What's New?
August 2016

Section IV – Vocational Code was updated:
- Vocational code 48, Taste of Industry, was added.
- Vocational code 63, Accounting & Finance Alignment Project, was added.
- Vocational code 64, Local Government Finance Officer, was added.
- Vocational code 66, Career & College Ready Alignment Partnership, was added.
- Vocational code 38, Vocational Education Teaching Excellence, was marked as vacant (not applicable for FY2017).
- Vocational code 41, Military Training/CBE, was marked as vacant (not applicable for FY2017).
- Vocational code 42, Oils & Natural Gas Feasibility, was marked as vacant (not applicable for FY2017).
- Vocational code 44, Bio Equipment Grant, was marked as vacant (not applicable for FY2017).
- Vocational code 56, Vocational Education Professional Development, was marked as vacant (not applicable for FY2017).
- Vocational code 74, ABE CASAS, was marked as vacant (not applicable for FY2017).
- Vocational code 75, ABE Ideal/Path/Family Literacy, was marked as vacant (not applicable for FY2017).
- Vocational code 77, ABE Innovations/Transitions, was marked as vacant (not applicable for FY2017).
- Vocational code 88, Project Skill-Up Equipment, was marked as vacant (not applicable for FY2017).

Section VI – Object Code was updated:
- Object code 437000, GED Fees, was deleted.
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<td>5   Accounts Receivable Clearing</td>
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I. **Fund Source (Position 1)**
The budget source identifies the approving authority for purposes of budgeting, as prescribed by G.S. 115D.

0. **Institutional Fund**
Funds that are acquired and controlled entirely by the local college, including loans, scholarships, endowments, trust and agency funds, auxiliary enterprises, student fees, and private and federal grants and contracts that are not processed through the System Office.

1. **State Fund**
Funds that are appropriated by the NC General Assembly and allotted to the colleges by the State Board of Community Colleges. Expenditures identified with this source code will conform to the items listed in G.S. 115D-31. The only exception to this rule are certain grants and contracts which may be awarded to colleges on an individual basis, such as research grants, Adult Basic Education special projects, construction grants, and other specific grants. Recipient colleges are notified of such exceptions, are classified as Institutional Funds at the time of allotment, and are funded on a reimbursement basis.

2. **County Fund**
Funds that are appropriated to the college by the local tax-levying authority. Expenditures identified with this source code conform to the items listed in G.S. 115D-32.

3. **Unassigned**

4. **Unassigned**

5. **Accounts Receivable Clearing Fund**
A self-balancing fund that contains internal colleague accrual revenue and accounts receivable transactions in order to separate them from daily cash basis transactions during the year. This clearing fund ensure that daily deposits and monthly revenue and expense reporting occurs on the cash basis, as required by the State of North Carolina. This fund is reclassified to the appropriate state, county and institutional revenue and accounts receivable accounts each year for accrual financial statement presentation purposes.
II. **NACUBO Code (Position 2)**
The NACUBO code was established to allow each college to prepare financial statements in the format recommended by the National Association of College and University Business Officers and accepted by the American Institute of Certified Public Accountants. The codes in this position identify fund groups that have been defined by the NACUBO in the book, *College and University Business Administration* and the AICPA in the Industry Audit Guide, *Audits of Colleges and Universities*. Governmental Accounting Standards Board Statements (GASB) 34 and 35 later changed public college and university financial statement format and presentation, but public colleges and universities still use the NACUBO code in daily processing.

1. **Current Unrestricted Funds**
   Funds are used for regular operations in carrying out the primary educational objective of the college and those other activities that are necessary to support this primary objective. These funds are available to the college for current operating purposes without stipulation or conditions imposed by an outside agency. Included in this definition are curriculum and non-curriculum instruction, general administration and college support, library and learning resource operations, student services, plant operations and maintenance, and student aid. State funds allotted by the State Board of Community Colleges and other funds appropriated by the local tax-levying authority for current operations are considered current unrestricted.

2. **Current Restricted Funds**
   Funds are used for regular current operations, but their use has been limited or stipulated by some agency or person outside of the college and its governing board. Federal, state, local and private grants made for specific and limited operating purposes are included in this group.

3. **Unassigned**

4. **Unassigned**

5. **Proprietary**
   Funds are used for the sales of merchandise and the rendering of services by activities performed in addition to the primary educational objective of the college, including auxiliary enterprises, Student Government Association, and internal service funds.

6. **Loan Funds**
   Funds consist of loans, the resources available for making loans, and all revenues and expenses associated with loans, made to students or employees. Loan recipients may be restricted certain criteria, such as financial status. If the recipient is named by an external agency or person, the college should consider classification as an agency fund. All loan funds are classified as Institutional Funds in the budget source.
7. **Plant Funds**
   Funds incorporate the provision of G.S. 115D-31 and include all instructional, administrative and general equipment, land, improvements to land, buildings, improvements and renovations to buildings, and instructional resources. Plant funds also include any cash or other assets that are intended to be used for the acquisition of any of the above. Plant funds may be used with any of the three budget sources previously described.

8. **Endowment Funds**
   Funds are designated by the principle to be non-expendable. The purpose of such an endowment is the production of income that is recorded as revenue to the endowment and then transferred to another fund for use according to the intent of the donor.

9. **Agency Funds**
   Funds for which the college acts only as an administrator or custodian. All decisions concerning the use of these funds are made by the agency or individual who placed the funds with the college. There should not be a fund balance shown for agency funds. Separate liability accounts should be maintained to indicate ownership of the assets.
III. Purpose Code (Positions 3, 4, and 5)
These positions identify purposes and functions within the fund group. The purpose used when making entries to state and county asset, liability, fund equity and revenue accounts will always be "000".

Certain institutional funds purposes are standard across the system, while individual colleges may establish institutional purpose codes at the local level based on business needs. The standard institutional, state, and county expense accounts are classified into the following purposes and functions. Use of purposes other than those shown below is not allowed for state expenses. The System Office may at any time necessary establish new state and county purpose codes that have priority over any locally established purpose codes. Colleges are required to reclassify locally established codes should the System Office establish a conflicting statewide code.

See Appendix A for state purpose codes no longer used.

1. 1XX – Institutional Support
   This purpose includes activities that involve the management and administration of the entire institution and includes the following purposes:

   110 Executive Management - Record the cost of senior level executives with responsibilities for the management of the institution as a whole. These individuals include the president, chief academic officer, chief business officer, chief student affairs officer, board of trustees, and any other officers who report directly to the president. Other technical/paraprofessional or clerical personnel who support or assist these executives with no other responsibilities may be reported in this function.

   120 Financial Services - Record activities involving all accounting, payroll, purchasing, auxiliary services and the business office.

   130 General Administration - Record expenditures for the college-at-large excluding the plant operation and executive management. This purpose will include human resources, communications, planning, institutional effectiveness, insurance, legal fees, court claims, dues and memberships, accreditation expense, public relations, advertising, marketing, printing catalogues, and the operation of print shops and other services that support the general institution.

   131 College Work Study - Record the expenditures for the Federal Work Study Program where students earn funds through part-time employment at the college to assist in financing the costs of postsecondary education. State funds may not be used to meet any matching funds required by participation in the program. All matching funds required must be paid from county or institutional funds.
140 Information Systems (Administrative) - Record the cost of computer operations that serve the administrative activities of the entire institution.

2. 2XX – Curriculum Instruction
Record the cost of all activities that directly involve the delivery of curriculum instruction to students. These costs shall include the salaries paid to instructors and teaching assistants (as defined in objects 513XXX) whose efforts directly involve the instruction of students. These costs shall also include all fringe benefits associated with these individuals as well as other costs including travel, supplies, service and maintenance contracts on educational equipment, and any other current expenses incurred in the course of instruction.

220 Curriculum Instruction - Record all instructional expenses related to certificate, associate, diploma, career and college promise pathways, and transitional programs.

Certificate programs are designed to lead to employment or to provide skills upgrading or retraining for individuals already in the workforce. A certificate program may be a stand-alone curriculum program title, or a college may award a certificate under an approved degree or diploma curriculum program for a series of courses taken from the approved program of study.

Associate programs are planned programs of study culminating in an associate in applied science, associate in arts, associate in fine arts, associate in science, or associate in general education degree. Associate in applied science degree programs are designed to prepare individuals for employment. These programs involve the application of scientific principles in research, design, development, production, distribution, or service. Associate in arts, associate in science, and associate in fine arts degree programs are designed to prepare students for transfer at the junior level to institutions offering baccalaureate degrees. Associate in general education degree programs are designed for students who desire a general liberal arts education.

Diploma programs are designed to provide entry-level employment training. A diploma program may be a stand-alone curriculum program title, or a college may award a diploma under an approved associate in applied science degree curriculum program for a series of courses taken from the approved program of study and structured so that a student may complete additional non-duplicative course work to receive an associate in applied science degree.

Career and College Promise Pathway programs include college transfer pathways providing up to 34 hours of tuition-free course credits toward the Core 44, an agreed-upon 44 hours of college credits that will transfer seamlessly to any public or participating private college or university; technical career pathway toward a job credential, certificate or diploma in a technical career; and innovative high schools where high school students
earn college credits by attending an approved cooperative innovative high school.

**Transitional programs** are used for students enrolling in college level courses with the intent to move from general interest to a specific educational program, including Basic Skills Plus and Special Credit programs.

29X **Curriculum Fees** - Record the additional local fees that are charged to curriculum students to offset the high cost of curriculum programs.

291 **Required Specific Local Fees – Curriculum** - Record fees charged to students to support other required academic costs for items that are considered to be in addition to normal supplies and materials the college typically provides for students. Such academic costs may include tools, uniforms, insurance, certification/licensure fees, e-text, lab and other consumable supplies, etc. A specific fee may be charged for refreshments and/or meals if disclosed to potential students in advance.

Specific fee rates should be determined on a cost-recovery basis. Specific fee receipts shall be used for the purposes for which they are charged. If specific fee receipts exceed expenditures for the purposes for which they are charged, the college must expend the excess receipts consistent with the provisions outlined in 1E SBCCC 700.7.

292 **Instructional Technology Fees – Curriculum** - Record fees charged to students to support student access to instructional technology. The instructional technology fee shall not exceed $16 per academic term for curriculum students, and may not be charged to individuals who participate only in meetings/seminars organized by the college. A seminar/meeting is defined as a small grouping of people primarily for discussion under the direction of a leader or resource person(s) and are generally one-time offerings.

Instructional technology fee receipts shall be used to support costs of procuring, maintaining, and operating instructional technology, including both information technology (hardware and software) used primarily for instructional purposes and specialized instructional equipment necessary for hands-on instruction. Colleges are authorized to use fee receipts to hire support positions to operate, maintain, and repair this technology, as well as to buy the necessary supplies and materials for operations.

Fee receipts **may not** be used to purchase computers and other technology used primarily by college employees, nor may receipts be used to support positions that do not directly support this instructional technology.
293 - 294 Live Client Projects – Curriculum - Record revenues and expenditures for live client project fees collected and expended for Curriculum Programs. Live client projects are educational programs in which students, as part of their educational experiences and as part of the instructional course requirements, repair or remodel equipment not owned by the college; or educational programs that produce goods that are sold or services for which charges are made, such goods or services being the normal and necessary product of learning activities of students.

When repairing or remodeling equipment, the owner of the equipment must supply or pay for all parts required and colleges may charge only for services. When part of the educational program, the college must charge all clientele for the value of the goods and services provided.

Live client project receipts shall be deposited into an unrestricted institutional account. A college may determine locally whether discrete live client projects are accounted for in separate institutional accounts or in one account used for multiple live customer projects. See 1H SBCCC 300.1 for additional Live Client Project information.

3. 3XX – Continuing Education Instruction
Record the cost of all activities that directly involve the delivery of continuing education instruction to students. These costs shall include the salaries paid to instructors and teaching assistants (as defined in objects 513XXX) whose efforts directly involve the instruction of students. These costs shall also include all fringe benefits associated with these individuals as well as other costs including: travel, supplies, service and maintenance contracts on educational equipment and any other current expenses incurred in the course of instruction. The continuing education purposes are as follows:

310 Occupational Education Instruction - Record the cost of offering single courses, each complete in itself, designed specifically for training an individual for employment, upgrading the skills of persons presently employed, and retraining others for new employment in occupational fields.

311 Occupational Support - Records the costs associated with the direct administration, coordinating, scheduling and support of the occupational education instruction courses. **NOTE: Do not charge instructional costs to this purpose, i.e. instructional salary, instructional supplies, etc.**

320 Basic Skills Plus - Record the cost of courses administered under the Basic Skills Plus Program that provides employability skills, job-specific occupational and technical skills, and developmental education instruction to students concurrently enrolled in a community college course leading to a high school diploma or equivalent certificate. Colleges may use up to twenty percent (20%) of their State Literacy Funds to develop and implement a customized training program that features redesigned program delivery models, streamlined operational processes, integrated teaching strategies,
contextualized instructional materials/teaching aids, collaborative partnerships, and accelerated strategies that support student success. Only colleges that receive State Board approval may utilize this flexibility.

321 Adult Basic Education/English as a Second Language - Record the Adult Basic Education (ABE) costs of offering single courses designed to provide instruction to adults who function at or below the eighth grade level. Classes are offered on fundamental skills such as reading, writing, speaking and problem solving. English as a Second Language (ESL) will offer classes to accommodate the communication needs of immigrant populations. **Note:** No administrative or clerical costs can be charged to this purpose code.

322 Adult High School (AHS) and GED - Record the Adult High School program costs of classroom and/or learning laboratory courses designed to qualify a student for an adult high school diploma. GED programs contain the federal and state costs of offering single courses designed to provide students with skills to qualify for a High School Equivalency Certificate (GED).

**Note:** No administrative or clerical costs can be charged to purpose code 322. GED examiner positions and operating testing costs must be charged to purpose 324 which is supported by the state portion of the Basic Skills Block Grant. (See Numbered Memorandum CC05-168)

323 Compensatory Education - Record the cost associated with offering classes that are designed for adults with mental retardation. Instruction is offered in math, language, social science, community living, consumer education and others. **No administrative or clerical costs can be charged to this purpose code.**

324 General Educational Development - GED Testing - Record the state costs of administering the GED tests at the college from your Basic Skills Block Grant allotment. Federal funds cannot be used to support the costs of administering GED testing. (i.e. GED examiner positions and operating costs for GED testing). **No other costs can be charged to this purpose code.**

325 Basic Skills Administration - Record up to 5% of the federal portion of the Basic Skills block grant that is allowed for support and administrative functions, such as the Director of Basic Skills and clerical personnel costs. **No other administrative or clerical costs above 5% of the federal portion of the Basic Skills block grant can be charged to this purpose code.**

331 Community Service – Costs of single courses offered by the college from institutional funds that focus on an individual’s personal or leisure needs
rather than occupational or professional needs may be recorded in purpose 331. This program includes both cultural and civic components. State funds cannot be used for community service efforts since the General Assembly eliminated the state Community Service block grant as of July 1, 2009. Colleges may use institutional funds for community service offerings.

4. **35X – 37X Continuing Education Instruction – Categorical Allocations**
   Record the cost of all activities that directly involve the delivery of continuing education instruction through the following categorical programs tracked in purpose codes 358 through 371. Categorical program funds are state fund allocations made separately from the current operating formula budget and earmarked for certain programs or initiatives that can only be spent for the specific purposes of those programs or initiatives. Generally, use Vocational Code 80 with purpose codes 358 through 371. All categorical equipment expenditures should be recorded in purpose code 940. Any other combinations of vocational code and purpose code required to properly record these categorical expenditures are detailed in their respective descriptions.

357 **Basic Skills – Project Skill-Up (Calendar Year 2014)** – Record calendar year 2014 expenditures from grant funds awarded by the Tobacco Trust Fund to specific colleges to help individuals affected by the changes in the tobacco industry to update their current skills and provide them with additional marketable skills reflective of fast-growing occupations and/or new industries within their local communities. Project Skill-Up current operating costs are charged to vocational code 80 and equipment is charged to vocational code 88 in purpose 940.

358 **Basic Skills – Project Skill-Up (Calendar Year 2015)** – Record calendar year 2015 expenditures from grant funds awarded by the Tobacco Trust Fund to specific colleges to help individuals affected by the changes in the tobacco industry to update their current skills and provide them with additional marketable skills reflective of fast-growing occupations and/or new industries within their local communities. Project Skill-Up current operating costs are charged to vocational code 80 and equipment is charged to vocational code 88 in purpose 940.

359 **Local Capacity Building 10%/5%** - Record the costs to build the internal capacity of the college to provide customized training through instructor/trainer skill-specific training, certifications, and development of instructional materials at the local level. Local Capacity Building current operating costs are charged to vocational code 80.

Per G.S. 115D-5.1(f2), up to ten percent of college-delivered training expenditures and up to five percent of contractor-delivered training expenditures of the prior fiscal year may be allotted to each college for capacity building at that college. In order to access these funds, colleges must identify instructional delivery deficiencies and submit a description of
how receipt of the funds will address such deficiencies. Colleges must also submit a projected budget for approval by the Associate Vice President of Customized Training.

360 Regional Capacity Building 8% - Record the costs of training and supporting regional community college personnel to deliver training services. Per G.S. 115D-5.1(f3), up to eight percent of the funds appropriated each year for Customized Training may be used to support much-needed depth in the training services delivery capacity of the NC Community College System. Regional Capacity Building current operating costs are charged to vocational code 80.

Funds are allotted to six colleges that serve as hosts for these regional trainers to support salary and fringes, travel and subsistence, supplies and materials, long distance telephone expenses, and training certification costs for these regional positions.

361 Customized Training Program Projects - Record the cost of offering programs for customized, job-specific training needs of new industries which are moving into the state and also for existing industries undergoing a major expansion which will result in the need for additional skilled manpower. Funds must be used in accordance with the Customized Training Guidelines adopted by the State Board (Amended May 15, 2009 numbered memorandum CC09-14). Customized Training program projects current operating costs are charged to vocational code 80.

