Accounting Procedures Manual and Reference Guide

Section 2: Chart of Accounts

Finance and Operations Division
Version 2025.01
Revision Date September 2025

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What's New?

September 2025

1. **Non-Formula VOC & Purpose Codes Combinations Listing –** There is a special listing combining VOC & Purpose Codes frequently used together. This is not all inclusive but will provide quicker access for users when questions arise. This is located immediately behind VOC Codes on page 36.

2. **Object Codes Listings –** An added benefit for this version of the Accounting Procedures Manual is the addition of two Excel listings of Revenues and Expenses codes. These have been prepared to provide a quick go-to listing for colleges for questions regarding where an account is listed. These listings do not include accounts that individual colleges may have set up for their purposes but include the accounts included in Object Codes. Colleges should always review the description for an account before setting up the account. This is located immediately behind Object Codes beginning on page 94.

3. **Links have been updated and added for user convenience**
   State Board Community College Code links – Links added to this document lead to the complete State Board Code. You can access specific items by using the Table of Contents at the beginning of the SBCC Code or by using the control-F search mechanisms.

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Table of Contents

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I. General Ledger Account Structure

X | X | XXX | XX | X | XXXXX | XXXXX

FUND SOURCE
0 Institutional Funds
1 State Funds
2 County Funds
5 Accounts Receivable Clearing

NACUBO CODE
1 Current Unrestricted
2 Current Restricted
5 Proprietary
6 Loan
7 Plant
8 Endowment
9 Agency

PURPOSE
Classifies the function of expenditures

VOCATIONAL CODE
Tracks federal and state non-formula expenditures across purposes

LEDGER IDENTIFICATION
1 Asset
2 Liability
3 Fund Balance
4 Revenue
5 Expense

OBJECT
Structured code to identify the nature of assets, liabilities, fund balance, revenues and expenses

UNIT
Assigned by each college to support local college needs

II. Fund Source Codes (Position 1)

The budget source identifies the approving authority for purposes of budgeting, as prescribed by ***G.S. 115D***.

0. Institutional Fund

Funds 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 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 is certain grants and contracts which may be awarded to colleges on an individual basis, such as research grants, Title II 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 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 to separate them from daily cash basis transactions during the year. This clearing fund ensures daily deposits and monthly revenue, and expense reporting occurs on a 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 at the end of the fiscal year for accrual financial statement presentation purposes.

III. NACUBO Codes (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 NACUBO in the Financial Accounting and Reporting Manual (FARM) for Higher Education, ***Accounting (nacubo.org)*** and the AICPA in the Industry Audit Guide, Audits of Colleges and Universities [***Accounting & Auditing (aicpa.org)***]. Governmental Accounting Standards Board Statements ***GASBS 34*** and ***GASBS 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 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 financial 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 funds.

2. Current Restricted Funds

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

9. **Agency Funds**
   Funds for which the college acts only as an administrator or custodian. All decisions about these funds' use are made by the agency or individual who placed them 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.

IV. Purpose Codes (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.

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 - Records the cost of senior level executives with responsibilities for managing the institution. 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 - Records activities involving all accounting, payroll, purchasing, auxiliary services and the business office.

130 General Administration - Records 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 - Records expenditures for the Federal Work Study Program where students earn funds through part-time employment at the college to help finance postsecondary education costs. 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 the county or institutional funds.

140 Information Systems (Administrative) - Records cost of computer operations that serve the administrative activities of the entire institution.

2. 2XX – Curriculum Instruction

Records the cost of all activities that directly involve delivering 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 and other costs including travel, supplies, service and maintenance contracts on educational equipment, and any other current expenses incurred during instruction.

220 Curriculum Instruction – Records 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 is 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 curriculum 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 - Records the additional local fees that are charged to curriculum students to offset the high-cost of curriculum programs.

291 Required Specific Local Fees – Curriculum - Records fees charged to students to support other required academic costs for items that are 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 their charged purposes. 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 700.1.***

. **292 Instructional Technology Fees** – **Curriculum** - Records fees charged to students to support student access to instructional technology. The instructional technology fee shall not exceed $48 per academic term for curriculum students and $5 per course to continuing education students per ***1E SBCCC 700.3.*** However, subject to the prior approval of the SBCC, local boards of trustees have the authority to establish an instructional technology fee that exceeds the $48 per academic term for curriculum students. Instructional technology fees 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, and 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 - Records 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 required parts 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 delivering 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 during instruction. The continuing education purposes are as follows:

310 Occupational Education Instruction - Records the cost of offering single courses, each complete, 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 for this purpose, i.e., instructional salary, instructional supplies, etc**.

321 Adult Basic Education/English Language Acquisition - Records the Adult Basic Education (ABE) costs of offering instructional programs that provide basic skills for adults who are performing below the ninth-grade level in reading, writing, mathematics, and other basic skills. Many of these activities include pre-high school equivalency preparatory components or transition from English acquisition to ABE instructional programs. English language acquisition classes are designed to assist eligible individuals who are English language learners achieve competence in reading, writing, speaking, and comprehension of the English language. This allows eligible individuals to attain a secondary school diploma and its recognized equivalent and transition to post-secondary education and training or employment. Record the instructional costs associated with offering classes in Adult Basic Education and English Language Acquisition. Allowable expenses include costs for instructors' salaries and benefits, classroom materials, training and educational costs, travel, equipment, maintenance, repairs and depreciation, insurance and audit services. Unallowable costs include the following: alcohol, commencement costs, fundraising, lobbying, student activity costs and bad debts. Allowable and unallowable costs may be found within the College and Career Readiness Cost Allowability document. For the complete list of items, please refer to the ***College and Career Readiness | NC Community Colleges*** website.

No administrative or clerical costs can be charged to this purpose code. Up to 5% of the federal portion may be used for administrative costs. See purpose code 325 for more information.

322 Adult Secondary Education (ASE) – Records ASE instruction costs that may lead to a diploma, a high school equivalency certificate, transition post-secondary education, or employment. Allowable costs may include but are not limited to the following: audit services, bonding costs, compensation-personal and fringe, depreciation, equipment, employee health, maintenance, repairs, materials, supplies, computers, rental costs, training and education costs, transportation, and travel costs. Unallowable costs include the following: alcohol, commencement costs, fundraising, lobbying, student activity costs and bad debts. Allowable and unallowable costs may be found within the ***College and Career Readiness Cost Allowability*** document. For the complete list of items, please refer to the ***College and Career Readiness | NC Community Colleges*** website.

No administrative or clerical costs can be charged to this purpose code. Up to 5% of the federal portion may be used for administrative costs. See purpose code 325 for more information.

323 Integrated English Literacy and Civics Education (IELCE) – Records costs for Integrated English Literacy and Civics Education (IELCE) for English language learners who are adults, including professionals with degrees and credentials in their native countries, to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers, citizens, and civic participants, and to receive workforce training. IELCE prepares adults who are English language learners for, and place such adults in, unsubsidized employment in in-demand industries and occupations that lead to self-sufficiency; and integrate with local systems and its functions to carry out the activities of the program. IELCE provides instruction in literacy and English language acquisition, civic participation, and the rights and responsibilities of citizens, and workforce training. Activities must be provided in combination with integrated education and training activities. Allowable costs may include but are not limited to the following: audit services, bonding costs, compensation-personal and fringe, depreciation, equipment, employee health, maintenance, repairs, materials, supplies, computers, rental costs, training and education costs, transportation, and travel costs. Unallowable costs include the following: alcohol, commencement costs, fundraising, lobbying, student activity costs and bad debts. Allowable and unallowable costs may be found within the College and Career Readiness Cost Allowability document and should be outlined in your college's approved budget plan. For the complete list of items, please refer to the ***College and Career Readiness | NC Community Colleges*** website.

No administrative or clerical costs can be charged to this purpose code. Up to 5% of the federal portion may be used for administrative costs. See purpose code 325 for more information.

325 Basic Skills Administration – Records up to 5% of the federal portion of the Title II grant that is allowed for support and administrative functions, such as clerical personnel costs. These costs are not related to the direct provision of adult education and literacy activities as defined in WIOA. In other words, administrative costs include clerical support but do not include the cost of Basic Skills directors who spend considerable time performing program specific activities, which could be charged to purpose code 321, 322, and 323. This would depend upon the job functions as documented in the job description of the director. Allowable costs may include but are not limited to the following: audit services, bonding costs, compensation-personal and fringe, depreciation, equipment, employee health, maintenance, repairs, materials, supplies, computers, rental costs, training and education costs, transportation, and travel costs. Unallowable costs include the following: alcohol, commencement costs, fundraising, lobbying, student activity costs and bad debts. Allowable and unallowable costs may be found within the College and Career Readiness Cost Allowability document and should be outlined in your college's approved budget plan. For the complete list of items, please refer to the ***College and Career Readiness | NC Community Colleges*** website.

No other administrative or clerical costs above the 5% maximum of the federal portion of the Basic Skills grant can be charged to this purpose code. *Expenses above this 5% maximum cannot be paid from state Basic Skills formula or Title II funds. See purpose code 422.*

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 357 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 357 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 Apprenticeship Building America Grant – Records the cost to support education assistance, supportive services, and employer incentives for qualified apprentices through ApprenticeshipNC.

   360 NC EDGE Customized Training Regional Trainers - Records costs of support salary and fridge benefits, travel and subsistence, supplies and materials, telephone expenses, and training certification costs for five Customized Training regional trainers who deliver services to business and industry statewide. ***Only approved colleges may use this purpose code*.**

   361 Customized Training Program Projects – Records the cost of offering programs for customized, job-specific training needs of new industries which are moving into the state and 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 as amended May 15, 2009, ***Numbered Memorandum CC09-014***. **Customized Training program projects current operating costs are charged to vocational code 80**.

   363 Small Business Centers - Records 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 must use vocational code 83. Non-capitalized equipment is charged to object purpose codes 555100 and/or 555200. Capitalized equipment is charged to purpose code 940 and object code 553500.**

   364 Business and Industry Support - Administrative – Records 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 - Records 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 – Records 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, except for BioNetwork center equipment. **BioNetwork center current operating costs and equipment are charged to vocational code 80.** Prior approval must be received before transferring funds to equipment.

370 NC Military Business Center – Records 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 costs and equipment are charged to vocational code 80. *Only Fayetteville Technical Community College may use this purpose code.***

371 NC Research Campus at Kannapolis – Records the expenditure of funds appropriated by the General Assembly for Rowan Cabarrus' research facility. **NC Research Campus current operating and equipment to vocational code 80. *Only Rowan Cabarrus may use this purpose code.***

373 Literacy Special Projects – Records 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 codes as designated below:**

- **73 for Adult Education and Family Literacy Act (AEFLA) State Leadership,**
- **74 for CASAS, 75 for IDEAL, Pathways, and Family Literacy,**
- **76 for English Literacy/Civics Education,**
- **77 for Innovations/Transitions**

Each program should also be tracked and recorded in a separate unit code at the college level.

375 NC BioBetter – Records the costs of expanding capacity for industry training at ten colleges through the development of new curriculum and hiring of industry trainers. The funding for these costs is the Build Back

Better Regional Challenge Grant from the US Department of Commerce Economic Development Administration. Equipment purchases are coded to purpose code 945. ***Only approved colleges may use this purpose code.***

5. 39X – Non-Curriculum Fees

Record the additional fees charged to non-curriculum students to offset the high cost of occupational continuing educational classes.

