Object Code Descriptions

2XXX Salaries—Certificated Employees
Object Title Code 2 is used to record all expenditures for salaries of certificated personnel employed by the district. Amounts paid for personal services to both permanent and temporary school district certificated employees, including personnel substituting for others in permanent positions and on long-term unpaid leave.

211X – Salaries of Regular Certificated Employees
Amounts paid to full-time and part-time permanent certificated employees of the school district. Include basic teaching employment contracts. Exclude amounts paid to employees for supplemental contracts.

2112 – Certificated Salary - Administrator
- Base Contract

2113 – Certificated Salary – Teacher/ESA
- Base Contract

2114 – Certificated Salary – ESA Staff
- Base Contract for Additional Years

212X – Salaries of Temporary Certificated Employees and Substitutes
Amounts paid to substitute teachers and other temporary certificated employees of the school district who are hired on a temporary or substitute basis. Exclude amounts paid to employees for supplemental contracts.

2125 – Sub - Certificated
- To be used for leave absences (Sick, Bereavement, etc.)

2126 – Sub – Activity/Athletic
- To be used for any activity (Library inventory, Camp, Field Trips, Interviews, etc.) and athletic release

2127 – Sub - Billable
- To be used for any absence with a charge back (i.e. AEA release)

2128 – Sub - Instruction
- To be used for any training/professional development release

***213X – Salaries for Time Outside the Contracted Teaching Day not Paid by* Contract**
Amounts paid to certificated employees of the school district in either temporary or permanent positions for work performed in addition to and outside of the normal work period for which the certificated employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations and interpretation. Exclude amounts paid under supplemental contracts.

2131 – Extra Hours
- To be used for all extra hours, non-instructional

2132 – Home & Hospital
- To be used for home/hospital tutoring and visitation

2133 – Inservice/Responsibility

2134 – Instructional Hours
- To be used for additional hours providing instruction (after hours, professional development, trainings, etc.)

Object Code Descriptions

2135 – Contractual Extra Hours

2136 – Supervision

- To be used for supervision of any District/Non-District Activity/Athletic event

2137 – Billable – Supervision, Tutor, Interpreter

- To be used for supervision of any District/Non-District Activity/Athletic event that is billable
- District charge backs (ASB, Capital Projects, etc.)
- Billable time for Tutors and Interpreters

2138 – Tutor

- To be used for additional student support

215X – Supplemental Contracts – Certificated

Amounts paid to certificated employees of the school district in either temporary or permanent positions for work performed under supplemental contracts which are in addition to and outside of the employee's regular work assignment. This includes time or responsibility compensation for such assignments as coaching, extra- curricular activity sponsorship, supplemental contract pay for curriculum development, and other arrangements that are not a part of an employee's base compensation package.

2150 – Degree/MISC Certs

2151 – Stipend – Activity

2152 – Stipend – Athletic

2153 – Stipend – Educational

- To be used for educational stipends (Activity Head, MS & HS Department Chair, Instructional Tech., Computer, etc.)

2154 – Stipend – Extended Day

2155 – Enrichment Contract

2156 – Stipend – Longevity

2157 – Stipend – Mentor/Mentee

2158 – Stipend – Smartphone

2159 – Stipend – Special Education

216X – Other Salaries – Certificated

This code is used to identify amounts paid by the school district to certificated employees for other salaries not listed elsewhere.

2161 – Buyback – Personal Leave

2162 – Buyback – Sick Leave

2163 – Buyback – Vacation

2164 – Hiring Bonus

Object Code Descriptions

2165 – Pupil Management

- To be used for recess, etc.

2166 – Class Coverage

- To be used when loss of planning time is required to cover a classroom.

2167 – Class Overload

2168 – Mileage

- To be used for traveling teachers (building to building)

2169 – Adjustment

- To be used for budget purposes only

217X – Other Salaries – NBCT

This code is used to identify amounts paid by the school district for National Board Certificated Teacher (NBCT) bonuses.

2171 – Stipend – NBCT

2172 – Stipend – NB Facilitator

Object 3XXX Salaries—Classified Employees

Object Title Code 3 is used to record the gross salary for personal services rendered by classified employees, including personnel substituting for those in permanent positions while on the payroll of the school district. A classified employee is any person employed by a district in a position that does not require a teaching certificate.