363 Small Business Centers - Record the cost of providing training, counseling and referral services especially designed for existing and prospective small businesses. Current operating and non-capitalized expenditures against these separately allotted state funds shall be recorded under this purpose using vocational code 83. Non-capitalized equipment is charged to object codes 555100 and/or 555200. Capitalized equipment is charged to purpose code 940, vocational code 83 and object code 553500.

364 Business and Industry Support - Administrative – Record the administrative costs of positions whose responsibility is to serve existing business and industry. Colleges may only use up to $40,000 for administrative purposes. Business and Industry Support current operating costs are charged to vocational code 80.

365 Business and Industry Support - Instructional - Record the instructional costs of positions whose responsibility is to serve existing business and industry. The instructional component may only be used for instructional activities supporting the Manufacturing, Warehousing and Distribution, Business Support Services, Information Technology, and Computer Software Design industries. Business and Industry Support current operating costs are charged to vocational code 80.
369 BioNetwork Centers – Record the costs for the operation of the six approved BioNetwork Centers. Funds in purpose 369 are appropriated by the State and may not be transferred to any other purpose, with the exception of BioNetwork center equipment. Bionetwork center current operating costs are charged to vocational code 80 and equipment is charged to vocational code 43 in purpose 940. Prior approval must be received before transferring funds to equipment.

370 NC Military Business Center – Record the expenditures of funds appropriated by the General Assembly to Fayetteville Technical Community College for their Military Business Center. NC Military Business Center current operating and non-capitalized equipment costs are charged to vocational code 80 and capitalized equipment is charged to vocational code 40 in purpose 940. No other college can use this purpose.

371 NC Research Campus at Kannapolis – Record the expenditures of funds appropriated by the General Assembly for Rowan Cabarrus’ research facility. NC Research Campus current operating and non-capitalized equipment costs are charged to vocational code 80 and capitalized equipment is charged to vocational code 59 in purpose 940. No other community college can use this purpose.

373 Literacy Special Projects – Record the expenditures for the literacy grants awarded under the Comprehensive Adult Student Assessment System (CASAS), IDEAL Distance Learning, Pathways to Employment, Comprehensive Family Literacy, English Literacy/Civics Education, and Innovations/Transitions projects. Record the expenditures in vocational code 74 for CASAS, 75 for IDEAL, Pathways, and Family Literacy, 76 for English Literacy/Civics Education, and 77 for Innovations/Transitions. Each program should also be tracked and recorded in a separate unit code at the college level.

5. 39X – Non-Curriculum Fees
   Record the additional fees that are charged to non-curriculum students to offset the high cost of occupational continuing educational classes.

391 Required Specific Local Fees – Non-Curriculum - Record the fees charged to students to support other required academic costs for items that are considered to be in addition to normal supplies and materials the college typically provides for students. Such academic costs may include tools, uniforms, insurance, certification/licensure fees, e-text, lab and other consumable supplies, etc. A specific fee may be charged for refreshments and/or meals if disclosed to potential students in advance.

Specific fee rates should be determined on a cost-recovery basis. Specific fee receipts shall be used for the purposes for which they are charged. If specific fee receipts exceed expenditures for the purposes for which they are
charged, the college must expend the excess receipts consistent with the provisions outlined in 1E SBCCC 700.7.

392 Instructional Technology Fee - Non-Curriculum - Record the fees charged to students to support student access to instructional technology. The instructional technology fee shall not exceed $5 per course for continuing education students, and may not be charged to individuals who participate only in meetings/seminars organized by the college. A seminar/meeting is defined as a small grouping of people primarily for discussion under the direction of a leader or resource person(s) and are generally one-time offerings.

Instructional technology fee receipts shall be used to support costs of procuring, maintaining, and operating instructional technology, including both information technology (hardware and software) used primarily for instructional purposes and specialized instructional equipment necessary for hands-on instruction. Colleges are authorized to use fee receipts to hire support positions to operate, maintain, and repair this technology, as well as to buy the necessary supplies and materials for operations.

Fee receipts may not be used to purchase computers and other technology used primarily by college employees, nor may receipts be used to support positions that do not directly support this instructional technology.

393 - 394 Live Client Projects – Non-Curriculum - Record revenues and expenditures for live client project fees collected and expended for Continuing Education classes. Live client projects are educational programs in which students, as part of their educational experiences and as part of the instructional course requirements, repair or remodel equipment not owned by the college; or educational programs that produce goods that are sold or services for which charges are made, such goods or services being the normal and necessary product of learning activities of students.

When repairing or remodeling equipment, the owner of the equipment must supply or pay for all parts required and the college may charge only for services. When part of the educational program, the college must charge all clientele for the value of the goods and services provided.

Live client project receipts shall be deposited into an unrestricted institutional account. A college may determine locally whether discrete live client projects are accounted for in separate institutional accounts or in one account used for multiple live customer projects. See 1H SBCCC 300.1 for additional Live Client Project information.

395–9 Reserved for Future Use
6. **4XX – Academic Support and Administration**
Funds expended primarily to provide support services that directly assist the academic functions of the institution’s primary instructional mission, including instructional resources and technology, academic administration and curriculum development.

7. **41X – Academic Support**
Record expenditures for activities that provide support for the institution’s primary purpose of instruction, including library services, technology support, and separately budgeted curriculum development.

410 **Library/Learning Center** - Record expenditures for organized activities that directly support the operation of a catalogued or classified collection of resource material. It also includes learning resource and educational media support services that aid in the transmission and collection of information in support of the institution’s educational mission.

8. **42X – 45X Academic Administration**
Record expenditures for activities providing administrative support to the academic programs, but excludes executive academic officers who are included under Executive Management purpose 110.

421 **Curriculum** - Record the costs associated with the administration of curriculum instruction as a whole and includes related expenditures for all directors, deans, support personnel, etc. who support and/or supervise curriculum programs. The chief academic officer shall not be coded to this purpose. Department chairs in which instruction is still an important role should have their expenditures charged under their specific curriculum purpose.

422 **Continuing Education** - Record the costs associated with the administration of non-curriculum instruction as a whole. It should contain the expenditures of the deans and/or directors of non-curriculum programs and any others who provide non-teaching support for the non-curriculum programs. Individuals who are associated with a specific non-curriculum program should have their expenditures charged under their appropriate purpose, excluding purposes 310, 311, 321, 322, 323, and 331, unless otherwise stated. Coordinators, Recruiters and/or Assessment and Retention Specialists in Literacy Education programs should be charged to that program. Other administrators of Literacy Education programs should be charged to purpose 422.

430 **Information Systems (Academic)** - Record current operating expenses incurred in operating all information systems that serve the instructional activities of the institution.
450 Technology – HB275 - Records the costs of instructional software. Funds may be budgeted as part of House Bill 275 Non-reverting Equipment, Technology and MIS Reserve or transferred into purpose 450 from purpose 922. No other funds may be transferred into purposes 450 and 922.

NOTE: Funds transferred into purpose 450 should reflect the amount of purchases only. Do not leave an unexpended budget balance in purpose 450 at June 30.

9. 5XX – Student Support

510 Student Services - Record the costs associated with the admissions office and registrar, counseling, career guidance, placement officers, placement testing, and financial aid administration.

530 Childcare - Record the expenditures of the NC Child Care Grant in assisting curriculum and qualified work study student-parents with the financial responsibilities for child care expenses so they may stay enrolled and complete their educational goals. Use vocational code 80 with all expenditures in this purpose code. No faculty, staff, or administrator employed by the college may receive or utilize funds from this grant.

These funds must be disbursed directly to the provider or the student-parent only upon receipt of an invoice from a child care provider accompanied by a student’s class attendance report. Under no circumstances may colleges pay in advance for services which have not been received. Neither these funds nor any other state funds may be used to support non-State costs, including but not limited to non-instructional activities for college childcare facilities. State funds cannot be used to support child care facilities or support child care staff positions. Colleges may not expend any of these allocations for administrative overhead, including salaries.

10. 6XX – Operation and Maintenance of Plant

Record the expenditures for all activities involving the operation and maintenance of the institution’s physical plant.

610 Plant Operation - Record the salaries of the plant supervisor, janitors, maids, watchmen, groundskeepers, and other individuals contributing to the operation of the physical plant and adjacent grounds. Also included in this purpose are the cost of fuel, water, power, telephone service, the cost of janitorial supplies and materials, the cost of operation of motor vehicles (but not including motor vehicles used for instruction), rental of land and buildings, and other costs necessary for the continuous operation of the plant. Insurance is not included in this purpose, but should be classified as a general administration expense.
620 Plant Maintenance - Record the salaries of all maintenance supervisors and workers. The cost of supplies, materials, parts, contracted services, and any other cost associated with the maintenance or Non-Capitalized repair of buildings, grounds, motor vehicles, heating, general electrical, plumbing, and other general plant equipment. The maintenance and replacement of furniture and equipment provided from local funds may also be included.

11.7XX – Proprietary/Other
Record the cost of auxiliary enterprises, bookstore operations, food service, parking, internal service funds, and Student Government Association funds.

71X Auxiliary Enterprises - Record activities of an auxiliary enterprise. An auxiliary enterprise is one that furnishes a good or service to either or both students and employees and charges a fee for that good or service. They are operated as self-supporting entities that are intended to make some profit, or to at least break-even.

72X Bookstore - Record activities from the sale of all merchandise in the bookstore, either operated by the college or on a contract basis with an outside party.

73X Food Service - Record activities associated with both vended food and other traditional methods of food service, either operated by the college or on a contract basis with an outside party. If a college offers more than one service of this type, each distinguishable entity should be assigned a separate unit code.

74X Parking Record activities when a parking fee is charged and the revenues are used for some phase of operating or maintaining the parking facilities. Any use of county money for parking facilities should be confined to reporting within the "2" Budget Source.

76X Internal Service Funds - Record activities of an internal service that has been established to support the educational mission of the college and have their accounts operated through institutional funds. Internal Service Funds may include print shops, central stores, etc.

77X SGA Funds - Record any activities conducted under the auspices of the Student Government Association or similar organization. Specific assignments within the 77X series are to be made by the college.

78X Research - Record all activities related to research projects. Individual projects will be accounted for as separate entities under the 78X series of numbers. Special projects, designated as research, under Vocational Education Act funds will be included in this category.
79X Public Service - Record funds for activities designed to provide non-instructional services to individuals or groups outside the college, such as public workshops, conferences, and broadcasting services when any of these do not constitute instruction. Specific fund number assignments are left to the institution within the 79X series.

12.8XX – Student Aid
Record scholarships, grants and loans made to students to assist in the cost of post-secondary education. In cases where the college is the administrator of the funds, but does not determine recipients to any significant degree, the funds should be classified as Agency Funds. However, Pell grants are considered to be Student Aid.

81X Loans - Record any loans granted by the college to students to offset the cost of postsecondary education that must be repaid to the institution. Federal Direct Stafford and PLUS loans are recorded as “Agency Funds” since the institution acts as fiduciary agent for the student.

82x Student Aid – Federal - Record all federal aid programs separately using the 82X series purpose codes. The following standard system wide codes have been established and should be used consistently at all colleges. Colleges may assign the 82X series to any other federal aid programs that may exist at the local level.

821 Department of Education – Draw Downs - Record the amounts drawn down from the U.S. Department of Education separately from the amounts awarded to students.

823 SEOG (Supplemental Education Opportunity Grant) - Record the aid awarded to students through the SEOG grant program. The FSEOG Program provides need-based grants to low-income undergraduate students to promote access to postsecondary education. Institutional allocations are based on institutional requests for program funding under a statutory formula.

824 PELL - Record the aid awarded to students through the Federal Pell grant program. Federal Pell Grants are direct grants awarded through participating institutions to students with financial need who have not received their first bachelor's degree or who are enrolled in certain post-baccalaureate programs that lead to teacher certification or licensure. Grant amounts are dependent on the student's expected family contribution (EFC), the cost of attendance, the student's enrollment status (full-time or part-time), and whether the student attends for a full academic year or less.

83X Scholarships - Record other aid awarded to students to offset the cost of postsecondary education. Scholarship awards can be merit-based, student
specific or career specific and can be awarded by the institution, various foundations or other organizations.

13.9XX – Capital Assets
A capital asset is property, such as land, land improvements, easements, buildings, equipment, works of art and historical treasures, and infrastructure, with a cost equal to or greater than $5,000 and a useful life of two or more years. Capital assets are recorded at historical cost or estimated historical cost. Record purchase price or cost of construction plus any other charges incurred to place the asset in its intended location and condition for use. Capital assets are acquired for use in normal operations and are not for resale. These assets may be subject to depreciation.

910 Buildings and Grounds - Record the expenditures and revenues associated with capital projects funded with county appropriations. This purpose is used only with county funds. The expenditures in this purpose may include land, land improvement, landscaping, extension of water and sewer lines, paving, architectural fees, and other capital outlays that are charged against the county's regular appropriation for this purpose. Major acquisitions and projects will probably be handled through the plant funds category under the Institutional Fund source. (See also NACUBO code "7" - Plant Funds.)

920 Equipment - Record the cost of state equipment formula funds used to procure furniture and equipment used for administrative or instructional purposes. Acceptable uses of these funds include motor vehicles used for instructional purposes, hardware and software associated with telecommunication and information technology systems, office furniture and equipment, audio-visual materials of a durable nature, and any other tangible items of substantial cost that may reasonably be expected to have a useful life exceeding one year that is used for administrative or instructional purposes.

921 Equipment Acquisition Reserve Fund - Record equipment expenditures in accordance with an equipment acquisition plan developed by the institution and approved by the State Board. Funds are non-reverting. (Session Law 1998-1366, Section 10.2)

922 Equipment – HB275 - Record the cost of procuring instructional equipment as outlined in memo CC00-114 May 10, 2000. The following expense objects should be used with this purpose: 553150 – Computer Equipment; 553160– Allied Health Equipment; 553170 – Machinery/Mechanical Equipment; 553180 – Other Educational Equipment; 555100 – Non-Capitalized Equipment.
Funds may be budgeted as part of House Bill 275 Non-reverting Equipment, Technology and MIS Reserve. Funds are restricted to purposes 922 and 450. No other funds may be transferred into purposes 922 and 450.

NOTE: Unexpended budget balance for purpose 450 and 922 must remain in purpose 922 for June 30 carryover.

**923 Equipment – Literacy** - Record the costs of procuring instructional technology for the college’s literacy lab. Colleges may use up to 5 percent of the basic skills block grant allotment to procure instructional technology, including computers, instructional software and software licenses, scanners for testing, and classroom projection equipment, for the college’s literacy lab, per Session Law 2010-31 Section 8.10. *No other equipment or capital items can be purchased with basic skills funds.* Budget can only be transferred into 923 from literacy current purpose codes 321, 322 and/or 323. No other budget can be transferred into 923.

**930 Books** - Record the cost of books, book-like materials, magazines and periodicals, and audio-visual materials of a durable nature.

**940 Categorical Equipment** - Record the cost of procuring categorical program administrative or instructional equipment, furniture, motor vehicles, data processing equipment, audio-visual materials of a durable nature, and any other tangible items of substantial cost that may reasonably be expected to have a useful life exceeding one year.

**96X Fixed Assets** - Record the value of tangible long-term asset such as land, buildings or equipment, obtained or controlled as a result of past transactions, events or circumstances and held for use rather than for processing or resale.
IV. Vocational Code (Positions 6 and 7)

The vocational code is composed of two digits and is necessary to capture federal and state non-formula expenditures that can be spent across multiple purpose codes. The first digit denotes the major area which the funds are expended. For Career and Technical Education, the second digit indicates the functional item code. For all other vocational codes, the second digit has no special definition.

1. Career and Technical Education Program

Vocational codes 10-20 are used to account for Carl D. Perkins Career and Technical Education Act of 2006 funds, as approved by the NCCCS Career and Technical Education Director, as well as the associated non-federal matching costs.

The term ‘Career and Technical Education’ (CTE) means organized educational activities that (A) offer a sequence of courses that (i) provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions; (ii) provides technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and (iii) may include prerequisite courses (other than a remedial course) that meet the requirements of this subparagraph; and (B) include competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

These funds are restricted to the purposes the college specified on the local application, plus any modifications approved by the Career and Technical Education Coordinator. In the NCCCS, CTE is defined as all curriculum programs except college transfer and developmental math/reading.

2. Career and Technical Education Vocational Code Definitions

10 Academic Integration/ Secondary-Postsecondary Links – To support CTE programs that strengthen the academic and CTE skills of participating students by strengthening the academic and career/technical components of such programs through the integration of academics in a coherent sequence of courses to ensure learning in the core academic and career and technical subjects or that link secondary CTE and postsecondary CTE. This Record workshops, release time for faculty to develop integrated curricula and other activities supporting the integration of the academic and CTE curricula.

Funds may be used for: Costs associated with developing curriculum articulation agreements (staff costs may not be associated with classroom instruction).
Funds may not be used for: Equipment, Secondary Tech-Prep education programs, and classroom supplies.
11 All Aspects of an Industry - Provides students with strong experience in and understanding of all aspects of an industry.

Funds may be used for career development/placement positions salary and fringes, industry/job fairs, and apprenticeship activities. If a position is pro-rated, charge the appropriate percentage of salary, and an eligible apprenticeship program is one that is registered with the NC Department of Labor. Costs associated with recruitment, selection, employment and training of apprentices are allowable. Funds may not be used for Supportive Services for students.

12 Use of Technology/Professional Development - To support CTE programs that develop, improve, or expand the use of technology and to provide professional development programs to faculty, counselors, and administrators.

Funds may be used for the training of CTE personnel to use state-of-the-art technology, including distance learning, and to provide CTE education students with academic and vocational skills that lead to entry into the high technology and telecommunications fields. Funds may also be used to offer faculty internships and mentoring programs in high technology industries, as well as workshops, seminars, tuition, fees, books, etc. for these activities. Funds may be used for in-service training activities for instructors who currently teach in funded program areas, as well as for academic instructors who teach related academic subjects in funded CTE areas. The costs of in-service training of academic instructors may require the proration of costs.

