resource Officer	6,041,187	0.07%
151	Office Support	167,587,119	2.06%
152	Technician	10,154,781	0.12%
153	Administrative Specialist (Central Support)	4,251,244	0.05%
162	Substitute Pay - Regular Absence	37,083,910	0.46%
163	Substitute Pay - Staff Development	2,462,120	0.03%
164	Substitute Pay - Full-Time Non-Certified	1,407,048	0.02%
165	Substitute Pay - Non-Teaching	10,970,657	0.13%
166	Teacher Assistant Pay - Staff Development	56,466	0.00%
167	Teacher Assistant Pay - Regular Absence	3,939,039	0.05%
171	Driver	157,526,188	1.94%

**Summary of Expenditures by Object  
2015-16**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
172 Driver Overtime	4,063,681	0.05%
173 Custodian	171,463,579	2.11%
174 Cafeteria Workers	86,089	0.00%
175 Skilled Trades	58,444,003	0.72%
176 Manager	3,467,741	0.04%
177 Work Study Student	36,972	0.00%
181 Supplementary Pay	21,770,167	0.27%
180 Bonus Pay (Not Subject to Retirement)	102,896,808	1.27%
182 Employee Allowances Taxable	6,900	0.00%
183 Bonus Pay	1,549,710	0.02%
187 Salary Differential (Military, Local, ...)	96,222	0.00%
191 Curriculum Development Pay	1,339,363	0.02%
192 Additional Responsibility Stipend	1,847,007	0.02%
193 Mentor Pay	767,393	0.01%
194 State-Designated Stipend	30,948	0.00%
196 Staff Development Participant Pay	2,222,045	0.03%
197 Staff Development Instructor	487,545	0.01%
198 Tutorial Pay	11,969,945	0.15%
199 Overtime Pay	6,541,423	0.08%
<b>Subtotal:</b>	<b>\$ 5,670,682,155</b>	<b>69.73%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security - Regular	\$ 415,960,081	5.11%
221 Employer's Retirement - Regular	830,753,946	10.22%
229 Other Retirement Cost	21,913	0.00%
231 Employer's Hospitalization Insurance	688,812,024	8.47%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	259,365	0.00%
184 Longevity Pay	23,130,894	0.28%
185 Bonus Leave Pay	1,903,164	0.02%
186 Short Term Disability Pay	1,149,352	0.01%
188 Annual Leave Pay	39,625,025	0.49%
189 Short Term Disability Pay – First Six Months	4,859,309	0.06%
<b>Subtotal:</b>	<b>\$ 2,006,475,072</b>	<b>24.67%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 143,917,984	1.77%
312 Workshop Expenses/Allowable Travel	8,991,710	0.11%
313 Advertising Cost	34,526	0.00%
314 Printing and Binding Fees	376,389	0.00%
315 Reproduction Costs	2,065,770	0.03%
317 Psychological Contract Services	648,951	0.01%
318 Speech and Language Contracted Services	7,656,774	0.09%

**Summary of Expenditures by Object  
2015-16**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
319 Other Professional/Technical Services	1,377,059	0.02%
321 Public Utilities - Electric Services	1,164,364	0.01%
322 Public Utilities - Natural Gas	60,748	0.00%
323 Public Utilities - Water/Sewer	158,618	0.00%
324 Waste Management	3,478	0.00%
326 Contracted Repairs - Equipment	2,553,321	0.03%
327 Rentals/Leases	681,061	0.01%
331 Pupil Transportation - Contracted	26,242,146	0.32%
332 Travel Reimbursement	2,642,427	0.03%
333 Field Trips	1,658,242	0.02%
341 Telephone	1,195,699	0.01%
342 Postage	201,127	0.00%
343 Telecommunications Services	4,898,150	0.06%
344 Mobile Communication Costs	501,463	0.01%
351 Tuition Reimbursements	2,308,785	0.03%
352 Employee Education Reimbursement	105,321	0.00%
353 Certification/Licensing Fees	3,935	0.00%
<b>Subtotal:</b>	<b>\$ 209,448,046</b>	<b>2.58%</b>
<b><i>Supplies &amp; Materials</i></b>		
411 Supplies and Materials	\$ 76,473,975	0.94%
421 State textbooks	\$ 5,627,453	0.07%
413 Other Textbooks	12,538,569	0.15%
414 Library Books	999,421	0.01%
418 Computer Software and Supplies	25,526,642	0.31%
421 Fuel for Facilities	5,407	0.00%
422 Repair Parts, Materials & Labor	28,252,447	0.35%
423 Gas/Diesel Fuel	32,021,161	0.39%
424 Oil	1,095,931	0.01%
425 Tires and Tubes	7,086,756	0.09%
451 Food Purchase	12,552	0.00%
459 Other Food Purchases	224,024	0.00%
461 Furniture and Equipment	8,703,669	0.11%
462 Computer Equipment	33,052,078	0.41%
471 Sales and Use Tax Expense	266,080	0.00%
472 Sales and Use Tax Refund	(208,062)	0.00%
<b>Subtotal:</b>	<b>\$ 226,050,651</b>	<b>2.78%</b>
<b><i>Capital Outlay</i></b>		
541 Purchase of Equipment	5,377,445	0.07%
542 Purchase of Computer Hardware	5,203,412	0.06%
551 Purchase of Vehicles	1,211,950	0.01%
552 License and Title Fees	1,079,239	0.01%

**Summary of Expenditures by Object  
2015-16**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>		<b>Annual Expenditures</b>		<b>%</b>
		<b><i>Subtotal:</i></b>	<b>\$ 12,872,047</b>	<b>0.16%</b>
<b><i>Other</i></b>				
361	Membership Dues and Fees	\$	265,235	0.00%
363	Assessments/Penalties		508	0.00%
371	Liability Insurance		42,937	0.00%
372	Vehicle Liability Insurance		512,605	0.01%
373	Property Insurance		36,496	0.00%
378	Scholastic Accident Insurance		20,750	0.00%
379	Other Insurance & Judgments		100,987	0.00%
715	Transfers to Multiple Enterprise Fund	\$	473,166.72	0.01%
		<b><i>Subtotal:</i></b>	<b>\$ 1,452,686</b>	<b>0.02%</b>
		<b>Grand Total:</b>	<b>\$ 8,132,608,110</b>	<b>100.00%</b>