391 Required Specific Local Fees – Non-Curriculum - Records the fees charged to students to support other required academic costs for items that are 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 their charged purposes. 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 State Board Policy ***1E SBCCC 700.7.***

392 Instructional Technology Fee - Non-Curriculum - Records 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, and 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 - Records 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.

395–399 Reserved for Future Use

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

7. **41X – Academic Support**
   Records 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 - Records expenditures for organized activities that directly support the operation of a catalogued or classified collection of resource material. It also includes learning resources 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**
   Records 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 Administration - Records 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 Administration - Records the costs associated with the administration of non-curriculum instruction. 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 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) - Records current operating expenses incurred in operating all information systems that serve the institution's instructional activities.

432 Rural College Broadband Services (GREAT) – Records costs associated with design and implementation of critical, college specific IT infrastructure and network security improvements for serving students at campuses in the most rural and economically challenging regions. Funding is from Growing Rural Economies with Access to Technology (GREAT) program. ***Only approved colleges may use this purpose code*.**

9. 5XX – Student Support

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

525 Intellectual & Developmental Disabilities Pilot Program – Records the expenditures to research best practices and conduct a needs assessment to identify how to best serve students with intellectual and developmental disabilities. **Expenditures are to be charged to vocational code 80**.

530 Child Care – State Appropriation - Records the expenditures of the NC Child Care Grant in assisting curriculum and qualified work study student-parents with the financial responsibilities for childcare 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 childcare 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 non-instructional activities for college childcare facilities. State funds cannot be used to support childcare facilities or support childcare staff positions. Colleges may not expend any of these allocations for administrative overhead, including salaries.

554 Short-Term Workforce Development Grant Program – Records costs of the Short-Term Workforce Development Grant Program as established and appropriated in ***Session Law 2021-180 (SB 105, Section 6.6)***. Allowable expenditures are direct financial assistance for North Carolina resident students who enroll in noncredit, short-term workforce training programs that lead to an industry-recognized credential in fields with employer demand and competitive wages.

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 - Records 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 costs of fuel, water, power, telephone service, the costs of janitorial supplies and materials, the costs 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 - Records the salaries of all maintenance supervisors and workers. The costs 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 by 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 - Records 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 intended to make profit or break even.

72X Bookstore - Records 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 - Records 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 - Records activities when parking fees are 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 reported within the "2" Budget Source.

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

77X SGA Funds - Records 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 - Records 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 are included in this category.

79X Public Service - Records 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 assigned by the college within the 79X series.

12. 8XX – Student Aid

Records scholarships, grants and loans made to students to help with 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. Pell grants are always considered to be Student Aid.

81X Loans - Records 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 - Records 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, such as TEACH Grants, and Iraq and Afghanistan Service Grants.

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

823 Federal Supplemental Educational Opportunity Grant (FSEOG) - Records the aid awarded to students through the FSEOG 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 Grant - Records the aid awarded to students through the Pell grant program. 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 - Records 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. Colleges should 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 sale. These assets may be subject to depreciation.

With the release of ***GASB's Implementation Guide 2021-1***, certain assets below the $5,000 threshold may need to be grouped as capital assets and recorded as such. Colleges should analyze and determine individual materiality and record as capital assets.

910 Buildings and Grounds - Records 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 - Records 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.

923 Equipment – Literacy - Records the costs of procuring instructional technology for the college's literacy labs and classrooms. Colleges may use **up to 5 percent** of the basic skills allotment to procure instructional technology, including computers, instructional software and software licenses, scanners for testing, and classroom projection equipment, for the college's literacy labs and classrooms, 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 Instructional Resources - Books - Records the cost of books, book-like materials, magazines and periodicals, and audio-visual materials of a durable nature.

940 Categorical Equipment - Records 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.

945 Equipment – NC BioBetter - Records the cost of purchasing equipment through the funding of Build Back Better Regional Challenge Grant from the US Department of Commerce Economic Development Administration. Current expenses are recorded in purpose code 375. ***Only approved colleges may use this purpose code.***

946 Equipment – Rural College Broadband Access (GREAT) – Records the costs of equipment purchased through the funding from Growing Rural Economies with Access to Technology (GREAT) program. Current expenses are recorded in purpose code 432. ***Only approved colleges may use this purpose code.***

96X Capital Assets - Records the value of tangible long-term assets 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. These are assets expected to have a useful life exceeding two years and may be depreciated.

14. COVID-19

Several sources of funds have been provided since the national declaration of the COVID pandemic on March 13, 2020. Federal sources provided to the State of NC allowed for allocations through the 2020 COVID-19 Recovery Act, Coronavirus Relief Act, Governor's Emergency Education Relief Scholarships and the American Rescue Plan Act (ARPA) which resulted in allocations to colleges through the NC Community College System Office. Currently the only funding with remaining allocations is the ARPA State Fiscal Recovery Funds grants.

Colleges receiving these funds are also responsible for required reporting to the NC Pandemic Office and are subject to State and Federal audit requirements. These funds are also subject to the requirements in the Code of Federal Regulations Uniform Compliance Guidance Part 200 (2 CFR §200): subpart D (2 CRF §200.303) regarding internal controls, subpart D (2 CRF §200.331 - §200.346) regarding subrecipient monitoring and management and subpart F (2 CFR §200.501 – §200.521) regarding audit requirements. In addition to the Code of Federal Regulations Uniform Compliance Guidance, these funds are subject to the NC Administrative Code as mandated by G.S. 150B-21.18.

General ledger tracking codes are set up to record the costs of various expenses caused by the COVID-19 pandemic. Many codes are no longer valid as the funding for those has ended and is no longer available. The following codes are only to be used as indicated on college allocations.

Various COVID-19 Purpose Codes:

372 Apprenticeship Expansion – Records costs to expand apprenticeship programs for small businesses and high demand trades. This is an allocation funded through ***S.L. 2021-180, as amended by S.L. 2021-189*** as part of the State Fiscal Recovery Funds.

431 Rural College Broadband Access - Current Operating – Records costs to deliver critical, college specific IT infrastructure and network security improvements for 20 colleges serving students at campuses in our system's most rural and economically challenged regions caused by COVID-19. This is an allocation funded through ***S.L. 2021-180, as amended by S.L. 2021-189*** as part of the State Fiscal Recovery Funds See purpose 944 for equipment costs. **This purpose code is only allowed to be used by colleges with an approved IT plan.**

540 Building Careers/Construction Academies – Records costs of developing work-based learning programs across the community college system on campuses where construction programs currently exist or where there is a demand to expand construction programs. The work-based learning program shall involve the construction industry and shall focus on core competencies, including applied hands-on skills, safety training, and soft skills training. This is an allocation funded through ***S.L. 2021-180, as amended by S.L. 2021-189*** as part of the State Fiscal Recovery Funds

556 Underserved Student Outreach & Advising – Records funds used to expand outreach and student advising capacity in support of the Longleaf Commitment grant program, for students who are from low- or moderate-income families. This is an allocation funded through ***S.L. 2021-180, as amended by S.L. 2021-189*** as part of the State Fiscal Recovery Funds

944 Rural College Broadband Access Allocation – Equipment - Records the cost to deliver critical, college specific IT infrastructure and network security improvements for 20 colleges serving students at campuses in our system's most rural and economically challenged regions caused by COVID-19. This is an allocation funded through ***S.L. 2021-180, as amended by S.L. 2021-189*** as part of the State Fiscal Recovery Funds See purpose 431 for current operating costs. All funds are to be spent according to a specified schedule. Failure to adhere to the expenditure schedule will put the college at risk of having funds recalled and reallocated. ***This purpose code is only allowed to be used by colleges with an approved IT plan.***

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Purpose Codes
FY 2025-26

110	Executive Management
120	Financial Services
130	General Admin
140	Information Systems (Admin)
220	Curriculum Instruction
310	Occupational
311	Occupational Support
320	Basic Skills Plus
321	Adult Basic Education (ABE)/English Language Acquisition
322	Adult Secondary Education (ASE)
323	Integrated English Literacy and Civics Education (IELCE)
325	Basic Skills Administration
357	Apprenticeship Building America Grant
358	Project Skill Up
360	NC EDGE Customized Training Regional Trainers
361	Customized Training Projects
363	Small Business
364	Business and Industry Support - Administrative
365	Business and Industry Support - Instructional
366	Marketing and Outreach for Apprenticeships
367	Apprenticeship NC Coordinators
369	BioNetwork Centers
370	Military Business Center (Fayetteville Tech CC)
371	NC Research Campus (Rowan Cabarrus CC)
372	Apprenticeship Expansion (SFRF)
373	Title II Literacy Special Projects
374	Title II Integrated Education & Training (IET)
375	NC BioBetter
376	Apprenticeship Expansion (SAEF)
377	Common Digital Credential Pilot Program
410	Library/Learning Center
421	Curriculum Admin
422	Continuing Education Admin
430	Information Systems (Academic)
431	Rural College Broadband Access (SFRF)
432	Rural College Broadband Access (GREAT)
510	Student Services
525	Intellectual & Developmental Disabilities Training Program
530	Child Care - State Appropriation
540	Building Careers-Construction Academies (SFRF)

547	Disaster Recovery Act of 2024, PT II-Emergency Scholarship Grants
548	Disaster Recovery Act of 2024, PT II-Mental Health Support
554	Short Term Workforce Development Grant Program
556	Underserved Student Outreach & Advising (SFRF)
560	Finish Line Grants (State Appropriations)
680	Innovation Quarters
910	Buildings and Grounds
920	Equipment
923	Equipment - Literacy
930	Instructional Resources - Books
940	Categorical Equipment
944	Equipment - Rural College Broadband Access (SFRF)
945	Equipment - NC BioBetter
946	Equipment - Rural College Broadband Access (GREAT)

Note: Colleges are prohibited from creating purpose codes for use with state funds and may only use the purpose codes listed above as prescribed by the Accounting Procedures Manual.

V. Vocational Codes (Positions 6 and 7)

Vocational codes are composed of two digits and are necessary to capture federal and state non-formula expenditures that can be spent across multiple purpose codes. The first digit denotes the major area in which the funds are expended. The second digit has no special definition.

1. **Career and Technical Education Program**

   Starting in academic year 2020-21, Vocational Codes 10-19 will be used to account for ***Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act*** (Perkins V) 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) provide individuals with rigorous academic content and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions; (ii) provides technical skill proficiency or a recognized postsecondary credential which may include 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, work-based, or other applied learning that supports the development of academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

   The term *CTE Program of Study* is defined as a coordinated, nonduplicative sequence of academic and technical content at the secondary and postsecondary level. This includes all curriculum programs that do not begin with A10 (college transfer) C10, D10, T90, or P10.

   Perkins V stipulates required and permissive uses of funds as outlined in ***§135(b)***. Expenditures must be documented in the college's approved local plan and budget or in an approved modification to the local plan and budget. Expenditures not documented in the college's approved local plan and budget can result in disallowed costs.

