

Object Code Numbers / Descriptions:**SECTION M EXPENDITURE / EXPENSE FUNCTION AND OBJECT CODES****Personal Services - Salaries**

111	Teachers and Professional Personnel
112	Instructional Aides and Assistants
113	Clerical
114 - 119	Other Employees
121	Substitute Teachers
122	Part-time Personnel
123 - 129	Other Temporary Employees
130	Supplemental Pay
131 - 139	Overtime Salaries
140	Sabbatical Leave for Certified Employees
151 - 170	Compensated Absences Payments
171	Performance Based Salary Incentives
172	Other Salary Incentives
173	COVID-19 Incentive Payments
174 – 199	User defined other employees

Personal Services - Employee Benefits

210	Group Health Insurance
215 – 219	Group Life Insurance
220	Social Security Contributions
230	Retirement Contributions
240	Unemployment Compensation
250	Tuition Reimbursement
260	Workmen's Compensation
270	Health Benefits
291 - 299	Other Employee Benefits

Purchased Professional and Technical Services

Object Code Numbers / Descriptions:

310	Official/Administrative Services
320	Professional/Educational Services
321	Educational Consultants
322	Counseling and Guidance Services
323	Professional/Education Substitution Services
324	Educational Virtual Licenses
325 - 329	Other Professional/Educational Services
330	Other Professional Services
331	Medical Doctors
332	Lawyers
333	Architects
334	Accountants
335	Auditors
336	Nurses
337 - 339	Other Professional Services
340	Technical Services
341	Data Processing Services
342	Purchasing Services
343	Warehousing Services
344 - 349	Other Technical Services

Purchased Property Services

	Utility Services
411	Water & Sewer
412	Electricity
413	Natural Gas/Propane
414	Telephone/Communication
415 - 419	Other Utility Services
420	Cleaning Services
421	Custodial
422	Lawn Care
423	Waste Disposal

Object Code Numbers / Descriptions:

	424 - 429	Other Cleaning Services
430		Repairs and Maintenance Services
	431 - 439	User Defined Repairs and Maintenance Services
440		Rentals
	441	Rental of Land and Buildings
	442	Rental of Equipment
	443 - 449	Other Rentals
450		Construction Services
490		Other Purchased Property Services

Other Purchased Services

510		Student Transportation Services
520		Insurance (Other Than Employee Benefits)
	521	Property Insurance
	522	Liability Insurance
	523	Fidelity Bonds
	524 - 529	Other Insurance
530		Postal Services
	531	Postage
	532	Postage Machine Rental
	533 - 539	Other Postal Services
540		Advertising
550		Printing and Binding
561		Tuition to Other School Districts within the State
562		Tuition to Other School Districts outside the State
563		Tuition to Private Schools
564		Tuition to Charter Schools within the State
565		Tuition to Postsecondary Schools
570		Food Service Management
580		Travel and Per diem
590		Miscellaneous Purchased Services
591		Services Purchased from Other LEA's or Educational Services Agencies (in state)

Object Code Numbers / Descriptions:

592	Services Purchased from Other LEA's or Educational Services Agencies (out of state)
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Object Code Numbers / Descriptions:**Supplies**

610	General Supplies
611	Software
612 - 619	Other Supplies
620	Transportation Supplies
622	Tires and Tubes
623	Repair Parts
624 - 629	Other Transportation Supplies
630	Petroleum, Oils & Lubricants
631	Gasoline/Fuel
632	Oil
633 - 639	Other Petroleum, Oils & Lubricants
	Food
641	Purchased Food
642	Donated Food
643	Food Production Supplies
644 - 649	Other Food
	Books and Periodicals
651	Textbooks
652 - 659	User Defined Books and Periodicals (NOT TEXTBOOKS)
660	Resale Items
661 - 669	User Defined Resale Items

Property

	Land
710	Land
	Buildings
721	Buildings (Cost or value less than \$50,000)
725	Buildings (Cost or value of \$50,000 and above)
	Building Improvements
728	Building Improvement (Cost or value less than \$25,000)

Object Code Numbers / Descriptions:

729	Building Improvements (Cost or value of \$25,000 and above)
Furniture and Equipment	
731	Computer Equipment (Cost or value less than \$5000 and highly walkable)
733	Computer Equipment (Cost or value \$5,000 and above)
735	Other Furniture and Equipment (Cost or value less than \$5,000)
737	Other Furniture and Equipment (Cost or value of \$5,000 and above)
738	Internet Connectivity Equipment (Cost or value less than \$5000 and highly walkable) (Examples: routers, switches, modems, hotspots, dial up, broadband, digital subscriber line(dsl), cable, satellite, fiber, etc.)
739	Internet Connectivity Equipment (Cost or value \$5,000 and above) (Examples: same as above)
Non-Capitalized Property	
740	Non-Capitalized Property (Not highly walkable)
Improvements Other Than Buildings	
751	Improvements Other Than Buildings (Cost or value less than \$25,000)
753	Improvements Other Than Buildings (Cost or value of \$25,000 and above)
Leased Property Under Finance (formerly Capital) Leases	
755	Leased Property - Computer Equipment (Cost or value less than \$5,000)
756	Leased Property - Computer Equipment (Cost or value \$5,000 and above)
757	Leased Property - Other Furniture and Equipment (Cost or value less than \$5,000)
758	Leased Property - Other Furniture and Equipment (Cost or value \$5,000 and above)
759	Leased Property - Cars and Trucks (Cost or value less than \$ 5,000)
760	Leased Property - Cars and Trucks (Cost or value \$5,000 and above)
761	Leased Property - Buses (Cost or value less than \$ 5,000)
762	Leased Property - Buses (Cost or value \$5,000 and above)
763	Leased Property - Improvements other than buildings (Cost or value less than \$25,000)
764	Leased Property - Improvements other than buildings (Cost or value \$25,000and above)
765	Leased Property - Buildings (Cost or value less than \$50,000)
766	Leased Property - Buildings (Cost or value \$50,000 and above)
767	Leased Property - Other Mobile Equipment (Cost or value less than \$ 5,000)
768	Leased Property - Other Mobile Equipment (Cost or value \$5,000 and above)

Object Code Numbers / Descriptions:

Mobile Equipment

771	Cars and Trucks (Cost or value less than \$ 5,000)
772	Cars and Trucks (Cost or value \$5,000 and above)
773	Buses (Cost or value less than \$ 5,000)
774	Buses (Cost or value \$5,000 and above)
775	Other Mobile Equipment (Cost or value less than \$ 5,000)
776	Other Mobile Equipment (Cost or value \$5,000 and above)

Depreciation

790	Depreciation - Proprietary funds
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Other Objects

810	Dues and Fees
820	Judgments and Claims Against the LEA
830	Interest
840	Redemption of Principal
845	Other Debt Related Payments/ QZAB Payment to QZAB Escrow
848	Discount on Debt
849	Debt Issuance Costs

FDC Homes Pass-through Funds

851	Payments to Providers
852	Payments to State Board of Health
860	Repayments to State Agency
875	Loss on Sale of Investments
880	Losses on Sale/Disposal of Capital Assets
885	Decrease in FMV of Investments
890	Miscellaneous Expenditures

Other Uses of Funds

910	Summer Food - Administrative Indirect Cost
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Object Code Numbers / Descriptions:

920	Summer Food - Operations Indirect Cost
930	Summer Food - Transportation Cost
940	Summer Food - Use Allowance
990	Miscellaneous Other Uses

Object Code Numbers / Descriptions:

<u>Personal Services - Salaries</u> - Amounts paid to both permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA. <i>[NOTE: Used with all functions except 4000, 5000, 6000 and 7000.]</i>		
	111 - 119	<u>Regular Employees</u> - Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the LEA.
	121 - 129	<u>Temporary Employees</u> - Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis.
	130	<u>Supplemental Pay</u> – Any additional compensation paid to employees above their contract pay.
	131 - 139	<u>Overtime Salaries</u> - Amounts paid to employees of the LEA in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The term of such payment for overtime is a matter of federal, state, and local laws and regulations and interpretations thereof.
	140	<u>Sabbatical Leave for Certified Employees</u> -Amounts paid by the school district to employees on sabbatical leave.
	151 - 170	<u>Compensated Absences Payment</u> - Amounts paid to employees of the LEA upon retirement for unused accumulated leave time, up to 30 days, as required by Section 37-7-307.
	171	<u>Performance Based Salary Incentives</u> – Include incentives such as school recognition that are exempt from PERS.
	172	<u>Other Salary Incentives</u> – Include incentives that are subject to PERS withholdings.
	173	<u>COVID-19 Incentive Payments</u> – Natural disaster incentive payments that are exempt from PERS.
	174 - 199	<u>User Defined Other Employees</u> - Expanded range for other employees of the LEA.
<u>Personal Services - Employee Benefits</u> - Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. <i>[NOTE: Used with all functions except 4000, 5000, 6000 and 7000.]</i>		
	210	<u>Group Health Insurance</u> - Employer's share of health insurance plan.
	215 - 219	<u>Group Life Insurance</u> - Employer's share of life insurance costs.
	220	<u>Social Security Contributions</u> - Employer's share of social security paid by the LEA.
	230	<u>Retirement Contributions</u> - Employer's share of any state or local employee retirement system paid by the LEA, including the amount paid for employees assigned to federal programs.
	240	<u>Unemployment Compensation</u> - Amounts paid by the LEA to provide unemployment compensation for its employees. These charges are to be distributed to functions in accordance with the salary budget.

Object Code Numbers / Descriptions:

	250	<u>Tuition Reimbursement</u> - Amounts reimbursed by the LEA to any employee qualifying for tuition reimbursement based upon LEA policy.
	260	<u>Workmen's Compensation</u> - Amounts paid by the LEA to provide workmen's compensation insurance for its employees. These charges are to be distributed to functions in accordance with the salary budget.
	270	<u>Health Benefits</u> - Amounts paid by the LEA to provide health benefits for its current employees or employees now retired for whom benefits are paid. Premiums for insurance to provide group health benefits would go in Code 210.
	291-299	<u>Other Employee Benefits</u> - Employee benefits other than those classified above. The LEA may establish sub-codes locally for various accrued amounts. Such amounts may be distributed to the functions according to the employee's assignment.
<u>Purchased Professional and Technical Services</u> - Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. It is recommended that a separate account be established for each type of service provided to the LEA.		
	310	<u>Official/Administrative Services</u> - 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 collecting services. <i>[NOTE: Usually used with functions 2300 and 2400.]</i>
	320 - 329	<u>Professional/Educational Services</u> - Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, instructional virtual licenses, and contracted instructional services. <i>[NOTE: Usually used with functions 1000, 2100 and 2200.]</i>
	330 - 339	<u>Other Professional Services</u> - Professional services other than educational supporting the operation of the LEA. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. <i>[NOTE: Usually used with functions 2000.]</i>
	340 - 349	<u>Technical Services</u> - Services to the LEA which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing, and warehousing services, graphic arts, non-instructional virtual licenses, and the like. <i>[NOTE: Usually used with functions 1000 and 2000.]</i>
<u>Purchased Property Services</u> - Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.		
	411 - 419	<u>Utility Services</u> - Expenditures for utility services supplied by public or private organizations. Water and sewerage, electricity, natural gas, telephone, and communication charges are included here. <i>[NOTE: Used only with functions 2600 and 3100.]</i>
	420 - 429	<u>Cleaning Services</u> - Services purchased to clean buildings (apart from services provided by LEA employees). <i>[NOTE: Used only with functions 2600 and 3100.]</i>

Object Code Numbers / Descriptions:

430 - 439	<u>Repairs and Maintenance Services</u> - Expenditures for repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here but are classified under object 450.
440 - 449	<u>Rentals</u> - Costs for renting or leasing land, buildings, equipment, and vehicles.
450	<u>Construction Services</u> - Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. <i>[NOTE: Used only with functions 5000.]</i>
490	<u>Other Purchased Property Services</u> - Purchased property services which are not classified above. Costs for telephone and telegraph are not included here but are included in object 530. <i>[NOTE: Usually used with functions 2600 and 3100.]</i>
<u>Other Purchased Services</u> - Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	
510	<u>Student Transportation Services</u> - Payments to agencies or persons for transporting children to and from school and other activities. <i>[NOTE: Used only with functions 2700.]</i>
520 - 529	<u>Insurance (Other Than Employee Benefits)</u> - Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 210. <i>[NOTE: Used with functions 2310 or 2620.]</i>
530 - 539	<u>Postal Services</u> - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes services such as postage and postage machine rental. <i>[NOTE: Usually used with functions 2320 or 2410 but may be spread among functions.]</i>
540	<u>Advertising</u> - Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 330. <i>[NOTE: Usually used with functions 2300, 2500 or 2800.]</i>
550	<u>Printing and Binding</u> - Expenditures for job printing and binding, usually according to specifications of the LEA. This includes designing and printing forms and posters as well as printing and binding LEA publications. Preprinted standard forms are not charged here but are recorded under object 610. <i>[NOTE: Usually used with function 2540 but may be assigned to other functions.]</i>
561	<u>Tuition to Other School Districts within the State</u> (excluding Charter Schools) – Tuition paid to other school districts for students, excluding charter schools, within the state. Include tuition expenditures made to education service agencies.
562	<u>Tuition to Other School Districts outside the State</u> (including Charter Schools) – Tuition paid to other school districts for students, including charter schools and education service agencies, outside the state.
563	<u>Tuition to Private Schools</u> – Tuition paid to private schools for students within the state and outside the state.

Object Code Numbers / Descriptions:

	564	<u>Tuition to Charter Schools within the State</u> – Tuition paid for students to charter schools or charter school agencies within the state.
	565	<u>Tuition to Postsecondary Schools</u> – Tuition paid to postsecondary schools for students within the state and outside the state.

Object Code Numbers / Descriptions:

570	<u>Food Service Management</u> - Expenditures for the operation of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object codes. [NOTE: Used only with function 3100.]
580	<u>Travel and Per diem</u> - Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here. [NOTE: Used with all functions except 4000, 5000, 6000 and 7000.]
590	<u>Miscellaneous Purchased Services</u> - Purchased services other than those described above. Any inter-district payments other than tuition should be classified here.
591	<u>Services Purchased from Other LEA's or Educational Services Agencies within the State</u> - Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples are data processing, purchasing, nursing and guidance.
592	<u>Services Purchased from Other LEA's or Educational Services Agencies outside the State</u> - Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples are data processing, purchasing, nursing and guidance.

Supplies - Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

610 - 619	<u>General Supplies</u> - Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight and cartage. Includes software that is tangible or downloaded and remains on an individual computer and may require static IP address. [NOTE: Used with all functions except 6000 and 7000.]
620 - 629	<u>Transportation Supplies</u> - Expenditures for all supplies, materials, and repair parts for the operation of the LEA's transportation vehicles and related equipment. Gasoline purchases are recorded under object 630. [NOTE: Used with functions 2700.]
630 - 639	<u>Petroleum, Oils & Lubricants</u> - Expenditures for gasoline, oil and lubricants and other related costs. [NOTE: Used with all functions except 5000, 6000 and 7000]
641 - 649	<u>Food</u> - Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610. [NOTE: Object Code 643 - Food Production Supplies - These expenditures are associated with the preparation and serving of the Child Nutrition Program meals such as eating utensils, napkins, paper plates and baking pans. Also, used only with function 3100.]
651	<u>Textbooks</u> - Expenditures for textbooks as defined by Section 37-43-1.
652 - 659	<u>Books and Periodicals</u> - Expenditures for books and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, book binding or repairs, as well as books which are purchased to be rented. Also recorded here are costs of binding or other repairs to school library books. [NOTE: Used with all functions except 4000, 5000, 6000 and 7000.]

Object Code Numbers / Descriptions:

	660 - 669	<u>Resale Items</u> - Items purchased which are to be resold. Food purchased for the food services program and instructional use is charged within objects 640's and 610's, respectively.
<u>Property</u> - Expenditures for acquiring capital assets, including land, or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.		
	710	<u>Land</u> - Expenditures for the purchase of land. Purchases of air rights, mineral rights and the like are included here. <i>[NOTE: Used only with functions 5100 and 5200.]</i>
	721 - 725	<u>Buildings</u> - Expenditures for the purchase of existing buildings. Expenditures for the contracted construction of buildings, for major permanent structural alterations that would increase the estimated useful life of the building by forty years. <i>[Used with governmental funds only.] [NOTE: Used only with function 5500.]</i>
	728 - 729	<u>Building Improvements</u> - Expenditures for major improvements to an existing building that would have an estimated useful life of at least 20 years. This would include removal and replacement of an existing roof. Expenditures for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. <i>[NOTE: Used only with function 5600.]</i>
	731 - 739	<u>Furniture and Equipment</u> - Expenditures for the purchase of furniture and equipment contained in the buildings of the district for which capital asset accountability is required or elected.
	740	<u>Non-Capitalized Property</u> - Expenditures for the purchase of property by the district for which capital asset accountability is not required or elected.
	751 - 753	<u>Improvements Other Than Buildings</u> - Expenditures for the purchase of athletic fields, lighting, bleachers, or other similar improvements that cannot be directly associated with a particular building.
	755 - 776	<u>Leased Property Under Finance (formerly Capital) Leases</u> - Expenditures for the acquisition of property under finance leases.
	771 - 776	<u>Mobile Equipment</u> - Expenditures for the purchase of school buses, automobiles, trucks, vans, lawn maintenance equipment, tractors, backhoes, dozers, front-end loaders and similar mobile equipment.
	790	<u>Depreciation</u> - The portion of the cost of a capital asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital 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.
<u>Other Objects</u> - Amounts paid for goods and services not otherwise classified above.		
	810	<u>Dues and Fees</u> - Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered. <i>(NOTE: Used with functions 1000, 2000 and 3100)</i>

Object Code Numbers / Descriptions:

820	<u>Judgments and Claims Against the LEA</u> - Expenditures from current funds for all judgments and claims (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. Judgments and claims 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. <i>(NOTE: Used only with function 2310)</i>
830	<u>Interest</u> - Expenditures for interest on bonds, notes or other debt of the district. <i>(NOTE: Used with functions 6110 - 6199)</i>
840	<u>Redemption of Principal</u> - Outlays from current funds to retire serial bonds, long-term loans, and other long-term debt of the district. <i>(NOTE: Used with functions 6110 - 6199)</i>
845	<u>Other Related Debt Payments</u> - Outlays from current funds for other related debt requirements.
848	<u>Discount on Debt</u> - Outlays for discount on debt.
849	<u>Debt issuance Costs</u> - Outlays for debt issuance cost.
851 - 852	<u>FDC Homes Pass-through Funds</u> - Pass-through funds for family day care homes portion of federally funded child and adult care food program (CFDA #10.558). <i>(NOTE: Used with function 3100)</i>
860	<u>Repayments to State Agency</u> - Repayments by the LEA to the State Department of Education or another state agency. <i>[NOTE: Used only with function 7900.]</i>
875	<u>Loss on Sale of Investments</u> - Losses on actual sale of investment instruments. Losses represent the excess of the cost or any other basis at date of sale over the sale proceeds.
880	<u>Losses on Sale/Disposal of Capital Assets</u> - The amount of expenditures over the book value of the capital assets sold. For example, the loss on the sale would be the difference in the selling price and the depreciated value (book value). This account is used in the Proprietary Funds only.
885	<u>Decrease in FMV of Investments</u> - Unrealized decrease in the difference between the fair value of the investments at the beginning of the year and at the end of the year, taking into consideration the investment purchases, sales, and redemptions.
890	<u>Miscellaneous Expenditures</u> - Amounts paid for goods or services not properly classified in one of the objects included above.
<u>Other Uses of Funds</u> - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. Included here are operating transfers out.	
910	<u>Summer Food - Administrative Indirect Cost</u> - Operating transfers out for administrative indirect cost charged to the Summer Food Service Fund.
920	<u>Summer Food - Operations Indirect Cost</u> - Operating transfers out for operations indirect cost charged to the Summer Food Service Fund.
930	<u>Summer Food - Transportation Cost</u> - Operating transfers out for transportation cost charged to the Summer Food Service Fund.
940	<u>Summer Food - Use Allowance</u> - Operating transfers out for use allowance charged to the Summer Food Service Fund.

Object Code Numbers / Descriptions:

	990	<u>Miscellaneous Other Uses</u> - Other uses not classified above.
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