**Summary of Expenditures by Program Report Code  
2016-17**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>PRC</b>	<b>PRC Description</b>	<b>Annual Expenditures</b>
001	Classroom Teachers	3,939,065,865
002	Central Office Administration	92,292,673
003	Non-Instructional Support Personnel	439,739,580
005	School Building Administration	309,600,041
007	Instructional Support Personnel (Certified)	455,012,334
009	Non-Contributory Employee Benefits	86,579,782
010	Dollars for Certified Personnel	95,804,576
011	NBPTS Educational Leave	125,379
012	Driver Training	26,541,207
013	Career Technical Education - Months of Employment	412,083,544
014	Career Technical Education - Program Support Funds	38,876,632
015	School Technology Fund	36,337,622
016	Summer Reading Camps	35,502,392
018	State Employee Severance Payments	17,761
019	Small School Supplemental Funding	41,694,753
020	Foreign Exchange Teachers	68,598,968
021	Military Differential Pay	22,057
022	Advanced Teaching Roles	473,672
024	Disadvantaged Students Supplemental Funding	62,928,720
025	Indian Gaming Funds	70,438
027	Teacher Assistants	351,222,922
029	Behavioral Support	11,507,428
030	Digital Learning	4,793
031	Low-Wealth Counties Supplemental Funding	237,757,931
032	Children With Special Needs	750,549,849
033	Merit Bonus	16,352,823
034	Academically/Intellectually Gifted	23,714,465
037	Restart Schools	12,043,475
039	School Resource Officers Grant	6,479,189
040	After-School Quality Improvement Grant Program	3,722,511
041	Panic Alarms Grant	12,270
042	Child and Family Support Teams - School Nurses	4,484,019
043	Child and Family Support Teams - Social Workers and Other	5,998,901
045	Compensation Bonus (Legislated)	7,479,413
046	Test Result Bonus	13,474,304
054	Limited English Proficiency (LEP)	25,744,940
055	Cooperative Innovative High Schools (CIHS)	25,858,040
056	Transportation of Pupils	420,657,527
061	Classroom Materials/Instructional Supplies & Equipment	51,131,351
063	Special Needs - Developmental Day and Community Residential	26,876,605
066	Assistant Principal Intern - Principal Fellows	574,041
067	Assistant Principal Intern - Full Time MSA Student	2,810,612
068	Alternative Programs and Schools	36,004,794
069	At-Risk Student Services	224,054,687
073	School Connectivity	19,794,576
085	mClass Reading 3D	6,347,247
095	Special Dollar Allotment	420,559
096	Special Position Allotment	858,076
130	State Textbooks	4,369,341
<b>Total:</b>		<b>\$ 8,431,674,685</b>

**Summary of Expenditures by Object Code  
2016-17**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>		<b>Annual Expenditures</b>	<b>%</b>
<b>Salary</b>			
111	Superintendent	\$ 13,558,464	0.16%
112	Associate & Deputy Superintendent	5,184,793	0.06%
113	Director and/or Supervisor	43,812,873	0.52%
114	Classified Principal/Headmaster	151,512,900	1.80%
115	Finance Officer	7,296,043	0.09%
116	Assistant Principal (Non-teaching)	104,662,420	1.24%
117	Other Assistant Principal Assignment	5,051,991	0.06%
118	Assistant Superintendent	10,788,617	0.13%
121	Teacher	3,629,730,315	43.05%
122	Interim Teacher – (Paid at Non-certified Rate)	1,876,405	0.02%
123	JROTC Teacher	11,336,164	0.13%
124	Foreign Exchange (VIF)	46,334,541	0.55%
125	New Teacher Orientation	1,111,482	0.01%
126	Extended Contracts	166,497	0.00%
127	Master Teacher	20,048,500	0.24%
129_1	Above the Scale Salary (SBA)	9,163,551	0.11%
129_2	Above the Scale Salary (Other than SBA)	5,669,001	0.07%
131	Instructional Support I - Regular Scale	372,979,258	4.42%
132	Instructional Support II - Advanced Scale	79,447,095	0.94%
133	Psychologists	32,507,378	0.39%
134	Teacher Mentor	208,576	0.00%
135	Instructional Facilitators	56,531,592	0.67%
141	Teacher Assistant - Aid	4,790,450	0.06%
142	Teacher Assistant	336,119,422	3.99%
143	Tutor	8,046,255	0.10%
144	Interpreter/Braillist/Translator	6,340,872	0.08%
145	Therapist	33,432,312	0.40%
146	Specialist (School-Based)	22,018,049	0.26%
147	Monitors	14,384,492	0.17%
148	Non-Certified Instructor	8,812,327	0.10%
149	School Resource Officer	6,651,729	0.08%
151	Office Support	191,723,082	2.27%
152	Technician	10,286,559	0.12%
153	Administrative Specialist (Central Support)	4,370,786	0.05%
162	Substitute Pay - Regular Absence	41,733,479	0.49%
163	Substitute Pay - Staff Development	2,412,279	0.03%
164	Substitute Pay - Full-Time Non-Certified	1,229,255	0.01%
165	Substitute Pay - Non-Teaching	11,594,662	0.14%
166	Teacher Assistant Pay - Staff Development	25,120	0.00%
167	Teacher Assistant Pay - Regular Absence	4,457,708	0.05%

**Summary of Expenditures by Object Code  
2016-17**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
171 Driver	160,558,048	1.90%
172 Driver Overtime	4,609,644	0.05%
173 Custodian	175,552,580	2.08%
174 Cafeteria Workers	29,537	0.00%
175 Skilled Trades	59,829,815	0.71%
176 Manager	3,528,158	0.04%
177 Work Study Student	41,734	0.00%
181 Supplementary Pay	25,984,201	0.31%
180 Bonus Pay (Not Subject to Retirement)	34,693,662	0.41%
182 Employee Allowances Taxable	7,185	0.00%
183 Bonus Pay	485,374	0.01%
187 Salary Differential (Military, Local, ...)	84,176	0.00%
191 Curriculum Development Pay	1,429,715	0.02%
192 Additional Responsibility Stipend	2,819,653	0.03%
193 Mentor Pay	321,552	0.00%
194 State-Designated Stipend	33,331	0.00%
196 Staff Development Participant Pay	1,576,690	0.02%
197 Staff Development Instructor	354,304	0.00%
198 Tutorial Pay	13,916,836	0.17%
199 Overtime Pay	7,466,272	0.09%
<b>Subtotal:</b>	<b>\$ 5,810,729,761</b>	<b>68.92%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security - Regular	\$ 425,010,241	5.04%
221 Employer's Retirement - Regular	917,771,923	10.88%
229 Other Retirement Cost	22,433	0.00%
231 Employer's Hospitalization Insurance	718,456,069	8.52%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	96,115	0.00%
184 Longevity Pay	24,492,982	0.29%
185 Bonus Leave Pay	1,993,300	0.02%
186 Short Term Disability Pay	1,003,822	0.01%
188 Annual Leave Pay	38,740,066	0.46%
189 Short Term Disability Pay – First Six Months	4,835,162	0.06%
<b>Subtotal:</b>	<b>\$ 2,132,422,113</b>	<b>25.29%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 125,869,885	1.49%
312 Workshop Expenses/Allowable Travel	9,605,110	0.11%
313 Advertising Cost	36,915	0.00%
314 Printing and Binding Fees	326,780	0.00%
315 Reproduction Costs	2,131,929	0.03%
317 Psychological Contract Services	387,627	0.00%

