E. OBJECT CODES

See pages 56-65 for selected definitions

100 SALARIES

110 General District Administrative Salaries

111 Compensation - School Board
112 Salaries - Superintendent
113 Salaries - Assoc., Deputy, or Asst. Superintendent
114 Salaries - School Business Administrator
115 Salaries - Supervisors and Directors

120 School Administrative Salaries

121 Salaries - Principals and Assistants

130 Licensed Instructional Salaries

131 Salaries - Teachers
132 Salaries - Substitute Teachers
133 Salaries - Sabbatical Leave

140 Other Licensed Salaries

141 Salaries - Attendance and Social Work Personnel
142 Salaries - Guidance Personnel
143 Salaries - Health Services Personnel
144 Salaries - Psychological Personnel
145 Salaries - Media Personnel - Licensed
149 Salaries - Other Licensed Personnel

150 Office Salaries

151 Salaries - Accounting Personnel
152 Salaries - Secretarial and Clerical Personnel

160 Para-Professional Salaries

161 Salaries - Teacher Aides and Para-Professionals
162 Salaries - Media Personnel – Non-Licensed

170 Student Transportation Salaries

- 171 Salaries - Student Transportation Supervisor
- 172 Salaries - Bus Drivers
- 173 Salaries - Mechanics and Other Garage Employees
- 174 Salaries - Other

180 Operation and Maintenance Salaries

- 181 Salaries - Operation & Maintenance Supervisors
- 182 Salaries - Custodial & Maintenance Personnel
- 184 Salaries – Administrative Technology Personnel

190 Other Salaries

- 191 Salaries - Food Services Personnel
- 198 Salaries - Other Classified Personnel
- 199 Salaries - All Other

200 EMPLOYEE BENEFITS

210 State Retirement
- 211 State Retirement - Reimbursable
- 212 State Retirement – Non-reimbursable

220 Social Security

230 Local Retirement

240 Group Insurance
- 241 Group Insurance - Licensed
- 242 Group Insurance - Classified

270 Industrial Insurance

280 Unemployment Insurance

290 Other Employee Benefits

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

310 Official/Administrative Services

320 Professional - Educational Services

330 Professional Employee Training and Development

340 Other Professional Services

350 Technical Services

351 Data Processing and Coding Services

400 PURCHASED PROPERTY SERVICES

410 Utility Services

411 Water/Sewage
412 Disposal Service

420 Cleaning Services

430 Repairs & Maintenance Services

431 Non-Technology Repairs & Maint.
432 Technology Related Repairs & Maint.
433 Custodial Services

440 Rentals

441 Rental of Land & Buildings
442 Rental of Equipment & Vehicles
443 Rental of Computers & Related Equipment

450 Construction Services

490 Other Purchased Property Services

500 OTHER PURCHASED SERVICES

510 Student Transportation Services

511 Student Transportation Services from Another LEA Within the State
512 Student Transportation Services from Another LEA Outside the State
513 Student Transportation Services - Commercial
514 Student Transportation Services - Student Allowances
515 Payments in lieu of Transportation
516 Payments in lieu -- Dead Miles
519 Other Student Transportation Services

520 Insurance (Other than employee benefits)

521 Property Insurance
522 Liability Insurance
523 Fidelity Bond Premiums

530 Communication (Telephone & Other)

540 Advertising

550 Printing and Binding

560 Tuition

561 Tuition to Other LEAs Within the State
562 Tuition to Other LEAs Outside the State
563 Tuition to Private Schools
564 Tuition to Educational Service Agency Within the State
565 Tuition to Educational Service Agency Outside the State
566 Tuition to Charter School
567 Tuition to Other LEAs for Voucher Program
569 Tuition - Other

570 Food Service Management

580 Travel/Per Diem

590 Inter-educational, Interagency Purchased Services

591 Services Purchased from another LEA Within the State
592 Services Purchased from another LEA Outside the State
594 Admission Charges

600 SUPPLIES AND MATERIALS

610 General Supplies

620 Energy
621 Natural Gas
622 Electricity
623 Bottled Gas
624 Fuel Oil
625 Coal
626 Motor Fuel (Gasoline & Diesel)
629 Other

630 Food

640 Books
641 Textbooks
644 Library Books

645 Periodicals

646 Audiovisual Materials

670 Software

680 Maintenance Supplies and Materials
681 Lubricants
682 Tires and Tubes
683 Repair Parts for Buses & Other Vehicles
684 Repair Parts for Garage Equipment
689 Miscellaneous

700 PROPERTY

- 710 Land and Site Improvements
- 720 Buildings
- 730 Equipment
  - 731 Machinery
  - 732 School Buses
  - 733 Furniture and Fixtures
  - 734 Technology Related Hardware
  - 735 Non-Bus Vehicles
  - 736 Technology Software
  - 739 Other Equipment
- 740 Infrastructure
- 790 Depreciation

800 DEBT SERVICE AND MISCELLANEOUS

- 810 Dues and Fees
- 820 Judgments Against the LEA
- 830 Interest
- 833 Amortization of Bond Issuance & Other Related Costs
- 840 Redemption of Principal
- 845 Debt Issuance Costs on Refunding
- 850 Contingency **(For Budgeting Purposes Only)**
- 860 Indirect Costs - Non-restricted
- 870 Indirect Costs - Restricted
- 890 Miscellaneous Expenditures
- 891 Training

900 OTHER USES & CHANGES

Refer to Revenue Classifications 5000 & 6000