2. **Career and Technical Education Vocational Code Definitions**

   10 Administration – As stipulated by the Perkins V ***§135(b)***, a college shall not use more than 5 percent of its allotment for **administrative expenses**. Administrative expenses are those necessary for the effective and efficient performance of the college's eligible duties under Perkins V, including the supervision of such activities. Any cost that supports the management of the Perkins V program is administrative in nature. Examples of allowable administrative costs include, but are not limited to, salary costs associated with the development of the local plan.

The college's 5% maximum administrative expenses is reduced by the ***Workforce Innovation and Opportunity Act (WIOA) §(121 (h))*** which requires all required partner programs of the one-stop delivery system to contribute to the infrastructure costs of the one-stop delivery system based on proportionate use and relative benefit received. These are non-personnel costs necessary for the general operation of the one-stop center, including: rental of facilities; utilities and maintenance; equipment; and technology to facilitate access.

Therefore, the total allotment approved by the State Board will be reduced by this amount. It is important that colleges pay attention to the total amount they can budget for administration (VOC Code 10) as listed on the State Board item.

For example: Alamance CC calculated allotment is $272,217 ($81,665 + $190,552). The WIOA infrastructure cost has been calculated to be $204. The available administrative cost listed is the total 5% admin minus the amount for the One-Stop ($272,217 - $204 = $272,013).

It is important to note that administrative expenses may be used only in proportion to the grant expenditures. For example, if after the first quarter 25 percent of the grant has been spent, then 25 percent of the administrative funds may be billed to the grant, etc.

11 Career exploration and career development *(§135(b)(1)*) - Provides career exploration and career development activities through an organized, systematic framework designed to aid students before enrolling and while participating in a career and technical education program, in making informed plans and decisions about future education and career opportunities and programs of study.

Funds **may** be used for activities that: focus on career exploration and awareness, provide labor market information, development of plans for graduation and career plans, guidance/career counselors that provide information on postsecondary education and career options, any other activity that advances knowledge of career opportunities and assists students in making informed decisions about future education and employment goals, including nontraditional fields, provides students with a strong understanding of all aspects of industry.

12 Professional Development *(§135(b)(2)))* - Provides professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.

Funds **may** be used for activities that: support training on the implementation of strategies to improve student achievement and close gaps in student participation and performance; provide opportunities to advance knowledge, skills, and understanding in pedagogical practices; training on how to provide appropriate accommodations for individuals with disabilities, and English language learners; provide advanced education and training leading to further credentials for faculty and staff that improve teaching and learning, provide opportunities to advance knowledge, skills, and understanding of all aspects of an industry.

13 Skill Attainment ***(§135(b)(3))*** - Provides within career and technical education the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations.

Funds **may** be used for work-based learning opportunities; integration of employability skills; and other activities that increase student engagement and success including simulated work environments.

Equipment purchased for this purpose must be listed under VOC Code 17.

14 Academic Integration ***(§135(b)(4))*** - Supports integration of academic skills into career and technical education programs and programs of study.

Funds may be used for instructional technology equipment that expands the use of technology to enhance teaching such as distance learning. Funds may also be used to support tutors.

15 Increase Student Achievement ***(§135(b)(5))*** - Plans and carries out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance established under section 113.

Funds **may** be used for activities supporting curriculum alignment; collaborative relationships; accelerated learning programs; activities that increase access; support for career and technical student organizations; support to reduce or eliminate out-of-pocket expenses for special populations participating in career and technical education; other activities to improve career and technical education programs.

16 Evaluation of CTE Programs ***(§135(b)(6))*** - Develops and implements evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive local needs assessment.

17 Equipment ***(§135(b)(5)(D))*** **–** Appropriate equipment, technology and instructional materials (including support for library resources).

Funds **may** be used for equipment that is aligned with business and industry needs, including machinery, testing equipment, tools, implements, hardware and software and other new emerging instructional materials.

18 Wages: Salary for faculty, staff, and other supportive personnel (not Administrative) ***(§135(b)(5)(G))*****.**

Funds **may** be used for efforts to support salaries, recruit and retain career and technical education faculty, and staff, administrators, specialized instructional support personnel, career guidance and academic counselors and paraprofessionals. Indicate which VOC code activities each position is responsible for in the description.

Note: It is recommended that faculty salaries, or other staff positions in FTE supported roles, should be funded for no more than 2 years with Perkins V funds.

19 Career and Technical Student Organizations ***(§135(b)(5)(G))*** Supporting career and Technical student organizations. **(It is recommended not more than 10% of allotment be used for this VOC Code.)**

Funds **may** be used for student preparation and participation in technical skills competitions aligned with career and technical education or upgrading technical skills. Funds **may** be used to support individual members of special populations as defined by Perkins V section 3(48) in all aspects of participation in Career and Technical Student Organizations (CTSO) including membership dues, uniforms and other activities directly related to the CTSO that may present a financial barrier for participation. It is expected all other avenues of funding assistance will be exhausted before using Perkins funds for special populations assistance in CTSOs.

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. **Note:** ***Colleges are prohibited from creating purpose codes for use with state funds and may only use the purpose codes listed above as prescribed by the Accounting Procedures Manual.***

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Vocational Codes
FY 2025-26

10	Administration
11	Career Exploration and Career Development
12	Professional Development
13	Skill Attainment
14	Academic Integration
15	Increase Student Achievement
16	Evaluation of CTE Programs
17	Equipment
18	Wages (not Administrative)
19	Career and Technical Student Organizations
20	Non-Federal Matching
21	Vacant
22	Vacant
23	Vacant
24	Vacant
25	Vacant
26	Vacant
27	Vacant
28	Career & Technical Education Grant
29	Vacant
30	State Board Reserve
31	VLC - State Appropriation (VLC Community Centers)
32	Adult Learner Pilot Project
33	Vacant
34	Vacant
35	Vacant
36	Vacant
37	Vacant
38	Vacant
39	Vacant
40	FTCC-Military Business Equipment
41	High-Cost Healthcare Workforce Expansion Program
42	High-Cost Healthcare Workforce Start-Up Program
43	BioNetwork Capital Equipment
44	High-Cost Workforce Start-Up Program
45	LCC – NC Motorcycle Safety Education Program
46	CCC&TI - Truck Driver Training Program
47	FTCC - Botanical Lab
48	FTCC – Cape Fear Botanical Gardens (SFRF)
49	Short Term Workforce
50	Performance-Based Bonus
51	NR Budget Stabilization Funds (SFRF)
52	Enrollment Growth State Appropriations
53	Enrollment Growth Reserve - Current Operations
54	Enrollment Growth Reserve – Capital Equipment
55	Accounts Receivable Clearing
56	Stanly-CCRG Alignment Project (State)
57	Vacant
58	Vacant
59	Rowan-Cabarrus-NC Research Campus – Capital Equipment
60	NR Specific Program Categoricals
61	Expanding CC Economic Impact Grants
62	Construction Training, Building Careers Program (SFRF)
63	Truck Driver Shortage Program
64	Nursing Program (Johnston)
66	Nursing Educators Program (Surry)
67	Gaston-Center for Applied Textile Technology
68	Surry-Viticulture & Enology
69	Mayland-Anspach Advanced Manufacturing School
70	Transportation Technology Center
71	Cape Fear-High-Cost Marine Science Program
72	Title II Career Pathways State Leadership Funds
73	Title II, State Leadership Grants
74	Title II, Section 231 Career Services
75	Title II, Institutionalized Instruction
76	Title II ABE English Literacy/Civics
77	Title II, Regional Online Adult School Pilot Program
78	Title II Prof Developer Facilitator Network
79	NC Career Coach
80	Misc Non-Formula Allotment
81	Prison - Designated
82	Prison - Discretionary
83	SBC Equipment
84	Recidivism Project
85	Prison Education Program
86	Vacant
87	CVCC - CEMS
88	NC FAME Partnership (Guilford)
89	Vacant
90	Vacant
91	Vacant
92	Campus Security
93	Vacant
94	Minority Male Success Initiative
95	Vacant
96	Hurricane Appropriation
97	Formula Expenditure
98	Vacant
99	Vacant

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Non-Formula VOC & Purpose Codes Combinations
FY 2025-26

Voc	Purpose	
80	357	Apprenticeship Building America Grant Program
80	358	Tobacco Trust Fund (Project Skill Up)
80	360	NC Edge Customized Training Regional Trainers
80	361	Customized Training Projects
80	364	Customized Training Business & Industry Support (Administrative)
80	365	Customized Training Business & Industry Support (Instructional)
80	369	BioNetwork
80	370	NC Military Business Center current exp (Fayetteville Tech CC)
80	371	NC Research Campus current exp (Rowan-Cabarrus CC)
80	372	Apprenticeship Expansion
80	373	Title II Integrated English Literacy & Civics Ed
80	374	Integrated Education and Training Project (IET)
80	375	NC BioBetter
80	376	Apprenticeship Expansion SAEF Grant
80	377	Common Digital Credential Pilot Program
80	431	Rural College Broadband Access (SFRF funding)
80	432	Rural College Broadband Access (GREAT funding)
80	525	Intellectual & Developmental Disabilities Students Pilot Program
80	530	Child Care
80	546	Disaster Recovery Act of 2024 Pt. II - Tuition & Registration Fees
80	547	Disaster Recovery Act of 2024 Pt. II - Emergency Scholarship Grants
80	548	Disaster Recovery Act of 2024 Pt. II - Mental Health Support
80	554	Short-Term Workforce Development
80	556	Underserved Student Outreach & Advising
80	559	Finish Line Grants III (Wraparound Services) (EANS II)
80	560	Finish Line Grants (State Appropriations)
80	680	Innovation Quarters (Forsyth Tech CC)
80	910	Buildings & Grounds
80	923	Equipment - Literacy
80	940	Categorical Equipment
80	944	Rural College Broadband Access Equipment (SFRF funding)

VI. Ledger Identification Codes (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/Equity**
4. **Revenue Accounts**
5. **Expense Accounts**

VII. Object Codes (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. Generally, 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.

Because 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** – Records currency maintained for either paying small bills or making change during cash transactions.

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

110400 **Cash Equivalents** – Records instruments in the possession of the college that may easily be converted to cash such as money market accounts, etc.

110600 **Cash with Treasurer** – Records cash on deposit with the State Treasurer. This does not include the regular state disbursing account.

111100 **Disbursing Account** – Records 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** – Records 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** – Records 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** – Records 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** – Records 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** – Records the notes, bonds, or other debt instruments issued by any State or its political subdivision (county, city, etc.)

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

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

112060 **Commercial Paper –** Records 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 –**Records land and all physical property held for investment purposes (ex. Endowment fund property).

112130 **Certificates of Deposits** – Records all negotiable or non-negotiable bank certificates of deposits (CDs).

112160 **Money Market Funds –** Records all money market funds held at financial institutions. Money Market Funds are open-ended mutual fund that invests in various highly liquid securities.

112170 **Mutual Funds –** Records 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.

112230 **Pooled Investments –** Records 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).

112500 **Allowance-Fair Value Investments –** Records the adjustment from cost to fair value for investments outside the State Treasurer and not held by a fiscal agent.

Receivables

115100 **Due from Private Grantors** – Records a current receivable due to the college from any private grantor that is not a government entity.

115110 **Due from Community College Component Units** - Records amounts due from the college's Foundation, provided that under GASB 39 the Foundation is required to be presently discreetly.