**Summary of Expenditures by Object Code  
2016-17**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
318 Speech and Language Contracted Services	7,157,562	0.08%
319 Other Professional/Technical Services	21,549,468	0.26%
321 Public Utilities - Electric Services	1,066,466	0.01%
322 Public Utilities - Natural Gas	31,363	0.00%
323 Public Utilities - Water/Sewer	21,353	0.00%
324 Waste Management	8,448	0.00%
326 Contracted Repairs - Equipment	2,398,388	0.03%
327 Rentals/Leases	847,377	0.01%
331 Pupil Transportation - Contracted	29,147,048	0.35%
332 Travel Reimbursement	2,502,500	0.03%
333 Field Trips	1,821,439	0.02%
341 Telephone	1,576,091	0.02%
342 Postage	228,707	0.00%
343 Telecommunications Services	6,909,045	0.08%
344 Mobile Communication Costs	599,739	0.01%
351 Tuition Reimbursements	1,689,389	0.02%
352 Employee Education Reimbursement	79,110	0.00%
353 Certification/Licensing Fees	4,255	0.00%
<b>Subtotal:</b>	<b>\$ 215,995,996</b>	<b>2.56%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 75,160,756	0.89%
412 State Textbooks	\$ 4,369,341	0.05%
413 Other Textbooks	13,769,362	0.16%
414 Library Books	3,897,324	0.05%
418 Computer Software and Supplies	29,420,265	0.35%
421 Fuel for Facilities	8,362	0.00%
422 Repair Parts, Materials & Labor	26,950,235	0.32%
423 Gas/Diesel Fuel	36,946,490	0.44%
424 Oil	993,475	0.01%
425 Tires and Tubes	6,164,254	0.07%
451 Food Purchase	7,341	0.00%
459 Other Food Purchases	228,696	0.00%
461 Furniture and Equipment	7,406,732	0.09%
462 Computer Equipment	50,822,576	0.60%
471 Sales and Use Tax Expense	417,378	0.00%
472 Sales and Use Tax Refund	(246,520)	0.00%
<b>Subtotal:</b>	<b>\$ 251,946,726</b>	<b>2.99%</b>
<b>Capital Outlay</b>		
541 Purchase of Equipment	4,075,425	0.05%
542 Purchase of Computer Hardware	6,521,235	0.08%
551 Purchase of Vehicles	2,253,345	0.03%



**Summary of Expenditures by Object Code  
2016-17**

Annual Expenditure Report by LEA can be viewed at <http://www.ncpublicschools.org/fbs/resources/data/>

<b>Object Category/Object Code Description</b>		<b>Annual Expenditures</b>	<b>%</b>
552	License and Title Fees	1,780,050	0.02%
<b>Subtotal:</b>		<b>\$ 14,630,056</b>	<b>0.17%</b>
<b>Other</b>			
361	Membership Dues and Fees	\$ 275,776	0.00%
362	Dues and Fees	318	0.00%
363	Assessments/Penalties	894	0.00%
371	Liability Insurance	207,500	0.00%
372	Vehicle Liability Insurance	471,944	0.01%
373	Property Insurance	38,425	0.00%
375	Insurance and Judgments	132	0.00%
378	Scholastic Accident Insurance	15,969	0.00%
379	Other Insurance & Judgments	92,613	0.00%
715	Transfers to Multiple Enterprise Fund	\$ 477,121.61	0.01%
<b>Subtotal:</b>		<b>\$ 1,580,692</b>	<b>0.02%</b>
<b>Grand Total:</b>		<b>\$ 8,431,674,685</b>	<b>100.00%</b>

Summary of Transfers Out of Program Report Codes

Program Report Code	2014-15				2015-16				2016-17			
	Total Amount Transferred Out	Total Adj Initial Allotment	% of initial	# LEAs with a transfer	Total Amount Transferred Out	Total Adj Initial Allotment	% of initial	# LEAs with a transfer	Total Amount Transferred Out	Total Adj Initial Allotment	% of initial	# LEAs with a transfer
130 Textbooks	\$ 20,305,179	\$ 21,552,339	94.2%	96	\$ 35,567,300	\$ 42,113,775	84.5%	98	\$ 47,434,512	\$ 59,641,483	79.5%	111
001 Classroom Teachers	8,156,633	3,838,054,535	0.2%	6	1,882,209	3,910,983,094	0.0%	3	1,069,490	4,073,167,897	0.0%	3
002 Central Office Administration	214,200	93,216,875	0.2%	3	808,333	93,531,721	0.9%	3	73,220	92,454,335	0.1%	2
003 Non-Instructional Support	45,750	343,781,941	0.0%	1	-	343,708,704	0.0%	-	1,640,466	347,436,437	0.5%	4
005 School Building Administration	379,804	299,225,440	0.1%	6	417,531	298,605,852	0.1%	6	186,370	309,529,253	0.1%	2
007 Instructional Support	18,369	440,041,095	0.0%	1	-	447,967,893	0.0%	-	-	461,323,599	0.0%	-
010 Dollars for Certified Personnel	-	-	0.0%	-	838,588	-	0.0%	2	161,413	-	0.0%	3
012 Driver Training	-	26,307,358	0.0%	-	376,138	23,965,000	1.6%	4	107,373	27,250,777	0.4%	3
013 CTE -- Month of Employment	1,271,535	410,871,959	0.3%	5	718,119	425,014,142	0.2%	3	-	440,119,146	0.0%	-
014 CTE -- Program Support	8,898	19,965,393	0.0%	1	-	20,222,227	0.0%	-	-	19,742,934	0.0%	-
024 Disadvantaged Student Supplemental	8,870,077	79,939,263	11.1%	18	10,412,912	81,278,367	12.8%	20	21,830,265	83,626,170	26.1%	24
027 Teacher Assistants	45,975,268	355,945,488	12.9%	38	Unallowable	352,530,675	0.0%	-	Unallowable	351,476,549	0.0%	-
031 Low Wealth Supplemental Funding	312,236	199,192,215	0.2%	2	771,443	195,393,799	0.4%	5	2,094,790	207,932,212	1.0%	5
032 Children W/Special Needs	2,448,072	715,787,654	0.3%	4	1,058,712	731,164,144	0.1%	1	738,265	752,104,968	0.1%	1
034 Academically/Intellectually Gifted	33,561,929	74,245,935	45.2%	58	42,740,299	75,320,939	56.7%	72	51,953,412	75,848,655	68.5%	75
054 Limited English Proficiency	18,773,068	76,313,509	24.6%	44	34,753,511	77,404,697	44.9%	58	52,383,967	78,214,752	67.0%	64
055 Cooperative Innovative High School	259,677	25,083,011	1.0%	4	493,349	25,481,742	1.9%	7	-	-	0.0%	-
056 Transportation	250,000	326,290,082	0.1%	1	22,000	341,460,748	0.0%	1	-	311,198,423	0.0%	-
061 Classroom Mat., Inst. Supp., Equip.	8,930,636	41,821,567	21.4%	22	21,358,463	41,792,846	51.1%	28	23,606,970	44,047,850	53.6%	37
069 At-Risk Student Services	16,357,620	276,880,864	5.9%	26	19,625,830	283,141,727	6.9%	23	35,168,919	278,503,674	12.6%	21
	<b>\$ 166,138,951</b>	<b>\$ 7,664,516,523</b>	<b>2.2%</b>		<b>\$ 171,844,737</b>	<b>\$ 7,811,082,092</b>	<b>2.2%</b>		<b>\$ 238,449,432</b>	<b>\$ 8,013,619,114</b>	<b>3.0%</b>	