311X – Salaries of Regular Classified Employees

Amounts paid for work performed by full-time and part-time permanent classified employees of the school district. Exclude amounts paid under supplemental contracts for additional time or responsibility.

3112 – Classified Salary - Administrator

- Base Contract

3113 – Classified Salary – AAEOP

- Base Contract

3114 – Classified Salary – ECEAP

- Base Contract

3116 – Classified Salary - Miscellaneous

- Base Contract

3117 – Classified Salary – ProfTech

- Base Contract

3118 – Classified Salary - PSEA

- Base Contract

3119 – Classified Salary – PSEA/Transportation

- Base Contract

Object Code Descriptions

312X – Salaries of Temporary Classified Employees and Substitutes
Amounts paid to substitute classified employees of the school district who are hired on a temporary or substitute basis. Exclude amounts paid under supplemental contracts for additional time or responsibility.

3124 – Interns
- To be used for student work time (Interns, CNS, Theatre, Lifeguard, etc.)

3125 – Sub - Classified
- To be used for and leave absence (Sick, Bereavement, etc.)

3126 – Sub – Activity/Athletic
- To be used for any activity (Library inventory, Camp, Field Trips, Interviews, etc.) and athletic release

3127 – Sub - Billable
- To be used for any absence with a charge back (PSE release)

3128 – Sub - Instruction
- To be used for any training/professional development release

313X – Salaries for Time Outside the Work Day and Overtime Pay
Amounts paid to classified employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the classified employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations and interpretation. Exclude amounts paid under supplemental contracts for additional time or responsibility.

3131 – Extra Hours
- To be used for all extra hours, non-instructional

3132 – Home & Hospital
- To be used for home/hospital tutoring and visitation

3133 – Inservice/Responsibility

3134 – Instructional Hours
- To be used for additional hours providing instruction (outside of contracted time, professional development, trainings, etc.)
- Building Tutors – Non-Billable

3135 – Contractual Extra Hours

3136 – Supervision
- To be used for supervision of any District/Non-District Activity/Athletic event

3137 – Billable – Supervision, Tutors, Interpreter
- To be used for supervision of any District/Non-District Activity/Athletic event that is billable
- District charge backs (ASB, Capital Projects, etc.)
- Billable time for Tutors and Interpreters

3138 – Retention

Object Code Descriptions

3139 – Overtime

- To be used for additional student support

315X – Supplemental Contracts – Classified

Amounts paid to classified employees of the school district in either temporary or permanent positions for work performed under supplemental salary contracts which are in addition to the employee's regular work assignment. This includes time or responsibility compensation for such assignments as coaching, extra-curricular activity sponsorship, supplemental pay for curriculum development, and other arrangements that are not a part of an employee's base compensation package.

3150 – Stipend – Attendance

3151 – Stipend – Activity

3152 – Stipend – Athletic

3153 – Stipend – Building Tech/Computer

3154 – Stipend – Degree/Misc. Certificates

***3155 – Stipend – Differential*/Lead**

3156 – Stipend – Longevity

3157 – Stipend – Mentor/Mentee

3158 – Stipend – Smartphone

3159 – Stipend – Special Education

316X – Other Salaries – Classified

- Amounts paid to classified employees of the school district for salaries not included elsewhere.

3161 – Buyback – Personal Leave

3162 – Buyback – Sick Leave

3163 – Buyback – Vacation

3164 – Hiring Bonus

3165 – Pupil Management

3168 - Mileage

3169 – Adjustment

- To be used for budget purposes only

Object 4XXX Employee Benefits and Payroll Taxes

Object 4 is used to record amounts paid by the school district on behalf of employees; generally, all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. Employee benefits and payroll taxes are reported at the 4200 level to align with NCES object codes for personnel benefits and taxes. The following codes segregate the various benefits and taxes by employee type. These codes are required for F196 reporting.

Object Code Descriptions

4212 – Group Insurance — Certificated Staff
4213 – Group Insurance — Classified Staff

- Employer's *share of life insurance, accidental death and disability, long-term disability, and short-term disability insurance plans.*

4222 – Federally Mandated Insurance — Certificated Staff
4223 – Federally Mandated Insurance — Classified Staff

- Employer's share of federally mandated Medicare and Social Security insurance plans paid by the school district.

