

VISALIA UNIFIED SCHOOL DISTRICT
SACS/Standardized Account Code Structure
OBJECT CODE GUIDE FOR SITES

OBJECT CODE	DESCRIPTION
11000	Certificated Personnel Salaries: Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. NOTE: Use Type 0000 for contracted salaries and Type 5752 for Miscellaneous time.
11002	Certificated Substitute Teachers: Certificated Substitute Teacher timesheets for certificated teacher absence coverage, including unexpected absences and school business coverage. NOTE: Use Type 0053 with Object 11002.
11003	Teacher Stipends: Stipends for extra duty assignments. NOTE: Use Type 5856 with Object 11003.
21000	Instructional Aides' Salaries: Salaries for non-credentialed staff supporting classroom learning, such as Paraprofessionals.
22000	Classified Support Salaries: Salaries for classified district support staff, including Custodial, Grounds, Maintenance, Nutritional Services, and Health Services support staff. NOTE: Use Type 0000 for contracted salaries and Type 5752 for Miscellaneous time.
24000	Classified Clerical & Other Office Salaries: Salaries for classified clerical positions and other positions whose main duties are performed in offices.
29000	Other Classified Salaries: Salaries for non-credentialed student support staff such as General Activity Aides, Campus Supervisors, Cafeteria Workers, Behavior Intervention Technicians, Learning Center Support Technicians, After School Activity Aides and Paraprofessionals. NOTE: Use Type 0000 for contracted salaries and Type 5752 for Substitute and Miscellaneous time.
29002	Other Classified Substitute Salaries: Salaries for district-provided classified (non-credentialed) substitutes. NOTE: Use Type 0053 with Object 29002.
30000	Employees Benefits: Record employers' contributions to employee's retirement plan, health & welfare benefits, and any other statutory benefits.
43000	Materials and Supplies: Expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials, supplies, *food (prepackaged, purchased or picked up <i>but not prepared, delivered or catered</i>), custodial, gardening and maintenance supplies.
44000	Non-capitalized Equipment: Expenditures for movable property of a relatively permanent nature that have an estimated useful life greater than one year and cost between \$500 and \$4,999.
52000	Travel and Conference: Record expenditures incurred by and/or for employees and other representatives of the LEA/Local Education Agency for travel and conference. Travel costs to conferences or fees paid for employees to attend conferences.
53000	Dues and Memberships: Memberships fee of and LEA in any society, association, or organization as authorized.

56000	<p>Rentals, Leases, and Repairs, and Non-capitalized Improvements: Expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization. Includes all facilities whether rented for a day, month or year.</p>
57101	<p>Direct Costs for Transfer of Services for <u>Printing</u>: Record the transfer for direct cost of services provided within a fund from one function to another.</p>
57103	<p>Direct Costs for Transfer of Services for <u>Transportation</u>: Record the transfer for direct cost of services provided within a fund from one function to another.</p>
57500	<p>Direct Costs for Interfund Service for <u>SNS/Student Nutritional Services</u>: Record the transfers for the direct cost of services that are provided on an internal basis between funds.</p>
58000	<p>Professional/Consulting Services and Operating Expenditures: Expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short term in nature. Record expenditures for services such as printing, admission tickets for students and staff on field trips (<i>field trips must be educational & instructional and have measurable objectives tied to content standard</i>), tuition, advertising, contract bidding, legal services, elections, audits, bus transportation, surveys, appraisals, fingerprinting, physical examinations required for an employee, catered services (<i>*food prepared, delivered or catered</i>), custodial, gardening and maintenance provided by an outside vendor and similar items. Also record expenditures for fees charges to LEAs by other local governmental agencies, such as counties, cities, and special district, for required services. Record expenditures for Internet-based publications and materials. Record periodic costs of licensing, support, or maintenance agreements for non-equipment items, such as software. (Initial licensing and other cost incurred as part of a major system acquisition should be recorded in Object 64000, Equipment).</p>
59000	<p>Communications: Record expenditures for periodic servicing of all methods of communication including cell phones and telephone services systems. This object also includes the monthly charges for fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps, as well as the cost of UPS or other means used to deliver a letter or other communication.</p>
64000	<p>Equipment: Expenditures for movable equipment, vehicles, machinery, computer systems, playground equipment, that have both an estimated useful life over one year and an acquisition cost equal to or greater than the capitalization threshold established of \$5,000.</p>

♣ Advisory from J. Wilborn @ TCOE 5/07 & 8/07

10/27/03 Revised 01/18/05 11/02/05 02/28/07 5/2/07 8/22/07 09/11/07 09/24/07 07/06/22 11/18/22
k/share/BUDGET/Trudy/Principal's Budget Manual/Object Code Guide for Sites