Funds may be used for salaries of instructors who are participating in in-service return to industry training opportunities that are above or outside their contractual teaching requirements. Include the costs of tuition, books, and fees for individuals completing the SACS requirements, working on a BS/BA degree or increasing their knowledge in a teaching or skill-related subject area. Include other learning experiences for instructors in technical skills and retraining programs, such as attendance at special schools that provide credit and certification, workshops and studies leading to certification, SACS re-certification, studies in specialized areas or in specialized subject matters, contracting for outside presenters for faculty and staff development programs, and retraining leading to expanding teaching roles.

Funds may not be used for equipment, curriculum development planning activities, competency based education (CBE), DACUM programs, writing across curriculum activities, program review activities general conferences in which the training offered is not related to subject content or does not provide upgrading of skills, trade shows, exhibitions, exhibits, and unstructured or informal visits to observe programs.

13 Administration - Administrative costs charged to a basic grant used in the direct support of the programs and activities that are authorized elsewhere in the local
application, not to exceed 5% of the current year CTE expenditures, including salaries, fringe benefits and travel.

14 Modernization and Expansion - To initiate, improve, expand and modernize quality CTE programs.

Funds may be used for Staff release time from instruction to redesign or modify curricula, although they may not participate in classroom or other instruction while working on a project paid from these funds. Funds may also be used for the hiring of additional faculty for a period not to exceed three years to improve the program by lowering the student/teacher ratio, along with attendant costs such as fringe benefits, travel, and materials. If additional faculty is hired, provide the time period for which position(s) are funded, and provide the percentage of time if a position is prorated.

15 Services and Activities/Direct Assistance to Students - Provide services and activities that are of sufficient size, scope, and quality to be effective for the program, including remediation and collaborative learning. Record the costs of tuition, required fees, required supplies and childcare expenses that have been approved by the System Office’s Federal CTE Director. Costs must be directly associated with the CTE program. Receipts or written documentation must be provided before reimbursements can be processed. Childcare expenses should be paid directly to the provider and Form 1099 filed. In rare instances, a reimbursement may be made to the student for expenses substantiated by a receipt from a licensed and legal child care provider. Expenditures must be coded to purpose 510 and vocational code 15.

The amount of Perkins funds available is limited to no more than 10% of a college’s CTE allotment. State funds CANNOT be used for Direct Assistance to Students.

16 Equipment - Lease, purchase, upgrade or adapt equipment for CTE educational programs. Equipment is defined as a non-consumable item with a useful life of over one year. Each item of equipment purchased must remain assigned to that program for its useful life and continue to be used for its original and intended purpose. Expenditures must be charged to objects 553700 and/or 555XXX accordingly.

Funds may not be used for administrative equipment, vehicles, storage buildings, ramps, or other physical additions to buildings.

17 Guidance and Counseling - To support guidance and counseling services to students enrolled in CTE programs that assist individuals in making and implementing informed educational and occupational choices.

Funds may be used for a Special Populations Coordinator, salaries, fringe benefits (provide the number of positions and percentage of time), travel, supplies and materials.
18 Nontraditional Training and Employment - Occupations or fields of work, including careers in computer science, technology, and other emerging high skill occupations, for which individuals from one gender comprise less than 25% of the individuals employed in each such occupation or field of work.

Funds may be used for salaries and fringe benefits for career counselors working with students enrolled in a nontraditional program, workshops/seminars for students and classroom training.

19 Student Supportive Personnel/Instructional Supplies, Aids, and Devices - Tutors, signers, note takers, and application software used for CTE instructional purposes, for students enrolled in CTE programs. Expenditures must be charged to purpose 510 Students Services and no other instructional purpose codes.

20 Non-Federal Matching – All instructional expenditures, including instructional equipment, from other funds sources for all curriculum programs except college transfer and developmental math/reading. Non-federal matching can also include curriculum instruction administrative and support expenditures associated with CTE, such as deans, directors and other curriculum program support personnel, student services of the admissions office, registrar, financial aid, and guidance and counseling.

However, colleges including any allowable non-instructional costs to non-federal match must keep detailed time records to substantiate the classification as non-federal match. Further, unless such timekeeping processes are in place, all student support and services should be coded to vocational code 97.

3. Other Vocational Codes
Vocational codes 21-99 are assigned by the system office to track state funds special allotments and grant programs. Colleges are not allowed any other vocational codes in state funds except those assigned by the system office. Any expenditure charged to a vacant vocational code must be reclassified by the college. If a college is using a vacant vocational code for institutional or local accounting needs, the college must use the state definition for state funds when the vacant code is defined and assigned. Since the definition may change annually based on the state funds budget process, only a current list of other vocational codes is provided here. Special allotments and grant programs are defined in the annual state funds budget package and in the specific grant award documents, respectively.
### 4. Other Vocational Code List

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<td>78</td>
<td>CTE Leadership NC Works Career Pathways</td>
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<td>79</td>
<td>NC Career Coach</td>
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<td>80</td>
<td>Misc Non-Formula Allotment</td>
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<td>81</td>
<td>Prison - Designated</td>
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<td>82</td>
<td>Prison - Discretionary</td>
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<tr>
<td>83</td>
<td>SBC Equipment</td>
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<td>Vacant</td>
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<tr>
<td>44</td>
<td>LCC - Motorcycle Safety</td>
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<tr>
<td>45</td>
<td>CCC&amp;TI Truck Driver Trg</td>
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<tr>
<td>46</td>
<td>FTCC - Botanical Lab</td>
</tr>
<tr>
<td>47</td>
<td>Taste of Industry</td>
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<td>Vacant</td>
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<tr>
<td>53</td>
<td>Enroll. Reserve Op.***</td>
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<tr>
<td>54</td>
<td>Enroll. Reserve Eq.***</td>
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<td>55</td>
<td>Accounts Receivable Clearing</td>
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<td>Vacant</td>
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<td>Vacant</td>
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<td>Vacant</td>
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<td>59</td>
<td>Kannapolis-Rowan-Eq.</td>
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<td>60</td>
<td>Vacant</td>
</tr>
</tbody>
</table>

***Vocational Codes 53 and 54 are not applicable to Fiscal Year 2015-16***
V. Ledger Identification (Position 8)
The type of account is determined by the first digit of the six digit object code.

1. Asset
2. Liability
3. Fund Balance
4. Revenue Accounts
5. Expense Accounts

VI. Object Code (Positions 9, 10, 11, 12, and 13)
All object codes are described by a five-digit number preceded by the one-digit ledger identification. This number is structured and is increasingly descriptive as you move from left to right. As a general rule, the object codes have been defined by the first two digits in positions nine and ten, although some object codes have been defined to the twelfth or thirteenth digit. Although the college may not change the definition of an object, they may create more detailed objects by completing any digits unused by the System Office.

Use of objects other than those shown below is not allowed for state funds classification. The System Office may at any time necessary establish new object codes that have priority over any locally established expense object codes. Colleges are required to reclassify locally established codes should the System Office establish a conflicting statewide code.

Since the object subcomponent is independent from other parts of the general ledger account code components, they may be used in conjunction with any purpose or fund, other administrative rules notwithstanding.

11XXXX Current Assets

Cash and Cash Equivalents

110100 Petty Cash and Change Fund – Record currency maintained for either paying small bills or making change during cash transactions.

110200 Cash in Bank-Non-Interest Bearing Accounts – Record demand deposits available to the college in either institutional or county funds that do not earn interest. This account is not used with state funds.

110300 Cash in Bank-Interest Bearing Accounts – Record demand deposits available to the college in either institutional or county funds. This account is not used with state funds.

110400 Cash Equivalents – Record instruments in the possession of the college that may easily be converted to cash such as money market accounts, etc.
110600  **Cash with Treasurer** – Record cash on deposit with the State Treasurer. This does not include the regular state disbursing account.

111100  **Disbursing Account** – Record deposits made by the System Office and checks written on the account by the college. This account is used with state funds as the checking account.

111199  **Claim on Cash** – Record internal colleague transactions to allocate cash to the individual self-balancing institutional funds from the overall institutional cash control account during accounts payable processing.

111555  **Cash Receipts Clearing** – Record the internal colleague transactions to reclassify cash receipts from the accounts receivable control fund to the appropriate state, county or institutional fund.

**Investments**

112000  **Investments** - Record certificates of deposits, money market funds, stocks, bonds or other securities of a relatively short-term nature. Such items are usually acquired to generate short-term income and recorded at the gross amount of the investment.

112010  **U.S. Government Guaranteed Securities** – Record the notes, bonds, or other debt instruments issued by the U.S. Treasury and other U.S. governmental agencies.

112020  **State and Municipal Debt Securities** – Record the notes, bonds, or other debt instruments issued by any State or its political subdivision (county, city, etc.)

112030  **Corporate Bonds** – Record the unsecured and/or convertible bonds issued by a U.S. Corporation

112040  **Corporate Stocks** – Record common stock, preferred stock and convertible preferred stock representing ownership interest in a U.S Corporation.

112060  **Commercial Paper** – Record a short-term obligation issued by banks, corporations and other borrowers to investors with temporary idle cash. Maturity can range from 2 to 270 days and such instruments are usually unsecured.

112090  **Investment in Real Estate** – Record land and all physical property held for investment purposes (ex. Endowment fund property).

112130  **Certificates of Deposits** – Record all negotiable or non-negotiable bank certificates of deposits (CDs).
Money Market Funds – Record all money market funds held at financial institutions. Money Market Funds are open-ended mutual fund that invests in various highly liquid securities.

Mutual Funds – Record all mutual fund investments that raise money from shareholders and invest in stocks, bonds, options, commodities or money market securities in accordance with a state set of objectives. These funds offer the investor the advantage of diversification and professional financial management.

Pooled Investments – Record funds held by a bank that are pooled together with other depositors’ money and invested in investment pools managed and operated by the bank (i.e. life income pools).

Allowance-Fair Value Investments – Record the adjustment from cost to fair value for investments outside the State Treasurer and not held by a fiscal agent.

Receivables

Due From Private Grantors – Record a current receivable due to the college from any private grantor that is not a government entity.

Due From Community College Component Units - Record amounts due from the college’s Foundation, provided that under GASB 39 the Foundation is required to be presently discreetly.

Due From County - Record a current receivables to record a claim which is due to be paid to the college by the county.

Due From Federal Agencies - Record a current receivable due to the college directly from any federal agency.

Due From State - Record a current receivable due to the college from a state agency, another community college, a university, or some other component unit of the state not specifically defined by other object codes.

Due From NCCCS – Record a current receivable due to the college from the System Office. In most cases, this will represent amounts expended by the college for which they have not yet received reimbursement.

Interest Receivable on Investments – Record a current receivable due to the college for any interest on investments earned but not yet received by the college.
115600 **Due From Unrestricted Current Funds** – Record a current receivable for any amounts owed from one fund at the college to another fund at the college.

115601 **Due From Unrestricted Current Funds – AR** – Record a current receivable for any amounts owed from one fund at the college to another fund at the college created by the custom cash module processing.

115700 **Returned Checks** – Record a current receivable for checks that are made payable to the college that were returned by the bank.

115750 **Accounts Receivable - Students** - Record a current receivable for any amounts owed to the college by students.

115760 **Accounts Receivable – Sponsors** – Record a current receivable for any amounts owed to the college by sponsors.

115780 **Allowance for Doubtful Accounts – Other** – Record that portion of accounts receivable other than student accounts receivable estimated not to be collectible.

115790 **Allowance for Doubtful Accounts – Students** – Record that portion of student accounts receivable estimated not to be collectible.

115800 **Notes Receivable** – Record a current receivable in cases where a receivable is secured by a signed instrument. Short-term loans should be included in this category.

115900 **Other Current Receivables** - Record a current receivable for any amounts owed to the college that have not been provided for under another object code.

115950 **Due From Vendors** - Record a current receivable for any amounts owed to the college by vendors caused by credits, returns, over-payments, etc.

116000 **Prepaid Items** - Record the value of items which have been paid for, but not yet used. Typical of this situation is insurance that has been purchased, but provides coverage for a future period. Entries to this account usually are made at the end of the accounting period as adjusting entries.

**Inventories**

117000 **Inventories – Other** – Record the value of tangible personal property acquired for normal operations and supplies to be used in the production of goods and services that have not been provided for under another object code.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>117060</td>
<td><strong>Inventories – Central Stores</strong> – Record the value of various custodial, maintenance, repair, safety, office and computer supplies that the college holds centrally for use by departments on an as needed basis.</td>
</tr>
<tr>
<td>117100</td>
<td><strong>Inventories - Merchandise For Resale</strong> – Record the value of items purchased, usually for the bookstore, and intended for resale to students or others.</td>
</tr>
<tr>
<td>117200</td>
<td><strong>Inventories - Supplies and Materials</strong> – Record the value of consumable items that are intended for use within the college.</td>
</tr>
<tr>
<td>117300</td>
<td><strong>Inventories - Gas and Oil</strong> – Record the value of fuels that are stored for use in college vehicles or the physical plant.</td>
</tr>
<tr>
<td>117310</td>
<td><strong>Inventories – Tires and Tubes</strong> – Record the value of any tires and tubes stored for use in college vehicles or the physical plant.</td>
</tr>
<tr>
<td>117320</td>
<td><strong>Inventories – Parts</strong> - Record the value of any mechanical parts stored for use in college vehicles or the physical plant.</td>
</tr>
<tr>
<td>117330</td>
<td><strong>Inventories – Other Vehicle and Equipment Supplies</strong> - Record the value of any other supplies stored for use in college vehicles or the physical plant.</td>
</tr>
<tr>
<td>117400</td>
<td><strong>Inventories - Postage</strong> – Record the value of unused postage in the form of postage machine balance or stamps as an asset.</td>
</tr>
<tr>
<td>118000</td>
<td><strong>Undrawn Grant Awards</strong> – Record the value of any grants awarded where funds are available to the college but have not yet been drawn.</td>
</tr>
</tbody>
</table>

**12XXXX Non-Current Assets**

**Non-Current Investments**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>121000</td>
<td><strong>Restricted Cash and Cash Equivalents</strong> – Record the value of cash and cash-like instruments subject to constraints externally imposed by grantors, contributors, or laws or regulations that limit its availability.</td>
</tr>
<tr>
<td>122000</td>
<td><strong>Long-Term Investments</strong> – Record the value of investments that are held or intended to be held for extended periods of time, usually greater than 12 months.</td>
</tr>
<tr>
<td>122010</td>
<td><strong>U.S. Government Guaranteed Securities</strong> – Record the value of securities issued by the U.S. Treasury and other U.S. governmental agencies, such as the Federal Home Loan Bank, Federal Loan Bank, Government National Mortgage Association (GNMA), and Federal</td>
</tr>
</tbody>
</table>
National Mortgage Association (FNMA). Examples of the types of securities classified within this control would be notes, bonds, or other debt instruments which are issued by these U.S. governmental agencies.

122020 State and Municipal Debt Securities – Record the value of notes, bonds, or other debt instruments issued by any State or its political subdivision, county or city.

122030 Corporate Bonds - Record the value of securities issued by a U.S. corporation. Some examples include unsecured and convertible bonds. The convertible bond is recorded to this object code until it is converted to stock.

122040 Corporate Stocks – Record the value of securities that represent ownership interest possessed by shareholders in a U.S. corporation. Some examples include common stock, preferred stock, and convertible preferred stock.

122060 Commercial Paper – Record the value of short-term instruments, with a maturity that can range from 2 to 270 days, issued by banks, corporations, and other borrowers to investors with temporarily idle cash. Such instruments are unsecured and usually discounted, although some are interest bearing. This type of instrument can be issued directly or through a broker. Almost all commercial paper is rated as to credit risk by rating services.

122090 Investment in Real Estate – Record the value of land and all physical property related to it that is owned for investment purposes, such as endowment fund properties.

122130 Certificates of Deposits – Record the value of all certificates of deposits (CD's) which are either negotiable or non-negotiable.

122160 Money Market Funds – Record the value of money market funds at a financial institution. Money market funds are in effect an open-ended mutual fund that invests in various highly liquid securities. Such funds usually offer check writing privileges, but are not federally insured.

122170 Mutual Funds – Record the value of funds operated by an investment company that raises money from shareholders and invests it in stocks, bonds, options, commodities, or money market securities. These funds offer the investor the advantage of diversification and professional financial management.

122230 Pooled Investments – Record the value of funds that are placed with a bank, pooled together with other depositors' money, and are invested in investment pools that are managed by the banks, such as life income
pools. The internal investment pools reported under this object code are not openly traded mutual funds.

Non-Current Receivables

123000 Accounts Receivables – Students-Non Current - Record a non-current receivable for any amounts owed to the college by students which will not be collected until future fiscal periods.

123100 Accounts Receivables – Non Current - Record a non-current receivable for any amounts owed to the college that will not be collected until future fiscal periods that have not been provided for under another object code.

123150 Allowance for Doubtful Accounts – Students-Non Current - Record that portion of non-current student accounts receivable estimated not to be collectible.

123160 Allowance for Doubtful Accounts – Other - Record that portion of non-current accounts receivable other than student accounts receivable estimated not to be collectible.

124090 Deferred Outflows for Pensions - Record deferred outflows as defined by GASB 68 Accounting and Financial Reporting for Pensions. Amounts reported in this account are amortized over time as pension expense. The account should only reflect the allocated portion of deferred outflows for that agency for cost-sharing plans (TSERS) and any deferred outflows associated with single-employer plans administered by the agency. [See GASB 68 Accounting and Financial Reporting for Pensions for more information.]

125000 Long-Term Notes and Loans Receivable – Record a non-current receivable for all long-term notes and loans receivable. Specifically, this account should be used in conjunction with the various student loan funds in sufficient detail to record loan amounts canceled and repaid.

125100 Allowance for Uncollectible Notes Receivable – Record that portion of long term notes and loans receivable estimated not to be collectible.