115200 **Due from County** - Records a current receivable to record a claim which is due to be paid to the college by the county.

115300 **Due from Federal Agencies** - Records a current receivable due to the college directly from any federal agency.

115400 **Due from State** - Records 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.

115410 **Due from NCCCS** – Records 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.

115500 **Interest Receivable on Investments** – Records 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 –** Records 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** – Records 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** – Records current receivable for checks that are made payable to the college that were returned by the bank.

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

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

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

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

115800 **Notes Receivable** – Records 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** - Records current receivable for any amounts owed to the college that have not been provided under another object code.

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

116000 **Prepaid Items** - Records the value of items which have been paid for, but not yet used. An example would be 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 –** Records 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 under another object code.

117060 **Inventories – Central Stores –** Records 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.

117100 **Inventories - Merchandise For Resale** – Records the value of items purchased, usually for the bookstore, and intended for resale to students or others.

117200 **Inventories - Supplies and Materials** – Records the value of consumable items that are intended for use within the college.

117300 **Inventories - Gas and Oil** – Records the value of fuels that are stored for use in college vehicles or the physical plant.

117310 **Inventories – Tires and Tubes** – Records the value of any tires and tubes stored for use in college vehicles or the physical plant.

117320 **Inventories – Parts** - Records the value of any mechanical parts stored for use in college vehicles or the physical plant.

117330 **Inventories – Other Vehicle and Equipment Supplies -** Records the value of any other supplies stored for use in college vehicles or the physical plant.

117400 **Inventories - Postage** – Records the value of unused postage in the form of postage machine balance or stamps as an asset.

118000 **Undrawn Grant Awards** – Records the value of any grants awarded where funds are available to the college but have not yet been drawn.

12XXXX Non-Current Assets

Non-Current Investments

121000 **Restricted Cash and Cash Equivalents** – Records the value of cash and cash-like instruments subject to constraints externally imposed by grantors, contributors, or laws or regulations that limit its availability.

122000 **Long-Term Investments** – Records the value of investments that are held or intended to be held for extended periods of time, usually greater than 12 months.

122010 **U.S. Government Guaranteed Securities** – Records 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 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** – Records the value of notes, bonds, or other debt instruments issued by any State or its political subdivision, county, or city.

122030 **Corporate Bonds -** Records 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** – Records 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** – Records 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** – Records 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** – Records the value of all certificates of deposits (CD's) which are either negotiable or non-negotiable.

122160 **Money Market Funds** – Records 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** – Records 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** – Records 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** - Records 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 - Records 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 - Records portion of non-current student accounts receivable estimated not to be collectible.

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

124090 Deferred Outflows for Pensions - Records deferred outflows as defined by GASBS 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 college for cost-sharing plans (TSERS) and any deferred outflows associated with single-employer plans administered by the college. See GASBS 68, Accounting and Financial Reporting for Pensions, for more information.

124091 Deferred Outflows for OPEB - Records deferred outflows as defined by GASBS 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Amounts reported in this account are amortized over time as OPEB expense. The account should only reflect the allocated portion of deferred outflows for that college for cost-sharing plans (Retiree Health Benefit Fund and Disability Income Plan of North Carolina) and any deferred outflows associated with single-employer plans administered by the college. See GASBS 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, for more information.

125000 Long-Term Notes and Loans Receivable – Records 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 – Records that portion of long-term notes and loans receivable estimated not to be collectible.

128000 Work-in-Progress - Records the cost of work performed to date on capital assets, usually a building under construction, in the plant funds. The capital asset may also involve improvements to land or equipment.

142XXX Pension/OPEB Assets

As a result of GASB Statements 68 and 75 and their amendments, pension, and other post-employment benefit (OPEB) plans, respectively, hold assets in a legally protected trust for the purposes of helping to meet pension and OPEB liabilities must be reported on the financial statements. Ideally, such a plan would have sufficient assets to cover the projected liabilities. If plan assets exceed the net pension or OPEB liability, an asset should be booked for the excess. This is where such assets would be recorded.

142080 **Net Pension Asset** - Records the excess of pension plan assets over actuarial net pension liability. Currently, North Carolina has a net pension liability rather than asset so this account should not be used.

142090 **Net OPEB Asset** - Records the excess of OPEB plan assets over actuarial net OPEB liability. Currently, North Carolina has a net OPEB asset, which should be recorded in this account.

16XXXX-19XXXX Intangible Assets, Capital Assets, Infrastructure, Right to Use Assets and Accumulated Depreciation & Amortization

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 $5,000 ***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 are entered into the College's capital assets 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 capital assets is usually done by periodic journal entry during year-end financial statement preparation.

It has been determined that the System Office will not direct community colleges to use specific numbers to setup general ledger accounts for ***GASBS 87*** and ***GASBS 96*** and Right to Use Assets Payments. Community colleges should set up accounts according to their local needs. The accounts should roll up properly to provide information to complete the ACFR and Financial Statements. Colleges should refer to ***GASBS 87*** and ***GASBS 96*** for further information.

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 -** Records 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 - Records 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 – Records 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 – Records 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 - Records 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.

17XXXX Subscription (SBITA) Asset – Records the value of the intangible asset for subscription-based IT arrangements for services under ***GASBS 96***. The value in this account should include all capitalizable costs application under GASBS 96.

Capital Assets

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

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

182000 Data Processing Equipment - Records 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 - Records the costs of equipment purchased for and used in instruction. Include all taxes, delivery, and installation expenses.

183500 **Audio-Visual Materials** - Records 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** - Records 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** - Records the costs of any other equipment that has not been provided for in any other capital asset object code.

18XXXX **Right to Use Lease Asset – Machinery & Equipment –** Records the value of the intangible Right to Use lease asset for leased machinery and equipment accounted for under ***GASBS 87, Leases***. The value in this account should include all capitalizable costs applicable under ***GASBS 87, Leases***.

186000 **Art, Literature and Artifacts, Exhaustible** – Records 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 –** Records the value 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** - Records 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 and is not depreciated.

187500 **Improvements to Land** - Records 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 and are not depreciated.

187600 **Permanent Easements – Non-Depreciable –** Records 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** - Records 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** – Records 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** – Records 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** – Records 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 –** Records the value of any barrier owned by the college that impounds water or underground streams.

189004 **Exterior Lighting Systems –** Records 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** – Records 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** – Records 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 –** Records the value of any water towers, tanks, or wells that are owned by the college.

189008 **Fences –** Records 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 -** Records the value of any designated areas, including lots and decks, reserved for parking motor vehicles at the college.

189010 **Other Structures and Improvements –** Records 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 and Amortization

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 –** Records the offset to depreciation expense for furniture owned by the college.

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

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

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

190004 **Buildings** - Records the offset to depreciation expense for buildings owned by the college.

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

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

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

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

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

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

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

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

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

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

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

190016 **Accumulated Amortization – Computer Software –** Records 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** - Records 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.

190018 **Accumulated Amortization – Other Intangible Assets** - Records 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.

23XXXX Current Liabilities

231100 **Due to Vendors** - Records amounts owed to vendors in exchange for goods and/or services already received.

231110 **Vouchers Clearing Account –** Records the offset to payroll and accounts payable expenses prior to creating checks, electronic payments, and advices.

231200 **Due to County** - Records amounts owed to the county.

231300 Due to Federal Agencies - Records amounts owed to federal agencies.

231310 FICA and Medicare Withholdings – Records 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.

231320 EIC and Federal Withholdings – Records amounts withheld from employees' salaries that are remitted to the IRS for the earned income credit and federal income taxes owed.

231400 Due To State - Records 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.

231410 Due To NCCCS - Records amounts owed by the college to the System Office.

231420 Sales and Use Tax Payable – Records 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.

231430 Non-Resident Withholding – Records amounts owed to the state or to the Internal Revenue Service on payments to foreign persons, including nonresident alien individuals, foreign entities, and governments.

231440 State Withholdings – Records amounts withheld from employees' salaries that are remitted to state departments of revenue for state income taxes owed.

231510 Accrued Salaries and Wages - Records the gross amount of the salaries or wages earned by college employees that have not been paid.

231520 Accrued Payroll Contributions - Records 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 - Records 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 – Records the employee portion of medical premiums received from employees to be applied to coverage during non-working periods.

231600 Due to Other Fund Groups - Records 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- Records accounts receivable refund amounts due to students when refunds are processed in the accounts receivable module.

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

231800 Contracts Payable – Records 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 –** Records 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 Direct Borrowings-Current - Records amounts owed for the principal due to a formal written promise to pay.

232200 Obligations Under Capital Lease - Records the current portion due for long-term asset lease agreements that are nearly equivalent to asset purchases.

233000 Unexpended Grant Authorization – Records a current liability for 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 – Records 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 – Records the current portion of the amounts held for students or others in agency funds.

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

238000 **Pollution Remediation Payable – Current** – Records a current liability for that portion owed by the college related to the current fiscal period 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.

24XXXX Non-Current Liabilities

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

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

242050 **Accumulated Leave Payable – Non-Current -** Records 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 –** Records 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 ***GASBS 68, Accounting and Financial Reporting for Pensions***. Note: Because TSERS is so well funded, community colleges do not record a current portion.

242081 **Deferred Outflows for OPEB** – Records the deferred outflows defined by ***GASBS 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions***. The amounts reported in this account are amortized over time as OPEB expense. The account should only reflect the allocated portion of deferred outflows for that agency for cost-sharing plans and any deferred outflows associated with single-employer plans administered by the agency.

242090 **Deferred Inflows for Pensions –** Records deferred inflows as defined by ***GASBS 68, Accounting and Financial Reporting for Pensions***. The 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.

242091 Deferred Inflows for OPEB - Records deferred inflows defined by ***GASBS 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions***.. The amounts reported in this account are amortized over time as OPEB expense. The account should only reflect the allocated portion of deferred inflows for that agency for cost-sharing plans and any deferred inflows associated with single-employer plans administered by the agency.

242100 Direct Borrowings – Non-Current - Records 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 - Records the portion due related to future fiscal periods for long-term asset lease agreements

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

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

242910 Pollution Remediation Payable – Noncurrent - Records 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/Balance

370100 Unrestricted Fund Balance – Records 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 - Records the restricted portion of 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 - Records the equity in assets that have been donated to the college.

379000 **Restatement - Net Position –** Records current year restatement adjustments. This account should be used in incidents determined to be valid and generally associated with auditor adjustments, new GASB statements and/or implementation guidance.

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

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

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

389300 **Investment in Property (Federal Funds) -** Records the equity in plant funds for federal capital assets.

4XXXXX Revenues

409990 Deposits to the State Treasurer – Records 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 – Records 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***.

420100 Out-of-State - Records 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***.

4202XX Waivers – Records the reduction to curriculum tuition for students exempt from paying a charge that would otherwise be required for enrollment.

Note: *G. S. 115D-39* and ***G.S. 116-143.1 and G.S. 116-143.3*** 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 – Records 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 – Records the reduction in continuing education fees for students exempt from paying a charge that would otherwise be required for enrollment.

440000 State Certification – Records 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 – Records 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** – Records 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** – Records the reclassification of 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 -** Records 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** - Records 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 -** Records revenues for income generated by endowment principle amounts for use according to the intent of the donor.

