

## **OBJECT**

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.

<u>Code</u>	<u>DESCRIPTOR</u>
-------------	-------------------

### **0100 Salaries**

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

0100 Salary – Non-Instructional

0102 Additional Pay - Salaries paid for "Other Compensation"

0103 Salary - Supplements

0104 Salary - Performance Pay

0105 Salary - Bonus

0107 Salary - Extended Substitutes

0111 Salary - Administrative/Manager

0117 Workshops Salaries

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

0130 Salary - Overtime

0131 Salary - Instructional

0132 Salary - Hourly Teachers

### **0200 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, are part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded.

0210 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.

0220 Social Security

Contributions by district school board as employer's share of social security for district personnel.

0230 Group Insurance

Expenditures to provide group insurance coverage for school personnel, such as life, health, and accident.

0231 Group Insurance - Health & Hospital

0232 Group Insurance - Life

0233 Group Insurance - Dental

0234 Group Insurance - Other

**0300 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.

0310 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.

0330 In-County Travel

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

0331 Out-of-County

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.

0350 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.

0354 Vehicle Repairs/Maintenance

0355 Computer Repair

0356 Inspect/Repair Fire Extinguisher

0357 Support Managed - Computers

0360 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.

0363 Seat Managed - Computers

0370 Postage

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

0371 Telephone

0372 Telephone Maintenance

0373 Telephone Long Distance

0375 Cellular Telephone

0380 Public Utilities Services

Other than Energy Services. Expenditures for services usually provided by public utilities except energy services (see Object 0400).

0381 Water & Sewage

0382 Garbage

0390 Other Purchased Services

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

0391 Laundry & Linen (SFS)

0392 Shipping Charges

0393 Contracts - Nonprofessional Services (Pest Control)

0398 Field Trips

**0400 Energy Services**

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

0410 Natural Gas

0420 Bottled Gas

0430 Electricity

0450 Gasoline

0460 Diesel Fuel

**0500 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.

0510 Supplies

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

0520 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.

0530 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*)

0550 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.

**0600 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.

0610 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.

0621 Capitalized AV Materials

Same definition as 0622 – Below (*Over \$1,000*)

0622 Audio-Visual Materials (Non-Consumable - Under \$1,000)

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

0641 Capitalized Furniture, Fixture and Equipment (Over \$1,000)

Same as 0642 (below) except individual cost over \$1,000.

0642 Furniture, Fixtures and Equipment (Under \$1,000)

Expenditures for individual 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.

0643 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.

0644 Computer Hardware (Under \$1,000)

0680 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.

0681 Fire/Sprinkler/Electrical/Water System

0691 Software - Capitalized (Over \$1,000)

0692 Software - Non Capitalized (Under \$1,000)

0693 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.

**0700 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.

0730 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.

0732 Motor Vehicle Tags and Fees

0750 Other Personnel Services - Educational Support

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.

0980 Reserves

0987 Reserves - Schools and Departments

0988 Reserves - School Carryover

0997 Reserves - Projects