

Descriptions of Object Codes for Expenditures

The following pages show the Object Codes which correspond to the State's Chart of Accounts. These Object Codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 - Salaries

Amounts paid to employees of the District who are considered to be in a position 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 District.

511420 Directors / Program Administrators

NON-LICENSED DIRECTORS / ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS

Non-Permanent Salaries - Full-time, part time, and prorated por

521000 PERS

RETIREMENT CONTRIBUTIONS. Employer's share of the Public Employees Retirement System (PERS) contributions paid by the District.

521310 PERS UAL

Unfunded Actuarial Liability amount of Public Employees Retirement System (PERS).

522000 Social Security - FICA

Employer's share of social security taxes paid by the District as required by the Federal Insurance Contributions Act (FICA).

523100 Workers' Compensation

Amounts paid by the District to provide workers' compensation insurance for employees.

523200 Unemployment Compensation

Amounts paid by the District to provide unemployment compensation for employees.

523300 Paid Family Medical Leave

Amounts paid by the District to provide paid family leave for employees as required

530000 - Purchased Services

Energy/Utility Services - Expenditures for energy, such as natural gas, oil, gasoline, and including services received

534300 Travel, Student Activities

STUDENT ACTIVITY EXPENSES. Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. (Object 533200 used for Non-Instructional transportation expenses related to these activities.)

534900 Other Travel

INTERVIEW EXPENSE. Travel costs such as lodging, meals, and transportation incurred by a prospective employee for the District. Advance permission to use this object must be obtained from the Human Resources Department.

534901 Non-Reimbursable Student Academic Transportation

Student bus passes / tickets provided for travel to and from school.

Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

535100 Telephone

Telephone services, cellular phones, toll charges, etc.

535300 Postage

Postage stamps, postage machine rentals, etc.

535400 Advertising

Printed announcements in professional periodicals and newspapers or announcements broadcast by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal requirements, and the sale of property.

535500 Printing and Binding

School copier costs and printing/copying/binding of forms, posters, publications, etc.

535910 Fax

Facsimile machine rental/use charges.

535920 Internet Fees**535990 Wide Area Network / Misc.****536000 Charter Schools**

Tuition - Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

537100 Tuition Payments to Other Districts In State**537300 Tuition Payments to Private Schools****537410 Tuition Fees for College Credit**

Non-Instructional Professional and Technical Services

538100 Audit Services

Fees paid to independent auditors, fees paid to actuaries, audit filing fees paid to the Secretary of State, and related costs.

538200 Legal Services

Services of outside legal counsel.

538300 Architect and Engineering Services

Expenditures for professional services of licensed professionals for consultation regarding the District's facilities.

538400 Negotiation Services

Expenditures for services performed in negotiating contracts with any labor group.

538500 Management Services

Services performed by persons

541100 Loss Prevention

Cafeteria Needs - Expenditures that support the various needs of the department of Nutrition Services.

541210 Bakery Products - NS only

541220 Dairy Products - NS only

541230 Donated Commodities - NS only

541240 Fruits and Vegetables - NS only

541250 Meat - NS only

541260 Nutritional Staples - NS only

541270 Food Inventory Adjustment - NS only

Other Consumable Supplies - Expenditures that support the various needs of the District.

541310 Auto Parts and Batteries

541315 Tires

541320 Oil and Lubricants

Bulk purchases for District vehicles or from a service station on an emergency basis only.

541325 Gas

Bulk purchases for District vehicles or from a service station on an emergency basis only.

541330 Propane

Bulk purchases for District vehicles or from a service station on an emergency basis only.

541400 Maintenance Materials

Materials and supplies for the repair and maintenance of Dist

543000 Library Books

LIBRARY AND REFERENCE BOOKS. Books for a new library or for materially expanding a present library, reference books for staff, repair of library books, etc.

AUDIOVISUAL MEDIA. Motion pictures, recorded video and audio programs, filmstrips, charts, maps, rental of audiovisual materials, etc.

544000 Periodicals

Subscriptions for any publications that appear at regular intervals, pamphlets, or newspapers.

544100 Online Periodical Subscriptions

Subscriptions for any web-based or electronic publications used for instructional purposes.

Consumable Supplies for Nutrition Services - Expenditures

552000 Building Acquisitions and Improvements

CONTRACTED BUILDING CONSTRUCTION. Contractor costs for new building construction and construction of additions to existing buildings.
PURCHASE OF BUILDINGS.

553000 Improvements - Not Buildings

562100 Interest (Except Bus/Garage)

562200 Interest - Bus/Garage

563000 Fiscal Charges

BOND TRUSTEE FEES including bank service fees, check printing, deposit slips, deposit bags, etc.

563400 Bad Debt Expense

563500 Administrative Write-Off

Used only by the Accounting Department.

564000 Dues and Fees

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered such as professional certifications, fingerprinting, miscellaneous fees, etc. (Do NOT include Internet fees, which should be charged to object 535920)

564010 Dues and Fees - Professional Development Funds

Expenditures for membership in professional or other organizations or associations when using allocated Professional Development funding by Licensed Employees.

564100 Bond Issuance Cost

Insurance and Judgments

565100 Liability Insurance

Premiums for insurance coverage against losses. (This object is only used by Fund 601 Self-Insurance.)

565200 Fidelity Bond Premiums

Expenditures for bonds guaranteeing the District against losses resulting from the actions of the CFO, employees, or other persons of the District. Also record here any expenditures (not judgments) made in lieu of liability bonds.

565300 Property Insurance Premiums

Premiums for insurance coverage on property against loss and damage. Charge to Program 25410 for buildings and Program 25510 for school buses. (This object is only used by Fund 601 Self-Insurance and Grant Funds.)

565350 Workers' Compensation Insurance Premiums

Premiums for insurance coverage against Workers' Compensation claims.

565400 Student Insurance Premiums

Expenditures for premiums on student accident insurance for students playing sports who are not covered by any other insurance program.

565500 Judgments and Settlements Against the District

Expenditures from current funds for all judgments against the District that are not covered by liability insurance, but are of a type that might have been covered by insurance.

Other Insurance and Judgments

565910 Workers' Comp Claim Expense

Compensation made on behalf of employees due to a work-related accident. (This object is only used by Fund 601 Self-Insurance.)

565915 Workers' Comp Recovery

565920 Workers' Comp Assessment

Assessment fees as established by the Workers' Compensation Board. (This object is used only by Fund 601 Self-Insurance.)

565930 Deductible Insurance Loss

Costs resulting from automobile accidents, fire loss, buildin ☐

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565945 Property Damage Recovery

565946 Fire Loss Recovery

565947 Auto Loss Recovery

565948 Liability Loss Recovery