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

4914XX **Dividend Income –** Records 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 -** Records revenues for the monthly interest earned in investments in the State Treasurer's Short Term Investment Fund.

492XXX Income from Students

492100 **Student Activity Fee –** Records 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. As of October 1, 2024, the cap on student activity fees and future hikes are linked to the Consumer Price Index. See **Numbered Memo CC24-044 Amendment to 1E SBCCC 700.2 – Student Activity Fees**. 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 –** Records revenues for the fee charged to students to use college parking facilities and campus grounds, as established by the local board of trustees, 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. See the description for purpose code 291 and State Board Policy ***1E SBCCC 700.4*** for more information.

492120 **Instructional Technology Fee – Curriculum -** Records revenues for the fees charged to curriculum students to support student access to instructional technology. The instructional technology fee shall not exceed $48 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 State Board Policy ***1E SBCCC 700.3*** for more information.

492220 **Instructional Technology Fee – Non-Curriculum** - Records 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 State Board Policy ***1E SBCCC 700.3*** for more information.

493XXX Other Income

493100 **Other Operating Income** – Records 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** – Records 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.

493350 **Reserved for Future Use –** *Do not use this object code*.

493351 **Noncapital Contributions** - Records the proportionate share of the State Health's Plan contribution to the Retiree Health Benefit Fund (RHBF) for employer participants.

4939XX **Commissions Earned** – Records 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 -** Records revenues for amounts donated or contributed to the college from non-governmental sources

494110 **Contracts and Grants –** Records 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** –Records 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 -** Records 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 –** Records revenues for payments from insurance companies for claims filed by the college.

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

494400-49 Live Client Project Patron Fees – Curriculum - Records 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 State Board Policy ***1H SBCCC 300.1*** for more information.

494450-99 Patron Fees – Non-Curriculum - Records 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 State Board Policy ***1H SBCCC 300.1*** for more information.

494500-49 Live Projects – Curriculum - Records 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 State Board Policy ***1H SBCCC 300.1*** for more information.

494550-99 Live Projects – Non-Curriculum Records 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 State Board Policy ***1H SBCCC 300.1*** for more information.

494600 Bad Debt Recoveries – Records 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 Capital Assets – Records a gain/revenue or loss/ 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 - Records revenues for campus-imposed fines collected, such as library fines.

494801 Parking and Traffic Fines – Records 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 expenses be, 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 20% 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 cover the allowable collection expenses. Detailed information will be required to support the approval request, such as special fund reports, due diligence collection paperwork, and backup documentation for all collection costs paid out.

NOTE: Numbered Memo CC05-238 provided initial guidance. Numbered memos prior to 2008 are no longer available on the NCCC website. If you need a copy of this memo, please contact College Technical Resources to obtain a copy.

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

494925-49 Specific Fees – Non-Curriculum - Records revenues within this range of object codes for fees charged to non-curriculum students to support other required academic costs for items that are in addition to normal supplies and materials the college typically provides for students. See the description for purpose code 391 and State Board Policies ***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 – Records revenues for the repayments of principal amounts loaned by the college to students.

496500 Income from Student Loans – Interest - Records revenues for the interest payments on funds loaned by the college to students.

497XXX Other

497100 Additions to Permanent Endowments – Records any increases to gifts or grants that are restricted and held in perpetuity with only the income available for use.

497200 Additions to Term Endowments – Records any increases to gifts or grants where all or part of the principal may be expended only after the expiration of a stated period or occurrence of a specified event, depending on donor wishes.

5XXXXX Expenses

Personnel Compensation

511XXX - 516XXX Salaries

511100 **President** - Records the salary, including any local portion of the colleges' chief-executive officer, i.e., President or Interim President only. **(Only use with purpose 110).**

511200 **Full-time Senior Administrators** - Records 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).**

511210 **Part-time Senior Administrators** - Records 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)**.

511240 **30 Hour Senior Administrators** - Records 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).**

511300 **Full-time Professional Staff -** Records 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. **(Do not use with purpose 220 and 310)**. ***NOTE: For Basic Skills directors' costs refer to purpose code descriptions for 321, 322, 323, 324, and 325.***

511310 **Part-time Professional Staff** - Records 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. **(Do not use with purpose 220 and 310).** ***NOTE: For Basic Skills directors refer to purpose code descriptions for 321, 322, 323, 324, and 325.***

511340 **30 Hour Professional Staff -** Records 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. **(Do not use with purpose 220 and 310).**

512000 **Full-time Support** – Records 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 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. **(Do not use with purpose 220, 310, 321, 322, 323, 324,520).**

512010 **Part-time Support** - Records 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 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. **(Do not use with purpose 220, 310, 321, 322, 323, 324, 520).**

512040 **30 Hour Support** – Records 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. **(Do not use with purpose 220, 310, 321, 322, 323, 324, and 520).**

513000 **Full-time Faculty** - Records 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).**

513010 **Part-time Faculty** - Records 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).**

513020 **Full-time Teaching Assistant –** Records the full-time salaries of employees who assist full-time or 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).**

513030 **Part-time Teaching Assistant –** Records 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, in 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).**

513040 **30 Hour Faculty** – Records 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, in 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 -** Records 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 -** Records 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** - Records 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** - Records the salaries of supervisory personnel of Service/Maintenance/Skilled Crafts personnel as defined in objects 514000 and 514010.

515000 **Full-time Technical/Paraprofessional –** Records 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**. (Do not use with purpose 220 and 310).**

515010 **Part-time Technical/Paraprofessional** - Records 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. **(Do not use with purpose 220 and 310).**

515040 **30 Hour Technical/Paraprofessional** – Records 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. **(Do not use with purpose 220 and 310)**.

516020 **Student Salaries – Instruction** - Records 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** - Records 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 Employee Benefits

518100 **Social Security** - Records the cost for the employer's matching social security contributions (FICA and Medicare).

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

518250 **Pension Expense -** Records the change in net pension liability that is recognized immediately and the amortization of deferred inflows/outflows of resources related to pensions over time per ***GASBS 68 Accounting and Financial Reporting for Pensions***. The only transactions posted to this account should be the year-end accrual entries (13^{th} 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.

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

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

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

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

518700 **Longevity Payments** - Records the cost of all longevity payments. Employee benefits, retirement, and social security will be charged to the appropriate line item.

518800 **Employee Assistance Program** – Records 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 –** Records the costs of retaining and using attorneys to assist the college with matters of law.

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

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

519030 **Engineering Services –** Records 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 –** Records the costs for external professional management work involving fiscal, administrative, personnel, and related support functions for college operations.

519050 **Food Services Agreements –** Records 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 –** Records the costs to vendors for any laundry services needed by the college.

519070 **Laboratory Services Agreements –** Records 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 –** Records 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 -** Records the costs to vendors for the proper disposal of trash and recyclable materials.

519100 **Security Service Agreements** – Records the costs to vendors for safety measures to protect employees and students.

519110 **Pest Control Services Agreements** - Records 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 -** Records the costs to vendors for lawn and landscaping maintenance.

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

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

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

519142 **LAN Support Services** – Records 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** – Records 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** – Records 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 –** Records 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** – Records 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** – Records 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** – Records 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) – Records 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 –** Records 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. College should use this code only when individuals do not meet any of the criteria for being employees.

519600 **Personal Service Contract for Customized Training Industry Clients –** Records the cost of training performed by industry personnel who are employees of that industry. **(Only use with purposes 361, 364, and 365, vocational code 80)**.

519700 **Personal Service Contract for Customized Training Industry Third Party** – Records 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 purposes 361, 364, and 365, vocational code 80)**.

52XXXX Supplies and Materials

521000 **Custodial Supplies –** Records the cost of janitorial supplies, small utensils, mops, brooms, etc., including any associated freight costs.

521200 **Bedding and Textile Products –** Records the cost of bedding, sewing materials and woven fabrics supplies, including any associated freight costs.

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

521400 **Clothing and Uniforms –** Records 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 –** Records the cost of supplies and materials which are directly consumed for purposes of maintenance, including any associated freight costs.

523000 **Instructional Supplies –** Records 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 –** Records 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 –** Records 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 –** Records 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 –** Records 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 – Records 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 – Records the cost of tires and tubes used, not directly related to instructional equipment.

525400 Motor Vehicle Replacement Parts – Records the costs of inexpensive accessories purchased for the use of motor vehicles, not directly related to instructional equipment.

525500 Other Fuels – Records 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 – Records 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 – Records 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 – Records 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 for by 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 – Records 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 – Records the cost of items to be resold, such as the operation of bookstores, snack bars, cafeterias, and dining halls, including any freight costs.

531XXX Travel

531110 **In-State Ground Transportation** – Records 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 Transportatio**n – Records 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** – Records 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** – Records the cost of commercial lodging within North Carolina. Receipts from the commercial establishment are required for lodging reimbursement.

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

531160 **In-State Miscellaneous Subsistence** – Records 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** Records 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** – Records 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** – Records 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** – Records 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** – Records 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** – Records 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** – Records the cost associated with organizing and conducting workshops or conferences.

531310 **Out-of-Country Ground Transportation** – Records 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** – Records 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** – Records 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** – Records 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** – Records 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** – Records 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 – Records 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 – Records 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 – Records 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** - Records the costs of postage, stamps, and postal boxes for the college.

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

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

532310 **Telecommunications Data Charges** – Records 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** – Records the costs of video transmission charges, such as NCIH.

532330 **Internet Service Provider Charges** – Records 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 Charges** – Records 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 Charges** – Records charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.

532333 **Computer/Data Processing Services** – Records 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 Charges** – Records 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. Staff to supplement college LAN support staff should be recorded in object code 519142.

532335 **Managed WAN Service Charges –** Records 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 –** Records 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 Services –** Records 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** – Records the costs of a business meeting, educational session, or seminar conducted among participants in different locations via telecommunications equipment.

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

532510 **Email and Calendaring Services** – Records 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** – Records the reimbursements to employees for the use of their personal cell phones for state business.

532600 **Authentication and Authorization Services –** Records 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 –** Records 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** – Records 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 -** Records the cost of fuels purchased for heating college facilities. Do not include fuel used in the instructional programs or for the operation of any vehicle.

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

533300 **Electricity -** Records 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 -** Records the cost of garbage and/or sewage disposal charged separately from other utilities.

534000 **Printing and Binding -** Records 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 -** Records 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** – Records 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 –** Records 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 -** Records 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** – Records 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 –** Records 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** - Records 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 -** Records 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** - Records 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** - Records 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** - Records 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** - Records 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** - Records 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** - Records 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** – Records 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** – Records 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** – Records 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** – Records 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** - Records 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** – Records 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 -** Records 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** - Records 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** – Records 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 -** Records 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 -** Records 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 -** Records 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 -** Records 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 -** Records 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 -** Records 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 -** Records the cost of receptions held as part of the student orientation program, an open house or the dedication of a college, and other expenses, as authorized by the local board of trustees. Accurate and detailed records including receipts, invoices and other supporting documentation must be kept substantiating these expenses. State funds may not be used for these expenditures.

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

539400 **Magazine and Newspaper Subscriptions -** Records the cost of non-book library materials such as newspapers, documents, professional journals, technical and academic periodicals, and general interest periodicals.

