



# 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.

*Regular Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are considered to be in positions of a permanent nature.*

### **511100 Licensed Staff**

- CLASSROOM TEACHERS. Teachers of general education, ESL/bilingual teachers, teachers of special education, and media specialists (librarians).
- TEACHER SUPPORT PERSONNEL – LICENSED. Behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- COUNSELORS and work experience coordinators.
- OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA), achievement coordinators, instructional support specialists, and curriculum guide leaders.

### **511210 Classified - Represented**

- TEACHER SUPPORT PERSONNEL – NON-LICENSED. Includes positions such as: campus security agents, community agents, study hall monitors, and student management assistants.
- EDUCATIONAL ASSISTANTS. Includes special education paraeducators, certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- SECRETARIAL. Secretaries, principals' secretaries, school secretaries, administrative secretaries, and director secretaries. Temporary classified help (limited term employees) should be charged to object 512400. Contracted secretarial services should be charged to object 538900.
- CLERICAL. Clerks, computer operators, data processing couriers, dispatchers, high school bookkeepers, receptionists, switchboard operators, warehousepersons, and word processors.
- CAFETERIA STAFF. Cafeteria substitutes, central kitchen lead person, cooks, dessert makers, food service assistants, and snack bar manager.
- MAINTENANCE WORKERS (except apprentices) charged to work orders.
- DRIVERS - BUS AND TRUCK (also includes food service delivery drivers).

### **511220 Non-Represented Staff**

- PROFESSIONAL – NON-LICENSED. Includes analysts, associates, functional leads, representatives, technical support staff, confidential assistants, etc.
- OTHER SALARIES – NON-LICENSED. Includes assistant supervisors, coordinators, print press operators, radio and television staff and videographers, hourly performing arts staff, and positions not specified elsewhere.

### **511310 Administrators - Licensed**

- SUPERINTENDENT
- ASSISTANT / DEPUTY SUPERINTENDENTS
- SENIOR DIRECTORS / AREA DIRECTORS
- ADMINISTRATORS – LICENSED. Includes licensed administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as licensed assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

### **511320 Administrators - Non Licensed**

- ADMINISTRATORS – NON-LICENSED. Includes Cabinet level administrators who oversee multiple departments and other district operations. (Other managers and supervisors coded to 511420 below.)

### **511410 Managerial - Represented**

- CAFETERIA MANAGERS (This object is used only by food service programs in Fund 202 and in Grants.)

## **511420 Directors / Program Administrators**

- NON-LICENSED DIRECTORS / ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS

*Non-Permanent Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are hired on a temporary or substitute basis in positions in either temporary or permanent nature.*

## **512100 Substitutes - Licensed**

- TEACHER SUBSTITUTES – LICENSED. Substitutes for professional educators absent due to illness, emergency, family illness, and other types of absences.
- PAT – PROFESSIONAL/CONFERENCE LEAVES. Substitutes for professional educators attending seminars, meetings, or conferences that fall within the guidelines of the PAT Agreement.
- PAT – SABBATICAL LEAVES. Compensation paid to professional educators on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).

## **512200 Substitute - Classified**

- EDUCATIONAL ASSISTANTS. Substitutes for positions listed in object 511210.
- SPECIAL ED PARAEDUCATORS. Substitutes for positions listed in object 511210.
- SECRETARIAL. Substitutes for positions listed in object 511210.
- CLERICAL. Substitutes for positions listed in object 511210.

## **512300 Temporary Misc - Licensed**

- TEMPORARY WORKERS – LICENSED. Personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis.

## **512400 Temporary Misc - Classified**

- TEMPORARY WORKERS – NON-LICENSED. Personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis. (Object 538900 used for contracted secretarial/ clerical services.)
- STUDENT WORKERS

*Additional Salary - Compensation paid to District employees in temporary or permanent positions for work performed in addition to normal earnings. This includes additional pay for classified overtime, extended hours for licensed staff, and activities such as coaching, supervision of extracurricular activities, etc.*

## **513100 Extended Responsibility (ER) - Licensed**

- Compensation to licensed staff for positions listed in the PAT Union Agreement, Appendix C.

