

**E. OBJECT CODES**

Object codes are used to describe the service or commodity obtained as the result of a specific expenditure.

USBE has defined the minimum level of reporting required by LEAs as identified by the “M” at the left of the code to indicate ‘Minimum’. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so. However, when reporting, LEAs should map the more detailed levels to the corresponding code defined as the minimum level of reporting

- USBE has defined which codes are to be considered as headers as indicated by, “(Header Only – Do Not Use)” immediately following the code title. LEAs are not allowed to report amounts in header codes.

**100-Salaries (Header Only - Do Not Use.)**

Amounts paid to employees of the LEA who are 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.

**110-General District Administrative Salaries. (Header Only - Do Not Use.)**

All 11x salaries should be coded to Function 23xx unless a specific employee spends a portion of their contract time serving a different function by assignment. In these cases, keep the object coding as shown below, but code the function according to their assigned functional service.

- M**            **111-Compensation-School Board.** Compensation paid to school board members.
- M**            **112-Salaries-Superintendent.** Salaries paid to the superintendent.
- M**            **113-Salaries-Assoc./Deputy/Asst. Superintendent.** Salaries paid to associate, deputy, or assistant superintendent(s).
- M**            **114-Salaries-School Business Administrator.** Salaries paid to the business administrator.
- M**            **115-Salaries-Supervisors and Directors.** Salaries paid to administrative supervisors and directors (except the student transportation supervisor/director which should be 171, the maintenance supervisor/director which should be 181, and the food service supervisor/director which should be 191).

**120-School Administrative Salaries. (Header Only - Do Not Use.)**

- M**            **121-Salaries-Principals and Assistants.** Salaries paid to principals and assistant principals.

**130- Instructional Salaries. (Header Only - Do Not Use.)**

- M**        **131-Salaries-Teachers.** Salaries paid to licensed teachers, including those with provisional status.
- M**        **132-Salaries-Substitute Teachers.** Salaries paid to substitute teachers.
- M**        **133-Salaries-Sabbatical Leave.** Salaries paid to replacement teachers covering teachers on sabbatical leave.

**140-Licensed Non-Instructional Salaries. (Header Only - Do Not Use.)**

- M**        **141-Salaries-Attendance and Social Work Personnel.** Salaries paid to attendance and social workers.
- M**        **142-Salaries-Guidance Personnel.** Salaries paid to guidance personnel.
- M**        **143-Salaries-Health Services Personnel.** Salaries paid to health services personnel.
- M**        **144-Salaries-Psychological Personnel.** Salaries paid to psychological personnel.
- M**        **145-Salaries-Media Personnel-Licensed.** Salaries paid to licensed media personnel.

**150-Office Salaries. (Header Only - Do Not Use.)**

- M**        **151-Salaries-Professional Office Personnel.** Salaries paid to accounting, purchasing and other business service professional personnel.
- M**        **152-Salaries-Secretarial and Clerical Personnel.** Salaries paid to secretarial, and clerical Personnel.

**160-Non-Licensed Instructional Salaries. (Header Only - Do Not Use.)**

Salaries paid to non-licensed personnel providing educational benefit for students under the direct supervision of a licensed teacher. Such as, Special Education Teacher Aides, Para-Professionals; non-licensed Media Personnel.

- M**        **161-Salaries-Teacher Aides and Para-Professionals.** Salaries paid to teacher aides and Para-professionals.
- M**        **162-Salaries-Media Personnel-Non-Licensed.** Salaries paid to non-licensed media personnel.

**170-Student Transportation Salaries. (Header Only - Do Not Use.)**

Salaries paid to student transportation office personnel should be coded to Object 15x.

- M**            **171-Salaries-Student Transportation Supervisor.** Salaries paid to student transportation supervisor/director.
- M**            **172-Salaries-Bus Drivers.** Salaries paid to bus drivers.
- M**            **173-Salaries-Mechanics and Other Garage Employees.** Salaries paid to mechanics and other garage employees.
- M**            **174-Salaries-Other Student Transportation.** Salaries paid to other student transportation employees not identified in any of the other 17x codes.
- M**            **175-Salaries-Bus Aides.** Salaries paid to bus aides.

**180-Operation and Maintenance Salaries. (Header Only - Do Not Use.)**

- M**            **181-Salaries-Operation & Maintenance Supervisors.** Salaries paid to maintenance supervisor/director.
- M**            **182-Salaries-Custodial & Maintenance Personnel.** Salaries paid to custodial and maintenance personnel.
- M**            **184-Salaries-Technology Personnel.** Salaries paid to technology personnel.

**190-Other Salaries. (Header Only - Do Not Use.)**

- M**            **191-Salaries-Food Services Personnel.** Salaries paid to food service personnel.
- M**            **195- Salaries – Athletic Coaches**
- M**            **198-Salaries-Other Classified Personnel.** Salaries paid to classified personnel other than those coded to 170 or 180.

**200-Employee Benefits. (Header Only – Do Not Use.)**

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.