539500 **Other Current Expenses -** Records 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 Expenses –** Records 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 –** Records 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** – Records transactions to remit parking and traffic fines, tickets and penalties collected in accordance with ***G. S. 115D-21*** and deposited to revenue object 494801. These fines are to be transferred 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 expenses, 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 20% 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 cover the allowable collection expenses. Detailed information will be required to support the approval request, such as special fund reports, due diligence collection paperwork, and backup documentation for all collection costs paid out. Numbered Memo CC05-238 provided initial guidance. Numbered memos prior to 2020 are no longer available on the NCCC website. If you need a copy of this memo, please contact College Technical Resources to obtain a copy.

539580 **Extraordinary Items –** Records 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** – Records 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 Expenses -** Records the cost of other expenses not classified elsewhere.

539610 **Employee Moving Expenses –** Records the cost of allowable moving expenses as outlined in **Accounting Procedures Manual, Section 1, Item III. Moving and Relocation**.

539700 **Childcare -** Records 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 childcare provider.

539710 **CTE Direct Assistance to Students -** Records 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 childcare provider. Expenditures must be coded to purpose 510 and vocational code 15.

539720 **Project Skill-Up Assistance to Students –** Records 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 –** Records 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.

539750 **Golden LEAF Scholars -** Records the cost of approved grant scholarship expenses awarded to students who demonstrate financial need and reside in a rural county that is tobacco dependent. Curriculum students may receive up to $2,250 per year. Continuing Workforce Education students may receive up to $1,000 per year. Current Golden LEAF scholars are eligible for additional funding if their total annual amount does not exceed these new limits.

539800 Employee Education Expenses (Taxable) - Records the cost of any employer provided education that is taxable to college employees when the total for the calendar year is greater than $5,250. 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 Expenses (Non-Taxable) – Records the cost of any employer provided education that is not taxable to college employees for maintaining credentials and enhancing job skills, up to a total of $5,250 per calendar year through December 31, 2025 (unless extended by future legislation).   ***FS-2024-22, June 2024 - FAQ: Educational Assistance Benefits***.**539900 Bad Debt Expenses -** Records the cost of returned checks and the allowance expense for uncollectable accounts.

54XXXX Fixed Charges & Right to Use Assets Payments

It has been determined that the System Office will not direct community colleges to use specific numbers to setup general ledger accounts for ***GASBS 87*** and ***GASBS 96*** and Right to Use Assets Payments Community colleges should set up accounts according to their local needs. The accounts should roll up properly to provide information to complete the ACFR and Financial Statements. Colleges should refer to ***GASBS 87*** and ***GASBS 96*** for further information.

541000 Rental of Property – Buildings/Offices - Records 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 - Records 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 - Records 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 – Records 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 – Records 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 - Records the costs of rental or lease agreements of wide area network data processing equipment, including bundled software.

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

542401 Rental/Lease – LAN Equipment – Records 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 – Records 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 – Records 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 – Records 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 – Records the costs of rental or lease agreements of application or system software loaded on a laptop or desktop computer.

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

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

543000 Lease/Rental of Other Equipment - Records 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 -** Records 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** - Records 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** - Records 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** – Records 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** – Records the costs of commercial application off-the-shelf software installed on a server, including Database Software.

544022 **Mainframe Software - Application** – Records the costs of commercial application off-the-shelf software installed on a mainframe.

545XXX Insurance and Bonding

545000 **Property Insurance –** Records the cost of premiums paid to insure capital assets and real estate against damage or loss, as prescribed by ***G. S. 115D-32(a)(2)b.1***.

545100 **Motor Vehicle Insurance –** Records the cost of premiums paid to insure motor vehicles against damage or loss.

545200 **Liability Insurance –** Records 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***.

545300 **Other Insurance –** Records all other insurance premiums paid not related to property, motor vehicles or liability.

545400 **Bonding Payments** – Records 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.

546XXX Memberships and Dues

546100 **College Memberships and Dues -** Records the cost of college memberships in professional organizations. Membership dues paid by 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 by state funds should be for the benefit of the college and not for an individual.

546200 **Accreditation Expense -** Records the cost of accreditation relative to the institutional accrediting agency by community colleges. 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 institutional accrediting agency, 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 institutional accrediting agency. 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 -** Records expenditures paid with funds received under provisions for indirect or administrative costs.

548000 **Customized Training Industry Administrative Allowance -** Records 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 to the appropriate expense object codes.

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

551XXX- 554XXX Capitalized Equipment

It has been determined that the System Office will not direct community colleges to use specific numbers to setup general ledger accounts for ***GASBS 87*** and ***GASBS 96*** and Right to Use Assets Payments. Community colleges should set up accounts according to their local needs. The accounts should roll up properly to provide information to complete the ACFR and Financial Statements. Colleges should refer to ***GASBS 87*** and ***GASBS 96*** for further information.

551000 **Office Equipment -** Records expenditures for non-instructional office equipment, such as adding machines, calculators, copiers, fax machines and printers, that have an extended useful life and costs $5,000 or more.

551100 **Office Furniture** - Records the expenditures on office furniture, such as chairs, desks, filing cabinets, shelves that have an extended useful life and costs $5,000 or more.

551500 **Lease/Purchase of Office Equipment** - Records the payments made under lease/purchase agreements for office equipment that has an extended useful life and costs $5,000 or more, since the rights and risks of ownership are transferred to the lessee.

551900 **Other Equipment** – Records 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 $5,000 or more. Also record the 5 percent service charge assessed on items sold through the State Surplus Property Agency.

552000 **Other Data Processing Equipment** - Records the expenditures for other non-instructional data processing equipment that has an extended useful life and costs $5,000 or more, including 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** – Records the expenditures for wide area network data processing equipment, including bundled software, that has an extended useful life and costs $5,000 or more.

552030 **Voice Communications Equipment** – Records expenditures for voice-based communications equipment, including bundled software, that has an extended useful life and costs $5,000 or more.

552040 **Video Transmission Equipment** – Records expenditures for video transmission equipment, including bundled software, that has an extended useful life and costs $5,000 or more.

552050 Other Computer Software (Operational) – Records 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 $5,000 or more. Application software expenditures should be recorded to current object 544000 – Other Computer Software-Application.

552060 WAN Software (Operational) – Records expenditures for operational wide area network software purchased separately from wide area network equipment, and that has an extended useful life and costs $5,000 or more.

552070 LAN Equipment – Records 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 $5,000 or more.

552071 Non-Instructional Personal Computers and Printers – Records 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 $5,000 or more.

552072 Servers – Records 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 $5,000 or more.

552073 Mainframes – Records the expenditures for various data processing systems housed in a central data repository that have an extended useful life and costs $5,000 or more, including bulk data processing, process control, industry and consumer statistics, enterprise resource planning, and financial transaction processing.

552074 Personal Computer Software (Operational) - Records 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 $5,000 or more.

552075 Server Software (Operational) – Records the expenditures for commercial off-the-shelf operational software installed on a server that has an extended useful life and costs $5,000 or more. Application server software should be recorded to current object 544021 – Server Software-Application.

552076 Mainframe Software (Operational) – Records the expenditures for commercial off-the-shelf operational software installed on a mainframe that has an extended useful life and costs $5,000 or more. Application mainframe software should be recorded to current object 544022 – Mainframe Software-Application.

552077 **IT Security Equipment –** Records the expenditure for IT Security Equipment, such as firewalls, VPN boxes, IPS boxes etc., that have an extended useful life and cost $5,000 or more.

552078 **IT Security Software –** Records the expenditures for IT Security Software, such as licenses for filtering, malware, antivirus, Botnet, etc., that have an extended useful life and cost $5,000 or more.

552500 **Lease/Purchase of Data Processing Equipment** – Records the costs of payments made under lease/purchase agreements for data processing equipment and software that have an extended useful life and costs $5,000 or more, since the rights and risks of ownership are transferred to the lessee.

553000 **Educational Equipment -** Records expenditures for equipment used in instructional programs, that has an extended useful life and costs $5,000 or more.

553010 **Other Educational Data Processing Equipment** - Records expenditures for other instructional data processing equipment that has an extended useful life and costs $5,000 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.

553011 **Educational Personal Computers and Printers** Records 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 $5,000 or more.

553012 **Educational Personal Computer Software (Operational)** - Records the costs of commercial off-the-shelf instructional operational software that has an extended useful life and cost $5,000 or more and is loaded on a laptop or desktop personal computer.

553400 **Lease/Purchase of Educational Equipment** - Records the payments made under lease/purchase agreements for educational equipment that has an extended useful life and costs $5,000 or more, since the rights and risks of ownership are transferred to the lessee.

553500 **Educational Equipment (Small Business)** - Records the expenditures for Small Business educational equipment that has an extended useful life and costs $5,000 or more. This object code is restricted to those expenses charged against the separately budgeted amount approved by the State Board of Community Colleges.

553700 **Educational Equipment (CTE)** - Records the expenditures for CTE Grant (formerly VOED Vocational Education-Basic Grant) educational equipment that has an extended useful life and costs $5,000 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 in the local application in activity 7.

553800 **Educational Equipment (Special Allotment)** - Records the expenditures for the Special Allotments educational equipment that have an extended useful life and costs $5,000 or more for Marine Technology at Cape Fear CC and the Manufacturing Solutions Center at Catawba Valley CC. This object code is restricted to 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) -** Records the expenditures for Priority Program educational equipment that has an extended useful life and costs $5,000 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** – Records the costs of motor vehicles that are not used as instructional equipment.

554100 **Boats** - Records 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 –** Records the cost of a transport vehicle, usually two-wheeled, that is towed by another motor vehicle.

554300 **Other Motorized Vehicles** – Records 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** - Records 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** - Records 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** - Records 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.

557XXX–559XXX Acquisitions

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

558000 **Building** - Records 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** – Records 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** - Records, 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** - Records the interest expense of debts associated with capital projects. This account is associated with Unexpended Plant Funds.

559650 **Interest Expense – Non-operating –** Records 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** - Records the various expenses associated with student loans, in particular NDSL and FNL.

560100 **Student Financial Aid Restatement** – Records the reclassification of tuition and registration fee waivers. This account is used for financial statement reporting purposes only.

57XXXX Disposal of Plant Facilities

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

571000 **Capital Asset Write-downs** – Records the reduction of the carrying value of a capital asset that has been impaired, and its service utility has declined significantly and unexpectedly. This account is used for financial statement reporting purposes as prescribed by ***GASBS 42***.

58XXXX 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.