## **513200 Extended Responsibility (ER) - Classified**

- Compensation to classified staff performing ER responsibilities when no certificated employee is willing to accept assignment listed in Appendix B of the PAT Union Agreement.

## **513300 Extended Hours**

- Compensation to District personnel at their hourly rate for services performed on curriculum development committees, workshops for instructional staff, teaching in-service classes, after-hour meetings, etc.

## **513350 PAT Class Overload Stipend**

- Stipends paid to teachers who have class sizes that exceed the established thresholds of student numbers.

## **513390 Vacancy Underspend - Budgetary**

- Vacancy Underspend - for use by Budget Office only.

## **513400 Overtime Pay**

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.
- SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff that perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Object 531900 used for Game Expenses for non-district personnel.)

## **513510 Group Health Opt Out - Licensed Employees**

- Monthly incentive for full-time employees opting out of Group Health Insurance.

## **513520 Group Health Opt Out - Non Licensed Employees**

- Monthly incentive for full-time employees opting out of Group Health Insurance.

## **520000 - Associated Payroll Costs**

Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount and, while not paid directly to employees, are part of the cost of personnel services.

### **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 by the State of Oregon.

*Contractual Employee Benefits - Amounts paid by the District resulting from negotiated agreement between the Board and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.*

### **524100 Group Health Insurance**

- Employees' and employer's share of health insurance plan contributions paid by the District.

### **524200 Other Employer Paid Benefits**

- Amounts paid by the District to provide life insurance coverage for eligible employees.

### **524300 Retiree Health Insurance**

- Amounts paid by the District to retired employees eligible under the plan.

### **524400 DCU Union Contract Items**

- PROFESSIONAL CONFERENCES - DCU UNION ARTICLE. Travel costs such as lodging, meals, registration, and travel incurred by employees while attending approved conferences, seminars, and workshops related to the employee's work assignment. Membership dues should NOT be charged to this object; refer to object 564000.

### **524500 PAT Union Contract Items**

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to professional educators who sustain personal (owned) automobile damage caused by an accident while the employee is in the course and scope of District employment.
- PERSONAL PROPERTY LOSS. Compensation made to professional educators when clothing or other personal property, excluding automobile, is damaged or destroyed as the result of any unwarranted assault on the teacher's person suffered during the course of employment.

### **524510 PAT Union Tuition Reimbursement**

- Payments made to employees for tuition reimbursement.

### **524520 PAT Union Professional Improvement Funds**

- PROFESSIONAL CONFERENCE - PAT UNION AGREEMENT. Payments for costs such as lodging, meals, registration, and transportation incurred by a professional educator while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Object 564000 used for dues or membership fees.)

### **524530 Early Retirement Benefits**

- Amounts paid by the District to retired certificated employees eligible under the plan.

### **524600 PFSP District Inservices**

- Inservice events for PFSP professional development and staff training.

## **530000 - Purchased Services**

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge who are not employees of the District.

*Instructional, Professional, and Technical Services* - Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

### **531100 Instructional Services**

- Non-payroll services performed by qualified persons or organizations providing one or more of the following: learning experiences for students, assistance to teachers and supervisors in enhancing the quality of the teaching process, student and parent solving problems to supplement the teaching process.

### **531200 Instructional Program Improvement Services**

- Non-payroll services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. Includes curriculum consultants, in-service training specialists, etc.

### **531300 Student Services**

- Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

### **531800 Local Meetings / Non-Instructional Staff Development**

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel excluding travel related costs. Meals or refreshments for working business meetings.

### **531810 Non-Instructional Development - Professional Development Funds**

- Fees for training workshops, conferences, seminars and other staff development activities using allocated Professional Development funding by licensed employees.

### **531900 Other Instructional, Professional, and Technical Services**

- PERSONAL/PROFESSIONAL SERVICES. Personal/professional service contracts for instructional related services such as educational studies and consultant service contracts for instructional programs.
- GAME EXPENSES. Non-payroll services provided by non-District personnel for security, game officials, ticket takers, labor to line fields, facilities rental, etc.
- SERVICES PURCHASED FROM ANOTHER SCHOOL DISTRICT WITHIN THE STATE. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of services are data processing, purchasing, nursing, and guidance.

