

Object Code - Revenues

XXX - XX - 5XXX - XX - XXX - X - XX - XXX

Codes beginning with:

- 57xx = Local Revenues – Property taxes, Athletic activities, Interest Income
- 58xx = State Program Revenues – Per capita, Foundation school program, TRS On-Behalf payments
- 59xx = Federal Program Revenues – National School Lunch Program, SHARS, Title I, Impact Aid

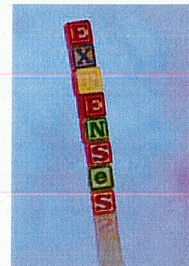


Object Code - Expenses

XXX - XX - 6XXX - XX - XXX - X - XX - XXX

Codes beginning with:

- 61xx = Payroll Costs
- 62xx = Professional and Contracted Services
- 63xx = Supplies and Materials
- 64xx = Other Operating Expenses
- 65xx = Debt Service
- 66xx = Capital Outlay



Object Code - Expenses

XXX - XX - 61XX - XX - XXX - X - XX - XXX

Payroll codes beginning with:

- 611x = Teachers & other professional personnel
- 612x = Support personnel
- 613x = Employee allowances
- 614x = Employee benefits



Object Code - Expenses

XXX - XX - 61XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6112 = Substitute teachers
- 6119 = Salaries for teachers & other professional personnel
- 6121 = Overtime for support personnel
- 6122 = Substitutes for support personnel
- 6129 = Salaries/wages for support personnel

Object Code - Expenses

XXX - XX - 61XX - XX - XXX - X - XX - XXX

Some Required Codes:

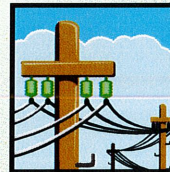
- 6141 = Social Security/Medicare
- 6142 = Group health & life insurance
- 6143 = Workers compensation
- 6144 = TRS On-Behalf Payments
- 6145 = Unemployment compensation
- 6145 = Teacher Retirement System/TRS Care
- 6149 = Employee Benefits (other)

Object Code - Expenses

XXX - XX - 62XX - XX - XXX - X - XX - XXX

Professional/contracted services codes beginning with:

- 621x = Professional services
- 622x = Tuition and transfer payments
- 623x = Education Service Center services
- 624x = Contracted maintenance & repair services
- 625x = Utilities
- 626x = Rentals & operating leases
- 629x = Miscellaneous contracted services

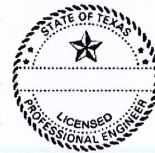


Object Code - Expenses

XXX - XX - 62XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6211 = Legal services
- 6212 = Audit services
- 6219 = Professional services – licensed, registered



Object Code - Expenses

XXX - XX - 62XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6239 = Education Service Centers
- 6249 = Contracted maintenance and repair
 - Use 6249 for software renewals, maintenance agreements
 - Object 6399 is used for first year of software license purchase



Object Code - Expenses

XXX - XX - 62XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6259 = Utilities
- 6269 = Rentals - Operating leases
- 6291 = Consulting services
 - Services that help districts improve performance
 - Identification and best practices, analytical techniques
 - Technology implementation
 - Strategy development, operational improvement
- 6299 = Miscellaneous contracted services

Object Code - Expenses

XXX - XX - 63XX - XX - XXX - X - XX - XXX

Supplies and materials codes beginning with:

- 631x = Supplies & materials for maintenance
- 632x = Textbooks & reading materials
- 633x = Testing materials
- 634x = Food service & other resale items
- 639x = Supplies & materials - general



Object Code - Expenses

XXX - XX - 63XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6311 = Gasoline and other fuels
- 6319 = Supplies for maintenance/operations
- 6321 = Textbooks
- 6329 = Reading materials
- 6339 = Testing materials
- 6341 = Food
- 6342 = Non-Food
- 6399 = General supplies



Object Code - Expenses

XXX - XX - 64XX - XX - XXX - X - XX - XXX

Other operating expense codes beginning with:

- 641x = Travel & subsistence
- 642x = Insurance & bonding costs
- 643x = Election costs
- 644x = Depreciation expense of proprietary funds
- 649x = Miscellaneous operating costs



Object Code - Expenses

XXX - XX - 64XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6411 = Travel & subsistence - Employees
- 6412 = Travel & subsistence - Students
- 6419 = Travel & subsistence - Non-Employees
- 6429 = Insurance & bonding costs
- 6439 = Election costs
- 6449 = Depreciation expense of proprietary funds

Object Code - Expenses

XXX - XX - 64XX - XX - XXX - X - XX - XXX

Some Required Codes:

- 6492 = Payments to fiscal agents of shared service
arrangements
- 6493 = Payments to member districts of shared service
arrangements
- 6494 = Reclassified transportation expenses
- 6495 = Dues
- 6499 = Miscellaneous operating costs

Object Code - Expenses

XXX - XX - 65XX - XX - XXX - X - XX - XXX

Debt service expense codes beginning with:

- 651x = Debt principal
- 652x = Interest expense
- 653x = Other debt service expenses



Object Code - Expenses

XXX - XX - 66XX - XX - XXX - X - XX - XXX

Capital outlay expense codes beginning with:

- 661x = Land purchase & improvement
- 662x = Building purchase, construction, or improvements
- 663x = Furniture & equipment (per unit cost \geq \$5000 and useful life of more than one year)
- 664x = Fixed assets - district defined
- 665x = Fixed assets under capital leases
- 666x = Library books & media (per unit cost \geq \$5000)



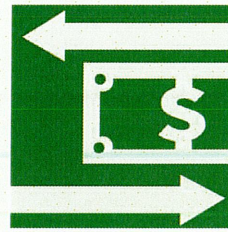
Object Code - Expenses

XXX - XX - 7XXX - XX - XXX - X - XX - XXX

Other Resources / Non-Operating Revenues

Examples Include:

- 7911 = Issuance of Bonds
- 7912 = Sale of Real Property
- 7915 = Operating Transfer In
- 7919 = Extraordinary Items



Object Code - Expenses

XXX - XX - 8XXX - XX - XXX - X - XX - XXX

Other Uses / Non-Operating Expenses

Examples Include:

- 8911 = Operating Transfer Out
- 8912 = Special Items
- 8913 = Extraordinary Items

