

Object means the service or commodity obtained as the result of a specific expenditure. Eight major object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses, and (8) Transfers. These broad categories are subdivided for more detailed information about objects or expenditures.

Code DESCRIPTOR

100 *Salaries*

Gross salary for all personnel working in permanent positions for the School Board.

102 *Additional Pay - Salaries paid for "Other Compensation"*

103 *Salary – Supplements*

104 *Salary – Performance Pay*

105 *Salary – Bonus*

107 *Salary – Extended Substitutes*

111 *Salary – Administrative/Manager*

117 *Workshops Salaries*

Salaries paid for attending approved workshops or similar activities outside the duties of the regular job.

120 *Retirement Pay – Sick Leave*

121 *Retirement Bonus*

122 *Sick Leave Payoff*

123 *Annual Leave Payoff*

130 *Salary – Overtime*

131 *Salary – Instructional*

132 *Salary – Hourly Teachers*

200 *Employee Benefits*

Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, is part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded.

210 *Retirement*

A plan whereby a fund of money, built up through contributions from participants and the employer, is used to make regular payments to those who retire from service in the school system by reason of age, disability or length of service.

- 220 Social Security
Contributions by district school board as employer's share of social security for district personnel.
- 230 Group Insurance
Expenditures to provide group insurance coverage for school personnel, such as life, health, and accident.
- 231 Group Insurance - Health & Hospital
232 Group Insurance - Life
233 Group Insurance - Dental
234 Group Insurance - Other
- 240 Worker's Compensation
Expenditures to provide workers compensation coverage.
- 250 Unemployment Compensation
Expenditures for the district's share of unemployment compensation claims arising from claims of former board employees. Charge to Function 7100. If claims of any year are material, this cost may be distributed to functions on the basis of salaries paid in the current year.
- 290 Other Employee Benefits
That expenditure providing the various non-salary benefits for employees not provided in any other account classification.
- 291 Flexible Spending Account
292 Dependent Care
- 300 Purchased Service**
Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
- 310 Professional and Technical Services
Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants,

accountants, etc.

311 CO & DS W/H for Administrative Expenses

312 Scholarships – Teacher Quest

313 Attorney Fees

320 Insurance and Bond Premiums

Expenditures for all types of insurance coverage other than group insurance (230) such as property, liability, fidelity, and bond premiums.

321 Insurance Refund Claims

322 Emergency/Liability

330 In-County Travel

Cost of In-County travel for personnel required to travel for the district school board within the county.

331 Out-of-County Travel

Costs for transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the district school board. Payment for per diem in lieu of reimbursement for subsistence (room and board) also is charged here.

350 Repairs and Maintenance

Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Costs for new construction renovating and remodeling are not included here, but are considered under Capital Outlay.

351 Refund – Transportation

352 Refund – Maintenance

353 Refund – Audio Visual

354 Vehicle Repairs/Maintenance

355 Computer Repair

356 Inspect/Repair Fire Extinguisher

357 Support Managed - Computers

360 Lease and Rental Agreements

Expenditures for leasing or renting land, buildings, films and equipment for both temporary and long-range use of the district school board. Payments on capital leases are not recorded in this account,

but are recorded to recognize principal and interest components of each payment.

361 Installment Purchase Agreement

362 Loan/Equipment Purchase

363 Seat Managed - Computers

364 Refund – Equipment and Maintenance

370 Postage

Expenditures to provide postage, shipping, and telegram for the district school system.

374 Refund for Postage

371 Telephone

372 Telephone Maintenance

373 Telephone Long Distance

375 Cellular Telephone

380 Public Utilities Services

Other than Energy Services. Expenditures for services usually provided by public utilities except energy services (see Object 400).

381 Water & Sewage

382 Garbage

390 Other Purchased Services

Expenditures for all other purchased services not included above such as printing, binding, reproduction, and other nonprofessional purchased services.

391 Laundry & Linen (SFS)

392 Shipping Charges

393 Contracts - Nonprofessional Services (Pest Control)

394 Refund - Refund Copying and Printing

395 Warehouse Purchases (For Testing & Printing use only)

396 Hazardous Waste Disposal

397 Refund/Vo-Tech Course Fees

398 Field Trips

399 Printing/Warehouse Forms (Purchasing use only)

400 Energy Services

Expenditures for the various types of energy used by the district are to be classified as follows:

- 410 Natural Gas
- 420 Bottles Gas
- 430 Electricity
- 440 Heating Oil
- 450 Gasoline
- 460 Diesel Fuel
- 490 Other Energy Services

500 Materials and Supplies

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.

510 Supplies

Expenditures for consumable supplies for the operation of a school, including freight. Examples included expenditures for instructional, custodial, maintenance supplies, etc.

516 Tools/Transportation (under \$1,000)

517 Tools/Maintenance (under \$1,000)

520 Textbooks

Expenditures for textbooks furnished free by districts, including freight. This category also includes the costs of workbooks, textbook binding or repair, and text related materials.

