

## DESCRIPTION OF OBJECT CODES

### 6100 PAYROLL COSTS

This account classification includes the gross salaries or wages and benefit costs for staff member services. Expenditures include:

- Salaries, wages
- Overtime
- Car Allowances
- Employee Benefits
  - Medicare, Social Security
  - Group Health/Life
  - Workers' Compensation
  - Unemployment
  - TRS

### 6200 PROFESSIONAL AND CONTRACTED SERVICES

This account classification is used to record expenditures for services rendered to the school district by firms, individuals and other organizations. Expenditures in this classification include the following:

- Legal Services
- Tax Collection Services
- Financial Audit
- Consulting Services
- Tax Appraisal & Collection
- Education Service Center Services - Region IV
- Contracted Maintenance & Repair - Office equipment, computers, copiers, phone system, fax machines, vehicles, upkeep of grounds, etc.
- Utilities - water, electricity, telephone, cellular phone, gas, garbage disposal
- Rentals, Operating Leases - Copiers, Computers, Telephone equipment
- Printing Services
- Pupil Appraisal Services - Test Administration
- Tuition - Special Services - Contract Special Education
- Pager Rentals
- Game Labor
- Catered meals for a meeting
- Newspaper Ads

## **6300 SUPPLIES AND MATERIALS**

This account classification is used to record expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds, and facilities of the school district. Normally expenditures in this group of accounts arise when school district staff purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service. Expenditures in this classification include the following:

- Gasoline, Diesel, Motor Oil
- Custodial Supplies
- Building Maintenance Supplies
- Furniture and Equipment < \$5,000
- Supplies for upkeep of furniture & equipment
- Textbooks
- Magazines
- Periodicals
- Newspapers
- Reference Books
- Testing Materials
- Food (For Food Service or instruction only)
- USDA Donated Commodities
- Food Service Supplies
- Library Books, Media - CD Rom, Software, Film
- Consumable Teaching & Office Items
  - Paper, pencils, forms,
  - Postage
  - Workbooks
  - Audio visual aids, filmstrips, VCR tapes, CD Rom disks, diskettes, computer software

## **6400 OTHER OPERATING COSTS**

This account classification is used to record expenditures for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district. Expenditures in this classification include the following:

- Travel, Subsistence, Stipends
- Travel - meals, transportation, room
- Registration Fees
- Membership Dues
- Insurance & Bonding Costs
- Property Insurance
- Auto Insurance
- Liability Insurance
- Athletic Insurance
- Election Costs
- Printing Ballots
- Election Officials
- Legal notices
- Fees & Dues
- Awards, Attendance Incentives
- Bid Notices
- Graduation Expenses
- Meals for Meetings ordered from Food Service
- Meals at a Restaurant

## **6500 DEBT SERVICE**

This account classification includes all expenditures for debt service including the following:

- Debt Principal
  - Bonds
  - Capital Leases
  - Tax Anticipation Notes
- Interest Expense
  - Bonds
  - Capital Leases
  - Tax Anticipation Notes
- Payments to Escrow & Fiscal Agents

## **6600 CAPITAL OUTLAY - LAND, BUILDINGS & EQUIPMENT**

This account classification is used to record expenditures for fixed assets. Expenditures in this classification include the following:

- Land Purchase and Improvements
- Building Purchase, Construction, and Improvements
- Furniture & Equipment  $\geq$  \$5,000 and useful life  $>$  1 year
  - Telephone Systems
  - Computers
  - Copy Machines
- Vehicles  $\geq$  \$5,000 and useful life  $>$  1 year