4232 – Retirement Contributions — Certificated Staff
4233 – Retirement Contributions — Classified Staff

- Employer's share of contributions into Washington State TRS, SERS, and PERS pension plans, or local employee retirement plans, paid by the school district.

4242 – On-Behalf Payments — Certificated Staff
4243 – On-Behalf Payments — Classified Staff

- Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments could include state matching of the retirement contributions of school district personnel. Note: An equal revenue amount should be recorded depending on the source of the payment.

4252 – Tuition Reimbursement — Certificated Staff
4253 – Tuition Reimbursement — Classified Staff

- Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based on school district policy.

4262 – Unemployment Compensation — Certificated Staff
4263 – Unemployment Compensation — Classified Staff

- Amounts paid by the school district to provide unemployment compensation for its employees. Also include amounts paid by the school district to provide paid family and medical leave for its employees under FMLA.

4272 – Workers' Compensation — Certificated Staff
4273 – Workers' Compensation — Classified Staff

- Amounts paid by the school district to provide workers' compensation insurance for its employees.

4282 – Health Benefits — Certificated Staff
4283 – Health Benefits — Classified Staff

- Amounts paid by the school district to provide health benefits for its current employees or retired employees for medical, dental, vision, and other medically-related insurance coverage for whom benefits are paid.

4292 – Other Employee Benefits — Certificated Staff
4293 – Other Employee Benefits — Classified Staff

- Amounts paid by the school district for employee assistance program benefits, which are not classified above. Depending upon the type of benefit, these may be included as gross income on W-2's (e.g., auto allowance).

Object Code Descriptions

Object 5xxx – Supplies, Instructional Resources, & Non-capitalized Items.
Object 5 is used to record amounts paid for items consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Noncapitalized items recorded here are items of equipment that are not reported under Object 9 Capital Outlay. The items must have a useful life of less than one year or have an acquisition cost that is less than $5,000. Items that contribute to a district's capital assets must be coded as equipment items in the 97xx object code series.

5610 – General Supplies: Instructional and Non-Instructional Resources
Consumable supplies are items that must be replaced after being used. A good rule of thumb is if the items will be used up within one year, the item is consumable. A workbook that a student writes in and is no longer useable the following year is consumable. A laser pointer that should last several years is not considered consumable and would be coded to object 5651 – supplies – technology related.

Expenditures for the purchase of all consumable supplies (other than those listed for other NCES Object Codes below) for the operation of a school district. These items may also lose their identity through fabrication or incorporation into a different or more complex unit or structure. Include postage, freight and cartage for the delivery of these supplies. Supplies, instructional resources, and other non-capitalized items include, but are not limited to:

- Accessories and parts
- Building and hardware supplies and components
- Copy supplies
- Custodial supplies
- Fertilizers
- Glassware
- Hand tools
- Instructional materials
- Lumber
- Office and library supplies
- Postage
- Preprinted forms
- Science class chemicals
- Transportation parts, and lubricants

5611 – General Supplies: Testing
- Assessment tests

5612 – General Supplies: Paper
- Paper products

5613 – General Supplies: Credit Card Clearing
- Credit Card Processing Fees

5614 – General Supplies: Fingerprinting
- Fingerprinting Fees

Object Code Descriptions

5626 – Motor Vehicle Fuels

- Expenditures for gasoline, diesel, propane, and other fuels for use in motor vehicles; purchased in bulk or from service stations.

563X – Food

Expenditures for food used in the school food service program. This object code is used only in Program 98, Food Services, or in Program 89, for a Child and Adult Care Food Program (CACFP.) This object code will also include any costs to process USDA Donated Food into alternate end products through commodity processing contracts.

5631 – Food

5632 – Vegetables

5633 – Non-Food Supplies

5634 – Commodity Processing

5635 – Commodities

5636 – Bakery Products

5637 – Dairy Products

- Food acquired and used in instructional programs or for other purposes allowed by district policy is charged to object code 5610.

5641 – Books and Periodicals

Code consumable supplies to object code 5610. Consumable supplies are items that must be replaced after being used. A good rule of thumb is if the items will be used up within one year, the item is consumable. A workbook that a student writes in and is no longer useable the following year is consumable. A laser pointer that should last several years is not considered consumable and would be coded to object 5651 – supplies – technology related.