128000 Work-in-Progress - Record the cost of work performed to date on fixed assets, usually a building under construction, in the plant funds. The fixed asset may also involve improvements to land or equipment.
A capital asset is property, such as land, land improvements, easements, buildings, equipment, works of art and historical treasures, and infrastructure, with a cost greater than or equal to $5000 and a useful life of two or more years. Capital assets are acquired for use in normal operations, are not for resale, must be capitalized and must be entered on the College’s fixed asset inventory system. A physical inventory must be taken of inventoried assets at least once a year.

Capital outlay expenditures are recorded initially as expenses. The reclassification of capital items from expenditures to assets is usually done by periodic journal entry rather than item by item.

**Intangible Assets**
Intangible Assets are identifiable, non-monetary assets without physical substance and should be considered to have an indefinite useful life if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset. Intangible assets with indefinite useful lives should not be amortized. Intangible assets with useful lives limited by legal or contractual provisions should be amortized over their estimated useful lives.

**161000 Computer Software – In Development** - Record the cost of work performed to date on internally generated software whose application development costs are expected to exceed the $1,000,000 capitalization threshold for intangible assets. Computer Software in development should not be amortized.

**162000 Patents – In Development** - Record the cost of work performed to date on patents that are expected to exceed the $1,000,000 capitalization threshold for intangible assets. Patents in development should not be amortized.

**171000 Computer Software** – Record the cost of purchased or licensed software greater than $100,000, and internally generated software whose application development costs exceed $1,000,000. A modification or upgrade to existing internally generated computer software should be capitalized if the outlays associated with the modification equal or exceed $1,000,000 and the modification results in an increase in the software’s functionality, or efficiency, or extends the software's estimated useful life. Assets costing below the thresholds, and all other internal modifications to existing software, should be expensed.

**172000 Patents** – Record the cost of obtaining the exclusive right granted by a government to manufacture, use, or sell an invention for a certain number of years.

**173000 Other Intangible Assets** - Record the costs of other intangible assets not provided for in any other intangible object code, such as copyrights, trademarks, and water, timber and mineral land use rights. Land use rights
associated with property already owned should not be reported as intangible assets separate from the property.

**Capital Assets**

181000 **Office Furniture** - Record the cost of non-instructional furniture intended for use in college office spaces, such as desks, file cabinets and bookshelves.

181100 **Office Equipment** – Record the costs of non-instructional office equipment such as adding machines, calculators, copiers, fax machines and printers.

182000 **Data Processing Equipment** - Record the costs of all computer hardware and peripheral devices. Include all taxes, delivery expenses, installation expenses, operating software, and all apparatus of any type, necessary for the operation of the equipment.

183000 **Educational Equipment** - Record the costs of equipment purchased for and used in instruction. Include all taxes, delivery, and installation expenses.

183500 **Audio-Visual Materials** - Record the costs of audio-visual materials that were originally paid for from capital outlay funds that retain their original shape and appearance with use.

184000 **Motor Vehicles** - Record the costs of all motor vehicles intended for general use throughout the college. Motor vehicles intended exclusively for instruction should be recorded as educational equipment.

185000 **Other Equipment** - Record the costs of any other equipment that has not been provided for in any other capital asset object code.

186000 **Art, Literature and Artifacts, Exhaustible** – Record the costs of works of art, literature, textbooks, library and learning resource collections, and other artifacts, whether held as individual items or in a collection, whose useful lives are diminished by display, educational, or research applications.

186100 **Art, Literature and Artifacts, Inexhaustible** – Record the costs of works of art, literature, textbooks, library and learning resource collections, and other artifacts, whether held as individual items or in a collection whose useful lives are never diminished.

187000 **Land** - Record the costs of the value of land owned by the college at the time of acquisition at purchase price plus costs that ready land for its intended use and produce permanent benefits, such as legal and recording fees. Donated land or land which is obtained by means other
than purchase, is recorded at fair-market value based on appraisal at time of acquisition. Land is an inexhaustible capital asset that should not be depreciated.

187500 **Improvements to Land** - Record the costs of permanent improvements made to land owned by the college such as retaining walls, excavation, fill, grading, utility installation, and the removal, relocation, or reconstruction of property of others, such as railroads and telephone and power lines. Land improvements are inexhaustible capital assets that should not be depreciated.

187600 **Permanent Easements – Non-Depreciable** – Record the costs of legal rights or deed of grants given out in exchange for payment that do not expire and are never diminished.

188000 **Buildings** - Record the costs of buildings purchased or constructed at the purchase or contract price. Buildings acquired by other than purchase are recorded at appraised value at the time of acquisition.

**Infrastructure**

Infrastructure Assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Buildings should not be considered infrastructure assets, except those that are an ancillary part of a network of infrastructure assets, such as water pumping buildings associated with water systems.

189000 **Road Systems** – Record the value of roads designed for motor vehicle travel that are not part of the State Department of Transportation (DOT) or other road system. Road costs should include the costs of pavement, culverts, lighting systems, drainage systems, guardrails, markings, traffic control devices, signage, bridges, tunnels, and other buildings that are an ancillary part of the road system.

189001 **Bridges** – Record the value of any structure owned by the college that carries a road or path across a ravine or other obstacle that are not part of the State DOT or other road system.

189002 **Utility Systems** – Record the value of any water distribution systems, sanitary sewer collection systems, natural gas systems, electrical distribution systems, and telecommunication/fiber optics systems that are independent of a single building that are owned by the college.

189003 **Dams** – Record the value of any barrier owned by the college that impounds water or underground streams.
189004 **Exterior Lighting Systems** – Record the value of any pole lighting systems owned by the college that are not part of a State DOT or other road system.

189005 **Tunnels** – Record the value of any underground passageways that are completely enclosed except for openings for entrance and exit, commonly at each end, owned by the college that are not part of a State DOT or other road system.

189006 **Landscaping** – Record the value of shrubbery, trees, flowers and other gardening efforts that modify the visible features of an area of land. Exclude land improvements that produce permanent benefits.

189007 **Towers, Tanks, and Wells** – Record the value of any water towers, tanks, or wells that are owned by the college.

189008 **Fences** – Record the value of any barriers, railings, or other upright structure, typically of wood or wire, enclosing an area of ground to mark a boundary, or control access.

189009 **Parking Areas** - Record the value of any designated areas, including lots and decks, reserved for parking motor vehicles at the college.

189010 **Other Structures and Improvements** – Record the value of any other infrastructure items not provided for by other object codes, including sidewalks, curbs and gutters, irrigation systems, general signage, pedestrian bridges, paved paths, fountains, and swimming pools.

**Accumulated Depreciation**
Accumulated depreciation represents the amount of a long-term asset's cost that has been allocated to depreciation expense since the time that the asset was acquired, as a result of usage or age. Accumulated Depreciation is a long-term contra asset account that records depreciation accumulated on property by periodic adjustments and is removed from the records via journal entry when property is disposed.

190000 **Furniture** – Record the offset to depreciation expense for furniture owned by the college.

190001 **Equipment** – Record the offset to depreciation expense for equipment owned by the college.

190002 **Motor Vehicles** - Record the offset to depreciation expense for motor vehicles owned by the college.

190003 **Art, Literature and Artifacts** - Record the offset to depreciation expense for exhaustible arts, literature and artifacts owned by the college.
190004 **Buildings** - Record the offset to depreciation expense for buildings owned by the college.

190005 **Road Systems** - Record the offset to depreciation expense for road systems owned by the college.

190006 **Bridges** - Record the offset to depreciation expense for bridges owned by the college.

190007 **Utility Systems** - Record the offset to depreciation expense for utility systems owned by the college.

190008 **Dams** - Record the offset to depreciation expense for dams owned by the college.

190009 **Exterior Lighting Systems** - Record the offset to depreciation expense for exterior lighting owned by the college.

190010 **Tunnels** - Record the offset to depreciation expense for equipment owned by the college.

190011 **Landscaping** - Record the offset to depreciation expense for equipment owned by the college.

190012 **Towers, Tanks, and Wells** - Record the offset to depreciation expense for equipment owned by the college.

190013 **Fences** - Record the offset to depreciation expense for equipment owned by the college.

190014 **Parking Areas** - Record the offset to depreciation expense for equipment owned by the college.

190015 **Other Structures and Improvements** - Record the offset to depreciation expense for equipment owned by the college.

190016 **Accumulated Amortization – Computer Software** – Record the cumulative amount of all amortization expense that has so far been charged against a computer software intangible asset. Amortization is used to indicate the gradual consumption of an intangible asset over time.

190017 **Accumulated Amortization – Patents** - Record the cumulative amount of all amortization expense that has so far been charged against a patent that is an intangible asset. Amortization is used to indicate the gradual consumption of an intangible asset over time.
Accumulated Amortization – Other Intangible Assets - Record the cumulative amount of all amortization expense that has so far been charged against any other intangible asset not provided for by the other object codes. Amortization is used to indicate the gradual consumption of an intangible asset over time.

Current Liabilities

Due to Vendors - Record amounts owed to vendors in exchange for goods and/or services already received.

Vouchers Clearing Account – Record the offset to payroll and accounts payable expenses prior to creating checks, electronic payments, and advices.

Due to County - Record amounts owed to the county.

Due to Federal Agencies - Record amounts owed to federal agencies.

FICA and Medicare Withholdings – Record amounts owed by the college and withheld from employees’ salaries that are remitted to the IRS for the Social Security and Medicare programs under the Federal Insurance Contributions Act.

EIC and Federal Withholdings – Record amounts withheld from employees’ salaries that are remitted to the IRS for the earned income credit and federal income taxes owed.

Due To State - Record amounts due to a state agency, another community college, a university, or some other component unit of the state not specifically defined by other object codes.

Due To NCCCS - Record amounts owed by the college to the System Office.

Sales and Use Tax Payable – Record amounts owed for the consumable tax placed on retail sales, leases or rentals of most goods, and any taxable services in the state required. Use tax is used in relation to the sales tax and is applied when merchandise is purchased from outside of state lines for use or consumption.

Non-Resident Withholding – Record amounts owed to the state or to the Internal Revenue Service on payments to foreign persons, including nonresident alien individuals, foreign entities, and governments.

State Withholdings – Record amounts withheld from employees’ salaries that are remitted to state departments of revenue for state income taxes owed.
231510  **Accrued Salaries and Wages** - Record the gross amount of the salaries or wages earned by college employees that have not been paid.

231520  **Accrued Payroll Contributions** - Record the amounts owed for payroll associated contributions to be paid by the college on accrued salaries recorded in account 231510.

231530  **Payroll Deductions and Contributions** - Record any amounts withheld from salaries and wages already paid to employees but not yet remitted to the appropriate agency. Employer contributions that match these deductions should also be included.

231540  **Insurance Held for Employees** – Record the employee portion of medical premiums received from employees to be applied to coverage during non-working periods.

231600  **Due to Other Fund Groups** - Record amounts owed to other funds within the college. Liabilities reported in this account should have offsetting receivable amounts recorded in object code 11560x in other funds. Use of the sub-object in position 13 is encouraged to account for each fund’s payable and receivable separately.

231601  **Due to Other Funds – AR** - Record accounts receivable refund amounts due to students when refunds are processed in the accounts receivable module.

231700  **Other Current Payables** - Record the amounts owed for any current liability not provided for in other object codes.

231800  **Contracts Payable** – Record the amounts currently due on contracts, construction projects, or installment contracts on major equipment purchases. This account is used exclusively in the unexpended plant fund and is adjusted to reflect the correct liability for financial statement purposes.

231810  **Contracts Payable - Retainage** – Record the amount retained on construction contracts for the portion of the agreed upon contract price deliberately withheld until the work is substantially complete to assure that contractor or subcontractor will satisfy its obligations and complete a construction project.

232100  **Note Payable** - Record amounts owed for the principal due on a formal written promise to pay.

232200  **Obligations Under Capital Lease** - Record the current portion due for long-term asset lease agreements that are nearly equivalent to asset purchases.
233000 Unexpended Grant Authorization – Record a current liability for the amount of a grant that has not yet been spent. This account should be credited at the time an award is received and debited as money is earned and/or transferred to another fund. Use of the sub-object levels in positions 11-13 is encouraged to account for each grant separately.

234000 Accumulated Leave Payable – Record the current portion of unused leave at the end of the fiscal year. The debit entry is an appropriate salary expense account.

235000 Funds Held for Others – Record the current portion of the amounts held for students or others in agency funds.

237000 Unearned Revenue – Record a current liability for the amount of any receipts that have not yet been earned by the college.

238000 Pollution Remediation Payable – Current – Record a current liability for that portion owed by the college related to the current fiscal period for pollution remediation activities, such as site assessments, site investigation, neutralization, containment, or removal and disposal of pollutants, work performed by an environmental regulatory authority dealing with the site, and any required monitoring of the remediation effort.

24XXXX Non-Current Liabilities

242000 Accounts Payable – Non-Current – Record the amounts owed for any long-term obligations to vendors related to future fiscal periods.

242010 Other Payables – Non-Current – Record the amounts owed for any long-term obligations not provided for in other object codes.

242050 Accumulated Leave Payable – Non-Current – Record the long-term portion of unused leave at the end of the fiscal year. The debit entry is an appropriate salary expense account.

242080 Net Pension liability – Noncurrent – Record the noncurrent portion of the Net Pension Liability. This account is classified as a long-term liability for financial statement note disclosure. The Net Pension Liability: The portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees’ past periods of service (total pension liability), less the amount of the pension plan’s fiduciary net position. The account should only reflect the allocated portion of the net pension liability for that agency for cost-sharing plans (TSERS) and any net pension liability associated with single-employer plans administered by the
agency. [See GASB 68 Accounting and Financial Reporting for Pensions for more information.] Note: Since TSERS is so well funded, we do record a current portion.

242090 **Deferred Inflows for Pensions** – Record deferred inflows as defined by GASB 68 Accounting and Financial Reporting for Pensions. Amounts reported in this account are amortized over time as pension expense. The account should only reflect the allocated portion of deferred inflows for that agency for cost-sharing plans (TSERS) and any deferred inflows associated with single-employer plans administered by the agency. [See GASB 68 Accounting and Financial Reporting for Pensions for more information.]

242100 **Notes Payable – Non-Current** - Record amounts owed for the principal due on a formal written promise to pay related to future fiscal periods.

242200 **Obligations Under Capital Lease – Non-Current** - Record the portion due related to future fiscal periods for long-term asset lease agreements

242500 **Funds Held for Others – Non-Current** - Record the portion of the amounts held for students or others in agency funds related to future fiscal periods.

242900 **Other Long-Term Liabilities** – Record any other amounts owed related to future fiscal periods not provided for in other non-current object codes.

242910 **Pollution Remediation Payable – Noncurrent** - Record the amounts expected to be owed by the college related to future fiscal periods for pollution remediation activities, such site assessments, site investigation, neutralization, containment, or removal and disposal of pollutants, work performed by an environmental regulatory authority dealing with the site, and any required monitoring of the remediation effort.
3XXXXX Fund Equity

370100  **Unrestricted Fund Balance** – Record the difference between the assets and liabilities for all of the unrestricted funds at the college, exclusive of any reserved amounts or adjustments since the last year end close process.

370110  **Restricted Fund Balance** - Record the restricted portion of a colleges fund balance via reclassification journal entries, usually at year end for financial statement purposes. In some cases the entire fund balance of a fund group is restricted, as is usually the case with the NACUBO code of 2. In other cases part of the fund balance may be restricted while the remainder is unrestricted.

370900  **Donated Capital** - Record the equity in assets that have been donated to the college.

379000  **Restatement-Net Position** – Record the beginning balances of the net pension liability due to the implementation of GASB 68.

389000  **Investment in Property - Institutional Funds** – Record the equity in plant funds for institutional fixed assets.

389100  **Investment in Property - State Funds** - Record the equity in plant funds for state fixed assets.

389200  **Investment in Property - County Funds** - Record the equity in plant funds for county fixed assets.

389300  **Investment in Property (Federal Funds)** - Record the equity in plant funds for federal fixed assets.
4XXXXX Revenues

409990 Deposits to the State Treasurer – Record the offset to all state fund receipts to account for all state fund amounts required to be deposited daily to a state treasurer bank account under G.S. 147-86.10.

42XXXX Curriculum Tuition

420000 In-State – Record all receipts at the current in-state tuition rate for students who meet the in-state resident eligibility requirements set forth in G.S. 115D-39 and G.S. 116-143.

420100 Out-of-State - Record all receipts at the current out-of-state tuition for students who do not meet the in-state resident eligibility requirements set forth in G.S. 115D-39 and G.S. 116-143.

4202XX Waivers – Reduce curriculum tuition for curriculum students exempt from paying a charge that would otherwise be required for enrollment. G.S. 115D-39 and G.S. 116-143 provide certain circumstances under which students who do not qualify as resident students may be charged in-state tuition. The difference between the out-of-state and in-state tuition rates is not considered a tuition waiver.

43XXXX Non-Curriculum Fees

431000 Continuing Education – Record all receipts associated with the registration fee schedule for continuing education courses based on course length, set by the State Board and consistent with actions taken by the General Assembly. Unless waived by law, colleges are required to charge students a registration fee, and students are required to pay a registration fee, or have a third-party pay on their behalf, to enroll in a continuing education course.

43101X Waivers - Reduce continuing education fees for non-curriculum students exempt from paying a charge that would otherwise be required for enrollment.

440000 State Certification – Record revenues for the state funds deposited monthly by the System Office to the state disbursing account to be used for the purposes set forth in the annual state funds budget.

46XXXX Earned From Local Sources

461000 County Appropriations – Record revenues for funds provided by a county government for operating purposes. This is a non-exchange transaction and considered non-operating revenue for financial statement purposes.

462000 Local Grants and Contracts – Record revenues for funds received by county grant providers, or from county entities related to agreements with...
specific terms, where there is a promise to provide goods or services of an instructional, research or public service nature.

