# Description of Object Codes Used in Expenditure of State Funds

## Object Code Description

Object Codes provide a description of the expenditure of a service or commodity. There are seven broad categories that are broken out in further detail.

**100** Salaries
**200** Employer Provided Benefits
**300** Purchased Services
**400** Supplies and Materials
**500** Capital Outlay
**700** Transfers

## SALARIES (100 series)

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

### ADMINISTRATIVE PERSONNEL

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

**112 Associate and Deputy Superintendent**
Salary of those designated by a local board of education as an associate superintendent of the local school administrative unit.

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

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

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

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

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

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

## INSTRUCTIONAL PERSONNEL – CERTIFIED (120)

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

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

**122 Interim Teacher**
Salary of a teacher employed when a vacancy in a teaching position occurs.

**123 JROTC Teacher**
Salary of those assigned to teach JROTC.

**124 International Faculty Exchange Teacher**
Salary of foreign exchange teachers assigned to teach students.

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

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

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

# Description of Object Codes Used in Expenditure of State Funds

## INSTRUCTIONAL SUPPORT PERSONNEL - CERTIFIED (130)

### 131 Instructional Support I

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

### 132 Instructional Support II – Advanced Pay Scale

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

### 133 Psychologist

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

### 134 Teacher Mentor

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

### 135 Instructional Facilitators

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

## INSTRUCTIONAL SUPPORT PERSONNEL – NON-CERTIFIED (140)

### 141 Teacher Assistant – Other

Salary of those assigned to assist with students, not directly assisting the regular classroom teacher. Examples include personal care assistants and physical/occupational therapy assistants.

### 142 Teacher Assistant

Salary of those assigned to perform the day-to-day activities of assisting the regular classroom teacher.

### 143 Tutor (Within the instructional day)

Salary of those hired and assigned to perform tutorial duties as their primary job. See object code **198** for coding of other tutor duties.

### 144 Interpreter, Braillist, Translator, Education Interpreter

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

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

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

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

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

**149 School Resource Officer**
Salary of those assigned to perform the duties of the school resource officer (law enforcement and crime prevention).

## TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)

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

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

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

## SUBSTITUTE PERSONNEL (160)

**162 Substitute Teacher – Regular Teacher Absence**
Pay of the substitute teacher employed for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

**163 Substitute Teacher – Staff Development Absence**
Pay of the substitute teacher employed for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position.

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

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

**166 Teacher Assistant Salary When Substituting (Staff Development Absence)**
Pay of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

**167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)**
Pay of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

## OPERATIONAL SUPPORT PERSONNEL (170)

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

**172 Driver Overtime**
Salary paid to drivers for overtime hours worked.

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

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

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

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

**177 Work Study Student**
Salary of students in school, working part-time under a work-study program.

## SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)

**181 Supplement/Supplementary Pay**
Supplements paid to employees from certain State funds that are determined to be amounts in addition to the State salary schedule.

**182 Employee Allowances Taxable**
Payments to an employee (other than salaries) which would be considered by IRS as taxable. (i.e., travel allowance, etc.).

**183 Bonus Pay (Subject to Retirement)**
Legislated and other bonus payments made to eligible employees.

**184 Longevity Pay**
Additional salary payment for longevity to those employees who qualify for longevity.

**185 Bonus Leave Payoff**
Bonus leave payoff amount paid to an eligible employee who has separated from service.

**186 Short Term Disability Payments - Beyond Six Months**
Payments to employees for short-term disability benefits beginning with the seventh month of disability.

**187 Salary Differential**
The salary differential amount paid to employees from local, federal and/or certain State funds that are determined to be a part of the salary paid for the individual. Examples: (1) ROTC

differential - paid in addition to the State certified salary; (2) Military differential (PRC 021) - paid to active duty military the difference between the State salary and the active duty pay.

**188 Annual Leave Payoff**
Annual leave payoff amount paid to an employee who has separated from service.

**189 Short Term Disability Payments – First Six Months**
Payments to employees for the first six months of short-term disability benefits.

**EXTRA DUTY PAY (190)**

**191 Curriculum Development Pay**
The amount paid to those for work performed in the development of curriculum. This payment is for time spent above and beyond the regular work of the individual, such as on weekends, after hours, or beyond the ten month calendar.

**192 Additional Responsibility Stipend**
The amount paid for extra duty performed in the areas of co-curricular programs. This extra duty is in the area of band instruction, coaching, school clubs and other eligible areas.

**193 Mentor Pay Stipend**
Stipends paid to mentor teachers and/or the payment for serving as a mentor for days prior to the beginning of the school year. See object code **134** for coding of other mentor duties.

**194 State-Designated Stipend**
The amount paid to those performing extra work in functions such as textbook commission clerical responsibilities and as an assistant principal intern.