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including library and reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks that are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.

5645 – Professional Development Books & Periodicals

Expenditures for books and periodicals prescribed and available for professional development. Only for use with PD funds.

5651 – Supplies —Technology Related

Code consumable supplies to object code 5610. Consumable supplies are items that must be replaced after being used. A good rule of thumb is if the items will be used up within one year, the item is consumable. A workbook that a student writes in and is no longer useable the following year is consumable. A laser pointer that should last several years is not considered consumable and would be coded to object 5651 – supplies – technology related.

Technology-related supplies are typically used in conjunction with technology-related hardware or software. Some examples are electronic textbooks, CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. E-readers, including Kindles, and iPads, that fall below capitalization thresholds should be reported here.

Licenses and fees, for services such as subscriptions to research materials over the Internet, should be reported under 7530 Communications.

Object Code Descriptions

Items that contribute to a district's capital assets must be coded as equipment items in object code 9734 or 9735.

Object 7XXX Purchased Services

Object 7 is used to record expenditures for services & associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts, with the exception of specific expenditures entered into for the expressed purposes classified as Object 8 Travel. Independent contractors or service providers are not employees of the school district. Payments to independent contractors or service providers may include labor together with goods or materials & related charges furnished in the performance of such labor.

73xx – Purchased Services – Professional & Technical

Services that by their nature can be performed only by persons or firms with specialized skills & knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.

7310 – Official and Administrative Services

Services in support of the various policy-making and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax collecting services.

7311 – Election Fees

Services in support of School Board authorized elections.

7320 – Professional Educational Services

Services supporting the instructional program and its administration. Included are curriculum improvement services, and contracted para educational services.

7331 – Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training by third-party vendors. All expenditures should be captured in this NCES Code regardless of the type or intent of the training course or professional learning activity.

7341 – Other Professional Services

Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dietitians, editors, negotiations specialists, paying agents, system analysts, planners, brokers, etc. Bond issuance costs should be coded in this NCES Code series.

7342 – Legal Services for District Support

Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.

7343 – Audit Services

Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

Object Code Descriptions

7344 – Other Legal Services
All other legal costs supporting district services not related to the services incurred under Object Code 7342.

7351 – Data Processing and Coding Services
Services to the school district including data entry, formatting, processing services, and programming.

7352 – Other Technical Services
Services to the school district that are not regarded as professional; but require basic scientific knowledge, manual skills, or both. Included are purchasing and warehousing services, graphic arts, etc.

7360 – Dropout Prevention
Services to the school district for dropout prevention and student recovery.

74XX – Purchased Services – Property
Services purchased to operate, repair, maintain, & rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

7410 – Utility Services
Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer services are included here. Cleaning services are not include here, but are coded to 7421; Telephone and internet services are not included here, but are coded to 7530. Energy services are classified under the 762X object code series.

7421 – Cleaning Services
Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, recycling, shredding, and garbage disposal services; snow plowing, custodial services, laundry services, and lawn care services.

7431 – Non-Technology-Related Repairs and Maintenance
Contracts and agreements covering the upkeep of non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under NCES Code 7459.

7432 – Technology-Related Repairs and Maintenance
Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).

7433 – Building Repairs
Contracts and agreements covering the upkeep of buildings. Costs for renovating and remodeling are not included here, but are classified under NCES Code 7459.

7434 – Copier Maintenance
Contracts and agreements covering the upkeep of district copiers.

7435 – Chromebook Maintenance
Contracts and agreements covering the upkeep of district Chromebooks.

7442 – Rentals of Land and Buildings
Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.

Object Code Descriptions

7443 – Rentals of Equipment and Vehicles
Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This should be coded to the Program/Activity where the equipment or vehicle is used. This code excludes the costs associated with the rental of computers or other technology-related equipment.

7444 – Rentals of Computer and Related Equipment
Expenditures for leasing or renting computers or related equipment for both temporary and long-range use. This should be coded to the Program where the equipment is being used. For use with Activity 32 and 72 only.

7459 – Contractor Services
Includes amounts paid to contractors for minor, renovating, and remodeling of facilities. Expenditures related to contracts and agreements covering the upkeep of buildings and non-technology equipment should be charged to 7431. Expenditures related to new construction and major renovation should be charged to NCES Code 9720.

