OBJECT

Object indicates the type of goods or services obtained as a 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**

0100 ***Salaries***
Gross salary for all personnel working in permanent positions for the School Board.

0100 *Salary – Educational Support*

0102 *Additional Pay - Salaries paid for "Other Compensation"*

0103 *Salary – Supplements*

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*

0161 *Salary – Professional-Technical*

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, is part of the cost of employing staff. Benefits should be identified with the function in which the salaries were recorded.

0210 *Retirement*
Employers share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

0220 *FICA*
Contributions of the employer's share of Social Security and Medicare for district personnel (including hourly personnel).

0230 *Group Insurance*
Expenditures to provide group insurance coverage (including life, health, and accident insurance) for school personnel.

0231 *Group Insurance - Health & Hospital*

0232 *Group Insurance - Life*

0233 *Group Insurance – Dental*

0234 *Group Insurance - Other*

0300 ***Purchased Services***
Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that 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 that by their nature can be performed only by persons with specialized skills and knowledge acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, and accountants. Also included are service agreements and computer tech support fees, if separate from license renewal fee.

0315 *Custodial Services – Managed Internally*
Used to set-aside funds to pay for custodial services managed by the District.

0319 *Technology-Related Professional and Technical Services*
For data-processing and coding services, and other professional and technical services expenditures related to technology.

0330 *In-County Travel*
Cost of In-County travel for personnel required to travel for the district school board within the county. Registration fees for in-county travel are recorded under Object 0730.

0331 *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.

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, renovations, and remodeling are capital expenditures and, therefore, are not included.

Note: Equipment repair services that are direct costs of specific programs within the FEFP shall be charged to the appropriate code under the “Instruction” function. Equipment repair services rendered for the functions of “Transportation” and “Food Services” should be charged to those functions. Routine maintenance of audiovisual equipment should be charged to Function 6200 (Instructional Media Services). All other equipment repairs may be charged to Function 8100 (Maintenance of Plant).

0354 *Vehicle Repairs/Maintenance*

0355 *Technology-Related Repairs and Maintenance (Formerly Computer Repairs)*
Expenditures for technology-related repairs and maintenance.

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. This object code includes annual fees charged for support and maintenance of software and for broadcast rights. Payments on capital leases are not recorded in this account, but are recorded as a reduction of principal and the recognition of expense. Charter bus leases/rentals are recorded in this object.

0363 *Seat Managed – Computers*

0365 *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. Examples include web based software, site license renewal, online subscription, online training for the software, and hosted sites. Computer tech support, if mandatory to run the program, is included in this object.

0369 *Technology-Related Rentals*
Expenditures for computer and related equipment rentals, licenses, and fees for Internet research subscriptions. Software subscriptions and seat management have separate object codes.

0370 *Postage*
Expenditures to provide postage, shipping, and telegram for the district school system.

0371 *Telephone*
Includes new installation or relocation in addition to monthly charges.

0372 *Telephone Maintenance*

0373 *Telephone Long Distance*

0375 *Cellular Telephone*

0376 *Telecom - Internet*

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 distributions to charter schools from unrestricted funds, printing, binding, reproduction, pest control, and other nonprofessional purchased services.

0391 *Laundry & Linen*

0392 *Shipping Charges*

0393 *Contracts - Nonprofessional Services (Pest Control)*

0398 *Field Trips*
This object may only be used for District Transportation charges. Admission fees for field trips should be charged to Object 0730.

0399 *Other Technology-Related Purchased Services*
Expenditures for all other technology-related purchased services.

0400 ***Energy Services***
Expenditures for the various types of energy used by the district should be classified as follows:

0410 *Natural Gas*

0415 *Utilities Set-Aside*

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, and maintenance supplies. Also includes textbooks that are not State adopted.

0511 *Digital Books – Non-Adopted*
Expenditures for digital books that are not State-adopted textbooks.

0519 *Technology-Related Supplies*
Expenditures for supplies used for technology-related purposes, such as flash drives and other supply items not reported in Object 0644 – Computer Hardware (< $5,000), Object 0649 – Technology-Related Equipment (< $5,000), or Object 0692 – Software (< $5,000).

0520 *Textbooks*
Expenditures for State adopted textbooks furnished free by districts, including freight. This category also includes the costs of workbooks, textbook binding or repair, and text-related materials.

0521 *Textbooks – Digital - Adopted*
Expenditures for digital State-adopted textbooks.

0530 *Periodicals*
Expenditures for all paper periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Object 0530 may only be used with Function 6200 – Instructional Media Service.

0539 *Technology-Related Periodicals*
Expenditures for all electronic periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Object 0530 may only be used with Function 6200 – Instructional Media Service.

0540 *Oil and Grease*
Expenditures for oil, grease and any other lubricants for all types of motor vehicles.

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.

0560 *Tires and Tubes*
Expenditures for tires and tube replacement, including recapping. If labor is done in a district-operated garage, those costs should be recorded under salaries.

0600 ***Capital Outlay***
Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.

0610 *Library Books*
Expenditures for noncapitalized regular or incidental purchases of school library books (hard copy) 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. Object 0610 may only be used with Function 6200 – Instructional Media Service.

0611 *Library Books - Digital*
Expenditures for noncapitalized regular or incidental purchases of school library books (digital) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom.

