

## Object Code Definitions

<b><i>CERTIFIED SALARIES (111)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
101	Teacher Salary	This account reflects the salaries of classroom teachers, other teachers, guidance, psychology and social workers, art, music, physical education, academically and Special Education and Bilingual. This account also includes stipends.
102	Administrative Certified	Central administration, school administrators, instructional supervisors.
104	Teacher Extra Service	Additional payments to teachers at the estimated hourly rate of \$41.91 (with students) or \$35.93 (curriculum rate).
105	Class Coverage	Contractual payments to teachers for covering other classes. The current rate of pay is \$31.27 per hour.
106	Maternity Leave	Substitutes used to cover for teachers on maternity leave.
108	BEST Stipends	Mentor payments for beginning teachers.
109	Substitute Teachers and Part-Time Professional Salaries	Includes daily subs at \$90 per day, long-term subs, adult ed. teachers and Summer School teachers.
110	Retirement	Contractual stipends for retired teachers and administrators.
111	L/T Sick Leave	As outlined under article 8 of the SEA contract.

<b><i>NON-CERTIFIED SALARIES (112)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
113	Administration - Non Certified	Includes Accounting, Purchasing, Transportation, Maintenance, Personnel, Research, and Information Technology.
114	Clerical Salary	Secretaries in schools and central office. This line includes members of the UAW Union.
115	Paraeducators	Paraeducators for Regular Ed., Special Education, Bilingual/ESOL and clerical functions.
116	Custodial/Mechanical Salary	Custodial and Trade workers for our twenty buildings.
117	Other Salary	Includes Security Guards, Home Instruction and Social Work.
120	Temporary Part-Time Salary	Adult and Continuing Education and temporary staff in the Central Office and schools.
121	Custodial/Mechanical Overtime	Overtime for Custodial union members.
122	Clerical Overtime	Overtime for Clerical employees.
123	Police and Fire Overtime	Overtime for Police and Fire Department employees due to high school supervision, continuing education, and athletic contests.

## Object Code Definitions

<b><i>EMPLOYEE BENEFITS (200)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
201	Clothing/Tool Allowance	Per contract, clothing allowance for custodians of \$550 annually, car allowance of \$215 per month (+ 2 gal of gasoline / day, & 3 gal per day for foreman), and tool allowance of \$200 per year for trade workers. Note that the car allowance should be charged against the 581 object code (In-district travel).
202	Health/Hospital Insurance	Provides health benefits including medical, dental, vision, hospitalization, and prescription drugs to employees and retirees who qualify for coverage. This account includes payment to a specialized consultant and is net of premium cost sharing, TRB contributions, and grant expenses.
207	Social Security	Employer contributions for Social Security and Medicare paid on behalf of certified and non-certified staff.
208	Unemployment Insurance	Funding for former employees who are eligible for unemployment compensation.
215	Tuition Reimbursement	Reimbursement for teachers above the Bachelor Level furthering their education.
230	Pension	BOE contributions to the Pension system for Paraeducators, Custodians, Security Workers, and some non-union members. The cost for OPEB is also in this line.
260	Workman's Compensation	Worker compensation benefits, not the property liability insurance shown in "520."

<b><i>PROFESSIONAL &amp; TECHNICAL SERVICES (300)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
321	Instructional Service	Consultants used in the instructional process, Athletic Officials, and Physical Therapy.
322	Instructional Program Improvement	Consultants assisting teachers in teaching methods.
323	Pupil Services	Outside professional services used in the areas of Special Education and Pupil Services.
324	Legal Services	Legal fees for general legal matters including Special Education.
330	Other Professional and Technical Services	Professional Services used by Maintenance, Personnel, and Special Education including interns and security.

## Object Code Definitions

<b><i>PROPERTY SERVICES (400)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
<b>411</b>	Electricity – Non-heat	Electricity at all facilities.
<b>412</b>	Gas – Non-heat	Gas not used for heating purposes such as Food Services.
<b>413</b>	Water	Water usage at all facilities.
<b>420</b>	Repair, Maintenance, and Cleaning	Maintenance related charges for AFB, HVAC, elevator, and other outside services.
<b>440</b>	Rentals	Storage trailers, space for Continuing Education, and Community Learning Centers.
<b>450</b>	Construction Service	Classroom alteration and computer labs.
<b>452</b>	Grounds Maintenance	Fertilizer, topsoil, and supplies to keep fields in usable condition.

<b><i>OTHER PURCHASED SERVICES (500)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
<b>510</b>	Student Transportation Services	Transportation for students in our public and non-public schools from Home-to-School and vice versa.
<b>511</b>	Field Trips	Transportation for school related field trips.
<b>520</b>	Risk Management Allocation	Property, Casualty, General Liability, and School Leaders Errors and Omissions.
<b>530</b>	Telephone	Telephone expenditures including Centrex, cellular, fax, data lines, and maintenance service.
<b>531</b>	Postage	Postage for school and Central Office mailings.
<b>540</b>	Advertising	Recruitment of Personnel, Bid Advertisement, and Magnet School Lottery.
<b>550</b>	Printing	Legal bids, notices, and district stationary.
<b>560</b>	Tuitions	Tuition payments to public and private facilities providing instructional services to Special Education students whose needs cannot be met within the local school system.
<b>580</b>	Professional Development	Monies required for staff attendance at conferences, out-of-district and in-district workshops.
<b>581</b>	In-district Travel	Provides reimbursement for travel for BOE employees. Per-mile reimbursement is calculated at the prevailing IRS rate of \$.50 (current rate), plus car allowance for custodians/trade workers.
<b>590</b>	Other Purchased Services	Includes services used by the Information Technology Department such as internet and automatic time clock.

## Object Code Definitions

<b><i>SUPPLIES (600)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
611	Instructional Supplies	Instructional Supplies for Pre-K through Grade 12 and Special Education used in the classroom including copy paper.
613	Maintenance Supplies	Maintenance related supplies used by the district trade workers and custodians.
621	Gas Heat	Gas heat at all facilities.
624	Oil Heat	Oil heat in facilities with oil capability.
626	Gasoline	Includes cost of gasoline for maintenance vehicles and district service vehicles.
629	Bus Fuel	Fuel for the First Student fleet buses for the SPS.
641	Texts/Workbooks	Replacement of classroom text and curriculum pilots.
642	Library Books/Periodicals	Purchase of Kindergarten through Grade 12 library books and periodicals.
643	Films and AV Materials	Purchase of media technology and software.
690	Office Supplies	Supplies for building and central administration.
691	Other Supplies	Miscellaneous supplies used by the district.

<b><i>EQUIPMENT (700)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
730	Instructional Equipment	Kindergarten through Grade 12 and Special Education Instructional Equipment with a value of \$1,000 or more and a useful life greater than one year including classroom furniture, information technology service, and maintenance related equipment.
739	Non-Instructional Equipment	Equipment that is not used in the instructional process such as administrative furniture.

<b><i>OTHER OBJECTS (800)</i></b>		
	<b>BOE OBJECT CODES</b>	<b>Object Description</b>
890	Dues and Fees	Expenditures for professional organizations or associations for individuals, schools, or district-wide programs.