**47XXXX Earned From Federal Sources**

470000 **Federal Contracts and Grants** – Reclassify the federal portion of certifications received from the System Office for financial statement reporting purposes. This properly presents the amount of federal funds received for federal programs that flow through the 112 (2-12) report.

**48XXXX Earned From State Sources**

480000 **State Contracts and Grants** - Record revenues for funds received by state grant providers, or from state entities related to agreements with specific terms, where there is a promise to provide goods or services of an instructional, research or public service nature.

**49XXXX Other Revenues**

**491XXX Investment and Interest Income**

4911XX **Interest Earned** - Record revenues for interest received from demand deposits available to the college in either institutional or county funds. This account is not used with state funds.

4912XX **Endowment Income** - Record revenues for income generated by endowment principle amounts for use according to the intent of the donor.

4913XX **Gain on Sale of Securities** – Record revenues for any net gains on the sale of tradable assets, such as stocks and bonds.

4914XX **Dividend Income** – Record revenues for payments made by a corporation to its shareholder members, usually paid in the form of cash, store credits, and shares in the company. Record endowment dividend income to 4912XX.

4915XX **STIF Interest Income** - Record revenues for the monthly interest earned on investments in the State Treasurer's Short Term Investment Fund.

**492XXX Income From Students**

492100 **Student Activity Fee** – Record revenues for the fee charged to students to support the cost of providing student activities, including the student government association, student clubs, enrichment and social activities, student identification cards, and athletics, as established by the local board of trustees, not to exceed $35 per academic term. Student activity fees may not be charged to individuals who participate only in meetings/seminars organized by the college.
492110  **Campus Access and Parking (CAP) Fee** – Record revenues for the fee charged to students to use college parking facilities and campus grounds, as established by the local board of trustees, in order to support costs of acquiring, constructing, and maintaining the college’s parking facilities, parking enforcement, and campus security. A seminar/meeting is defined as a small grouping of people primarily for discussion under the direction of a leader or resource person(s) and are generally one-time offerings.

492120  **Instructional Technology Fee – Curriculum** - Record revenues for the fees charged to curriculum students to support student access to instructional technology. The instructional technology fee shall not exceed $16 per academic term for curriculum students, and may not be charged to individuals who participate only in meetings/seminars organized by the college. A seminar/meeting is defined as a small grouping of people primarily for discussion under the direction of a leader or resource person(s) and are generally one-time offerings. See the description for purpose code 292 and 1E SBCCC 700.3 for more information.

492220  **Instructional Technology Fee – Non-Curriculum** - Record revenues for the fees charged to students to support student access to instructional technology. The instructional technology fee shall not exceed $5 per course for continuing education students, and may not be charged to individuals who participate only in meetings/seminars organized by the college. A seminar/meeting is defined as a small grouping of people primarily for discussion under the direction of a leader or resource person(s) and are generally one-time offerings. See the description for purpose code 392 and 1E SBCCC 700.3 for more information.

493XXX  **Other Income**

493100  **Other Operating Income** – Record revenue received as a direct result of the college’s primary purpose for operations that does not meet the criteria for classification elsewhere.

493200  **Other Non-Operating Income** – Record revenue received that is unrelated to the college’s primary purpose for operations that does not meet the criteria for classification elsewhere. Record any EBS Clearwire payments received as other non-operating income.

4939XX  **Commissions Earned** – Record revenues for percentages of the money received from a total paid to the agent responsible for the business. Use sub-objects to break down types of sales, if desired. Sales tax and sales returns may be broken out with sub-objects or recorded directly against income.

494100  **Gifts** - Record revenues for amounts donated or contributed to the college from non-governmental sources
494110 **Contracts and Grants** – Record revenues for amounts from non-governmental or private grant sources, or from private entities related to agreements with specific terms, where there is a promise to provide goods or services of an instructional, research or public service nature.

494111 **State Capital Aid** – Record revenues for the earned portion of state bond money and capital project funds provided by the System Office for the acquisition, renovation or construction of capital assets owned by the college.

494120 **Non-Governmental Contracts and Grants-Exchange Transactions** - Record revenues for amounts from non-governmental or private grant sources, or from private entities related to agreements with specific terms, where there is a promise to provide goods or services of an instructional, research or public service nature, and provides commercial value or direct benefit to the resource provider.

494200 **Insurance Recoveries** – Record revenues for payments from insurance companies for claims filed by the college.

494300 **Rent** – Record revenues for amounts received from renting college classrooms and facilities to other entities.

494400-49 **Live Client Project Patron Fees – Curriculum** - Record revenues and expenditures for live client project fees collected for curriculum programs within this range of object codes. Colleges may choose to separate patron fees collected from live project fees collected. See the description for purpose code 293-294 and 1H SBCCC 300.1 for more information.

494450-99 **Patron Fees – Non-Curriculum** - Record revenues and expenditures for live client project fees collected for non-curriculum programs within this range of object codes. Colleges may choose to separate patron fees collected from live project fees collected. See the description for purpose code 393-394 and 1H SBCCC 300.1 for more information.

494500-49 **Live Projects – Curriculum** - Record revenues and expenditures for live client project fees collected for curriculum programs within this range of object codes. Colleges may choose to separate live project fees collected from patron fees collected. See the description for purpose code 293-294 and 1H SBCCC 300.1 for more information.

494550-99 **Live Projects – Non-Curriculum** Record revenues and expenditures for live client project fees collected for non-curriculum programs within this range of object codes. Colleges may choose to separate live project fees collected from patron fees collected. See the description for purpose code 393-394 and 1H SBCCC 300.1 for more information.
494600  **Bad Debt Recoveries** – Record revenues for debts from student loans or accounts receivable recovered in whole or in part after it has been written off or classified as a bad debt.

494700  **Gain (Loss) Sale of Fixed Assets** – Record a revenue (expense) for the difference between the book value of an asset and the amount of cash received, when removing the asset and its associated accumulated depreciation amounts from the general ledger. These amounts roll up into net non-operating revenues on the statement of revenues, expenditures and changes in net position.

494800  **Fines and Penalties** - Record revenues for campus imposed fines collected, such as library fines.

494801  **Parking and Traffic Fines** – Record revenues for campus parking and traffic fines collected pursuant to G.S. 115D-21, in conjunction with expense object 539570. Such fines must be remitted to the Office of State Budget and Management, 20320 Mail Service Center, Raleigh, NC 27699-0320 within 10 days after the end of the calendar month in which the fines were collected. Include the description of the payment as “FINES and PENALTIES COLLECTED FOR _______ (insert month and year)” with remittances.

NOTE: At the end of each fiscal year, revenues collected must equal, unless a college has received prior approval to offset receipts with collection costs. Colleges are permitted to deduct the actual costs of collecting fines and penalties, up to a maximum of 10 % of the gross receipts. Actual costs of collecting fines and penalties applies to the recovery costs for collecting parking/traffic fines. Parking/traffic enforcement activities and parking lot repairs/upkeep, are not recoverable through this deduction. System Office approval must be received in advance to recover the allowable collection expenses. Detailed information will be required to the support the approval request, such as special fund reports, due diligence collection paper work, and backup documentation for all collection costs paid out. See Numbered Memo CC05-238 for more information.

494900-24  **Specific Fees – Curriculum** - Record revenues within this range of object codes for fees charged to curriculum students to support other required academic costs for items that are considered to be in addition to normal supplies and materials the college typically provides for students. See the description for purpose code 291 and 1E SBCCC 700.5 and 1E SBCCC 700.7.

494925-49  **Specific Fees – Non-Curriculum** - Record revenues within this range of object codes for fees charged to non-curriculum students to support other required academic costs for items that are considered to be in addition to normal supplies and materials the college typically provides for students.
See the description for purpose code 391 and 1E SBCCC 700.5 and 1E SBCCC 700.7.

495XXX Transfers From Other Funds – Record incoming inter-fund transfers in the following object codes according to the source fund of the transfer and whether the transfer is mandatory or non-mandatory.

- 495100 Mandatory Transfers From Unrestricted General Funds
- 495110 Non-Mandatory Transfers From Unrestricted General Funds
- 495200 Mandatory Transfers From Proprietary
- 495210 Non-Mandatory Transfers from Proprietary
- 495300 Mandatory Transfers From Restricted Funds
- 495310 Non-Mandatory Transfers From Restricted Funds
- 495400 Mandatory Transfers From Loan Funds
- 495410 Non-Mandatory Transfers From Loan Funds
- 495500 Mandatory Transfers From Endowment Funds
- 495510 Non-Mandatory Transfers From Endowment Funds
- 495600 Mandatory Transfers From Unexpended Plant Funds
- 495610 Non-Mandatory Transfers From Unexpended Plant Funds

496XXX Income From Student Loans

- 496000 Income From Student Loans – Principal – Record revenues for the repayments of principal amounts loaned by the college to students.
- 496500 Income From Student Loans – Interest - Record revenues for the interest payments on funds loaned by the college to students.

497XXX Other

- 497100 Additions to Permanent Endowments – Record any increases to gifts or grants that are restricted and held in perpetuity with only the income available for use.
- 497200 Additions to Terms Endowments – Record any increases to gifts or grants where all or part of the principal may be expended only after the expiration of a stated period of time or occurrence of a specified event, depending on donor wishes.

5XXXXX Expenditures

Personnel Compensation

511XXX - 516XXX Salaries
President - Record the salary, including any local portion of the colleges' chief-executive officer. *(Only use with purpose 110).*

Full-time Senior Administrators - Record the full-time salaries of employees who serve in a senior or executive capacity. Individuals charged to this object report directly to the president or to a senior or executive vice-president that reports directly to the president of the college and generally include the general administrative officer, chief business officer, chief academic officer, and chief student affairs officer. *(Only use with purpose 110).*

Part-time Senior Administrators - Record the part-time salaries of employees who serve in a senior or executive capacity. Individuals charged to this object report directly to the president or to a senior or executive vice-president that reports directly to the president of the college and generally include the general administrative officer, chief business officer, chief academic officer, and chief student affairs officer. These individuals are normally employed less than 30 hours a week. *(Only use with purpose 110).*

30 Hour Senior Administrators - Record the salaries of senior administrators as defined in objects 511200 and 511210 that are employed on a continuous basis for a minimum of nine months per year, work a minimum of 30 hours a week, and contribute to the State’s retirement system. *(Only use with purpose 110).*

Part-time Senior Administrators - Record the part-time salaries of employees who serve in a senior or executive capacity. Individuals charged to this object report directly to the president or to a senior or executive vice-president that reports directly to the president of the college and generally include the general administrative officer, chief business officer, chief academic officer, and chief student affairs officer. These individuals are normally employed less than 30 hours a week. *(Only use with purpose 110).*

30 Hour Senior Administrators - Record the salaries of senior administrators as defined in objects 511200 and 511210 that are employed on a continuous basis for a minimum of nine months per year, work a minimum of 30 hours a week, and contribute to the State’s retirement system. *(Only use with purpose 110).*

Full-time Professional Staff - Record the full-time salaries of employees who are responsible for significant activities at the college. These individuals will often, but not always, have some supervisory duties and will report to either a senior administrator or a higher-level staff person. This object may include job titles such as: Directors, Deans, Assistant/Associate Deans, Associate Vice-Presidents, Controller, Financial Aid Administrators, Coordinators, Recruiters and Retention
Specialist, Registrar, Counselor, Personnel Officer, and Librarian. (Not used with purpose 220 and 310). NOTE: Basic Skills Directors costs recorded in this object code cannot be charged to purpose codes 321, 322, 323, 324. Basic Skills Directors costs recorded in this object code can be charged to purpose code 325, not to exceed 5% of the federal portion of the Basic Skills block grant.

511310 Part-time Professional Staff - Record the part-time salaries of employees who are responsible for significant activities at the college. These individuals will often, but not always, have some supervisory duties and will report to either a senior administrator or a higher-level staff person. This object may include job titles such as: Directors, Deans, Assistant/Associate Deans, Associate Vice-Presidents, Controller, Financial Aid Administrators, Coordinators, Recruiters and Retention Specialist, Registrar, Counselor, Personnel Officer, and Librarian. (Not used with purpose 220 and 310). NOTE: Basic Skills Directors costs recorded in this object code cannot be charged to purpose codes 321, 322, 323, 324. Basic Skills Directors costs recorded in this object code can be charged to purpose code 325, not to exceed 5% of the federal portion of the Basic Skills block grant.

511340 30 Hour Professional Staff - Record the salaries of professional staff as defined in objects 11300 and 11310 that are employed on a continuous basis for a minimum of nine months per year, work a minimum of 30 hours a week, and contribute to the State’s retirement system. (Not used with purpose 220 and 310). NOTE: Basic Skills Directors cannot be charged to purpose codes 321, 322, 323, 324.

512000 Full-time Support – Record the full-time salaries of employees who provide an infrastructure for the daily office operations of the college. Individuals in this category are generally clerical/clerk in nature with an emphasis on correspondence, information storage and retrieval, data entry and word processing (not to include computer operators or programmers), and other office work, such as Accounting Clerk, Financial Aid Clerks, Typist, Data Entry Operator, Bookstore Clerk, Library Clerk (not recognized as a Librarian), Secretaries, etc. (Not used with purpose 220, 310, 321, 322, 323, 324, 520).

512010 Part-time Support - Record the part-time salaries of employees who provide an infrastructure for the daily office operations of the college. Individuals in this category are generally clerical/clerk in nature with an emphasis on correspondence, information storage and retrieval, data entry and word processing (not to include computer operators or programmers), and other office work, such as Accounting Clerk, Financial Aid Clerks, Typist, Data Entry Operator, Bookstore Clerk, Library Clerk (not recognized as a Librarian), Secretaries, etc. (Not used with purpose 220, 310, 321, 322, 323, 324, 520).
30 Hour Support – Record the salaries of support personnel as defined in objects 12000 and 12010 that are employed on a continuous basis for a minimum of nine months per year, work a minimum of 30 hours a week and contribute to the State’s retirement system. (Not used with purpose 220, 310, 321, 322, 323, 324, and 520).

Full-time Faculty - Record the full-time salaries of employees who perform professional activities in guiding and directing the learning experiences of students in an instructional situation. (Only use with purpose 220, 310, 321, 322, 323, 361, 362, 363, 364, 365, 366, 367, and 368).

Part-time Faculty - Record the part-time salaries of employees who perform professional activities in guiding and directing the learning experiences of students in an instructional situation. (Only use with purpose 220, 310, 321, 322, 323, 361, 362, 363, 364, 365, 366, 367, and 368).

Full-time Teaching Assistant – Record the full-time salaries of employees who assist full-time/part-time faculty in performing professional activities in guiding and directing the learning experiences of students in an instructional situation. These individuals will be recorded as Technical/Paraprofessional, NOT Faculty, on the Staff Information Report. NOTE: A Teaching Assistant that is a student will be coded to object 516020. (Only use with purpose 220, 310, 321, 322, 323, 361, 362, 363, 364, 365, 366, 367, 368, and 410).

Part-time Teaching Assistant – Record the part-time salaries of employees who assist full-time/part-time faculty in performing professional activities in guiding and directing the learning experiences of students in an instructional situation. These individuals will be recorded as Technical/Paraprofessional, NOT Faculty, on the Staff Information Report. NOTE: A Teaching Assistant that is a student will be coded to object 516020. (Only use with purpose 220, 310, 321, 322, 323, 361, 362, 363, 364, 365, 366, 367, 368, and 410).

30 Hour Faculty – Record the salaries of faculty personnel as defined in objects 13000 and 13010 that are employed on a continuous basis for a minimum of nine months per year, work a minimum of 30 hours a week, and contribute to the State’s retirement system. These individuals will be recorded as Technical/Paraprofessional, NOT Faculty, on the Staff Information Report. NOTE: A Teaching Assistant that is a student will be coded to object 516020. (Only use with purpose 220, 310, 321, 322, 323, 361, 362, 363, 364, 365, 366, 367, 368, and 410).
514000 **Full-time Service/Maintenance/Skilled Crafts** - Record the full-time salaries of employees whose duties are non-supervisory and contribute to the upkeep and care of buildings, facilities or grounds, and college property. This object may include, but is not confined to such job titles as: Cafeteria Gardener, Security Guard, Maintenance Worker, Mechanic, Electrician, Printer, etc. *(Only use county fund 21 and purposes 610 and 620.)*

514010 **Part-time Service/Maintenance/Skilled Crafts** - Record the part-time salaries of employees whose duties are non-supervisory and contribute to the upkeep and care of buildings, facilities or grounds, and college property. This object may include, but is not confined to such job titles as: Cafeteria Gardener, Security Guard, Maintenance Worker, Mechanic, Electrician, Printer, etc. *(Only use county fund 21 and purposes 610 and 620.)*

514040 **30 Hour Service/Maintenance/Skilled Crafts** - Record the salaries of employees whose duties are non-supervisory and contribute to the upkeep and care of buildings, facilities or grounds, and college property. This object may include, but is not confined to such job titles as: Cafeteria Gardener, Security Guard, Maintenance Worker, Mechanic, Electrician, Printer, etc. *(Only use county fund 21 and purposes 610 and 620.)*

514050 **Supervisory Service/Maintenance/Skilled Crafts** - Record the salaries of supervisory personnel of Service/Maintenance/Skilled Crafts personnel as defined in objects 514000 and 514010.

515000 **Full-time Technical/Paraprofessional** – Record the full-time salaries of employees whose duties require specialized knowledge or skills. These employees normally report to an administrative or professional staff person. Job titles may include, but are not confined to: System Administrator, Administrative Assistant, Accounting Technician, Financial Aid Technician, GED/Basic Skills Testers/Examiners, Library Assistant, Equipment Coordinator, etc. *(Not used with purpose 220 and 310.)*

515010 **Part-time Technical/Paraprofessional** - Record the part-time salaries of employees whose duties require specialized knowledge or skills. These employees normally report to an administrative or professional staff person. Job titles may include, but are not confined to: System Administrator, Administrative Assistant, Accounting Technician, Financial Aid Technician, GED/Basic Skills Testers/Examiners, Library Assistant, Equipment Coordinator, etc. *(Not used with purpose 220 and 310.)*

515040 **30 Hour Technical/Paraprofessional** – Record the salaries of technical/paraprofessional personnel as defined in objects 515000 and 515010 that are employed on a continuous basis for a minimum of nine
months per year, work a minimum of 30 hours a week, and contribute to the State’s retirement system. (Not used with purpose 220 and 310).

