

E. OBJECT DEFINITIONS

- 100** **Salaries.** Amounts paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the LEA.
- Salaries may be classified according to the appropriate number breakdown shown under the Object Code and Classifications in the 100 series.
- 200** **Employee Benefits.** Amounts paid by the LEA in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless, are part of the cost of personal services .
- 210 **State Retirement.** Employer's share of the cost of the state retirement plan.
- 220 **Social Security.** Employer's share of the cost of social security contributions.
- 230 **Local Retirement.** Employer's share of the cost of any local retirement plan.
- 240 **Group Insurance.** Employer's share of the cost of any group insurance plan.
- 270 **Industrial Insurance.** Amounts paid by the LEA in behalf of employees for Industrial Insurance.
- 280 **Unemployment Insurance.** Unemployment compensation taxes paid by the LEA in behalf of employees.
- 290 **Other Employee Benefits.** Other fringe benefits not classified above.
- 300** **Purchased Professional and Technical Services.** Purchased services which by their nature can be performed only by persons with specialized skills, knowledge and services. Included are the services of accountants, architects, auditors, consultants, dentists, lawyers, medical doctors, engineers, teachers, etc.
- 310 **Official/Administrative Services.** Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collection services.
- 320 **Professional-Educational Services.** Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services.
- 330 **Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for Instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee. (Usually

used with functions 2000 and 3100.)

- 340 Other Professional Services. Professional services other than educational in support of the operation of the LEA. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like.
- 350 Technical Services. Services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are data processing services, purchasing and warehousing services, graphic arts and the like.
- 351 Data Processing and Coding Services. Data entry, formatting, and processing services other than programming.
- 352 Other Technical Services. Technical services other than data processing and related services.
- 400** Purchased Property Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure and rent property owned and/or used by the LEA.
- 410 Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under Communication (530).
- 411 Water/Sewage. Expenditures for water/sewage utility services from a private or public utility company.
- 412 Disposal Services. Expenditures for the pickup and handling of garbage not provided by LEA personnel.
- 420 Cleaning Services. Services purchased to clean building other than those provided by LEA personnel.
- 430 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district personnel.
- 431 Non-Technology-Related Repairs and Maintenance. Contracts and agreements covering the upkeep of buildings and non-technology equipment.
- 432 Technology-Related Repairs and Maintenance. Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. (Service agreement)
- 433 Custodial Services. Expenditures for custodial services contracted with an outside contractor.
- 440 Rentals. Costs for renting or leasing land, buildings, equipment, and vehicles.
- 441 Renting Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.
- 442 Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes lease purchase agreements.
- 443 Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and

- related equipment.
- 450 Construction Services. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets to contractors. (Used only with function 4000)
- 490 Other Purchased Property Services. Property services purchased which are not classified above. Costs for telephone and telegraph are not included here, but are included in Communication (530).
- 500** Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (320) or Property Services (400).
- 510 Student Transportation Services. Expenditures for transporting children to/from school and other school activities. Use only with Function 2700.
- 511 Student Transportation Services From Another LEA Within the State. Amounts paid to other LEA's within the State for the purpose of transporting children to school and school-related events. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Rental of Equipment and Vehicles Object (442).
- 512 Student Transportation Services From Another LEA Outside the State. Payments to other LEA's outside the State for transporting children to school and school-related events.
- 513 Student Transportation Services - Commercial. Payments made for student transportation services provided by public carriers.
- 514 Student Transportation Services - Student Allowances. Payments to students for transportation services provided by themselves, parents, etc.
- 515 Payments in Lieu of Transportation. Subsistence (room and board) payments made to students in lieu of providing transportation.
- 519 Other Student Transportation Services. Student transportation services other than those classified above.
- 520 Insurance (Other than Employee Benefits). Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not charged here, but are recorded under series 200 objects.
- 521 Property Insurance. Expenditures for all forms of insurance covering the loss of, or damage to property owned or leased by the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.
- 522 Liability Insurance. Insurance to protect school board members and their employees against loss due to accident or neglect. Expenditures for Insurance coverage of the LEA, or its officers, against losses resulting from judgments awarded against the LEA, except pupil transportation insurance. Also, recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the LEA and not covered by insurance are recorded under, Judgments Against the LEA (820). Pupil transportation insurance is charged to the Student Transportation Services Function (2700).

- 523 Fidelity Bond Premiums. Expenditures for bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Also recorded here any expenditures (not judgments) made in lieu of fidelity bonds.
- 530 Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage-machine rental and postage.
- 540 Advertising. Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
- 550 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Pre-printed standard forms are not charged here, but are recorded under Supplies and Materials (600, et seq).
- 560 Tuition. Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.
- 561 Tuition to Other LEAs Within the State. Expenditures to reimburse other educational agencies within the State for services rendered to students residing in the legal boundaries described for the paying LEA.
- 562 Tuition to Other LEAs Outside the State. Expenditures to reimburse other educational agencies outside the State for services rendered to students residing in the legal boundaries described for the paying LEA.
- 563 Tuition to Private Schools. Tuition paid to private schools.
- 564 Tuition to Educational Agencies Within the State. Tuition paid to agencies such as regional educational service centers for educational services to students.
- 565 Tuition to Educational Agencies Outside the State. Tuition paid to agencies such as regional educational service centers for educational services to students.
- 566 Tuition to Charter Schools. Tuition paid to charter schools for services provided in accordance with the established charter for that school.
- 567 Tuition to School Districts for Voucher Programs. Tuition paid to school districts for students using a state or local voucher program. Use this code for all payments made by school districts for voucher programs.
- 569 Tuition - Other. Tuition paid to the state and other governmental organizations for reimbursement for the provisions of specialized instructional services to students residing within the boundaries of the paying LEA.
- 570 Food Service Management. Expenditures for the operation of a local food services facility by other than employees of the LEA. Also included are contracted services, such as food preparation,

- associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor and/or equipment would not be charged here.
- 580 Travel. Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per-diem in lieu of reimbursements for subsistence (room and board) also are charged here.
- 590 Inter-educational, interagency Purchased Services. Purchased services other than those described above. Any inter-district payments other than tuition should be classified here. Other payments for services made between a school district and other governmental entities.
- 591 Services Purchased From Another School District or Educational Agency Within the State. Any expenditures for purchased services not otherwise classified in the 300, 400 or 500 series of objects are classified here.
- 592 Services Purchased From Another School District or Educational Agency Outside the State. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are recorded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to this code, 592 should be used in order that all inter-district payments can be eliminated when consolidating reports from multiple LEA's at State and Federal levels.
- 594 Admission Charges. Amounts paid for admissions, usually in connection with field trips.
- 600 Supplies and Materials**. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures. Amounts paid for non-equipment items which with reasonable care and use may be expected to last for more than one year are considered material expenditures.
- 610 General Supplies. Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight and cartage.
- 620 Energy. Expenditures for gas, oil, coal and gasoline, including services received from public or private utility companies.
- 621 Natural Gas. Expenditures for gas utility services from a private or public utility company.
- 622 Electricity. Expenditures for electric utility services from a private or public utility company.
- 623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks. Natural gas received through a utility company would be coded to Natural Gas (621).
- 624 Oil. Expenditures for bulk oil normally used for heating.
- 625 Coal. Expenditures for raw coal normally used for heating.
- 626 Motor Fuel. Expenditures for gasoline and other motor fuels purchased in bulk or periodically from a gasoline service station.
- 629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories.

- 630 Food. Expenditures for food to operate the school food service program. (Used only with Function 3100.)
- 640 Books. Expenditures for books and textbooks prescribed and available for general use by students, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.
- 641 Textbooks. Expenditures for text materials which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.
- 644 Library Books (Trade Books). Expenditures for purchases of library books which are those books provided for enrichment, extension, or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.
- 645 Periodicals. Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 646 Audiovisual Materials. Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, and models and mockups.
- 650 Supplies–Technology-related. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Examples are diskettes, parallel cables, apps, and monitor stands.
- 670 Software. Includes programs that provide operational instructions to manage data for PC's and main frames; not used for instructional purposes.
- 681 Lubricants. Expenditures for lubricants for school buses and other equipment.
- 682 Tires and Tubes. Expenditures for tires and tubes for school buses and other equipment.
- 683 Repair Parts for Buses & Other Vehicles. Expenditures for repair parts for school buses and other vehicles.
- 684 Repair Parts for Garage Equipment. Expenditures for repair parts for garage equipment.
- 689 Miscellaneous. Expenditures for all other supplies and materials not included above.
- 700** Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.
- 710 Land and Site Improvements. Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special

- assessments against the school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district.
- 720 Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are recorded under - Construction Services (450). Buildings built and alterations performed by the LEA staff are charged as Personal Services (100 & 200), Supplies (610), Equipment (730), and so forth.
- 730 Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures and vehicles.
- 731 Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, printing press, etc. Usually used with functions 1000 or 2600.
- 732 School Buses. Expenditures for equipment used solely to transport students to and from school, or to and from school activities. Use only with functions 2700 or 4000.
- 733 Furniture and Fixtures. Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. Used with all functions, except 5000.
- 734 Technology-related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, and other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to 650, Supplies-Technology Related.
- 735 Non-Bus Vehicles. Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, station wagons, and vans.
- 736 Technology Software. Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold should be coded to object code 650, Supplies-Technology Related.
- 739 Other Equipment. Expenditures for all other equipment not classified elsewhere in the 730 object series.
- 740 Infrastructure. Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
- 790 Depreciation. The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.
- 800 Debt Service & Miscellaneous**. Amounts paid for goods and services not otherwise classified above.

- 810 Dues and Fees. Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered.
- 820 Judgments Against the LEA. Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
- 830 Interest. Expenditures for interest on bonds or notes.
- 833 Amortization of Bond Issuance and Other Debt-Related Costs. Expenses amortized as debt premium and/or discount in connection with the issuance of debt.
- 840 Redemption of Principal. Outlays from current funds to retire bonds, and long-term loans.
- 845 Debt Issuance Costs on Refunding. Expenses related to refunding bonds.
- 850 Contingency. This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.
- 860 Indirect Costs – Non-Restricted. Indirect costs chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.
- 870 Indirect Costs - Restricted. Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
- 890 Miscellaneous Expenditures. Amounts paid for goods or services not properly classified in one of the objects included above.
- 891 Training. Expenditures related to the training of bus drivers. Used with function 2700.
- 900 Other Uses of Financial Resources**. This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary and accounting control.

Refer to Revenue codes 5000 & 6000