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

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

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

**199 Overtime Pay**
Salary paid to employees (other than drivers) for overtime hours worked.

## EMPLOYER PROVIDED BENEFITS (200 series)

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

**211 Employer's Social Security Cost - Regular**
Contributions paid by the employer for the employer's share of social security cost for all salary payments, with the exclusion of staff development related salary payments.

### RETIREMENT BENEFITS (220)

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

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

### INSURANCE BENEFITS (230)

**231 Employer's Hospitalization Insurance Cost**
Contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers.

## PURCHASED SERVICES (300 Series)

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

### PROFESSIONAL AND TECHNICAL SERVICES (310)

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

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

**313 Advertising Cost**
Expenditures for printed announcements in professional periodicals and newspapers, or announcement broadcast by radio and television networks. These expenditures include advertising for such purposes as recruitment, bond sales, and used equipment sales. Costs for professional fees for advertising or public relations services are not recorded here but are charged to object code **311** Contracted Services.

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

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

**317 Psychological Contract Services**
Amounts paid for costs of contracts for psychological services.

**318 Speech and Language Contract Services**
Amounts paid for costs of contracts for speech and language services.

**319 Other Professional and Technical Services**
Amounts paid for other professional and technical services, which are not classified above.

**PROPERTY SERVICES (320)**

**321 Public Utilities - Electric Services**
Expenditures for electric services.

**322 Public Utilities - Natural Gas**
Expenditures for natural gas.

**323 Public Utilities – Water and Sewer**
Expenditures for water and sewage.

**324 Waste Management**
Expenditures for garbage collection and waste management services.

**325 Contracted Repairs and Maintenance – Land and Buildings**
Expenditures for building repairs and maintenance services not provided directly by local school administrative unit personnel. This includes contracts and agreements covering the upkeep of grounds and buildings. (Cost for new construction, renovating, and remodeling are not included here, but are considered **500** series Capital Outlay.)

**326 Contracted Repairs and Maintenance - Equipment**
Expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel. This includes maintenance contracts and agreements.

**327 Rentals/Leases**
Expenditures for leasing or renting land, buildings, vehicles, and equipment for both temporary and long term use by the local school administrative unit.

**329 Other Property Services**
Amounts paid for other property services which are not classified above.

**TRANSPORTATION SERVICES (330)**

**331 Pupil Transportation - Contracted**
Expenditures to agencies and persons, other than employees, for the purpose of transporting children to, from, or between schools. This includes reimbursement of transportation expenses to individuals who transport themselves or to parents who transport their own children.

**332 Travel Reimbursement**
Costs for transportation, meals, hotel, and other allowable expenses (which require documentation) associated with traveling on business (other than for workshops and in-service seminars, which are coded to **312**) for the local school administrative unit. Also includes reimbursement to employees for mileage on personal vehicle equal to or less than the IRS allowable rate for business use. Includes employer paid relocation costs.

**333 Field Trips**
Expenditures for transportation and other costs related to field trips for students.

**COMMUNICATIONS (340)**

**341 Telephone**
Amounts paid for land based telephone services.

**342 Postage**
Amounts paid for postage services.

**343 Telecommunications Services**
Amounts paid for telecommunication network services such as internet service providers.

**344 Mobile Communication Costs**
Amounts paid for cellular phone and pager services

**345 Security Monitoring**
Amounts paid for security monitoring services.

**349 Other Communication Services**
Amounts paid for other communication services, which are not classified above.

## TUITION (350)

**351 Tuition Reimbursements**
Expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries of the paying local school administrative unit. Also includes stipends provided to students and costs associated with obtaining industry-recognized credentials and certifications.

**352 Employee Education Reimbursements**
Cost of reimbursing employees for approved educational expenditures for tuition payments and related expenses for training required by the employer.

**353 Certification/Licensing Fees**
Expenditures required to be made for employee certification and/or license fees.

## DUES AND FEES (360)

**361 Membership Dues and Fees**
Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

**363 Assessments/Penalties**
Assessments and penalties paid to any regulatory agency, such as IRS and DPI. Includes toll road charges for driver's education.

## INSURANCE AND JUDGMENTS (370)

**371 Liability Insurance**
Expenditures for insurance coverage of the local school administrative unit, or its officers and employees, and losses resulting from judgments awarded against the local school

administrative unit except pupil transportation insurance. Also recorded here are any expenditures, other than judgments, made in lieu of liability insurance. Payments of judgments awarded against the local school administrative unit and not covered by insurance are recorded under object code **374**. Pupil transportation insurance is charged to object code **376**.

**372 Vehicle Liability Insurance**
Amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit.

**373 Property Insurance**
Amounts expended for fire insurance premiums on buildings and contents owned by the local school administrative unit and other property insurance on any type property other than vehicles owned or leased by the local school administrative unit.

**378 Scholastic Accident Insurance**
Amounts expended for pupil accident insurance premiums. Premiums paid by the student would not be included in this code.

