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.
Description of Object Codes Used in Expenditure of State Funds

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

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

INSTRUCTIONAL PERSONNEL – CERTIFIED (120)
(This section is for positions requiring an educator license)

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

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

123  JROTC Teacher
Salary of those assigned to teach JROTC.

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

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

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

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

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

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

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

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

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

TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)

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

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

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

SUBSTITUTE PERSONNEL (160)

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

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

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

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

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

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

OPERATIONAL SUPPORT PERSONNEL (170)

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

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

173  Custodian
Salary of those assigned to perform housekeeping and operate heating, ventilating, and air conditioning systems.
Description of Object Codes Used in Expenditure of State Funds

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

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

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

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

SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)

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
Description of Object Codes Used in Expenditure of State Funds

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

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

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

EXTRA DUTY PAY (190)

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

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

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

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

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

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

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

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

EMPLOYER PROVIDED BENEFITS (200 series)
Amounts paid by the local school administrative unit on behalf of employees, in addition to the regular salary. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the total compensation cost of the employee.

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

RETIREMENT BENEFITS (220)

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

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

INSURANCE BENEFITS (230)

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

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.
Description of Object Codes Used in Expenditure of State Funds

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.
Description of Object Codes Used in Expenditure of State Funds

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

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

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: maps 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
Description of Object Codes Used in Expenditure of State Funds

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.
Description of Object Codes Used in Expenditure of State Funds

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.
Description of Object Codes Used in Expenditure of State Funds

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.