Summary of Transfers Into Program Report Codes

Program Report Code	2014-15				2015-16				2016-17			
	Total Amount Transferred Into	Total Adj Initial Allotment	% of initial	# LEAs with a transfer	Total Amount Transferred Into	Total Adj Initial Allotment	% of initial	# LEAs with a transfer	Total Amount Transferred Into	Total Adj Initial Allotment	% of initial	# LEAs with a transfer
130 Textbooks	312,712	21,552,339	1.5%	7	1,204,011	42,113,775	2.9%	5	423,062	59,641,483	0.7%	7
003 Non-Instructional Support	25,706,761	343,781,941	7.5%	27	40,851,347	343,708,704	11.9%	31	67,733,696	347,436,437	19.5%	32
010 Dollars for Certified Personnel	77,034,257	-	0.0%	41	64,764,127	-	0.0%	36	91,439,522	-	0.0%	37
014 CTE -- Program Support	20,000	19,965,393	0.1%	1	20,000	20,222,227	0.1%	1	-	19,742,934	0.0%	-
019 Small County Supplemental Funding	2,619,857	42,307,030	6.2%	13	2,158,352	41,412,243	5.2%	12	1,377,245	40,955,712	3.4%	12
024 Disadvantaged Student Supplemental	766,578	79,939,263	1.0%	7	829,589	81,278,367	1.0%	6	1,225,977	83,626,170	1.5%	6
027 Teacher Assistants	3,237,821	355,945,488	0.9%	8	141,363	352,530,675	0.0%	3	235,510	351,476,549	0.1%	3
031 Low Wealth Supplemental Funding	23,987,545	199,192,215	12.0%	33	26,013,492	195,393,799	13.3%	33	32,073,963	207,932,212	15.4%	38
032 Children W/Special Needs	1,158,920	715,787,654	0.2%	2	45,000	731,164,144	0.0%	1	70,409	752,104,968	0.0%	1
034 Academically/Intellectually Gifted	24,571	74,245,935	0.0%	1	148,895	75,320,939	0.2%	2	58,913	75,848,655	0.1%	1
054 Limited English Proficiency	131,495	76,313,509	0.2%	4	4,300	77,404,697	0.0%	1	100,000	78,214,752	0.1%	1
055 Cooperative Innovative High School	83,715	25,083,011	0.3%	2	25,000	25,481,742	0.1%	1	-	-	0.0%	-
056 Transportation	500,000	326,290,082	0.2%	1	155,000	341,460,748	0.0%	1	985,000	311,198,423	0.3%	3
061 Classroom Mat., Inst. Supp., Equip.	23,639,062	41,821,567	56.5%	83	28,754,629	41,792,846	68.8%	88	29,049,827	44,047,850	66.0%	91
069 At-Risk Student Services	6,915,657	276,880,864	2.5%	13	6,729,632	283,141,727	2.4%	16	13,676,308	278,503,674	4.9%	16

Notes:

- Only includes transfers that changed the initial adjusted allotment by more than 5%
- Does not include transfers between the CTE positions and CTE program.
- Total Adjusted Initial Allotments are initial allotments after adjustments for charter schools, NCVPS and 1st/2nd month average daily membership

Source: Allotment System

**Local Education Agency Transfers From State Program Report Codes  
2014-15**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
001	Classroom Teachers	003	Non-Instructional Support	41,329	1
001	Classroom Teachers	019	Small County Supplemental Funding	91,844	1
001	Classroom Teachers	024	Disadvantaged Student Supplemental	170,829	1
001	Classroom Teachers	027	Teacher Assistants	229,610	1
001	Classroom Teachers	031	Low Wealth Supplemental Funding	1,469,499	2
001	Classroom Teachers	061	Classroom Mat., Inst. Supp., Equip.	6,107,600	1
001	Classroom Teachers	069	At-Risk Student Services	45,922	1
002	Central Office Administration	003	Non-Instructional Support	160,000	2
002	Central Office Administration	014	CTE -- Program Support	20,000	1
002	Central Office Administration	031	Low Wealth Supplemental Funding	34,200	1
003	Non-Instructional Support	024	Disadvantaged Student Supplemental	45,750	1
005	School Building Administrator	003	Non-Instructional Support	85,532	2
005	School Building Administrator	010	Dollars for Certified Personnel	184,214	2
005	School Building Administrator	019	Small County Supplemental Funding	110,058	2
007	Instructional Support	003	Non-Instructional Support	18,369	1
013	CTE -- Month of Employment	024	Disadvantaged Student Supplemental	42,999	1
013	CTE -- Month of Employment	034	Academically/Intellectually Gifted	24,571	1
013	CTE -- Month of Employment	061	Classroom Mat., Inst. Supp., Equip.	921,401	2
013	CTE -- Month of Employment	069	At-Risk Student Services	282,564	2
014	CTE -- Program Support	003	Non-Instructional Support	8,898	1
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	1,133,262	4
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	1,301,562	3
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	451,284	3
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	3,378,132	5
024	Disadvantaged Student Supplemental	054	Limited English Proficiency	19,105	1
024	Disadvantaged Student Supplemental	056	Transportation	500,000	1
024	Disadvantaged Student Supplemental	061	Classroom Mat., Inst. Supp., Equip.	213,331	1
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	1,873,401	3
027	Teacher Assistants	003	Non-Instructional Support	1,000,000	2
027	Teacher Assistants	010	Dollars for Certified Personnel	41,028,285	25
027	Teacher Assistants	019	Small County Supplemental Funding	480,853	1
027	Teacher Assistants	024	Disadvantaged Student Supplemental	100,000	1
027	Teacher Assistants	031	Low Wealth Supplemental Funding	2,162,130	6
027	Teacher Assistants	032	Children W/Special Needs	1,100,000	1
027	Teacher Assistants	061	Classroom Mat., Inst. Supp., Equip.	17,000	1
027	Teacher Assistants	069	At-Risk Student Services	87,000	2
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	202,236	1
031	Low Wealth Supplemental Funding	054	Limited English Proficiency	40,000	1
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	70,000	1
032	Children W/Special Needs	003	Non-Instructional Support	658,712	1
032	Children W/Special Needs	027	Teacher Assistants	1,789,360	3
034	Academically/Intellectually Gifted	003	Non-Instructional Support	5,288,398	10
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	19,040,205	23
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	440,235	7
034	Academically/Intellectually Gifted	024	Disadvantaged Student Supplemental	119,000	1
034	Academically/Intellectually Gifted	027	Teacher Assistants	36,076	2
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	5,354,741	18
034	Academically/Intellectually Gifted	054	Limited English Proficiency	8,907	1
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	809,534	4