516020 **Student Salaries – Instruction** - Record the salaries of student employees who assist faculty with direct classroom instruction and/or activities (lab assistant, tutor, teaching assistant). (Only use with purpose 220, 310, 321, 322, and 323).

516030 **Student Salaries – Non-Instruction** - Record the salaries of student employees who perform duties outside the classroom in a non-instructional setting. (Only use with purpose 110, 120, 130, 140, 311, 410, 421, 422, 430, 450, and 510).

518XXX **Benefits**

518100 **Social Security** - Record the cost for the employer's matching social security contributions.

518200 **Retirement** - Record the cost for the employer's matching retirement contributions.

518250 **Pension Expense** - Record the change in net pension liability that is recognized immediately and the amortization of deferred inflows/ outflows of resources related to pensions over time. The only transactions posted to this account should be the year-end accrual entries (13th month) for the allocated portion of total pension expense for that agency for cost-sharing plans (TSERS) and any pension expense associated with single-employer plans administered by the agency. [See GASB 68 Accounting and Financial Reporting for Pensions for more information.]

518300 **Medical Insurance** - Record the cost of the employer's contributions for employee's hospitalization insurance.

518400 **Disability Salary Income** - Record the cost of employee's short-term disability benefits.

518500 **Unemployment Compensation** - Record the cost of unemployment compensation claims.

518600 **Worker's Compensation** - Record the cost of payments to injured employees as determined and awarded by the Industrial Commission and/or litigation.

518700 **Longevity Payments** - Record the cost of all longevity payments. Employee benefits, retirement, and social security will be charged to the appropriate line item.
518800 **Employee Assistance Program** – Record the costs of an employer provided employee assistance program that offers assessments, short term counseling and referrals. Costs must be prorated according to the employee’s salary funding source.

519XXX **Contracted Services**

519000 **Legal Services** – Record the costs of retaining and using attorneys to assist the college with matters of law.

519010 **Financial/Audit Services** – Record the costs for external accounting services.

519020 **Systems Implementation/Integration Services** – Record the costs for external professional resources to assist the college in implementing and streamlining automated systems.

519030 **Engineering Services** – Record the costs for external professional engineering services that apply scientific, economic, social, and practical knowledge in order to design, build, and maintain structures, machines, devices, systems, materials and processes on campus.

519040 **Administrative Services** – Record the costs for external professional management work involving fiscal, administrative, personnel, and related support functions for college operations.

519050 **Food Services Agreements** – Record the costs to vendors for making, transporting, and serving or dispensing prepared foods in a cafeteria, snack bar or vending area on campus.

519060 **Laundry Service Agreements** – Record the costs to vendors for any laundry services needed by the college.

519070 **Laboratory Services Agreements** – Record the costs to vendors for maintenance and upkeep of facilities used in instruction that provide controlled conditions in which scientific research, experiments, and measurement may be performed.

519080 **Janitorial Services Agreements** – Record the costs to vendors for cleaning services, such as floors, bathrooms, and windows, vacuuming, shampooing rugs, washing walls and dusting furniture on campus.

519090 **Waste Removal/Recycling Services Agreements** - Record the costs to vendors for the proper disposal of trash and recyclable materials.

519100 **Security Service Agreements** – Record the costs to vendors for safety measures to protect employees and students.
519110  **Pest Control Services Agreements** - Record the costs to vendors for regulation or management of insects and other rodents in campus facilities or on campus grounds.

519120  **Lawns and Grounds Services Agreements** - Record the costs to vendors for lawn and landscaping maintenance.

519130  **Miscellaneous Service Contracts** – Record the costs to external professionals or vendors not provided for by any other object code.

519140  **WAN Support Services** – Record contract personnel costs for analyzing, designing, implementing and/or supporting a wide area network.

519141  **Video Transmission Support Services** – Record contract personnel costs for analyzing, designing, implementing and/or supporting a video transmission system.

519142  **LAN Support Services** – Record the cost of services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network. Charges to this object code are for labor only, such as contracted personnel to supplement agency LAN support staff. A vendor contract in which the vendor retains ownership is a managed LAN service contract and should be recorded under object 532334 - Managed LAN Service Charge.

519143  **Personal Computer and Printer Support Services** – Record contract personnel costs for personal computer (PC) and printer installation, configuration and support, including supplemental staffing or seat management contract costs for PCs and printers. Record parts and labor for PC/printer repair in object 535109 – Repairs - Personal Computers and Printers. Record PC/printer maintenance agreement costs in object 535492 - Maintenance Agreement for Personal Computers and Printers.

519144  **Managed Server Support Services** – Record contract personnel costs to support server/database installations, configuration, and upgrades including supplemental staffing costs. This object code includes only technical support, not applications development. Record server repair costs (parts/labor) in object 535110 Repairs - Servers. Record server maintenance agreements in object 535495 Maintenance Agreements - Servers.

519145  **Mainframe Support Services** – Record contract personnel costs to support a mainframe including supplemental staffing. This object code includes only technical support, not applications development. Record mainframe maintenance agreement costs in object 535496 Maintenance Agreements – Mainframe Computers.
519146 Application Development – Record contract personnel/NC Office of Information Technology Services (ITS) costs for analyzing, designing, implementing and/or providing applications development/support for an application, system or system modification, including Web Development Mobile Apps and Legacy Client Server.

519147 IT Project Management and Analysis Services – Record contract personnel costs for Project Management services associated with deployment and management of IT projects/programs, including business analysts, enterprise architects, and enterprise security.

519148 Other Information Technology Services – Record other contract personnel costs for analyzing, designing, and/or implementing support for a system of system modification not classified elsewhere, including amounts paid to ITS or other outside vendors for supplemental programming data entry.

519200-29 Contracted Services (Personal) – Record the cost of non-instructional services performed by companies or individuals who are not employees of the college that cannot be classified elsewhere in this range of object codes, according to the specific need of the college.

519400 Contracted Instruction – Record the cost of all other instructional services performed by companies or individuals who are not employees of the college that provide specialized instruction and cannot be classified elsewhere. This object should not be used with Customized Training Program Projects purpose 361. Instructional salary objects should be considered before using this object.

519600 Personal Service Contract for Customized Training Industry Clients - Record the cost of training performed by industry personnel who are employees of that industry. (Only use with purpose 361 vocational code 80).

519700 Personal Service Contract for Customized Training Industry Third Party - Record the cost of training performed by individuals or companies who are not employees of the college and who are not employees of the industry for which the training is being conducted. (Only use with purpose 361, vocational code 80).

52XXXX Supplies and Materials

521000 Custodial Supplies - Record the cost of janitorial supplies, small utensils, mops, brooms, etc., including any associated freight costs.
521200 Bedding and Textile Products – Record the cost of bedding, sewing materials and woven fabrics supplies, including any associated freight costs.

521300 Laundry Supplies – Record the cost of supplies used in laundering clothes or other fabrics, including any associated freight costs.

521400 Clothing and Uniforms – Record the cost of clothing, uniforms, and personal protective equipment required by OSHA that is furnished to employees, including any associated freight costs.

522000 Maintenance Supplies - Record the cost of supplies and materials which are directly consumed for purposes of maintenance, include any associated freight costs.

523000 Instructional Supplies - Record the costs of classroom and laboratory supplies and materials which are directly consumed for purposes of instruction, including any associated freight costs. Record instructional data processing supplies to object code 523010.

523010 Instructional Data Processing Supplies - Record the costs of classroom and laboratory data processing supplies and materials which are directly consumed for purposes of instruction, including any associated freight costs. Record all other instructional supplies to object code 523000.

524000 Repair Supplies - Record the cost of supplies and materials used in the repair of facilities, equipment, and motor vehicles, including any associated freight costs.

525000 Gasoline and Motor Vehicle Supplies - Record the costs of gasoline, diesel oil, grease, motor oil, clutch and power brake fluids, and inexpensive accessories when purchased for the use of motor vehicles which are not directly used as instructional equipment, including any associated freight costs. NOTE: Motor fuel sold to a community college for use for community college purposes is exempt from the excise tax on motor fuel pursuant to G.S.105-449.88(7).

525100 Diesel Fuel – Record the cost of diesel fuel consumed but not directly related to instruction. NOTE: Motor fuel sold to a community college for use for community college purposes is exempt from the excise tax on motor fuel pursuant to G.S.105-449.88(7).

525200 Oil, Lubricants, Fluids – Record the cost of diesel oil, grease, motor oil, clutch and power brake fluids used in the regular maintenance of motor vehicles and equipment, not directly related to instructional equipment.

525300 Tires and Tubes – Record the cost of tires and tubes used, not directly related to instructional equipment.
525400 Motor Vehicle Replacement Parts – Record the costs of inexpensive accessories purchased for the use of motor vehicles, not directly related to instructional equipment.

525500 Other Fuels – Record the costs of any other fuels not provided for in any other object code. NOTE: Motor fuel sold to a community college for use for community college purposes is exempt from the excise tax on motor fuel pursuant to G.S.105-449.88(7).

526000 Office Supplies - Record the costs of stationery, envelopes, paper, pens, notebooks, calendars, forms, file folders and guides, ink, desk trays, staplers and other small items normally used in offices, including any associated freight costs. Record data processing office supplies costs in object code 526010.

526010 Data Processing Office Supplies - Record the costs of data processing supplies used in offices, including any associated freight costs. Record all other office supplies costs in object code 526000.

527000 Other Supplies - Record the cost of all other supplies and materials not provided for in any other object codes, including any associated freight costs. Printed certificates, diplomas, or degrees produced through print shops at the college may be paid from state funds. If these certificates, diplomas, or degrees are ordered from a commercial print shop, the cost can be a part of the graduation fee charged to the student.

528000 Audio-Visual Supplies - Record the cost of records, films, charts, maps, instructional and tutorial software, and exhibits which retain their original shape and appearance with use, including any associated freight costs. (Use with purposes 410, 930).

529000 Purchases for Resale - Record the cost of items to be resold, such as operation of bookstores, snack bars, cafeterias, and dining halls, including any freight costs.

531XXX Travel

531110 In-State Ground Transportation – Record the cost of mileage for vehicles, tolls, parking, common carrier fares, limousine, and cab fares. All charges to this object code must be for transportation within North Carolina. Receipts must be provided for common carrier fares, tolls and parking, and mileage paid from state funds for local transportation must be supported, either by Form 300 – Daily Log for Local Travel or some other daily log.

531120 In-State Air Transportation – Record the cost of commercial airline tickets for travel within North Carolina. Also record the costs of air mileage expenses incurred when the employee travels on his/her private airplane within North Carolina.
531130 **In-State Other Transportation** - Record the cost of tips for handling baggage at common carrier terminals, when arriving or departing from the place of lodging, and business related phone calls while the employee is working away from the duty station within North Carolina. Documentation must be provided for phone calls over $3.00 per day and identified as to point of origin and destination.

531140 **In-State Lodging** – Record the cost of commercial lodging within North Carolina. Receipts from the commercial establishment are required for lodging reimbursement.

531150 **In-State Meals** – Record the cost of meals and gratuities not to exceed the statutory limit within North Carolina.

531160 **In-State Miscellaneous Subsistence** – Record the cost of any other allowable in-state lodging and meals not provided for in any other in-state travel object code.

531190 **In-State Other Travel Expense** Record the cost of any other allowable in-state travel not provided for in any other in-state travel object code.

531210 **Out-of-State Ground Transportation** - Record the cost of mileage for vehicles, tolls, parking, common carrier fares, limousine, and cab fares. All charges to this object code must be for transportation outside North Carolina, but within the continental United States. Receipts must be provided for common carrier fares, tolls and parking, and mileage paid from state funds for local transportation must be supported, either by Form 300 – Daily Log for Local Travel or some other daily log.

531220 **Out-of-State Air Transportation** - Record the cost of commercial airline tickets for travel outside North Carolina, but within the continental United States. Also record the costs of air mileage expenses incurred when the employee travels on his/her private airplane outside North Carolina, but within the continental United States.

531230 **Out-of-State Other Transportation** - Record the cost of tips for handling baggage at common carrier terminals, when arriving or departing from the place of lodging, and business related phone calls while the employee is working away from the duty station outside North Carolina, but within the continental United States. Receipts must be provided for phone calls over $5.00 per day and identified as to point of origin and destination.

531240 **Out-of-State Lodging** - Record the cost of commercial lodging outside North Carolina, but within the continental United States. Receipts from the commercial establishment are required for lodging reimbursement.

531250 **Out-of-State Meals** - Record the cost of meals and gratuities not to exceed the statutory limit outside North Carolina, but within the continental United States.
531300  **Workshop/Conference Expense** - Record the cost associated with organizing and conducting workshops or conferences.

531310  **Out-of-Country Ground Transportation** - Record the cost of mileage for vehicles, tolls, parking, common carrier fares, limousine, and cab fares. All charges to this object code must be for transportation outside the continental United States. Receipts must be provided for common carrier fares, tolls and parking, and mileage paid from state funds for local transportation must be supported, either by Form 300 – Daily Log for Local Travel or some other daily log.

531320  **Out-of-Country Air Transportation** - Record the cost of commercial airline tickets for travel outside the continental United States. Also record air mileage expenses incurred when the employee travels on his/her private airplane outside the continental United States.

531330  **Out-of-Country Other Transportation** - Record the cost of tips for handling baggage at common carrier terminals, when arriving or departing from the place of lodging, and business related phone calls while the employee is working away from the duty station outside the continental United States. Receipts must be provided for tips over $5.00 per day and identified as to point of origin and destination.

531340  **Out-of-Country Lodging** - Record the cost of commercial lodging outside the continental United States. Receipts from the commercial establishment are required for lodging reimbursement.

531350  **Out-of-Country Meals** - Record the cost of meals and gratuities not to exceed the out-of-state statutory limit outside the continental United States.

531360  **Out-of-Country Miscellaneous Subsistence** - Record the cost of any other allowable out-of-country lodging and meals not provided for in any other out-of-country travel object code.

531410  **Board/Non-Employee Transportation** – Record the cost of all travel related expenditures for college board members or other non-employee individuals (including students) traveling on official business for the college. Include mileage for vehicles, tolls, parking, common carrier, limousine and cab fares. All charges to this object code must be for approved trips. Receipts must be provided for common carrier fares, tolls and parking.

531420  **Board/Non-Employee Subsistence** – Record the cost of lodging, meals, and gratuities for college board members or other non-employee individuals (including students) traveling on official business for the college. All charges to this object code must be for subsistence on approved trips. Receipts from the commercial establishment must be provided for lodging reimbursement.
531500  **Registration Fees** – Record the cost of registration fees paid for in-state, out-of-state, out-of-country and Board/Non-Employee conferences, workshops and seminars. Registration receipts must be provided to be reimbursed.

532XXX  **Communication**

532100  **Postage** - Record the costs of postage, stamps, and postal boxes for the college.

532200  **Telephone Service** - Record the costs of voice transmission, excluding both cellular phone charges and data transmission wide area network charges.

532300  **Telecommunications Data Transmission** - Record the recurring costs associated with electronic data communications/transmissions, such as fax machines.

532310  **Telecommunications Data Charges** – Record data transmissions costs and shared data charges; such as data transport charges for access circuits, point-to-point data service charges from ITS, and NCREN Gateway internet fees.

532320  **Video Transmission Charges** – Record the costs of video transmission charges, such as NCIH.

532330  **Internet Service Provider Charges** – Record dial-up or direct service link costs when the service is provided by a non-state entity (e.g. AOL, RoadRunner, GTE, and Earthlink).

532331  **Data Wiring Service Charge** – Record the costs for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project.

532332  **Telephone Wiring Service Charge** – Record charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.

532333  **Computer/Data Processing Services** – Record data processing charges for mainframe or Linux services. This account is to be used for services purchased from ITS or other outside vendors.

532334  **Managed LAN Service Charge** – Record the costs of managed local area network services purchased from ITS or other outside vendors. Managed LAN services include hardware, systems level software, monitoring, hot spare replacement in case of failure, and end of life replacement. In a managed LAN service contract, the vendor retains ownership of the hardware/software and provides the staffing necessary to maintain both the wired and wireless LAN infrastructure. Do not use this
object code to record contracted personnel costs. Staffing to supplement college LAN support staff should be recorded in object code 519142.

532335 **Managed WAN Service Charges** – Record the costs of managed wide area network services purchased from ITS and other outside vendors. Managed WAN services provide end-to-end support that includes hardware, systems level software, monitoring, hot spare replacement in case of failure and end of life replacement. In a managed WAN service contract, the vendor retains ownership of the hardware/software and provides the staffing necessary to maintain the WAN infrastructure. Do not use this object code to record contracted personnel costs. Staffing to supplement agency WAN support staff should be recorded in object code 519140 WAN Support Services.

532336 **Managed Desktop Service Charges** – Record the costs of end-to-end desktop life cycle management services, including deployment, break-fix, install, change and disposal of hardware, patch/software management, inventory management, end point security, backup management, service level management and service desk.

532337 **Managed Server Service** – Record the costs associated with Managed Hosting for Open Systems, like Unix, Windows, x86 Linux, and VM, associated disk and tape storage, and associated databases. Managed server service provides end-to-end support that may include full system administration, monitoring, back-up, OS, technical support, and hardware and software refresh, purchased from ITS or other outside vendors.

532400 **Teleconference Charges** – Record the costs of a business meeting, educational session, or seminar conducted among participants in different locations via telecommunications equipment.

532500 **Cellular Phone Services** – Record the costs of college business cellular phone service.

532510 **Email and Calendaring Service** – Record the costs of providing and hosting the email and calendaring software used by faculty, staff and students for conducting college communications, meetings and activities.