*Property Services* - Services purchased to operate, repair, maintain, insure, and rent property owned and or used by the District for services performed by persons other than District employees.

### **532100 Cleaning Services**

- Services purchased to clean buildings or equipment other than those provided by District employees.

### **532200 Repairs and Maintenance Services**

- CONTRACTED RENOVATION/REMODELING. Contractor costs for the renovation and remodeling of existing structures.

### **532400 Rentals**

- RENTAL OF LAND AND BUILDINGS. Rentals for both temporary and long-range use. Some examples are administrative offices, garages, warehouse space, auditorium facilities, parking lots, classroom space, and playground space.
- RENTAL OF EQUIPMENT AND VEHICLES. Rentals for both temporary and long-range use. This includes bus and other vehicle rentals when operated by the District, and similar rental agreements such as for cable systems. Under such arrangements, ownership of the asset (i.e. equipment or vehicle) DOES NOT revert to the District at the end of the agreement.
- LEASE-PURCHASE OF EQUIPMENT AND VEHICLES. Lease-purchase of equipment and vehicles where the ownership of the asset (i.e. equipment or vehicle) DOES revert to the District at the end of the lease-purchase agreement.

### **532410 Leased Copy Machines**

- Leasing or renting copy machines outside of a school setting.

*Energy/Utility Services - Expenditures for energy, such as natural gas, oil, gasoline, and including services received from public or private utility companies, as well as expenditures for utility services supplied by public or private organizations.*

### **532500 Electricity**

#### **532600 Fuel**

- NATURAL GAS.
- OIL FOR HEATING.

### **532700 Water and Sewage**

#### **532800 Garbage**

- DISPOSAL SERVICES. Pickup and handling of garbage by non-District employees.

#### **532900 Other Property Services**

- CONTRACTED BUILDING UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of buildings.
- CONTRACTED EQUIPMENT SERVICES. Non-payroll services provided by outside vendors for repairs and maintenance of instructional and non-instructional equipment.
- TRANSPORTATION EQUIPMENT UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of District buses.

*Student Transportation Services - Contracted costs incurred in transporting students to and from instructional programs during the school term including District expenditures associated with: (a) Home-to-school transportation of students as scheduled by the local school board; (b) Student transportation between educational facilities either within or across district boundaries, if the facilities are used as part of the regularly scheduled instructional program approved by the board; (c) Student transportation for in-state field trips when such represents an extension of classroom activities for instructional purposes, and shall include out-of-state destinations within 50 miles of the Oregon border.*

### **533110 Reimbursable - School Bus**

### **533120 Reimbursable - Taxi Cab**

### **533130 Reimbursable - In-Lieu**

### **533140 Reimbursable - Tri-Met**

### **533150 Reimbursable - Field Trips**

### **533160 Reimbursable - Athletic Trips**

#### **533200 Non-Reimbursable Student Transportation**

- STUDENT ACTIVITY EXPENSES. Includes only transportation cost for field trips for non-educational purposes not allowed for reimbursement by the state. Includes contract payments for transporting students on student activity trips, interscholastic athletic events, out-of-state field trips, or non-instructional field trips.

*Travel - Expenditures for transportation, meals, hotels, and other travel related expenses for the District.*

#### **534100 Travel, Local in District**

- LOCAL TRAVEL AND MILEAGE. Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confines of the District.

#### **534200 Travel, Out of District**

- OUT-OF-TOWN TRAVEL. Payments for employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. (Object 531800 used for costs of workshops and seminars for training purposes. Object 524500 used for conferences covered by PAT Union Agreement. Object 564000 used for dues and membership fees).

#### **534210 Travel, Out of District - Professional Development Funds**

- Employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when attending training or workshops using allocated Professional Development funding by licensed employees.

**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 qualified to assist management in policy matters or the general operation of the District. Includes consultant services, accounting and financial advisors, individually or as a team, to assist management in performing systematic studies and other services to enhance District effectiveness.