530 Periodicals

Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. (*Function 6200 only.*)

540 Oil and Grease

Expenditures for oil and grease for all types of motor vehicles.

541 Grease and Lubricants

543 Refund – Transportation Trip

550 Repair Parts

Expenditures for repair parts, antifreeze, and supplies used in district-owned vehicles, pupil transportation or otherwise, with the exception

of gas, oil, grease, gear lubricants, tires, and tubes.

551 Refund Parts and Repairs

560 Tires and Tubes

Expenditures for tires and tube replacement, including recapping. If done in a district-operated garage, labor costs would be recorded under salaries.

570 Food

Expenditures for food purchased for use in the food service program. Food or food products used in instructional programs should be charged to materials and supplies, account 510.

571 Condemned Food – Inventory (SFS)

572 Milk Purchases (SFS)

573 Milk Shake Mix (SFS)

574 Food – School Direct Purchase (SFS)

575 Food – Central Purchases Schools (SFS)

576 Food – Central Kitchen Production (SFS)

579 Food – Distributed to Schools (SFS)

580 Commodities

Market value of USDA donated commodities.

581 Commodities - Home Economics

582 Condemned Commodities Inventory

583 USDA – Central Kitchen Production

584 USDA – School Direct Purchases

585 USDA – Central Purchases Schools

590 Other Materials and Supplies

Expenditures for all other supplies and materials not included above.

591 Warehouse Inventory Adjustment

592 Small Wares

593 Non-Food Central Kitchen Production (SFS)

594 Non-Food School Direct Purchases (SFS)

595 Non-Food Central Purchase Schools (SFS)

596 Other – Central Kitchen Production (SFS)

597 Other – School Direct Purchases (SFS)

598 Warehouse Purchases – Printing (SFS)

599 Inventory Purchases (Warehouse use only)

600 Capital Outlay

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

610 Library Books

Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of freight for school library books.

621 Capitalized AV Materials

Same definition as 622 (below) except cost over \$1,000.

622 Audio-Visual Materials (Non-Consumable)

Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps, and globes, regardless of cost, are charged to this account. Cost under \$1,000.

630 Building and Fixed Equipment

Construction costs of buildings and additions consist of all expenditures for general construction, advertisements for contracts; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating, and electrical systems; built-in lockers; elevators, architectural and engineering services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of buildings or additions to buildings.

631 Architectural Design/Engineer**632 Contractor Services****633 Construction – Direct Material Purchases****641 Capitalized Furniture, Fixture and Equipment (Over \$1,000)**

Same as 642 (below) except cost over \$1,000.

642 Furniture, Fixtures and Equipment (Under \$1,000)

Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, and portable bleachers that are not integral parts of the building or building service systems. Cost under \$1,000.

- 643 Capitalized Computer Equipment (Over \$1,000)
Expenditures over \$1,000 for computers and peripheral computer equipment, such as printers, scanners, and monitors are to be charged to this account. Additionally, expenditures for computer items such as additional memory and hard disc drives that become a permanent part of a specific computer and will not be removed, transferred, or in any way separated from that computer are to be charged to this account. Systems software installed on computer hardware at the date of purchase may be recorded as part of the equipment purchase (no allocation of cost to the software) when the software will not be removed, transferred, or in any way separated from the original hardware.
- 644 Computer Hardware (Less than \$1,000)
649 Equipment Transfer/Out-of-County
- 650 Motor Vehicles
- 651 Buses
Motor vehicles regularly used for transportation of pupils of the public schools to and from school or to and from school activities, excepting motor vehicles of the type commonly called pleasure cars and carrying eight pupils or less.
- 652 Other Motor Vehicles, Except Buses
Expenditures for all types of motor vehicles, except buses.
- 660 Land
Expenditure for purchase of any land by the school district.
- 670 Improvements Other Than Buildings
Construction cost of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general constructions, advertisements for contracts, payments, or construction. Examples of such improvements are fill dirt, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the purchase of fixed playground apparatus, flagpoles, gateways, underground storage tanks, etc., which are not parts of building service systems, and similar improvements. If the improvements are purchased or constructed, this account contains the purchase or contract price and related costs. If improvements are obtained by gifts, it records the fair market value at time of acquisition. Include under this classification permanent bleachers requiring footings or foundations, natatoriums and swimming pools, and the

necessary filtering and plumbing equipment.

- 671 Land Improvements
- 672 New Sidewalks and Retaining Walls
- 673 Parking Lots and Driveways – New
- 674 Sewage Treatment Plant
- 675 Fence and Underground Tanks
- 676 Other Permanent Improvements
- 677 Replacement Systems

680 Remodeling and Renovations

Expenditures for major permanent structural alterations and the initial installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are renovations which should be capitalized. Installation of replacement systems should not be capitalized. Remodeling or improvement of buildings usually takes place within the existing floor area whereas a building addition extends the floor area. Remodeling projects should not be capitalized (added to general fixed asset account). Repairs to buildings and repairs of service systems are recorded as maintenance of plans.