532520 **Non-taxable Cellular Phone Reimbursements** – Record the reimbursements to employees for the use of their personal cell phones for state business.

532600 **Authentication and Authorization Services** – Record the costs associated with identity and access management services that include authentication and authorization services. These services provide the ability to manage user accounts, validate users and grant rights to access services, information and resources based on a user’s profile. This includes NCID, Active Directory, 2nd Factor, Novell directory services, etc.
532700 **Software Subscriptions** – Record the costs associated with on-demand software supplied by a vendor in which the software and associated data are centrally hosted in the cloud or off site. The software is maintained by the vendor, but can be accessed by licensed users, such as SaaS, Office 365, Innotas, SalesForce, etc.

532800 **Electronic Services** – Record the costs for electronic services, usually provided on a subscription fee basis, where the services are transaction-based and not licensed on a user basis, such as e-learning, quality assurance/application testing, SQA services, background verification services, docusign, etc.

533XXX **Utilities**

533100 **Heat** - Record the cost of fuels purchased for heating of college facilities. Do not include fuel used in the instructional programs or for the operation of any vehicle.

533200 **Water** - Record the cost of water used by the college.

533300 **Electricity** - Record the cost of electricity used by the college. If electricity is used for heating and separate meters are not available, record the cost in this object code rather than in 533100.

533400 **Garbage/Sewage Disposal** - Record the cost of garbage and/or sewage disposal charged separately from other utilities.

534000 **Printing and Binding** - Record the cost of printing and reproduction with related binding operations performed by commercial printers or state agencies, such as books, catalogues, bulletins, leaflets, pamphlets, mimeographing, photo stating, blue printing, and photography. Printing of college letterhead on stationery is associated with supplies and materials expense.

535XXX **Repairs and Maintenance**

535100 **Repairs to Equipment** - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with a product or piece of equipment, other than the costs of service contracts or computer equipment repairs. For computer equipment repairs, see the appropriate objects listed below.

535105 **Repairs – Other Computer Equipment** – Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with a product or piece of computer equipment not recorded in a more specific object, such as 535106, 535107, 535108, 535109, and 535110.

535106 **Repairs – WAN Equipment** – Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with wide area network data processing equipment, including bundled software.
535107 Repairs – Video Transmission Equipment - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with video transmission equipment, including bundled software.

535108 Repairs – LAN Equipment – Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with local area network equipment and devices not accounted for in more specific objects such as 535109 and 535110.

535109 Repairs – Personal Computers and Printers – Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with general purpose desktop, laptop and hand held devices which are intended to be operated directly by an end-user with no intervening computer operator, and with devices that accept text and graphic output from a computer and transfers the information to paper.

535110 Repairs – Servers - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with computer programs that provide services to other computer programs and their users on the same or other computers, or with the computer that a server program runs on.

535120 Repairs – Voice Communication Equipment - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with voice-based communications equipment, including bundled software.

535200 Repairs to Facilities - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with facilities, when such costs are not involved with alterations and/or additions to buildings.

535300 Motor Vehicle Repairs - Record the one-time or short-term costs of an agreement with a vendor to remediate a problem with a motor vehicle.

535390 Motor Vehicle Reimbursements - Record the receipt of reimbursements for the use of college owned vehicles. Generally, this object code is used in county current funds to record reimbursements from state current funds, where transportation expenses were originally incurred.

535410 Maintenance Agreement - Buildings - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for buildings.

535420 Maintenance Agreement – Other Structures - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for other structures separate from main buildings on campus, such as storage sheds and garages.

535430 Maintenance Agreement - Equipment - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for equipment.
535450 **Maintenance Agreement – Other Software** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for other software not recorded in a more specific object such as 535460, 535493, 535494, and 535497.

535460 **Maintenance Agreement- WAN Software** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for maintenance agreements related to wide area network software.

535470 **Maintenance Agreement – Other DP Equipment** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, on other data processing equipment not recorded in a more specific object such as 535480, 535490, 535491, 535492, 535495, and 535496.

535480 **Maintenance Agreement – WAN Equipment** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for wide area network data processing equipment, including bundled software.

535490 **Maintenance Agreement – Video Transmission Equipment** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for video transmission equipment, including bundled software.

535491 **Maintenance Agreement – LAN Equipment** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, on local area network equipment not recorded in a more specific object such as 535492, 535495, and 535496.

535492 **Maintenance Agreement – Personal Computers and Printers** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for general purpose desktop, laptop and hand held devices which are intended to be operated directly by an end-user with no intervening computer operator, and with devices that accept text and graphic output from a computer and transfers the information to paper.

535493 **Maintenance Agreement – Personal Computer Software** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, on application or system software loaded on a laptop or desktop computer.

535494 **Maintenance Agreement – Server Software** – Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, on all software loaded on network servers.
**535495 Maintenance Agreement - Servers** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for computer programs that provide services to other computer programs and their users on the same or other computers, or with the computer that a server program runs on.

**535496 Maintenance Agreement – Mainframe Computer** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for various data processing systems housed in a central data repository, including bulk data processing, process control, industry and consumer statistics, enterprise resource planning, and financial transaction processing.

**535497 Maintenance Agreement – Mainframe Software** - Record the costs of contracts between a vendor and the college specifying a level of ongoing support, often for one year or longer, for various data processing applications housed in a central data repository.

**536000 Freight** - Record the expenditures for the moving of goods, such as packing, palletizing, documentation and loading unloading charges. Transportation charges on goods purchased are part of the costs in the purchase price of those items.

**537000 Advertising** - Record the cost of direct advertising and publicity in newspapers, radio, video, internet, magazines, periodicals, outdoor advertising, and related items, including advertising for employment opportunities.

**538000 Data Processing** - Record the cost charged by another department, division, or outside entity for processing financial, statistical, engineering, and other information with the use of data processing equipment.

**539XXX Other Current Services**

**539200 Public Relations** - Record the cost of receptions held as part of the student orientation program, an open house or the dedication of a college, and other entertainment expenses, as authorized by the local board of trustees. Accurate and detailed records including receipts, invoices and other supporting documentation must be kept in order to substantiate these expenses. State funds may not be used for these expenditures.

**539300 Tort Claims** - Record the cost of payments that have been determined and awarded by litigation as a result of wrongful acts or negligence of the college or its employees.

**539400 Magazine and Newspaper Subscriptions** - Record the cost of non-book library materials such as newspapers, documents, professional journals, technical and academic periodicals, and general interest periodicals.
539500 **Other Current Expense** - Record the cost of other expenses not classified elsewhere. State funds may be used for commencement expenses, such as printing of programs, honorariums, cap and gown rental for platform guests, flowers, entertainment, and travel expenses of speakers, as a direct part of commencement.

539510 **Depreciation Expense** – Record the portion of the cost of tangible capital assets that is deemed to have been consumed or expired, usually through age or usage, and has thus become an expense.

539520 **Electronic Processing Fee** – Record the cost of fees assessed for transactions for processing charges related to merchant cards used by students. The processing fees indicated on the bank’s invoice must be prorated between tuition, student fees, books, and local college fees, according to the funding source where the credit card charges were applied. If a college chooses not to prorate the monthly credit card merchant fees between fund sources, all charges associated with this service must be paid with non-state funds. The processing charges may not be deducted from daily cash deposits.

539570 **Parking and Traffic Fines** – Record transactions to remit parking and traffic fines, tickets and penalties collected in accordance with G.S. 115D-21 and deposited to revenue object 494801 to the Office of State Budget and Management, 20320 Mail Service Center, Raleigh, NC 27699-0320 within 10 days after the end of the calendar month in which the fines were collected. Include the description of the payment as “FINES and PENALTIES COLLECTED FOR _______ (insert month and year)” with remittances.

**NOTE:** At the end of each fiscal year, revenues collected must equal, unless a college has received prior approval to offset receipts with collection costs. Colleges are permitted to deduct the actual costs of collecting fines and penalties, up to a maximum of 10% of the gross receipts. Actual costs of collecting fines and penalties applies to the recovery costs for collecting parking/traffic fines. Parking/traffic enforcement activities and parking lot repairs/upkeep, are not recoverable through this deduction. System Office approval must be received in advance to recover the allowable collection expenses. Detailed information will be required to support the approval request, such as special fund reports, due diligence collection paper work, and backup documentation for all collection costs paid out. See Numbered Memo CC05-238 for more information.

539580 **Extraordinary Items** – Record a loss for transactions or other events that are not within the control of management and are both unusual in nature and infrequent in occurrence.
539590 **Special Items** – Record a loss for significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

539600 **Other Current Expense** - Record the cost of other expenses not classified elsewhere.

539610 **Employee Moving Expense** – Record the cost of allowable moving expenses outlined in [Section 5 - Travel, Transportation, and Allowance Item X Moving and Relocation Allowances](#).

539700 **Childcare** - Record the cost of childcare expenses associated with childcare allocations in purpose 530. Funds should be paid directly to the provider and form 1099 filed. In rare instances, a reimbursement may be made to the student for expenses substantiated by a receipt from a licensed and legal child care provider.

539710 **CTE Direct Assistance to Students** - Record the cost of tuition, required fees, required books, required supplies, and childcare expenses that have been approved by the System Office’s CTE Director for Direct Assistance to Students. Costs must be directly associated with the VOED program. Receipts or written documentation must be provided before reimbursements can be processed. Childcare expenses should be paid directly to the provider and form 1099 filed. In rare instances, a reimbursement may be made to the student for expenses substantiated by a receipt from a licensed and legal child care provider. Expenditures must be coded to purpose 510 and vocational code 15.

539720 **Project Skill-Up Assistance to Students** – Record the cost of developing and implementing outreach and recruitment activities to individuals, communities, businesses, and/or agencies that have been adversely impacted by the changes in the tobacco industry; providing skills assessment and short-term occupational skills training to affected workers; and when applicable, provide financial assistance to students to assist in meeting their educational goals. The program goal is to help individuals in North Carolina affected by the changes in the tobacco industry to “update” their current skills and provide them with additional marketable skills reflective of fast-growing occupations and/or new industries within their local communities.

539730 **NC Back to Work Assistance to Students** – Record the cost of instruction, support, coaching, and targeted financial assistance, including assistance with tuition, registration fees, books, and certification costs, for students participating in the program to prepare North Carolinians facing long-term unemployment for new careers. These funds may not be used to purchase equipment.

539800 **Employee Education Expense (Taxable)** - Record the cost of any employer provided education that is taxable to college employees. Colleges may use State funds to pay tuition and registration fees for one
course per semester for full-time community college faculty or staff members
employed for a term of nine or more months.

539810 Other Employee Training Expense (Non-Taxable) – Record the cost of
any employer provided education that is not taxable to college employees
for maintaining credentials and enhancing job skills.

539900 Bad Debt Expense - Record the cost of returned checks and
uncollectable accounts.

54XXXX Fixed Charges

541000 Rental of Property – Buildings/Offices - Record the fixed periodical
payments for possession and use of buildings and offices executed under
a lease agreement for a specified length of time.

541100 Rental of Land - Record the fixed periodical payments for possession and
use of land executed under a lease agreement for a specified length of
time.

541200 Rental of Other Facilities - Record the fixed periodical payments for
possession and use of other facilities, such as conference rooms,
classroom space, and residences, executed under a lease agreement for
a specified length of time.

542100 Rental/Lease - Voice Communications Equipment – Record the costs
of voice-based communications equipment including software and
maintenance as set forth in a rental or lease agreement.

542200 Rental/Lease - Other Computer Equipment – Record the costs of rental
or lease agreements on other data processing equipment not recorded in
a more specific object, such as 542300, 542400, 542401, 542402,
542403, and 542404.

542300 Rental/Lease - WAN Equipment - Record the costs of rental or lease
agreements of wide area network data processing equipment, including
bundled software.

542400 Rental/Lease - Video Transmission Equipment – Record the costs of
rental or lease agreements of video transmission equipment, including
bundled software.

542401 Rental/Lease – LAN Equipment – Record the costs of rental or lease
agreements of local area network equipment not recorded in a more
specific object, such as 542402 and 542403.

542402 Rental/Lease – Personal Computers and Printers – Record the costs of
rental or lease agreements of general purpose desktop, laptop and hand
held devices which are intended to be operated directly by an end-user
with no intervening computer operator, and with devices that accept text
and graphic output from a computer and transfers the information to paper.

542403 **Rental/Lease - Servers** – Record the costs of rental or lease agreements of computer programs that provide services to other computer programs and their users on the same or other computers, or with the computer that a server program runs on.

542404 **Rental/Lease – Mainframe Equipment** – Record the costs of rental or lease agreements of various data processing systems housed in a central data repository, including bulk data processing, process control, industry and consumer statistics, enterprise resource planning, and financial transaction processing.

542405 **Rental/Lease – Personal Computer Software** – Record the costs of rental or lease agreements of application or system software loaded on a laptop or desktop computer.

542406 **Rental/Lease – Server Software** – Record the costs of rental or lease agreements of all software loaded on network servers.

542407 **Rental/Lease – Mainframe Software** – Record the costs of rental or lease agreements of various data processing applications housed in a central data repository.

543000 **Lease/Rental of Other Equipment** - Record the fixed periodical payments for possession and use of postage meter machines, copiers, and other machinery, executed under a lease agreement for a specified length of time.

543010 **Lease/Rental of Motor Vehicles** - Record the costs of rental or lease agreements of motor vehicles not used for instructional purposes, in county and institutional funds only.

544000 **Other Computer Software - Application** - Record the costs for program software that facilitates the management of business processes and addresses specific uses, such as word processing or financial analysis.

544010 **Software License Renewal** - Record the cost of permissions to use software on non-exclusive basis and subject to listed conditions, where the ownership of the software does not transfer to the buyer and its renewal is a rental fee.

544020 **Personal Computer Software Application** – Record the costs of program software that facilitates the management of business processes and addresses specific uses, such as word processing or financial analysis, and is loaded on a desktop or laptop.

544021 **Server Software** – Record the costs of commercial application off-the-shelf software installed on a server, including Database Software.
Mainframe Software - Application – Record the costs of commercial application off-the-shelf software installed on a mainframe.

HB 275 Technology – Record the costs of instructional software funded from House Bill 275, with purpose code 450 and vocational code 80. (General Assembly Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999).

HB 275 Computer Information System (CIS) Technology – Record the costs of software directly related to the college information system (CIS), such as software that runs on servers or software used to support connectivity between systems. (General Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999).

Insurance and Bonding

Property Insurance – Record the cost of premiums paid to insure fixed assets and real estate against damage or loss, as prescribed by G.S.115D-32(a)2(b.)1.

Motor Vehicle Insurance – Record the cost of premiums paid to insure motor vehicles against damage or loss.

Liability Insurance – Record the cost of insurance coverage to protect against claims alleging that negligence or inappropriate action resulted in bodily injury or property damage, as prescribed by G.S.115D-31.1.

Other Insurance – Record all other insurance premiums paid not related to property, motor vehicles or liability.

Bonding Payments – Record the cost of an insurance contract by which a bonding agency guarantees payment of a specific sum to the college in the event of a financial loss caused by a college employee.

Memberships and Dues

College Memberships and Dues - Record the cost of college memberships in professional organizations. Membership dues paid from state funds to organizations should be kept to a minimum. Membership dues shall not be paid for an individual college employee or for the benefit of an individual college employee. Membership dues paid from state funds should be for the benefit of the college and not for an individual.

Accreditation Expense - Record the cost of accreditation relative to the Southern Association of Colleges and Schools. These expenses shall be limited to payment of travel, subsistence, lodging, and honorarium expenses incurred by members of visiting committees, other bona fide representatives, and members of the staff of accrediting organizations. Payment is permitted only for those expenses which a college is customarily invoiced by an accrediting organization following a visit.
The college may pay from state funds the required annual dues of the Southern Association of Colleges and Schools, and such college association membership dues as the board of trustees deems to benefit the college. This Rule applies to annual dues of correspondents and candidates for membership, as well as accredited members, in the Southern Association of Colleges and Schools. The college may also pay from state funds the fees for accrediting individual programs offered by the college, where such an accreditation is an official prerequisite for the licensing of graduates of such programs, by legally designated professional or occupational licensing boards or agencies in the State of North Carolina. State funds may not be used to pay the accreditation costs of any other organizations or agencies.

547000 Administrative/Indirect Costs - Record expenditures paid with funds received under provisions for indirect or administrative costs.

548000 Customized Training Industry Administrative Allowance - Record the allotment to be used for administrative expenses associated with the operation of a customized training industry project. This object code is for budgeting only. Expenditures shall be coded to the appropriate expense object codes and budget transferred from 548000 into the appropriate expense object codes.

549000 Other Fixed Charges - Record the cost of other fixed charges not classified elsewhere.

551XXX-554XXX Capitalized Equipment

551000 Office Equipment - Record the expenditures for non-instructional office equipment, such as adding machines, calculators, copiers, fax machines and printers, that have an extended useful life and costs $5000 or more.

551100 Office Furniture - Record the expenditures for office furniture, such as chairs, desks, file cabinets, shelves that have an extended useful life and costs $5000 or more.

551500 Lease/Purchase of Office Equipment - Record the payments made under lease/purchase agreements for office equipment that has an extended useful life and costs $5000 or more, since the rights and risks of ownership are transferred to the lessee.

551900 Other Equipment – Record the expenditures for tractors, drag lines, caterpillars, lawn mowers, other maintenance and housekeeping equipment, and all other equipment not classified elsewhere, that have an extended useful life and costs $5000 or more. Also record the 5 percent service charge assessed on items sold through the State Surplus Property Agency.
552000 Other Data Processing Equipment - Record the expenditures for other non-instructional data processing equipment that have an extended useful life and costs $5000 or more, including include all computers and peripheral equipment, terminals, operating software and other devices not used for classroom instruction. This object code may also include certain furnishings, such as specialized cabinets and racks, used in conjunction with data processing equipment that have no value in other areas. Where applicable, use a more specific object such as 552020, 552040, 552070, 552071, 552072, and 552073.