- M**            **210-State Retirement.** Employer's share of the cost of the state retirement plan. (LEA 401(k) contributions to URS are coded here.)

- M 220-Social Security.** Employer's share of the cost of social security contributions.
- M 230-Local Retirement.** Employer's share of the cost of any local retirement plan.
- M 240-Group Insurance.** Employer's share of the cost of any group insurance plan for both Licensed and Classified employees. If an LEA wishes to track these separately, use the following codes:  
241-Group Insurance - Licensed  
242-Group Insurance - Classified
- M 270-Industrial Insurance.** Amounts paid by the LEA in behalf of employees for Industrial Insurance (Workers Compensation Insurance).
- M 280-Unemployment Insurance.** Unemployment compensation taxes paid by the LEA in behalf of employees.
- M 290-Other Employee Benefits.** Other fringe benefits not classified above including early retirement stipends and LEA contributions to employee benefits other than those coded elsewhere in the 2xx series.

**300-Purchased Professional and Technical Services (Header Only – Do Not Use.)**

Purchased services which by their nature can be performed only by persons with specialized skills, knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590-592).

- M 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.
- M 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.
- M 330-Employee Training and Development.** 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 including conference or workshop registration fees associated with conferences or workshops that do not require an overnight stay (those that

do require an overnight stay should be coded to 580). 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. (Usually used with functions 2570 and 3100.)

**340-Other Contracted Professional Services.** Professional services other than educational in support of the operation of the LEA. Included are the services of accountants, auditors, architects, engineers, consultants, dentists, medical doctors, teachers, therapists, audiologists, dieticians, editors, negotiations specialists, planners, etc.

- M 341 - Teacher Salaries
- M 342 - Teacher Benefits
- M 343 - LEA Administration Salaries
- M 344 - LEA Administration Benefits
- M 345 – Business Services

**M 349-Purchased Legal Services.** Payments made for contracted legal services.

**M 350-Technical Services.** Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are data processing services, system analysts, purchasing and warehousing services, graphic arts etc.

**400-Purchased Property Services (Header Only – Do Not Use.)**

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.

**M 410-Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage as well as garbage collection/disposal services are included here. (Telephone services are not included here but are classified under Object 530). If an LEA wishes to track these separately, use the following codes:

- 411-Water/Sewage
- 412-Disposal Service

**M 420-Cleaning Services.** Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel.

**M 430-Repairs & Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel and includes both Non-Technology and Technology Related repairs and maintenance. If an LEA wishes to track these separately, use the following codes:

- 431-Non-Technology Repairs & Maintenance
- 432-Technology Related Repairs & Maintenance
- 433–Custodial Services

**M 440-Rentals.** Costs for temporary and long-term renting or leasing of land and buildings, equipment and vehicles, and computers and related equipment. If an LEA wishes to track these separately, use the following codes:

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

**M 450-Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets by contractors. (Use only with function 4000.) Capital assets being constructed are coded here whereas capital assets being purchased should be coded to Object 7xx.

**M 460-Capital Leases.** Includes payments for capital leases for the purchase of a school facility

**M 490-Other Purchased Property Services.** Purchased property services that are not classified above.

**500-Other Purchased Services (Header Only – Do Not Use.)**

Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400).

**M 510-Student Transportation Services (To/From School).** Expenditures for transporting children to/from school and other school-related activities whether provided by other LEAs, public carriers, parents, the students themselves. Payments of student room and board made in lieu of providing transportation. Payments made in lieu of ‘dead miles’ which are the miles driven between the point where the last student was dropped off and the garage or other parking facility. (Use only with Function 2700.) (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).) LEAs are required to break out the following two codes from 510:

- M 511-Student Trans Services from another LEA Within the State**
- M 512- Student Trans Services from another LEA Outside of State**

If an LEA wishes to track more detail, use the following codes:

- M 513-Student Transportation Services - Commercial**
- M 514-Student Transportation Services - Student Allowances**
- M 515-Payments in lieu of Transportation**
- M 516-Payments in lieu -- Dead Miles**
- M 517-Student travel overnight**
- M 518- Student Day Trips/Field Trips (incl Admission Charges)**

**M 520-Insurance (Other than employee benefits).** Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned

or leased by the LEA from fire, theft, storm, etc.), liability (loss caused by school board members and their employees due to accident or neglect; judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, should be recorded under object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are not charged here, but are recorded under Objects 200 – Fringe Benefits. Pupil transportation insurance should be charged to 510.) If an LEA wishes to track these separately, use the following codes:

- 521-Property Insurance
- 522-Liability Insurance
- 523-Fidelity Bond Premiums

**M 530-Communication (Telephone & Other).** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the Internet. (Expenditures for software should be coded to either 650 (if not capitalized) or 736 (if eligible for capitalization).

**M 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, property sales, etc. (Costs for professional fees for advertising or public relation services are charged to Object 340.)

**M 550-Printing and Binding.** Expenditures for job printing and binding usually according to specifications of the LEA. This includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Pre-printed standard forms are recorded under Object 610.)