**Local Education Agency Transfers From State Program Report Codes  
2014-15**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
034	Academically/Intellectually Gifted	069	At-Risk Student Services	2,464,833	3
054	Limited English Proficiency	003	Non-Instructional Support	4,425,168	10
054	Limited English Proficiency	010	Dollars for Certified Personnel	7,258,033	13
054	Limited English Proficiency	019	Small County Supplemental Funding	346,167	6
054	Limited English Proficiency	024	Disadvantaged Student Supplemental	55,000	1
054	Limited English Proficiency	027	Teacher Assistants	29,858	1
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	4,998,900	18
054	Limited English Proficiency	069	At-Risk Student Services	1,659,942	4
055	Cooperative Innovative HS	010	Dollars for Certified Personnel	133,022	1
055	Cooperative Innovative HS	019	Small County Supplemental Funding	64,755	1
055	Cooperative Innovative HS	031	Low Wealth Supplemental Funding	61,900	2
056	Transportation	031	Low Wealth Supplemental Funding	250,000	1
061	Classroom Mat., Inst. Supp., Equip.	130	Textbooks	312,712	7
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	5,803,705	8
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	1,705,418	2
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	102,917	2
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	984,107	3
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	21,777	1
069	At-Risk Student Services	003	Non-Instructional Support	5,317,394	6
069	At-Risk Student Services	010	Dollars for Certified Personnel	5,127,928	4
069	At-Risk Student Services	019	Small County Supplemental Funding	606,790	4
069	At-Risk Student Services	024	Disadvantaged Student Supplemental	108,000	1
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	4,715,105	8
069	At-Risk Student Services	032	Children W/Special Needs	58,920	1
069	At-Risk Student Services	054	Limited English Proficiency	63,483	1
069	At-Risk Student Services	055	Cooperative Innovative HS	50,000	1
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	310,000	4
130	Textbooks	003	Non-Instructional Support	1,563,758	3
130	Textbooks	010	Dollars for Certified Personnel	1,255,590	5
130	Textbooks	019	Small County Supplemental Funding	27,871	1
130	Textbooks	024	Disadvantaged Student Supplemental	125,000	1
130	Textbooks	027	Teacher Assistants	1,050,000	1
130	Textbooks	031	Low Wealth Supplemental Funding	578,831	7
130	Textbooks	055	Cooperative Innovative HS	33,715	1
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	15,190,196	80
130	Textbooks	069	At-Risk Student Services	480,218	3
				<b>166,138,951</b>	

**Local Education Agency Transfers Into State Program Report Codes  
2014-15**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
001	Classroom Teachers	003	Non-Instructional Support	41,329	1
002	Central Office Administration	003	Non-Instructional Support	160,000	2
005	School Building Administrator	003	Non-Instructional Support	85,532	2
007	Instructional Support	003	Non-Instructional Support	18,369	1
014	CTE -- Program Support	003	Non-Instructional Support	8,898	1
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	1,133,262	4
027	Teacher Assistants	003	Non-Instructional Support	1,000,000	2
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	202,236	1
032	Children W/Special Needs	003	Non-Instructional Support	658,712	1
034	Academically/Intellectually Gifted	003	Non-Instructional Support	5,288,398	10
054	Limited English Proficiency	003	Non-Instructional Support	4,425,168	10
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	5,803,705	8
069	At-Risk Student Services	003	Non-Instructional Support	5,317,394	6
130	Textbooks	003	Non-Instructional Support	1,563,758	3
005	School Building Administrator	010	Dollars for Certified Personnel	184,214	2
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	1,301,562	3
027	Teacher Assistants	010	Dollars for Certified Personnel	41,028,285	25
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	19,040,205	23
054	Limited English Proficiency	010	Dollars for Certified Personnel	7,258,033	13
055	Cooperative Innovative HS	010	Dollars for Certified Personnel	133,022	1
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	1,705,418	2
069	At-Risk Student Services	010	Dollars for Certified Personnel	5,127,928	4
130	Textbooks	010	Dollars for Certified Personnel	1,255,590	5
002	Central Office Administration	014	CTE -- Program Support	20,000	1
001	Classroom Teachers	019	Small County Supplemental Funding	91,844	1
005	School Building Administrator	019	Small County Supplemental Funding	110,058	2
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	451,284	3
027	Teacher Assistants	019	Small County Supplemental Funding	480,853	1
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	440,235	7
054	Limited English Proficiency	019	Small County Supplemental Funding	346,167	6
055	Cooperative Innovative HS	019	Small County Supplemental Funding	64,755	1
069	At-Risk Student Services	019	Small County Supplemental Funding	606,790	4
130	Textbooks	019	Small County Supplemental Funding	27,871	1
001	Classroom Teachers	024	Disadvantaged Student Supplemental	170,829	1
003	Non-Instructional Support	024	Disadvantaged Student Supplemental	45,750	1
013	CTE -- Month of Employment	024	Disadvantaged Student Supplemental	42,999	1
027	Teacher Assistants	024	Disadvantaged Student Supplemental	100,000	1
034	Academically/Intellectually Gifted	024	Disadvantaged Student Supplemental	119,000	1
054	Limited English Proficiency	024	Disadvantaged Student Supplemental	55,000	1
069	At-Risk Student Services	024	Disadvantaged Student Supplemental	108,000	1
130	Textbooks	024	Disadvantaged Student Supplemental	125,000	1
001	Classroom Teachers	027	Teacher Assistants	229,610	1
032	Children W/Special Needs	027	Teacher Assistants	1,789,360	3
034	Academically/Intellectually Gifted	027	Teacher Assistants	36,076	2
054	Limited English Proficiency	027	Teacher Assistants	29,858	1
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	102,917	2
130	Textbooks	027	Teacher Assistants	1,050,000	1
001	Classroom Teachers	031	Low Wealth Supplemental Funding	1,469,499	2
002	Central Office Administration	031	Low Wealth Supplemental Funding	34,200	1

**Local Education Agency Transfers Into State Program Report Codes  
2014-15**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	3,378,132	5
027	Teacher Assistants	031	Low Wealth Supplemental Funding	2,162,130	6
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	5,354,741	18
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	4,998,900	18
055	Cooperative Innovative HS	031	Low Wealth Supplemental Funding	61,900	2
056	Transportation	031	Low Wealth Supplemental Funding	250,000	1
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	984,107	3
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	4,715,105	8
130	Textbooks	031	Low Wealth Supplemental Funding	578,831	7
027	Teacher Assistants	032	Children W/Special Needs	1,100,000	1
069	At-Risk Student Services	032	Children W/Special Needs	58,920	1
013	CTE -- Month of Employment	034	Academically/Intellectually Gifted	24,571	1
024	Disadvantaged Student Supplemental	054	Limited English Proficiency	19,105	1
031	Low Wealth Supplemental Funding	054	Limited English Proficiency	40,000	1
034	Academically/Intellectually Gifted	054	Limited English Proficiency	8,907	1
069	At-Risk Student Services	054	Limited English Proficiency	63,483	1
069	At-Risk Student Services	055	Cooperative Innovative HS	50,000	1
130	Textbooks	055	Cooperative Innovative HS	33,715	1
024	Disadvantaged Student Supplemental	056	Transportation	500,000	1
001	Classroom Teachers	061	Classroom Mat., Inst. Supp., Equip.	6,107,600	1
013	CTE -- Month of Employment	061	Classroom Mat., Inst. Supp., Equip.	921,401	2
024	Disadvantaged Student Supplemental	061	Classroom Mat., Inst. Supp., Equip.	213,331	1
027	Teacher Assistants	061	Classroom Mat., Inst. Supp., Equip.	17,000	1
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	70,000	1
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	809,534	4
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	310,000	4
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	15,190,196	80
001	Classroom Teachers	069	At-Risk Student Services	45,922	1
013	CTE -- Month of Employment	069	At-Risk Student Services	282,564	2
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	1,873,401	3
027	Teacher Assistants	069	At-Risk Student Services	87,000	2
034	Academically/Intellectually Gifted	069	At-Risk Student Services	2,464,833	3
054	Limited English Proficiency	069	At-Risk Student Services	1,659,942	4
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	21,777	1
130	Textbooks	069	At-Risk Student Services	480,218	3
061	Classroom Mat., Inst. Supp., Equip.	130	Textbooks	312,712	7
				<b>166,138,951</b>	