581100 Mandatory Transfers To General Unrestricted Funds
582100 Non-Mandatory Transfers To General Unrestricted Funds
581200 Mandatory Transfers To Proprietary Funds
582200 Non-Mandatory Transfers To Proprietary Funds
581300 Mandatory Transfers To Restricted Funds
582300 Non-Mandatory Transfers To Restricted Funds
581400 Mandatory Transfers To Loan Funds
582400 Non-Mandatory Transfers To Loan Funds
581500 Mandatory Transfers To Endowment Funds
582500 Non-Mandatory Transfers To Endowment Funds
581600 Mandatory Transfers To Unexpended Plant Funds
582600 Non-Mandatory Transfers To Unexpended Plant Funds

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Object Codes - Revenues
FY 2025-26

409990	Deposits to the State Treasurer	494110	Contracts and Grants
42XXXX	Curriculum Tuition	494111	State Capital Aid
420000	In-State	494120	Non-Governmental Contracts and Grants-Exchange Transactions
420100	Out-of-State	494200	Insurance Recoveries
4202XX	Waivers	494300	Rent
43XXXX	Non-Curriculum Fees	**494400-49**	Live Client Project Patron Fees-Curriculum
431000	Continuing Education	**494450-99**	Patron Fees-Non-Curriculum
43101X	Waivers	**494500-49**	Live Projects - Curriculum
440000	State Certification	**494550-99**	Live Projects - Non-Curriculum
46XXXX	Earned from Local Sources	494600	Bad Debt Recoveries
461000	County Appropriations	494700	Gain (Loss) Sale of Capital Assets
462000	Local Grants and Contracts	494800	Fines and Penalties
47XXXX	Earned from Federal Sources	484801	Parking and Traffic Fines
470000	Federal Contracts and Grants	**494900-24**	Specific Fees-Curriculum
48XXXX	Earned from State Sources	**494925-49**	Specific Fees-Non-Curriculum
480000	State Contracts and Grants	**495XXX**	Transfers from Other Funds
49XXXX	Other Revenues	495100	Mandatory Transfers from Unrestricted General Funds
491XXX	Investment and Interest Income	495110	Non-Mandatory Transfers from Unrestricted General Funds
4911XX	Interest Earned	495200	Mandatory Transfers from Unrestricted Proprietary
4912XX	Endowment Income	495210	Non-Mandatory Transfers from Unrestricted Proprietary
4913XX	Gain on Sale of Securities	495300	Mandatory Transfers from Restricted Funds
4914XX	Dividend Income	495310	Non-Mandatory Transfers from Restricted Funds
4915XX	STIF Interest Income	495400	Mandatory Transfers from Loan Funds
492XXX	Income from Students	495410	Non-Mandatory Transfers from Loan Funds
492100	Student Activity Fee	495500	Mandatory Transfers from Endowment Funds
492110	Campus Access and Parking (CAP) Fee	495510	Non-Mandatory Transfers from Endowment Funds
492120	Instructional Technology Fee-Curriculum	495600	Mandatory Transfers from Unexpended Plant Funds
492220	Instructional Technology Fee-Non-Curriculum	495610	Non-Mandatory Transfers from Unexpended Plant Funds
493XXX	Other Income	**496XXX**	Income from Student Loans
493100	Other Operating Income	496000	Income from Student Loans-Principal
493200	Other Non-Operating Income	496500	Income from Student Loans-Interest
493350	Reserved for Future Use	**497XXX**	Other
493351	Noncapital Contributions	497100	Additions to Permanent Endowments
4939XX	Commissions Earned	497200	Additions to Term Endowments
494100	Gifts		

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Object Codes - Expenses

FY 2025-26

511XXX-516XXX - Salaries

511100	President
511200	Full-time Senior Administrators
511210	Part-time Senior Administrators
511240	30 Hour Senior Administrators
511300	Full-time Professional Staff
511310	Part-time Professional Staff
511340	30 Hour Professional Staff
512000	Full-time Support
512010	Part-time Support
512040	30 Hour Support
513000	Full-time Faculty
513010	Part-time Faculty
513020	Full-time Teaching Assistant
513030	Part-time Teaching Assistant
513040	30 Hour Faculty
514000	Full-time Service/Maintence/Skilled Crafts
514010	Part-time Service/Maintence/Skilled Crafts
514040	30 Hour Service/Maintence/Skilled Crafts
514050	Supervisory Service/Maintenance/Skilled Crafts
515000	Full-time Technical/Paraprofessional
515010	Part-time Technical/Paraprofessional
515040	30 Hour Technical/Paraprofessional
516020	Student Salaries-Instruction
516030	Student Salaries-Non-Instruction

518XXX - Employee Benefits

518100	Social Security
518200	Retirement
518250	Pension Expense
518300	Medical Insurance
518400	Disabilty Salary Income
518500	Unemployment Compensation
518600	Worker's Compensation
518700	Longevity Payments
518800	Employee Assistance Program

519XXX - Contracted Services

519000	Legal Services
519010	Financial/Audit Services

519XXX - Contracted Services (contracted)

519020	Systems Implementation/Integration Services
519030	Engineering Services
519040	Administrative Services
519050	Food Services Agreements
519060	Laundry Service Agreements
519070	Laboratory Services Agreements
519080	Janitorial Services Agreements
519090	Waste Removal/Recycling Services
519100	Security Service Agreements
519110	Pest Control Services Agreements
519120	Lawns and Grounds Services Agreement
519130	Miscellaneous Service Contracts
519140	WAN Support Services
519141	Video Transmission Support Services
519142	LAN Support Services
519143	Personal Computer and Printer Support Services
519144	Managed Server Support Services
519145	Mainframe Support Services
519146	Application Development
519147	IT Project Management and Analysis Services
519148	Other Information Technology Services
519200-29	Contracted Services (Personal)
519400	Contracted Instruction
519600	Personal Service Contract for Customized Training Industry Clients
519700	Personal Service Contract for Customized Training Industry Third Party

52XXXX - Supplies and Materials

521000	Custodial Supplies
521200	Bedding and Textile Products
521300	Laundry Supplies
521400	Clothing and Uniforms
522000	Maintenance Supplies
523000	Instructional Supplies
523010	Instructional Data Processing Supplies
524000	Repair Supplies
525000	Gasoline
525100	Diesel Fuel
525200	Oil, Lubricants, Fluids
525300	Tires and Tubes

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Object Codes - Expenses (continued)
FY 2025-26

52XXXX - Supplies and Materials

525400	Motor Vehicle Replacement Parts
525500	Other Fuels
526000	Office Supplies
526010	Data Processing Office Supply
527000	Other Supplies
527100	Graduation Expense
528000	Audio-Visual Supplies
529000	Purchases for Resale

531XXX - Travel

531110	In-State Ground Transportation
531120	In-State Air Transportation
531130	In-State Other Transportation
531140	In-State Lodging
531150	In-State Meals
531160	In-State Miscellaneous Subsistence
531190	In-State Other Travel Expenses
531210	Out-of-State Ground Transport
531220	Out-of-State Air Transport
531230	Out-of-State Other Transport
531240	Out-of-State Lodging
531250	Out-of-State Meals
531260	Out-of-State Miscellaneous Subsistence
531290	Out-of-State Other Travel Expenses
531300	Workshop/Conference Expenses
531310	Out-of-Country Ground Transport
531320	Out-of-Country Air Transport
531330	Out-of-Country Other Transportation
531340	Out-of-Country Lodging
531350	Out-of-Country Meals
531360	Out-of-Country Miscellaneous Subsistence
531410	Board/Non-employee Transportation
531420	Board/Non-employee Subsistence
531430	Participant Travel
531500	Registration Fees

532XXX - Communication

532100	Postage
532200	Telephone Service

532XXX - Communications (continued)

532300	Telecommunications Data Transmission
532310	Telecommunications Data Charges
532320	Video Transmission Charges
532330	Internet Service Provider Charges
532331	Data Wiring Service Charges
532332	Telephone Wiring Service Charges
532333	Computer/Data Processing Services
532334	Managed LAN Service Charges
532335	Managed WAN Service Charges
532336	Managed Desktop Service Charges
532337	Managed Server Services
532400	Teleconference Charges
532500	Cellular Phone Services
532501	Email & Calendaring Service
532600	Authentication and Authorization Services
532700	Software Subscriptions
532800	Electronic Services

533XXX - Utilities

533100	Heat
533200	Water
533300	Electricity
533400	Garbage/Sewage Disposal

534000 Printing and Binding

535XXX - Repairs and Maintenance

535100	Repairs to Equipment
535105	Repairs-Other Computer Equipment
535100	Equipment Repairs
535105	Repairs-Other Computer Equip
535106	Repairs-WAN Equipment
535107	Repairs-Video Transmission Equipment
535108	Repairs-LAN Equipment
535109	Repairs-Personal Computers & Printers
535110	Repairs-Servers
535120	Repairs to Facilities
535300	Motor Vehicle Repairs
535390	Motor Vehicle Reimbursements

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Object Codes - Expenses (continued)
FY 2025-26

535XXX - Repairs and Maintenance (continued)

535400	Service Contracts
535410	Maintenance Agreement - Buildings
535420	Maintenance Agreement-Other Structures
535430	Maintenance Agreement - Equipment
535440	Maintenance Agreement - Data Processing Equipment
535450	Maintenance Agreement -Other Software
535460	Maintenance Agreement-WAN Software
535470	Maintenance Agreement -Other Data Processing Equipment
535480	Maintenance Agreement - WAN Equip
535490	Maintenance Agreement-Video Transmission Equipment
535491	Maintenance Agreement-LAN Equipment
535492	Maintenance Agreement-Personal Computers & Printers
535493	Maintenance Agreement-Personal Computer Software
535494	Maintenance Agreement-Server Software
535495	Maintenance Agreement-Servers
535496	Maintenance Agreement-Mainframe Computers
535497	Maintenance Agreement-Mainframe Software
536000	Freight
537000	Advertising
538000	Data Processing

539XXX- Other Current Services

539200	Public Relations
539300	Tort Claims
539400	Magazine and Newspaper Subscriptions
539500	Other Current Expenses
539505	Refund to Grantor
539510	Depreciation Expenses
539520	Electronic Processing Fee
539570	Parking and Traffic Fines
539580	Extraordinary Items
539590	Special Items
539600	Other Current Expenses
539610	Employee Moving Expense
539700	Childcare
539710	CTR Direct Assistance to Students
539720	Project Skill-Up Assistance to Students

539XXX- Other Current Services (continued)

539750	Golden LEAF Scholars
539800	Employee Education Expenses (Non-Taxable)
539900	Bad Debt Expenses

54XXXX - Fixed Charges & Right to Use Assets Payments

541100	Rental Property-Bldgs/Offices
541200	Rental of Land
542000	Rental of Other Facilities
542100	Rental/Lease of DP Equipment
542200	Rental/Lease-Voice Communication Equipment
542300	Rental/Lease-Other Computer Equipment
542400	Rental/Lease-WAN Equipment
542401	Rental/Lease-Video Transmission Equipment
542402	Rental/Lease-LAN Equipment
542403	Rental/Lease-Personal Computers & Printers
542404	Rental/Lease-Servers
542405	Rental/Lease-Mainframe Equipment
542406	Rental/Lease-Personal Computer Software
542407	Rental/Lease-Server Software
543000	Lease/Rental of Other Equipment
543010	Lease/Rental of Motor Vehicles
544000	Other Computer Software- Applications
544010	Software License Renewal
544020	Personal Computer Software-Applications
544021	Server Software-Applications
544022	Mainframe Software-Applications

545XXX - Insurance and Bonding

545000	Property Insurance
545100	Motor Vehicle Insurance
545200	Liability Insurance
545300	Other Insurance
545400	Bonding Payments

546XXX - Memberships and Dues

546100	College Memberships & Dues
546200	Accreditation Expense

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Object Codes - Expenses (continued)
FY 2025-26

546XXX - Memberships and Dues (continued)