### **538600 Data Processing Services**

- Non-payroll services performed by persons, organizations, or other agencies qualified to process data. This includes data processing organizations contracted to perform a specific task on a short-term basis.

### **538800 Election Services**

- Ballots, poll books, and publications of official notices.

*Other Non-Instructional Professional and Technical Services - Includes professional and technical services other than educational and instructional services that require specialized knowledge and skills.*

### **538910 Security Services**

- Non-payroll security services such as armored car services and school registration security.

### **538920 Staff Services**

- Non-payroll services performed by qualified persons to assist in employing and assigning staff, including specialists in personnel counseling and guidance. (Used only in Funds 202 and in Grants.)

### **538930 Secretarial / Clerical Services**

- Non-payroll services performed by qualified persons or from temporary service organizations.

### **538940 Professional Moving Services**

- Non-payroll services performed by qualified persons or organizations to move materials, furniture, etc.

### **538950 Professional Health Care Services**

- Non-payroll dental, vision, and/or medical services, etc.

### **538960 Professional Child Care Services**

- Non-payroll services performed by qualified persons, organizations, or other agencies to provide child care services.

### **538970 Graphic Arts Services**

- Non-payroll services performed by persons, organizations, or other agencies qualified in any form of visual artistic representation including painting, drawing, photography, etc.

### **538980 Laundering Services**

- Non-payroll services relating to cleaning and/or laundering.

### **538990 Non-Instructional Personal / Professional Services**

- PERSONAL/PROFESSIONAL SERVICES. Includes non-payroll personal/professional service contracts, outside consultant service contracts, appraisal services, etc., not listed elsewhere.

### **538992 Custodial Services Contract**

### **538995 Meal Services**

- NUTRITION SERVICES MEALS FOR HEAD START. (Used by Grants only.)

## **540000 - Supplies & Materials**

Material and freight costs for items of an expendable nature that are consumed, wear out, deteriorate from use, or are used in fabrication or as components of more complex products.

### **541000 Consumable Supplies**

- SUPPLIES. Supplies such as chalk, home economics food, gas/ oil for shop equipment, paintbrushes, test tubes, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes.
- CUSTODIAL NON-CLEANING SUPPLIES. Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- AUDIOVISUAL SUPPLIES. Audiovisual, graphic, and photographic supplies, blank audio and visual tapes, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

## **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 District buildings and equipment. (This object used only by Facilities & Asset Management and Fund 601 Self-Insurance.)

### **541500 Inventory Adjustments**

- Adjustments for overages (shortages) of warehouse supplies resulting from periodic inventory counts.

### **541600 Interdepartmental Charges**

- INTERDEPARTMENTAL IMPROVEMENT REQUESTS. Work order costs that are initiated and funded by departments and schools for minor improvement requests. Items such as installation of white boards, fixtures, internal material moves, etc.

### **541700 Discounts Taken**

- Discounts received by the District for early payment of invoices.

*Books and Periodicals - Expenditures for books, textbooks, and periodicals available for general use, including any reference books.*

### **542100 Textbook Expansion**

- Textbook purchases that are unique and outside the basic curriculum. Special one-time purchases to support expansion of classrooms, reconfiguration to K-8 schools, additional classrooms, individual school-based requirements, etc. Textbooks purchased against grants should be charged to this object.

### **542200 Textbook Adoption**

- New curriculum adoption purchases at the District level.

### **542300 Textbook Replacement**

- Purchase of textbooks to maintain the standard curriculum. Damaged and lost books.



### **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 for food used in the school food service program. These objects used only by Nutrition Services in Fund 202.*

### **545100 Purchased Food - NS only**

### **545200 Food Inventory Adjustments - NS only**

- Adjustments for overages (shortages) of food inventory resulting from periodic inventory counts.

### **545210 Bakery Products - NS only**

### **545220 Dairy Products - NS only**

### **545240 Fruits and Vegetables - NS only**

### **545250 Meat - NS only**

### **545260 Nutritional Staples - NS only**

### **545300 Donated Commodities - NS only**

- Market value of food products received through the State from the USDA (US Department of Agriculture).