**Local Education Agency Transfers From State Program Report Codes  
2015-16**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
001	Classroom Teachers	003	Non-Instructional Support	1,106,039	2
001	Classroom Teachers	024	Disadvantage Student Supplemental	145,532	1
001	Classroom Teachers	031	Low Wealth Supplemental Funding	485,106	1
001	Classroom Teachers	069	At-Risk Student Services	145,532	1
002	Central Office Administration	003	Non-Instructional Support	142,000	2
002	Central Office Administration	014	CTE -- Program Support	20,000	1
002	Central Office Administration	031	Low Wealth Supplemental Funding	646,333	1
005	School Building Administrator	003	Non-Instructional Support	154,087	2
005	School Building Administrator	010	Dollars for Certified Personnel	181,904	2
005	School Building Administrator	019	Small County Supplemental Funding	64,247	1
005	School Building Administrator	024	Disadvantage Student Supplemental	17,293	1
010	Dollars for Certified Personnel	000	Textbooks	500,000	1
010	Dollars for Certified Personnel	034	Academically/Intellectually Gifted	38,588	1
010	Dollars for Certified Personnel	061	Classroom Mat., Inst. Supp., Equip.	300,000	1
012	Driver Training	010	Dollars for Certified Personnel	8,676	1
012	Driver Training	031	Low Wealth Supplemental Funding	212,462	2
012	Driver Training	056	Transportation	155,000	1
013	CTE -- Month of Employment	061	Classroom Mat., Inst. Supp., Equip.	605,699	2
013	CTE -- Month of Employment	069	At-Risk Student Services	112,420	1
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	2,240,898	6
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	1,664,842	3
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	341,734	4
024	Disadvantaged Student Supplemental	027	Teacher Assistants	21,000	1
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	4,146,808	6
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	1,997,630	3
031	Low Wealth Supplemental Funding	000	Textbooks	196,973	1
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	409,000	2
031	Low Wealth Supplemental Funding	024	Disadvantage Student Supplemental	148,470	1
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	17,000	1
032	Children W/Special Needs	069	At-Risk Student Services	1,058,712	1
034	Academically/Intellectually Gifted	003	Non-Instructional Support	5,090,399	10
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	27,819,259	30
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	585,626	9
034	Academically/Intellectually Gifted	024	Disadvantage Student Supplemental	110,000	1
034	Academically/Intellectually Gifted	027	Teacher Assistants	32,706	1
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	7,548,768	22
034	Academically/Intellectually Gifted	054	Limited English Proficiency	4,300	1
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	772,580	3
034	Academically/Intellectually Gifted	069	At-Risk Student Services	776,661	4
054	Limited English Proficiency	003	Non-Instructional Support	5,201,429	9
054	Limited English Proficiency	010	Dollars for Certified Personnel	21,850,133	24
054	Limited English Proficiency	019	Small County Supplemental Funding	620,502	6
054	Limited English Proficiency	024	Disadvantage Student Supplemental	300,000	1
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	4,550,655	17
054	Limited English Proficiency	061	Classroom Mat., Inst. Supp., Equip.	120,895	1
054	Limited English Proficiency	069	At-Risk Student Services	2,109,897	5
055	Cooperative Innovative HS	010	Dollars for Certified Personnel	141,768	2
055	Cooperative Innovative HS	031	Low Wealth Supplemental Funding	152,685	3
055	Cooperative Innovative HS	061	Classroom Mat., Inst. Supp., Equip.	198,896	2

**Local Education Agency Transfers From State Program Report Codes  
2015-16**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
056	Transportation	019	Small County Supplemental Funding	22,000	1
061	Classroom Mat., Inst. Supp., Equip.	000	Textbooks	507,038	4
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	16,326,014	15
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	1,898,197	4
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	87,657	1
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	2,504,557	6
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	35,000	1
069	At-Risk Student Services	003	Non-Instructional Support	8,209,541	5
069	At-Risk Student Services	010	Dollars for Certified Personnel	5,475,833	3
069	At-Risk Student Services	019	Small County Supplemental Funding	431,186	3
069	At-Risk Student Services	024	Disadvantage Student Supplemental	80,000	1
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	5,144,270	12
069	At-Risk Student Services	032	Children W/Special Needs	45,000	1
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	240,000	2
130	Textbooks	003	Non-Instructional Support	1,971,940	4
130	Textbooks	010	Dollars for Certified Personnel	5,723,515	4
130	Textbooks	019	Small County Supplemental Funding	93,057	2
130	Textbooks	024	Disadvantage Student Supplemental	28,294	1
130	Textbooks	031	Low Wealth Supplemental Funding	621,848	7
130	Textbooks	034	Academically/Intellectually Gifted	110,307	1
130	Textbooks	055	Cooperative Innovative High School	25,000	1
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	26,499,559	87
130	Textbooks	069	At-Risk Student Services	493,780	4
				<b>171,844,737</b>	