548000	Customized Training Industry Administrative Allowance
549000	Other Fixed Charges

551XXX - 554XXX - Capitalized Equipment

551000	Office Equipment
551100	Office Furniture
551500	Lease/Purchase Office Equipment
551900	Other Equipment
552000	Other Data Processing Equipment
552020	WAN Equipment
552030	Voice Communications Equipment
552040	Video Transmission Equipment Purchase
552050	Other Computer Software (Operational)
552060	WAN Software (Operational)
552070	LAN Equipment
552071	Non-Instruct Computer & Printer Equipment
552072	Servers
552073	Mainframes
552074	Personal Computer Software-Operational
552075	Server Software Purchases-Operational
552076	Mainframe Software-Operational
552077	IT Security Equipment
552078	IT Security Software
552500	Lease/Purchase of Data Processing Equipment
553000	Educational Equipment
553010	Other Educational Data Processing Equipment
553011	Educational Personal Computers & Printers
553012	Educational Personal Computer Software (Operational)
553400	Lease/Purchase Educational Equipment
553500	Educational Equipment (Small Business)
553700	Educational Equipment (Perkins Grant)
553800	Educational Equipment (Special Allotment)
553900	Educational Equipment (PP/CIP)
554000	Motor Vehicles
554100	Boats
554200	Trailers
554300	Other Motorized Vehicles

555XXX - Other Equipment

555100	Non-Capitalized Equipment
555200	Non-Capitalized Equipment-High Risk

556XXX - Books

556100	Books

557XXX - 559XXX - Acquisitions

557000	Land
558000	Buildings
559000	Other Capital Outlay
559500	Retirement of Indebtedness
559600	Interest Expense
559650	Interest Expense - Nonoperating

56XXXX - Student Loan, Scholarship, and Award Related Expenses

560000	Student Loan/Scholarship Expenses
560100	Student Financial Aid Restatement

57XXXX - Disposal of Plant Facilities

570000	Disposal of Plant Facilities
571000	Capital Asset Write-downs

58XXXX - Transfers to Other Funds

581100	Mandatory Transfers To General Unrestricted Funds
582100	Non-Mandatory Transfers To General Unrestricted Funds
581200	Mandatory Transfers To Proprietary Funds
582200	Non-Mandatory Transfers To Proprietary Funds
581300	Mandatory Transfers To Restricted Funds
582300	Non-Mandatory Transfers To Restricted Funds
581400	Mandatory Transfers To Loan Funds
582400	Non-Mandatory Transfers To Loan Funds
581500	Mandatory Transfers To Endowment Funds
582500	Non-Mandatory Transfers To Endowment Funds
581600	Mandatory Transfers To Unexpended Plant Funds
582600	Non-Mandatory Transfers To Unexpended Plant Funds

VIII. Unit Codes (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 NC Community College State Board approved grants processed through the 112 (2-12). This allows these funds to be reported separately.

IX. Purpose Codes No Longer Used (effective July 1, 2025)

135 Non-State Funded Pandemic Bonus
320 Basic Skills Plus
358 Tobacco Trust Fund (Project Skill-Up)
362 Small Business Centers (COVID 19)
366 Marketing and Outreach for Apprenticeships
367 ApprenticeshipNC Coordinators
368 Enhancing Online Learning (COVID 19)
374 Pilot Digital Literacy Training for Career and College Readiness Program, Phase 1
432 Moodle Hosting Services
450 Technology – HB275
457 Finish Line Grants Administration (EANS I & II)
511 College Career Counselors & Academic Advisors (COVID 19)
512 Virtual Student Tutoring (COVID 19)
513 Personal Protective Equipment & COVID 19 Testing - Current Operating (COVID 19)
514 Support Online Testing (COVID 19)
540 Hurricane Florence Emergency Grant
550 Golden Leaf COVID 19 Scholarship
551 COVID 19 Governor's Emergency Education Relief Scholarships (GEER)
552 Student Support Services (Longleaf Commitment) (GEER)
553 Longleaf Complete (GEER)
555 Summer Accelerator Grant Program (GEER)
557 Finish Line Grants (GEER II)
558 Workforce Resilience Grant Program (GEER II)
559 Finish Line Grants III-Wraparound Services (EANS II)
680 Innovation Quarters (Forsyth Technical Community College)
921 Equipment Acquisition Reserve Fund
922 Equipment - HB275
941 Personal Protective Equipment (COVID 19)
942 Health Care & First Responder Program Equipment (COVID 19)
943 Personal Protective Equipment & COVID 19 Testing - Equipment (COVID 19)

X. Document History

Date published	Description
August 2014	1. Added Purpose Code 365 – Business and Industry Support – Instructional 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) 7. Removed vocational code 79 – GATE 8. Removed vocational code 95 – College Access Challenge Grant
March 2016	1. Added vocational code 79 – NC Career Coach 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.
April 2016	1. Added vocational code 46 – CCC&TI Truck Driver Training
August 2016	1. Added vocational code 48 – Taste of Industry 2. Added vocational code 63 – Accounting & Finance Alignment Project 3. Added vocational code 64 – Local Government Finance Officer 4. Added vocational code 66 – Career & College Ready Alignment Partnership

	5. Removed vocational code 38 – Voed Teaching Excellence 6. Removed vocational code 41 – Military Training/CBE 7. Removed vocational code 42 – Oils & Natural Gas Feasibility 8. Removed vocational code 44 – Bio Equipment Grant 9. Removed vocational code 56 – Voed Professional Development 10. Removed vocational code 74 – ABE CASAS 11. Removed vocational code 75 – ABE Ideal/Path/Family Literacy 12. Removed vocational code 77 – ABE Innovations/Transitions 13. Removed vocational code 88 – Project Skill-Up Equipment 14. Removed object code 437000 – GED Fees
March 2018	1. Updated purpose code 220 – Transitional programs 2. Updated purpose code 320 – Basic Skills Plus 3. Updated purpose code 321 – Adult Basic Education/English Language Acquisition 4. Updated purpose code 322 – Adult Secondary Education 5. Updated purpose code 323 – Integrated English Literacy and Civics Education 6. Updated purpose code 324 – High School Equivalency Testing 7. Updated purpose code 325 – Basic Skills Administration 8. Updated vocational codes 10-19 – Carl D. Perkins CTE 9. Updated vocational code 15 – Services and Activities/Direct Assistance 10. Added vocational code 30 – CIP-ESAP 11. Added vocational code 49 – Short Term Workforce 12. Added vocational code 57 – NC CBE-State Board Reserve Funds 13. Updated object code 511300 – Full-time Professional Staff 14. Updated object code 511310 – Part-time Professional Staff 15. Updated object code 511340 – 30 Hour Professional Staff
October 2018	1. Added purpose code 540, Hurricane Florence Emergency Grant 2. Added vocational code 28, Improving Career & Technical Education Grant 3. Added vocational code 29, RISE 4. Added vocational code 30, Employability Skills Alignment Project 5. Edited vocational code 31, VLC, to be VLC – State Appropriation 6. Removed vocational code 48, Taste of Industry 7. Added vocational code 50, Performance Based Funding – Bonuses 8. Added vocational code 56, CCRG Alignment 9. Removed vocational code 63, Acc & Fin Alignment Project (AFAP) 10. Removed vocational code 64, Local Gov Finance Officer 11. Removed vocational code 65, Job Driven National Emergency 12. Added vocational code 68, Viticulture & Enology 13. Added vocational code 69, Anspach Advanced Manufacturing School 14. Added vocational code 70, Transportation Technology Center 15. Added vocational code 75, Title II, Sec 225 Expanding Services 16. Added vocational code 77, Advanced Postsecondary/Apprenticeship 17. Added vocational code 84, Recidivism Project

	18. Edited vocational code 94, Minority Male Mentoring, to be Minority Male Success Initiative 19. Added vocational code 96, Hurricane Matthew 20. Added object code 124091, Deferred Outflows for OPEB 21. Added object code 142090, Net OPEB Asset 22. Added object code 539740, Hurricane Florence Emergency Grant Expense
March 2019	1. Replaced Purpose code 367, *BioNetwork* with *ApprenticeshipNC Coordinators* 2. Replaced Vocational code 30, *Employability Skills Alignment Project* with *College Specific Grants* 3. Updated Object code 519600, *Personal Service Contract for Customized Training Industry Clients*, to reflect that it may also be used with purpose codes 364 and 365, vocational code 80. 4. Updated Object code 519700, *Personal Service Contract for Customized Training Industry Third Party*, to reflect that it may also be used with purpose codes 364 and 365, vocational code 80
June 2021	1. Section IV, *Purpose Codes*, has been updated: • Purpose code, 367, *ApprenticeshipNC* • Purpose code, 374, *Pilot Digital Literacy Training for Career and College Readiness Programs, Phase II, funding by Title II AEFLA* • COVID-19 General Ledger Codes were added as a separate section for Users' ease. See COVID-19 General Ledger Codes. 2. Section V, *Vocational Codes*, has been updated: • Vocational codes 11 – 19 descriptions are updated reflective upon programmatic changes to align with categorical allocations within college budgets. • Other Vocational codes, and several new codes have been added. 3. Section VI, *Object Codes*, has been updated: • Object code, 242081, *Deferred Outflows for OPEB* – has been updated to record the deferred outflows defined by GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. • Object code, 242091, *Deferred Inflows for OPEB* – has been updated to record deferred inflows defined by GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. • Object code, 493351, *Noncapital Contributions*, has been added as a result of contributions to the Retiree Health Benefit Fund (RHBF) which will result in net reductions to the employer portion of noncurrent Net OPEB Liability. 4. Section IX, *Purpose Codes No Longer Used* was updated and should not be used: • Purpose code, 324*, High School Equivalency (HSE) Testing* was added

	• Purpose code, 357, *Basic Skills-Project Skill-Up (Calendar Year 2014)* was added • Purpose code, 358, *Basic Skills-Project Skill-Up (Calendar Year 2015)* was added
June 2022	1. Section IV, *Purpose Codes*, has been updated: • The following purpose codes have been added: o 135 - Non-State Funded Pandemic Bonus, o 366 – Marketing and Outreach for Apprenticeships, o 432 – Moodle Hosting Services, o 525 – Intellectual and Developmental Disabilities Pilot Program, o 552 – Student Support Services (Longleaf Commitment, o 553 – Longleaf Complete o 554 - Short-Term Workforce Development Grant Program, o 555 – Summer Accelerator Grant Program 2. Section V, *VOC Codes*, has been updated: • The following VOC codes have been added: o 32 - Adult Learner Pilot Project, o 48 – FTCC – Botanical Lab (SFRF) and o 52 – Pandemic Bonus • The following VOC codes have been changed for purpose and use: o VOC Code 51 has been changed to NR Budget Stabilization (SFRF) and o VOC Code 77 has been changed to Title II, Pre-Apprenticeship Implementation • These listed VOC codes are no longer available and are indicated as vacant: 57, 61, 62, 66 and 72
August 2024	• Section IV Purpose Codes and Section VII Object Codes information is updated for Right to Use Assets as required by GASB Statements 87 and 96. • Section IV Purpose Codes – COVID is updated to include only purpose codes that have current funding and are remaining to be available. • Section IX Purpose Codes No Longer Used listing is updated for codes no longer available as funding sources have ending.