552020 WAN Equipment – Record the expenditures for wide area network data processing equipment, including bundled software, that has an extended useful life and costs $5000 or more.

552030 Voice Communications Equipment – Record the expenditures for voice-based communications equipment, including bundled software, that has an extended useful life and costs $5000 or more.

552040 Video Transmission Equipment – Record the expenditures for video transmission equipment, including bundled software, that has an extended useful life and costs $5000 or more.

552050 Other Computer Software (Operational) – Record the expenditures for operational software not recorded in a more specific object such as 552060, 552074, and 552075, that has an extended useful life and costs $5000 or more. Application software expenditures should be recorded to current object 544000 – Other Computer Software-Application.

552060 WAN Software (Operational) – Record the expenditures for operational wide area network software purchased separately from wide area network equipment, and that has an extended useful life and costs $5000 or more.

552070 LAN Equipment – Record the expenditures for local area network equipment not recorded in a more specific object such as 552071, 552072, and 552073, that has an extended useful life and costs $5000 or more.

552071 Non-Instructional Personal Computers and Printers – Record the expenditures for non-instructional desktop, laptop and hand held devices which are intended to be operated directly by an end-user with no intervening computer operator, and with devices that accept text and graphic output from a computer and transfers the information to paper, that have an extended useful life and costs $5000 or more.

552072 Servers – Record the expenditures for computer programs that provide services to other computer programs and their users on the same or other computers, or with the computer that a server program runs on, that have an extended useful life and costs $5000 or more.
552073 **Mainframes** – Record the expenditures for various data processing systems housed in a central data repository that have an extended useful life and costs $5000 or more, including bulk data processing, process control, industry and consumer statistics, enterprise resource planning, and financial transaction processing.

552074 **Personal Computer Software (Operational)** - Record the expenditures for commercial off-the-shelf non-instructional operational software loaded on a laptop or desktop personal computer, that has an extended useful life and costs $5000 or more.

552075 **Server Software (Operational)** – Record the expenditures for commercial off-the-shelf operational software installed on a server, that has an extended useful life and costs $5000 or more. Application server software should be recorded to current object 544021 – Server Software-Application.

552076 **Mainframe Software (Operational)** – Record the expenditures for commercial off-the-shelf operational software installed on a mainframe that has an extended useful life and costs $5000 or more. Application mainframe software should be recorded to current object 544022 – Mainframe Software-Application.

552077 **IT Security Equipment** – Record the expenditures for IT Security Equipment, such as firewalls, VPN boxes, IPS boxes etc., that have an extended useful life and costs $5000 or more.

552078 **IT Security Software** – Record the expenditures for IT Security Software, such as licenses for filtering, malware, antivirus, Botnet, etc., that have an extended useful life and costs $5000 or more.

552500 **Lease/Purchase of Data Processing Equipment** – Record the costs of payments made under lease/purchase agreements for data processing equipment and software that have an extended useful life and costs $5000 or more, since the rights and risks of ownership are transferred to the lessee.

553000 **Educational Equipment** - Record the expenditures for equipment used in instructional programs, that has an extended useful life and costs $5000 or more.

553010 **Other Educational Data Processing Equipment** - Record expenditures for other instructional data processing equipment that has an extended useful life and costs $5000 or more, including all computers and peripheral equipment, terminals, and other devices used for classroom instruction. This object code may also include certain furnishings, such as specialized cabinets and racks, used in conjunction with data processing equipment that have no value in other areas.
Educational Personal Computers and Printers - Record the expenditures for instructional desktop, laptop and hand held devices which are intended to be operated directly by an end-user with no intervening computer operator, and with devices that accept text and graphic output from a computer and transfers the information to paper, that have an extended useful life and costs $5000 or more.

Educational Personal Computer Software (Operational) - Record the costs of commercial off the shelf instructional operational software that has an extended useful life and cost $5000 or more and is loaded on a laptop or desktop personal computer.

HB 275 Educational Computer Equipment - Record the expenditures for instructional computing equipment, cabling, and networking that have an extended useful life and cost $5000 or more and are funded from House Bill 275. (General Assembly Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999). This object code may only be used with purpose 922 and vocational code 80.

HB 275 Allied Health Educational Equipment - Record the expenditures for instructional equipment that have an extended useful life and cost $5000 or more and are purchased for the Allied Health Program funded from House Bill 275. (General Assembly Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999). This object code may only be used with purpose 922 and vocational code 80.

HB 275 Machinery/Mechanical Educational Equipment - Record the expenditures for instructional equipment that have an extended useful life and cost $5000 or more and are purchased for Machinery/Mechanical Educational Programs funded from House Bill 275. (General Assembly Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999). This object code may only be used with purpose 922 and vocational code 80.

HB 275 Other Educational Equipment - Record the expenditures for other instructional equipment purchased with funds from House Bill 275 not classified elsewhere that have an extended useful life and cost $5000 or more. (General Assembly Session, 1998 and House Bill 168, Section 9.11a, Session Law, 1999). This object may only be used with purpose 922 and vocational code 80.

HB 275 College Information System (CIS) Equipment - Record the expenditures for equipment purchases that are directly related to the implementation of the college information system (CIS) that have an extended useful life and cost $5000 or more. Allowable items include computer servers, networking infrastructure such as HUBs, firewalls, routers, wiring and cabling. PC’s for individuals cannot be purchased with these funds. (General Assembly Session, 1998 and House Bill 168,
Section 9.11a, Session Law, 1999) This object code may only be used with purpose 922 and vocational code 80.

553400 Lease/Purchase of Educational Equipment - Record the payments made under lease/purchase agreements for educational equipment that has an extended useful life and costs $5000 or more, since the rights and risks of ownership are transferred to the lessee.

553500 Educational Equipment (Small Business) - Record the expenditures for Small Business educational equipment that has an extended useful life and costs $5000 or more. This object code is restricted for those expenses charged against the separately budgeted amount approved by the State Board of Community Colleges.

553700 Educational Equipment (CTE) - Record the expenditures for CTE Grant (formerly VOED Vocational Education-Basic Grant) educational equipment that has an extended useful life and costs $5000 or more. This object code and vocational code 16 are restricted for those expenses approved and charged against the separately budgeted Basic Grant allotment approved by the State Board of Community Colleges. Departmental approval is required and these funds must be included on the local application in activity 7.

553800 Educational Equipment (Special Allotment) - Record the expenditures for the Special Allotments educational equipment that have an extended useful life and costs $5000 or more for Marine Technology at Cape Fear CC and the Manufacturing Solutions Center at Catawba Valley CC. This object code is restricted for those expenses approved and charged against the separately budgeted Special Allotments approved by the State Board of Community Colleges, and departmental approval is required.

553900 Educational Equipment (Priority Programs/CIP) - Record the expenditures for Priority Program educational equipment that has an extended useful life and costs $5000 or more. This object code is restricted for those expenses approved and charged against the separately budgeted Priority Program/CIP approved by the State Board of Community Colleges, and departmental approval is required.

554000 Motor Vehicles – Record the costs of motor vehicles that are not used as instructional equipment.

554100 Boats - Record the cost of vessels propelled on water by oars, sails, or an engine that are typically small enough to be carried aboard a larger ship or can be lifted out of the water.

554200 Trailers – Record the cost of a transport vehicle, usually two-wheeled, that is towed by another motor vehicle.
554300 **Other Motorized Vehicles** – Record the costs of other self-propelled wheeled vehicles where propulsion is provided by an engine or motor, not provided for in other object codes.

555XXX **Other Equipment**

555100 **Non-Capitalized Equipment** - Record the expenses for all equipment items that are not consumable, have an extended useful life, and cost less than $5,000, not designated elsewhere. This object code can be used with most purpose codes.

555200 **Non-Capitalized Equipment – High Risk** - Record the costs of all equipment costing less than $5,000 that are designated as high risk. High Risk Items include, but are not limited to, personal computers, laptop computers, tablets, guns, and portable projectors. This object code can be used with most purpose codes.

556XXX **Books**

556100 **Books** - Record the costs of library books and book-like materials. Book like materials include electronic resources such as e-book leases and subscriptions to e-book collections, book, and eBook leases or subscriptions to eBook collections.

557XXX – 559XXX **Acquisitions**

557000 **Land** - Record the costs of land and interest in land.

558000 **Building** - Record the costs of buildings, additions, and fixtures and equipment which are permanently attached to or form a part of buildings and structures, such as elevators, plumbing, electrical systems, heating systems, and air-conditioning systems when acquired under contract.

559000 **Other Capital Outlay** – Record the costs of roads, including the pavement of drives and parking facilities, bridges, landscaping, sewerage, towers, tanks, wells, fences, and all other capital outlay not otherwise classified.

559500 **Retirement of Indebtedness** - Record, as an expense, the amount of a debt associated with a capital project as it is retired. This account is associated with Unexpended Plant Funds.

559600 **Interest Expense** - Record the interest expense of debts associated with capital projects. This account is associated with Unexpended Plant Funds.

559650 **Interest Expense – Non-operating** – Record any other interest expense of debts that are not related to the primary purpose of college operations.

56XXXX **Student Loan, Scholarship, and Award Related Expenses**
560000 Student Loan and Scholarship Related Expenses - Record the various expenses associated with student loans, in particular NDSL and FNL.

560100 Student Financial Aid Restatement – Reclassify tuition and registration fee waivers, for financial statement reporting purposes only.

570000 Disposal of Plant Facilities - Record the disposal of plant facilities and equipment.

571000 Capital Asset Write-downs – Reduce the carrying value of a capital that has been impaired and its service utility has declined significantly and unexpectedly, for financial statement reporting purposes as prescribed by GASB Statement 42.

580000 Transfers To Other Funds - Record outgoing inter-fund transfers in the following object codes according to the recipient fund of the transfer and whether the transfer is mandatory or non-mandatory.

VII. Unit Code (Positions 13-18)
The Unit is used with expense accounts to organize the expenses into logical and otherwise undefined groups according to the needs of the college. Unit codes are required by the System Office for customized training projects and State Board approved grants processed through the 112 (2-12) so that these funds can be reported separately.

VIII. Purpose Codes No longer Used
150 Staff Development - Eliminated July 1, 2009. Previously recorded the cost of providing activities for teaching faculty and non-teaching staff in the areas of technical content and skill upgrading.

210 Certificate programs - Previously recorded expenses related to certificate programs in a separate purpose code, but now reported under Purpose 220 Curriculum Instruction as of July 1, 2013.
230 Diploma programs - Previously recorded expenses related to diploma programs in a separate purpose code, but now reported under Purpose 220 Curriculum Instruction as of July 1, 2013.

240 Transitional programs - Previously recorded expenses related to transitional programs in a separate purpose code, but now reported under Purpose 220 Curriculum Instruction as of July 1, 2013.

280 ARRA 12in6 Expenditures – Curriculum - Previously recorded the cost of curriculum instruction for the JobsNOW program funded initially by the American Recovery and Reinvestment Act under the Workforce Investment Act (WIA). JobsNOW provided grants for local colleges to support capacity building, infrastructure enhancement and short-term training activities based on local labor market need. The goal of the “12 in 6” Project was to provide an infusion of instructional resources to support training activities in 12 occupational areas that could be completed in less than 6 months. The occupational areas identified were: Nursing Assistant, Phlebotomy, Medical Coding, Office/Clerical Support, Masonry/Tile Cutting, Plumbing, Carpentry, Welding, Food Service, Autobody Repair, Manufacturing, and Industrial Maintenance.

281 ARRA 12in6 Expenditures – Curriculum Support - Previously recorded the cost of curriculum support for the JobsNOW program funded initially by the American Recovery and Reinvestment Act under the Workforce Investment Act (WIA). JobsNOW provided grants for local colleges to support capacity building, infrastructure enhancement and short-term training activities based on local labor market need. The goal of the “12 in 6” Project was to provide an infusion of instructional resources to support training activities in 12 occupational areas that could be completed in less than 6 months. The occupational areas identified were: Nursing Assistant, Phlebotomy, Medical Coding, Office/Clerical Support, Masonry/Tile Cutting, Plumbing, Carpentry, Welding, Food Service, Autobody Repair, Manufacturing, and Industrial Maintenance.

331 Community Service - Previously recorded the costs of single courses, each complete in itself, that focused on an individual’s personal or leisure needs rather than occupational or professional. This program included both cultural and civic components. It was eliminated July 1, 2009, as a result of the General Assembly eliminating Community Service block grant funds.

350 Human Resource Development - Eliminated July 1, 2004, as a result of the General Assembly eliminating the Human Resource Development (HRD) block grant funds.

351 HRD – Career Start - Eliminated July 1, 2009, as a result of the end of the Career Start program.
New and Expanding Industry Training – HB275 - Eliminated July 1, 2009, as HB275 funds are no longer available for this purpose.

Bionetwork – Supplies - Bionetwork provides specialized bio-manufacturing and Pharmaceutical manufacturing training. Purpose 365 funds were for supplies that were approved through a Request for Proposal (RFP). It was eliminated July 1, 2008, as funds are no longer available for this purpose.

Focused Industrial Training – HB275 - Eliminated July 1, 2008, as HB275 funds are no longer available for this purpose.

Customized Industry Training (CIT) - Eliminated July 1, 2008, when NEIT, FIT, and CIT were consolidated into one program now called “Customized Training”.

ARRA 12in6 Continuing Education Instruction - Previously recorded the cost of continuing education instruction for the JobsNOW program funded initially by the American Recovery and Reinvestment Act under the Workforce Investment Act (WIA). JobsNOW provided grants for local colleges to support capacity building, infrastructure enhancement and short-term training activities based on local labor market need. The goal of the “12 in 6” Project was to provide an infusion of instructional resources to support training activities in 12 occupational areas that could be completed in less than 6 months. The occupational areas identified were: Nursing Assistant, Phlebotomy, Medical Coding, Office/Clerical Support, Masonry/Tile Cutting, Plumbing, Carpentry, Welding, Food Service, Autobody Repair, Manufacturing, and Industrial Maintenance.

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CED Special Allotment - Recorded the administrative and support cost associated with the Compensatory Education program of basic skills. It was eliminated effective July 1, 2009, because its purpose was obsolete.

Tech Prep - Previously recorded expenditures for Title II of the Carl D. Perkins Career and Technical Education Act of 2006 that provided funding for
Tech Prep programs. Tech Prep programs combined two years of secondary education with a minimum of two years of postsecondary education in a non-duplicative, sequential course of study. The program integrated academic and career and technical instruction; utilized work-based learning; built student competence in math, science, reading, writing, communications, economics, and workplace skills; and lead to an associate or baccalaureate degree, and/or placement in appropriate employment.

ARRA 12in6 Student Services - Previously recorded the cost of student services support for the JobsNOW program funded initially by the American Recovery and Reinvestment Act under the Workforce Investment Act (WIA).

IX. Document History

<table>
<thead>
<tr>
<th>Date published</th>
<th>Description</th>
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                 2. Renamed Purpose Code 364 – Business and Industry Support – Administrative  
                 3. Added Purpose Code 357 – Project Skill Up (Calendar Year 2014)  
                 4. Renamed purpose code 358 – Project Skill Up (Calendar Year 2015)  
                 5. Deleted vocational codes 61 and 62 that were previously used with Accelerating Opportunity funds |
| September 2014 | 1. Added vocational code 41 – Military Training/CBE  
                 2. Added vocational code 42 – Oil & Natural Gas Feasibility Study  
                 3. Added vocational code 65 – Job-Driven National Emergency |
| January 2015   | 1. Added vocational code 78 – CTE Leadership NC Works Career Pathways |
| March 2015     | 1. Added object code 124090 - Deferred Outflows for Pensions  
                 2. Added object code 242080 – Net Pension Liability - Noncurrent  
                 3. Added object code 242090 – Deferred Inflows for Pensions  
                 4. Added object code 518250 – Pension Expense  
                 5. Added object code 379000- Restatement-Net Position  
                 These accounts are needed for 13th month accrual entries |
| September 2015 | 1. Added vocational code 61 – Office Administration Alignment Project  
                 2. Added vocational code 62 – CBE Incubator Project  
                 3. Removed vocational code 60 – NC Back to Work  
                 4. Removed vocational code 69 – Ready for College  
                 5. Removed vocational code 70 – CRC Performance Incentive Grant  
                 6. Removed vocational code 72 – Basic Skills Grant (Post & Min) |
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<tr>
<th>Month</th>
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<tbody>
<tr>
<td>March 2016</td>
<td>1. Added vocational code 79 – NC Career Coach</td>
</tr>
<tr>
<td></td>
<td>2. This document was updated for ADA compliance. The font family was converted from serif to sans serif. The online version will be in grayscale.</td>
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<tr>
<td>April 2016</td>
<td>1. Added vocational code 46 – CCC&amp;TI Truck Driver Training</td>
</tr>
<tr>
<td>August 2016</td>
<td>1. Added vocational code 48 – Taste of Industry</td>
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<td></td>
<td>2. Added vocational code 63 – Accounting &amp; Finance Alignment Project</td>
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<td>3. Added vocational code 64 – Local Government Finance Officer</td>
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<td></td>
<td>4. Added vocational code 66 – Career &amp; College Ready Alignment Partnership</td>
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<td>5. Removed vocational code 38 – Voed Teaching Excellence</td>
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<td></td>
<td>6. Removed vocational code 41 – Military Training/CBE</td>
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<td>7. Removed vocational code 42 – Oils &amp; Natural Gas Feasibility</td>
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<td>8. Removed vocational code 44 – Bio Equipment Grant</td>
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<td>9. Removed vocational code 56 – Voed Professional Development</td>
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<td>10. Removed vocational code 74 – ABE CASAS</td>
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<td>11. Removed vocational code 75 – ABE Ideal/Path/Family Literacy</td>
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<td>12. Removed vocational code 77 – ABE Innovations/Transitions</td>
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<td>13. Removed vocational code 88 – Project Skill-Up Equipment</td>
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<tr>
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<td>14. Removed object code 437000 – GED Fees</td>
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