- 681 Fire/Sprinkler/Electrical/Water System
- 682 Heating/Cooling/Air Conditioning
- 683 Roofing
- 684 Replacement Roofing and Systems
- 685 Flooring and Structural Alteration

691 Software - Capitalized (Over \$1,000)

692 Software – Non Capitalized (Under \$1,000)

693 Software Subscriptions

Expenditures made for subscription software and/or annual software subscription renewals that have a contract life of one year or less. This is not for the initial purchase of the original software; it is only for the renewals.

700 Other Expenses

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

- 710 Redemption of Principal
Expenditures from current funds to retire serial bonds or Section 237.161 loans.
- 720 Interest
Expenditures from current funds for interest on serial bonds, Section 237.161 or Section 237.151 loans.
- 730 Dues and Fees
Expenditures for dues and fees include dues in professional organizations as determined by school board policy and procedures. Also include tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.
- 732 Motor Vehicle Tags and Fees
733 Cost of Issuance - Bonds/Lease Purchase Funds
734 Discount Expense - Bonds/Lease Purchase Funds
735 Cash Management Fees - Bonds/Lease Purchase Funds
736 Other Fees/Trust Fund - Bonds/Lease Purchases
737 Basic Rent Payments - Bonds/Lease Purchases
- 740 Judgment/Settlement of Litigation against School System
Expenditures from current funds for all judgments (except as indicated) against the school system that are not covered by insurance. Judgments against the school system 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. Also record settlements of litigation in this account.
- 741 Insurance Claims - Prior Years
742 Insurance Claims - Current Year
743 Liability Insurance - Emergency
- 750 Other Personal Services
Compensation paid to person (including substitute teachers not under written contract) on temporary appointment rendering services for less than four months. These services may be in lieu of those rendered by an absent regular employee or for the creation of temporary additional capacity as authorized by the board. The annual budget should anticipate the payment of such compensation prior to payment of same. Payments made from these funds are not subject to retirement deductions; however, Federal income tax and FICA tax is to be

withheld in accordance with the withholding tables. Other personal services may be budgeted in any area of responsibility.

760 Payments to Refund Bond Escrow Agent

761 Payments to Refund COP's

762 Payment to Refund Bond Escrow

770 Remittances to Internal Accounts

771 Remit to Other Agency - Tax Refund

774 Remittance to State/Federal Government

780 Depreciation Expenses

The portion of the cost of a fixed asset which is charged to expense during a particular period. Use only in Internal Service Funds.

790 Miscellaneous Expense

Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account. Included here is the Expenditure for Federal Indirect Cost and for Food Service Indirect Cost.

791 Indirect Cost

792 State Sales Tax

795 Scholarships, Awards and Grants

900 Remittances and Transfers

Transactions between funds administered by the same board. These transfers are permanent and must be properly budgeted. 910 Transfers to General Fund. Permanent transfers budgeted to the General Fund from other funds under control of the same board.

910 Transfers to General Fund

Permanent transfers budgeted to general operating fund from other funds under control of the same board

920 Transfers to Debt Service Funds

Permanent transfers budgeted to debt service funds from other funds under control of the same board.

921 Transfers to SBA Funds

922 Transfers to Acquisition Fund

925 Transfers to Program Charges Fund

- 926 Transfers to Basic Rent Fund
927 Transfers to Rebate Funds
- 930 Transfer to Capital Projects Fund
Permanent transfers of budgeted funds to Capital Project Funds from other funds under control of the same board.
- 940 Transfers to Special Revenue Funds
Permanent transfer of budgeted funds to Special Revenue Funds from other funds under control of the same board.
- 950 Transfers to School Food Service
To Include transfers of budgeted funds to subsidize the Food Service Fund in order to avoid operating deficits. This account should be used to record the transfer from other funds so that all direct expense of the Food Service Fund can be properly included in the records of the fund.
- 960 Transfers to Inter-budgetary Funds
- 961 Remittance to Other Agencies
- 970 Transfers to Internal Service Funds
For recording permanent transfers from other budgeted funds.
- 980 Transfers to Trust and Agency Funds
For recording permanent transfers from other budgeted funds to Trust and Agency Funds.
- 981 Reserves for Audit Adjustment
984 Reserves – Performance Pay
987 Reserves – Schools and Departments
988 Reserves – School Carryover
989 Reserves – New School
- 990 Fund Balance - Unappropriated
- 991 Reserves - Inventory
992 Reserves - Insurance
993 Reserves - Retirement
994 Reserves – FTE/Schools
995 Reserves – Self Insurance
996 Reserves - Contingency
997 Reserves – Projects

998 Reserves – Debt Service
999 Reserves - Sinking Fund