**Local Education Agency Transfers Into State Program Report Codes  
2015-16**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
010	Dollars for Certified Personnel	000	Textbooks	500,000	1
031	Low Wealth Supplemental Funding	000	Textbooks	196,973	1
061	Classroom Mat., Inst. Supp., Equip.	000	Textbooks	507,038	4
001	Classroom Teachers	003	Non-Instructional Support	1,106,039	2
002	Central Office Administration	003	Non-Instructional Support	142,000	2
005	School Building Administrator	003	Non-Instructional Support	154,087	2
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	2,240,898	6
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	409,000	2
034	Academically/Intellectually Gifted	003	Non-Instructional Support	5,090,399	10
054	Limited English Proficiency	003	Non-Instructional Support	5,201,429	9
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	16,326,014	15
069	At-Risk Student Services	003	Non-Instructional Support	8,209,541	5
130	Textbooks	003	Non-Instructional Support	1,971,940	4
005	School Building Administrator	010	Dollars for Certified Personnel	181,904	2
012	Driver Training	010	Dollars for Certified Personnel	8,676	1
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	1,664,842	3
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	27,819,259	30
054	Limited English Proficiency	010	Dollars for Certified Personnel	21,850,133	24
055	Cooperative Innovative HS	010	Dollars for Certified Personnel	141,768	2
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	1,898,197	4
069	At-Risk Student Services	010	Dollars for Certified Personnel	5,475,833	3
130	Textbooks	010	Dollars for Certified Personnel	5,723,515	4
002	Central Office Administration	014	CTE -- Program Support	20,000	1
005	School Building Administrator	019	Small County Supplemental Funding	64,247	1
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	341,734	4
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	585,626	9
054	Limited English Proficiency	019	Small County Supplemental Funding	620,502	6
056	Transportation	019	Small County Supplemental Funding	22,000	1
069	At-Risk Student Services	019	Small County Supplemental Funding	431,186	3
130	Textbooks	019	Small County Supplemental Funding	93,057	2
001	Classroom Teachers	024	Disadvantage Student Supplemental	145,532	1
005	School Building Administrator	024	Disadvantage Student Supplemental	17,293	1
031	Low Wealth Supplemental Funding	024	Disadvantage Student Supplemental	148,470	1
034	Academically/Intellectually Gifted	024	Disadvantage Student Supplemental	110,000	1
054	Limited English Proficiency	024	Disadvantage Student Supplemental	300,000	1
069	At-Risk Student Services	024	Disadvantage Student Supplemental	80,000	1
130	Textbooks	024	Disadvantage Student Supplemental	28,294	1
024	Disadvantaged Student Supplemental	027	Teacher Assistants	21,000	1
034	Academically/Intellectually Gifted	027	Teacher Assistants	32,706	1
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	87,657	1
001	Classroom Teachers	031	Low Wealth Supplemental Funding	485,106	1
002	Central Office Administration	031	Low Wealth Supplemental Funding	646,333	1
012	Driver Training	031	Low Wealth Supplemental Funding	212,462	2
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	4,146,808	6
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	7,548,768	22
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	4,550,655	17
055	Cooperative Innovative HS	031	Low Wealth Supplemental Funding	152,685	3
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	2,504,557	6
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	5,144,270	12

**Local Education Agency Transfers Into State Program Report Codes  
2015-16**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
130	Textbooks	031	Low Wealth Supplemental Funding	621,848	7
069	At-Risk Student Services	032	Children W/Special Needs	45,000	1
010	Dollars for Certified Personnel	034	Academically/Intellectually Gifted	38,588	1
130	Textbooks	034	Academically/Intellectually Gifted	110,307	1
034	Academically/Intellectually Gifted	054	Limited English Proficiency	4,300	1
130	Textbooks	055	Cooperative Innovative High School	25,000	1
012	Driver Training	056	Transportation	155,000	1
010	Dollars for Certified Personnel	061	Classroom Mat., Inst. Supp., Equip.	300,000	1
013	CTE -- Month of Employment	061	Classroom Mat., Inst. Supp., Equip.	605,699	2
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	17,000	1
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	772,580	3
054	Limited English Proficiency	061	Classroom Mat., Inst. Supp., Equip.	120,895	1
055	Cooperative Innovative HS	061	Classroom Mat., Inst. Supp., Equip.	198,896	2
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	240,000	2
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	26,499,559	87
001	Classroom Teachers	069	At-Risk Student Services	145,532	1
013	CTE -- Month of Employment	069	At-Risk Student Services	112,420	1
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	1,997,630	3
032	Children W/Special Needs	069	At-Risk Student Services	1,058,712	1
034	Academically/Intellectually Gifted	069	At-Risk Student Services	776,661	4
054	Limited English Proficiency	069	At-Risk Student Services	2,109,897	5
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	35,000	1
130	Textbooks	069	At-Risk Student Services	493,780	4
				<b>171,844,737</b>	

**Local Education Agency Transfers From State Program Report Codes  
2016-17**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
001	Classroom Teachers	003	Non-Instructional Support	165,888	2
001	Classroom Teachers	024	Disadvantaged Student Supplemental	270,788	2
001	Classroom Teachers	031	Low Wealth Supplemental Funding	584,023	1
001	Classroom Teachers	061	Classroom Mat., Inst. Supp., Equip.	48,791	1
002	Central Office Administration	003	Non-Instructional Support	41,878	1
002	Central Office Administration	010	Dollars for Certified Personnel	31,342	1
003	Non-Instructional Support	010	Dollars for Certified Personnel	1,573,802	2
003	Non-Instructional Support	027	Teacher Assistants	20,057	1
003	Non-Instructional Support	031	Low Wealth Supplemental Funding	46,607	1
005	School Building Administrator	010	Dollars for Certified Personnel	126,329	1
005	School Building Administrator	019	Small County Supplemental Funding	60,041	1
010	Dollars for Certified Personnel	034	Academically/Intellectually Gifted	58,913	1
010	Dollars for Certified Personnel	054	Limited English Proficiency	100,000	1
010	Dollars for Certified Personnel	061	Classroom Mat., Inst. Supp., Equip.	2,500	1
012	Driver Training	010	Dollars for Certified Personnel	30,873	1
012	Driver Training	031	Low Wealth Supplemental Funding	70,000	1
012	Driver Training	061	Classroom Mat., Inst. Supp., Equip.	6,500	1
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	6,069,585	8
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	7,038,245	6
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	240,566	3
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	5,843,135	9
024	Disadvantaged Student Supplemental	061	Classroom Mat., Inst. Supp., Equip.	10,863	1
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	2,627,871	4
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	155,883	1
031	Low Wealth Supplemental Funding	010	Dollars for Certified Personnel	1,418,907	2
031	Low Wealth Supplemental Funding	024	Disadvantaged Student Supplemental	470,000	1
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	50,000	1
032	Children W/Special Needs	069	At-Risk Student Services	738,265	1
034	Academically/Intellectually Gifted	003	Non-Instructional Support	10,037,816	15
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	30,911,902	32
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	335,905	7
034	Academically/Intellectually Gifted	027	Teacher Assistants	34,982	1
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	8,685,872	26
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	27,000	1
034	Academically/Intellectually Gifted	069	At-Risk Student Services	1,919,935	5
054	Limited English Proficiency	003	Non-Instructional Support	28,999,134	13
054	Limited English Proficiency	010	Dollars for Certified Personnel	10,658,382	20
054	Limited English Proficiency	019	Small County Supplemental Funding	430,547	6
054	Limited English Proficiency	024	Disadvantaged Student Supplemental	345,000	1
054	Limited English Proficiency	027	Teacher Assistants	72,647	1
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	5,380,961	19
054	Limited English Proficiency	056	Transportation	200,000	1
054	Limited English Proficiency	061	Classroom Mat., Inst. Supp., Equip.	6,100	1
054	Limited English Proficiency	069	At-Risk Student Services	6,291,196	7
061	Classroom Mat., Inst. Supp., Equip.	000	Textbooks	423,062	7
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	8,379,206	15
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	10,594,223	8
061	Classroom Mat., Inst. Supp., Equip.	019	Small County Supplemental Funding	49,958	1
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	107,824	1
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	2,319,006	7