0621 *Audio-Visual (AV) Materials - Capitalized (Non-Consumable - $5,000 and Above)*
Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps, and globes, regardless of cost, are charged to this account.

0622 *Audio-Visual (AV) Materials - Noncapitalized (Non-Consumable - Under $5,000)*
Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps, and globes, regardless of cost, are charged to this account.

0641 *Furniture, Fixtures and Equipment - Capitalized ($5,000 and Above)*
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.

0642 *Furniture, Fixtures and Equipment - Noncapitalized (Under $5,000)*
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.

0643 *Computer Hardware – Capitalized & Technology-Related Infrastructure ($5,000 and Above)*
A computer is a digital, electronic device capable of reading, processing, and executing software designed for administrative and instructional uses. The term "computer" refers to not only the main processing unit, but also expansion cards, upgrade devices, and peripherals, such as: operating system software (ROM-based), installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware, and other peripherals that attach to the unit.

0644 *Computer Hardware - Noncapitalized (Under $5,000)*
A computer is a digital, electronic device capable of reading, processing, and executing software designed for administrative and instructional uses. The term "computer" refers to not only the main processing unit, but also expansion cards, upgrade devices, and peripherals, such as: operating system software (ROM-based), installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware, and other peripherals that attach to the unit. Also included are mimios, projectors, and iPads.

0648 *Technology-Related Capitalized Fixtures and Equipment ($5,000 and Above)*
Expenditures for initial or additional items of equipment that is technology related.

0649 *Technology-Related Furniture, Fixtures and Equipment - Noncapitalized (Under $5,000)*
Expenditures for initial or additional items of equipment that is technology related.

0670 *Improvements Other Than Buildings*

Construction cost of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general constructions, and advertisements of contracts, payments, or construction. Examples of such improvements are excavation, fill dirt, grading, utility installation, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the initial purchase of fixed playground equipment, flagpoles, gateways, and underground storage tanks that are not parts of building service systems. If the improvements are purchased or constructed, the purchase or contract price and related costs should be recorded. If improvements are obtained by gifts, the fair market value at time of acquisition should be recorded. Include under this classification permanent bleachers requiring footings or foundations, and swimming pools, including the necessary filtering and plumbing equipment.

0671 *Land Improvements*

0672 *New Sidewalks and Retaining Walls*

0673 *New Parking Lots & Driveways*

0675 *Fence and Underground Tanks*

0676 *Other Permanent Improvements*
Examples include new sprinklers, signs, curbing, parking lot, sidewalk, etc.

0677 *Replacement Systems*
Examples include replacement sand, parking lot, sidewalk, curbing, sod, retaining walls, etc. New sand is recorded under Object 0671.

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 that should be capitalized. Installation of replacement systems should be capitalized and the replaced systems removed from the accounting records. Remodeling projects should be capitalized. Remodeling or improvement of buildings usually takes place within the existing floor area, while a building addition extends the floor area. Repairs to buildings and service systems are classified as Maintenance of Plant (Function 8100).

0681 *Fire/Sprinkler/Electrical/Water Systems*
New network data drops are considered electrical systems.

0682 *Heating/Cooling/Air Condition Systems*

0684 *Replacement Roofing and Systems*

0685 *Flooring and Structural Alteration*

0691 *Software - Capitalized ($5,000 and Above)*

The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) systems software, which include operating systems, programming languages, and utility program; and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Systems software acquired in conjunction with computer hardware 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. Software is received on a disk or is downloaded. Includes purchases of site licenses over $5,000.

0692 *Software - Non Capitalized* *(Under $5,000)*
The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) systems software, which include operating systems, programming languages, and utility program; and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Systems software acquired in conjunction with computer hardware 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. Software is received on a disk or is downloaded. Includes purchases of site licenses under $5,000.

0694 *Software Apps – Tablets*

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.

0710 *Redemption of Principal*
Expenditures from current funds for the retirement of obligations.

0720 *Interest*
Expenditures from current funds for interest on liabilities and obligations. Also included is the amortization of the net carrying amount of debt refunding.

0730 *Dues and Fees*
Expenditures for dues and fees include dues paid to professional organizations as determined by school board policy and procedures. Also included are tuition fees for employee training activities, whether in person or online. Administration fees paid to other organizations and fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here. Registration fees paid without travel or for in-county travel are recorded in this object. Registration fees for out-of-county travel are recorded as part of Object 0331.

0732 *Motor Vehicle Tags and Fees*

0750 *Other Personnel Services*
Salaries paid to persons (including substitute teachers not under written contract) on temporary appointment. 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 school board. The annual budget should anticipate the payment of such compensation. Payments made from these funds are not subject to retirement deductions; however, federal income tax must be withheld in accordance with the withholding tables. Other Personnel Services may be budgeted in any area of responsibility.

0790 *Miscellaneous Expense*
Expenditures for other expenses that cannot be assigned to one of the above categories

should be charged to this account. Included here are the expenditures for Federal Indirect Cost for projects, which should be assigned to Function 7200, General Administration, and for Food Service Indirect Cost, which is assigned to Function 7600, Food Services.

0799 *Miscellaneous Technology-Related Expense*
Technology-related expenditures that cannot be assigned to any other technology-related object.

0900 Reserves

0980 *Reserves*

0987 *Reserves - Schools and Departments*

0988 *Reserves - School Carryover*

0997 *Reserves - Projects*