**379 Other Insurance and Judgments**
Expenditures for insurance premiums and judgments not classified above.

## SUPPLIES AND MATERIALS (400 Series)

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

### SCHOOL AND OFFICE SUPPLIES (410)

**411 Supplies and Materials**
All supplies, materials and workbooks used in the school system for instructional and non-instructional purposes. Examples of supplies: construction paper, crayons, pencils, pencil sharpeners, and other small unit cost equipment that meets the criteria for a supply item as outlined above. Examples of workbooks: map skills, handwriting, bookkeeping workbooks, etc. Includes amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.) Includes amounts expended for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Includes amounts expended for audiovisual supplies and materials in the local school administrative unit. Includes amounts expended for processing and cataloging books and

materials in a school library. This would include kits and other supplies used for this purpose. Includes amount for subscriptions to internet based educational resources and for the purchase of online educational media/materials used for the instruction of pupils.

**412 State Textbooks**
Amount of the State Textbook fund expended for prescribed textbooks purchased for pupils or group of pupils, and resold or furnished free to them.

**413 Other Textbooks**
Amounts expended for other prescribed textbooks purchased for pupils or groups of pupils, and resold or furnished free to them, which are not classified above. This category includes the cost of textbook binding or repairs, as well as the new amount of textbooks, which are purchased to be resold or rented. This category also includes online textbooks.

**414 Library Books (Regular and Replacement)**
Amounts expended for regular or incidental purchases of library books available for general use by students, including any reference books used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded in object code **561**.

**415 Community College/University Textbooks**
Amounts expended for prescribed Community College and University textbooks purchased for students.

**418 Computer Software and Supplies**
Amounts expended for computer programs, disks, printing paper, ribbons, etc., and annual renewable license code and maintenance fees for computer software.

## OPERATIONAL SUPPLIES (420)

**421 Fuel for Facilities**
Amounts expended for energy sources, except electricity and natural gas, used in the heating of buildings operated by the local school administrative unit.

**422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze**
Amounts expended for repair parts, materials, grease, anti-freeze, and related labor in the repairing of equipment utilized for instructional and support functions, for maintenance of school property, and for maintenance of vehicles of the local school administrative unit.

**423 Gas/Diesel Fuel**
Amounts expended for gas or diesel fuel for the operation of vehicles.

**424 Oil**
Amounts expended for oil for the operation of vehicles.

**425 Tires and Tubes**
Amounts expended for tires and tubes for the operation of vehicles.

### FOOD SUPPLIES (450)

**451 Food Purchases**
Amounts expended for food purchased by the local school administrative unit.

**459 Other Food Purchases**
Amounts expended for other food purchases not classified above. Expenditures for local school board meetings should be charged here.

### NON-CAPITALIZED EQUIPMENT (460)

**461 Furniture and Equipment - Inventoried**
Expenditures for the initial, additional and replacement costs of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Non inventoried items, use object code **411**.

**462 Computer Equipment - Inventoried**
Expenditures for computer hardware whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Non inventoried items, use **411**.

### SALES AND USE TAX (470)

**471 Sales and Use Tax Expense**
Amount of sales and use tax if not already included in the primary expenditure's object code.

**472 Sales and Use Tax Refund (Contra-expenditure)**
Amount of sales and use tax refunds received from the NC Department of Revenue.

## CAPITAL OUTLAY (500 series)

Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

**526 Architects Fees**
Expenditures made to an architect for the design of a new building, and the remodeling or renovation of an existing building, including networking.

**529 Miscellaneous Contracts and Other Charges**
Expenditures made for other contracts for the construction of a new building, and the remodeling or renovation of an existing building.

### EQUIPMENT (540)

**541 Purchase of Furniture and Equipment - Capitalized**
Expenditures for the initial, additional, and replacement items of capitalized equipment such as furniture and machinery; including lease/purchase, for both instructional and support areas.

**542 Purchase of Computer Hardware - Capitalized**
Expenditures for the initial, additional, and replacement items of capitalized computer hardware such as microcomputers, printers, file servers, and other equipment required for infrastructure/connectivity, etc.; including lease/purchases.

### VEHICLES (550)

**551 Purchase of Vehicles**
Expenditures for the purchase of cars, trucks, and buses; including lease/purchases. Includes driver education vehicles.

**552 License and Title Fees**
Expenditures for the State Department of Motor Vehicles license fees, title fees, and safety inspection fees.

### LIBRARY BOOKS (560)

**561 Library Books - Capitalized**
Expenditures for books, which constitute the initial furnishing of a newly constructed building. This includes books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

## TRANSFERS (700 series)

Amounts paid from one fund to another fund or to another entity, as permitted by law, which do not represent a purchase of a good or service and consequently for which the local school administrative unit received no return.

**715 Transfers to the Multiple Enterprise Fund**
Transfers from central office PRC002 to the child nutrition program for the all or part of the salary of the child nutrition manager.