**560-Tuition (Header Only – Do Not Use.)**

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA:

- M** 561-Tuition to Other Districts Within the State
- M** 562-Tuition to Other LEAs Outside the State
- M** 563-Tuition to Private Schools
- M** 564-Tuition to Charter Schools Within the State
- M** 565-Tuition to Postsecondary Schools
- M** 569-Tuition - Other

**M 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. (Use only with Function 3100.)

**M 580-Staff Travel/Per Diem.** Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs.

**Registration Fees for Conferences and Workshops**

- If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded 580. The “overnight stay” criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc. We updated the definition of 580 to reflect this.
- If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to 330. We updated the definition of 330 to reflect this.

**590-Inter-educational, Interagency Purchased Services (Header Only – Do Not Use.)**

Purchased services other than those described above. 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 592, 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.

**M 591-Services Purchased from another LEA Within the State**

**M 592-Services Purchased from another LEA Outside the State**

**600-Supplies and Materials (Header Only – Do Not Use.)**

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. Includes non-equipment items which with reasonable care and use may be expected to last for more than one year. Includes equipment that doesn't meet these criteria but the cost of which is less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.

**M 610-General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all functions except 5000.)



**M 615-Student Uniforms, Clothing.** Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, co-curricular or extra-curricular activity. General school uniforms should be coded in object 610.

**620-Energy.** Expenditures for natural gas, electricity, motor fuel (Header Only – Do Not Use)

- M** 621-Natural Gas
- M** 622-Electricity
- M** 626-Motor Fuel (Gasoline & Diesel)

If an LEA wishes to track separately the costs of bottled gas, heating oil, coal or other energy sources including those received from public or private utility companies, use the following codes:

- M** 623-Bottled Gas
- M** 624-Fuel Oil
- M** 625-Coal
- M** 629-Other

**M 630-Food.** Expenditures for food to operate the school food service program. Food used in instructional programs is charged under object 610.

**M 640-Books and Periodicals.** Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other 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. This category also includes the cost of textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. They may be general or specialized in nature. These 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. Also recorded here are costs of binding or other repairs to school library books. If an LEA wishes to track these separately, use the following codes:

- 641-Textbooks
- 642-eTextbooks / Online Curriculum or Subscriptions
- 644-Library Books

**M 650-Supplies – Technology Related.** Includes supplies that are typically used in conjunction with technology-related hardware or software. Examples include CDs, flash or jump drives, cables, and monitor stands. Also includes E-readers, iPads, computers, software, etc. that individually costs less than either the amount established by an LEA as their capitalization threshold, or \$5,000,

whichever is lower.

**M 670- Software**

**M 680-Maintenance Supplies and Materials.** Includes expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment. If an LEA wishes to track these separately, use the following codes:

681-Lubricants  
682-Tires and Tubes  
683-Repair Parts for Buses & Other Vehicles  
684-Repair Parts for Garage Equipment  
689-Miscellaneous

**700-Property (Header Only – Do Not Use.)**

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.

**M 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. (Expenditures for improving sites and adjacent ways after acquisition by the school district are generally coded to Objects 450 or 340 as appropriate.)

**M 720-Buildings.** Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. 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. (Excluded are expenditures for the contracted construction of buildings, contracted 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 which are recorded under Object 450. Also excluded are buildings built and alterations performed by the LEA staff which are charged as Salary & Benefits (100 & 200), Supplies (610), Equipment (730), etc.

**M 730-Equipment.** Code items here that individually exceed the capitalization threshold established by the LEA. Examples include machinery such as lathes or drill presses or printing presses etc., school buses, non-bus vehicles, furniture, technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes, etc. If an LEA wishes to track these separately, use the following codes:

- 731-Machinery
- 732-School Buses
- 733-Furniture and Fixtures
- 734-Technology Related Hardware
- 735-Non-Bus Vehicles
- 736-Technology Software
- 739-Other Equipment

- M 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.
- M 750-Other Intangible Assets.** Expenditures for intangible assets not categorized in Objects 734 and 736.
- M 790-Depreciation and Amortization.** The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/amortization, the cost of an 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. (Only use in Enterprise Funds and Non-Profit organizations.)

**800-Debt Service and Miscellaneous (Header Only – Do Not Use.)**

Amounts paid to service debt as well as for goods and services not otherwise classified above.

- M 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.
- M 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. (Use only with Function 2310.)
- M 830-Interest on Debt.** Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)
- M 833- Bond Issuance & Other Related Costs.** Bond issuance costs other than on refundings. The amortization of bond discounts which are the portion of the sale of bonds below their par value that represents an adjustment of the interest rate. (Use only with Function 5000.) (Amortization of bond premiums is

## OBJECT CLASSIFICATIONS

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recorded to a revenue code.)

- M 840-Redemption of Principal.** Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)
- M 845-Debt Issuance Costs on Refunding.** Bond issuance costs on refundings. (Use only with Function 5000.)
- M 850-Contingency (For Budgeting Purposes Only).** 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.
- M 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.
- M 870-Indirect Costs – Restricted.** Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
- M 890-Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above.