**Local Education Agency Transfers From State Program Report Codes  
2016-17**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
061	Classroom Mat., Inst. Supp., Equip.	056	Transportation	460,000	1
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	1,273,691	4
069	At-Risk Student Services	003	Non-Instructional Support	11,042,352	8
069	At-Risk Student Services	010	Dollars for Certified Personnel	19,738,927	4
069	At-Risk Student Services	019	Small County Supplemental Funding	165,729	2
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	3,838,692	8
069	At-Risk Student Services	032	Children W/Special Needs	70,409	1
069	At-Risk Student Services	056	Transportation	300,000	1
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	12,810	1
130	Textbooks	003	Non-Instructional Support	2,841,954	5
130	Textbooks	010	Dollars for Certified Personnel	9,316,590	5
130	Textbooks	019	Small County Supplemental Funding	94,499	3
130	Textbooks	024	Disadvantaged Student Supplemental	140,189	2
130	Textbooks	031	Low Wealth Supplemental Funding	5,305,667	15
130	Textbooks	056	Transportation	25,000	1
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	28,885,263	90
130	Textbooks	069	At-Risk Student Services	825,350	6
				<b>238,449,432</b>	

**Local Education Agency Transfers Into State Program Report Codes  
2016-17**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
061	Classroom Mat., Inst. Supp., Equip.	000	Textbooks	423,062	7
001	Classroom Teachers	003	Non-Instructional Support	165,888	2
002	Central Office Administration	003	Non-Instructional Support	41,878	1
024	Disadvantaged Student Supplemental	003	Non-Instructional Support	6,069,585	8
031	Low Wealth Supplemental Funding	003	Non-Instructional Support	155,883	1
034	Academically/Intellectually Gifted	003	Non-Instructional Support	10,037,816	15
054	Limited English Proficiency	003	Non-Instructional Support	28,999,134	13
061	Classroom Mat., Inst. Supp., Equip.	003	Non-Instructional Support	8,379,206	15
069	At-Risk Student Services	003	Non-Instructional Support	11,042,352	8
130	Textbooks	003	Non-Instructional Support	2,841,954	5
002	Central Office Administration	010	Dollars for Certified Personnel	31,342	1
003	Non-Instructional Support	010	Dollars for Certified Personnel	1,573,802	2
005	School Building Administrator	010	Dollars for Certified Personnel	126,329	1
012	Driver Training	010	Dollars for Certified Personnel	30,873	1
024	Disadvantaged Student Supplemental	010	Dollars for Certified Personnel	7,038,245	6
031	Low Wealth Supplemental Funding	010	Dollars for Certified Personnel	1,418,907	2
034	Academically/Intellectually Gifted	010	Dollars for Certified Personnel	30,911,902	32
054	Limited English Proficiency	010	Dollars for Certified Personnel	10,658,382	20
061	Classroom Mat., Inst. Supp., Equip.	010	Dollars for Certified Personnel	10,594,223	8
069	At-Risk Student Services	010	Dollars for Certified Personnel	19,738,927	4
130	Textbooks	010	Dollars for Certified Personnel	9,316,590	5
005	School Building Administrator	019	Small County Supplemental Funding	60,041	1
024	Disadvantaged Student Supplemental	019	Small County Supplemental Funding	240,566	3
034	Academically/Intellectually Gifted	019	Small County Supplemental Funding	335,905	7
054	Limited English Proficiency	019	Small County Supplemental Funding	430,547	6
061	Classroom Mat., Inst. Supp., Equip.	019	Small County Supplemental Funding	49,958	1
069	At-Risk Student Services	019	Small County Supplemental Funding	165,729	2
130	Textbooks	019	Small County Supplemental Funding	94,499	3
001	Classroom Teachers	024	Disadvantaged Student Supplemental	270,788	2
031	Low Wealth Supplemental Funding	024	Disadvantaged Student Supplemental	470,000	1
054	Limited English Proficiency	024	Disadvantaged Student Supplemental	345,000	1
130	Textbooks	024	Disadvantaged Student Supplemental	140,189	2
003	Non-Instructional Support	027	Teacher Assistants	20,057	1
034	Academically/Intellectually Gifted	027	Teacher Assistants	34,982	1
054	Limited English Proficiency	027	Teacher Assistants	72,647	1
061	Classroom Mat., Inst. Supp., Equip.	027	Teacher Assistants	107,824	1
001	Classroom Teachers	031	Low Wealth Supplemental Funding	584,023	1
003	Non-Instructional Support	031	Low Wealth Supplemental Funding	46,607	1
012	Driver Training	031	Low Wealth Supplemental Funding	70,000	1
024	Disadvantaged Student Supplemental	031	Low Wealth Supplemental Funding	5,843,135	9
034	Academically/Intellectually Gifted	031	Low Wealth Supplemental Funding	8,685,872	26
054	Limited English Proficiency	031	Low Wealth Supplemental Funding	5,380,961	19
061	Classroom Mat., Inst. Supp., Equip.	031	Low Wealth Supplemental Funding	2,319,006	7
069	At-Risk Student Services	031	Low Wealth Supplemental Funding	3,838,692	8
130	Textbooks	031	Low Wealth Supplemental Funding	5,305,667	15
069	At-Risk Student Services	032	Children W/Special Needs	70,409	1
010	Dollars for Certified Personnel	034	Academically/Intellectually Gifted	58,913	1
010	Dollars for Certified Personnel	054	Limited English Proficiency	100,000	1
054	Limited English Proficiency	056	Transportation	200,000	1
061	Classroom Mat., Inst. Supp., Equip.	056	Transportation	460,000	1

**Local Education Agency Transfers Into State Program Report Codes  
2016-17**

Transfer From PRC Name		Transfer into PRC Name		Total Transfer Amount	# LEAs
069	At-Risk Student Services	056	Transportation	300,000	1
130	Textbooks	056	Transportation	25,000	1
001	Classroom Teachers	061	Classroom Mat., Inst. Supp., Equip.	48,791	1
010	Dollars for Certified Personnel	061	Classroom Mat., Inst. Supp., Equip.	2,500	1
012	Driver Training	061	Classroom Mat., Inst. Supp., Equip.	6,500	1
024	Disadvantaged Student Supplemental	061	Classroom Mat., Inst. Supp., Equip.	10,863	1
031	Low Wealth Supplemental Funding	061	Classroom Mat., Inst. Supp., Equip.	50,000	1
034	Academically/Intellectually Gifted	061	Classroom Mat., Inst. Supp., Equip.	27,000	1
054	Limited English Proficiency	061	Classroom Mat., Inst. Supp., Equip.	6,100	1
069	At-Risk Student Services	061	Classroom Mat., Inst. Supp., Equip.	12,810	1
130	Textbooks	061	Classroom Mat., Inst. Supp., Equip.	28,885,263	90
024	Disadvantaged Student Supplemental	069	At-Risk Student Services	2,627,871	4
032	Children W/Special Needs	069	At-Risk Student Services	738,265	1
034	Academically/Intellectually Gifted	069	At-Risk Student Services	1,919,935	5
054	Limited English Proficiency	069	At-Risk Student Services	6,291,196	7
061	Classroom Mat., Inst. Supp., Equip.	069	At-Risk Student Services	1,273,691	4
130	Textbooks	069	At-Risk Student Services	825,350	6
				<b>238,449,432</b>	