*Non-Consumable Supplies - Expenditures for items that are equipment, or are "equipment like," but which fail one or more of the tests for classification as Object 554100.*

### **546000 Non-Consumable Supplies**

- MINOR EQUIPMENT. Equipment items costing less than \$5,000 not requiring asset tagging.

### **546100 Minor Equipment - Tagged**

- MINOR EQUIPMENT. Equipment items costing less than \$5,000 requiring tagging for asset control purposes.

### **547000 Computer Software**

- Software program packages and site licenses, blank floppy disks, emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

### **548000 Computer Hardware / Equipment**

- Non-capital computer hardware, such as PCs, iPads or Chromebooks, generally of value not meeting the capital expenditure criterion.

### **550000 - Capital Outlay**

Expenditures for the acquisition of fixed assets, including land or existing buildings and improvements of grounds, construction of buildings, additions to buildings, initial equipment, additional equipment, and replacement of equipment.

### **551000 Land Acquisitions**

- Land purchases; purchases of air rights, mineral rights, etc.

### **551100 Land Improvements**

### **551200 Infrastructure**

## **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**

- Initial and additional improvement of sites, and adjacent ways after acquisition by the District. Consists of work as grading, landscaping, seeding, planting; new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, demolition work and underground storage tanks which are not part of building service systems. Use objects 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

## **553100 Leasehold Improvements**

*Equipment* - Expenditures for the initial, additional, and replacement items of equipment. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value of \$5,000 or more.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

## **554100 Initial & Additional Equipment**

- Any equipment purchase costing \$5,000 or more such as machinery, furniture and fixtures, and vehicles (Object series 555000 used for technology related items.)

## **554110 Vehicles**

- Automobiles, trucks, vans, etc.

*Technology* - Expenditures related to technology needs.

## **555010 Computers**

- Computer equipment and expenditures for computer hardware, related equipment, and other capital outlay for technology.

## **555020 Printers**

## **555030 Software Capital Expense**

- Purchase and upgrades of individual software programs in excess of \$2,500.

## **555090 Miscellaneous Other Technology**

- Technology equipment such as monitors, additional memory, speakers, keyboards, etc.

## **556410 Buses/Capital Bus Improvements**

## **559000 Other Capital Outlay**

- CAPITAL ASSESSMENTS. Assessments for capital improvements such as streets, curbs, and drains on District properties. This object is not to be used for any other purpose. (Object 567200 used for assessments charged by other governmental agencies to properties NOT adjacent to District properties.)

## **560000 - Other Objects**

Amounts paid for goods and services not otherwise classified. This includes expenditures for the retirement of debt, the payment of interest on debt, and payment of dues and fees.

## **561000 Redemption of Principal**

- Expenditures that are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

## **562000 Interest**

- Interest expense on indebtedness. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

## **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, building damage, etc., which are not reimbursable by insurance. Also recorded here are any expenditure made in lieu of liability insurance, and accident coverage. (This object is only used by Fund 601 Self-Insurance.)

**565945 Property Damage Recovery**

**565946 Fire Loss Recovery**

**565947 Auto Loss Recovery**

**565948 Liability Loss Recovery**

**565950 Unemployment Compensation Claim Expense**

Taxes and Licenses

**567100 Permits**

- Permit costs for buildings, elevators, OSHA, FCC, etc.

**567200 Public Assessments**

- Property taxes and assessments charged by other governmental agencies for improvements to District properties or adjacent properties. (Use object 559000 for capital improvement assessments to District properties.)

**568000 PERS UAL Lump Payment**

**569000 Grant Indirect Charges**

- Covers administrative overhead expense. (This object only used by Grants.)

**570000 - Transfers**

**571000 Transfers to Other Funds**

- Transactions conveying money from one fund to another, generally in the form of payments from the General Fund to some other fund (used only with Budget Office approval). They are not recorded as expenditures.

**572000 Pass-Through**

- Used by Grants only to record pass-through of federal monies to other entities.

Other Uses of Funds

**581000 Operating Contingency**

**581100 Payments of Refunded Debt**

**581200 Discounts on Issuance of Long-Term Debt**