7491 – Other Purchased Property Services
Purchased property services which are not classified above. Include moving costs associated with classroom reassignments and redesigns. Communication services are not included here but are included in NCES Code 7530.

7511 – Student Transportation Purchased From Another School District or ESD
Payments to the ESD or another school district for transporting students to and from school and school-related events. Include expenditures related to Transportation Cooperatives. To-and-From transportation is coded to Program 99. Non-To-and-From transportation is coded to the Program utilizing the service. Expenditures for the rental of buses, operated by personnel on the payroll of the school district, are not recorded here but under object code 7443.

7512 – Student Transportation Purchased From Another LEA or SEA
Payments to other LEA OR SEA for transporting students to and from school and school-related events. To-and-From transportation is coded to Program 99. Non-To-and-From transportation is coded to the Program utilizing the service.

7513 – Student Transportation Purchased From Another LEA or SEA — Out-of-State
Payments to other LEA OR SEA outside the state for transporting students to and from school and school-related events. To-and-From transportation is coded to Program 99. Non-To-and-From transportation is coded to the Program utilizing the service.

7519 – Other Purchased Student Transportation Services
Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. Include payments for contracted vendor services and reimbursements for student transportation on public carriers.

7521 – Insurance Premiums
Expenditures for all types of insurance coverage, including property, liability, fidelity, and vehicle insurance. Employee insurance benefits are coded to the 42XX series.

7522 – Insurance Repairs
Expenditures for all types of insurance claim repairs.

Object Code Descriptions

7530 – Communications
Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, express delivery services, and couriers. Expenditures for licenses and fees for services such as subscriptions to research materials over the Internet should be coded to 7531. Expenditures for software, both 'downloaded' and 'off-the-shelf,' should be coded to codes 5651 or 9735.

7531 – SBITA
Agreements where we use another party's information technology software, alone or in combination with tangible capital assets, as specified in the agreement for a period of time. The arrangement provides users with access to software applications, and IT infrastructure, typically through a subscription fee model. SBITAs can be a software license that allows you to access an application over the internet instead of downloading software. SBITAs can allow you to use a vendor's tools or software to create applications that will run on the vendor's cloud. SBITAs can allow you remote access to the vendors network, server, and other fundamental computing tools to process, store, and operate your data.

Examples include DocuSign, Office 365, Zoom, Canvas, Dropbox, Venus Control Suite, Follett, Blast Classroom/Subscriptions, Read Naturally subscriptions, Remind, Google Voice.

7541 – Advertising
Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to NCES Code 7341.

7551 – Printing and Binding
Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters as well as printing and binding school district publications.

Preprinted standard forms are not charged here, but are recorded under 5610, General Supplies.

The costs of binding and other repairs to school books are not charged here, but are recorded under 5641, Books and periodicals.

7565 – Tuition to Postsecondary Schools
Contracted expenditures to reimburse Postsecondary Schools for instructional services to students of the paying school district. Included here are payments made in association with dual credit programs such as Running Start.

7566 – Tuition to Open Doors Reengagement
Contracted expenditures to reimburse Postsecondary Schools for instructional services to students of the paying school district in the Open Doors Reengagement Program. Included here are payments made in association with dual credit programs such as Running Start.

Tuition paid to postsecondary schools for Running Start and other Dual Credit college programs these are coded to Program 0300.

Object Code Descriptions

7569 – Tuition – Other
Tuition paid to other governmental organizations as reimbursement for providing specialized instructional services to resident students of the paying school district. Examples may include services from out-of-state educational agencies and district placement for special educational services.

7571 – Food Service Management
Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Fixed fee contracts for food service used by those Districts who are paying an outside vendor a fixed fee for their food service costs. Used only with Food Services, Program 98.

Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate NCES Code.

7581 – Registration and Entrance Fees
This account is used to record expenditures for authorized registration and entrance fees in accordance with the policies of the school district. Payments for event registrations and entrance costs are charged here. Travel, meals and lodging costs should be charged to NCES Code 8580. Employee training courses or professional learning activities should be charged to NCES Code 7331.

7585 – Personal Professional Development Conference Registration
Expenditures associated with staff travel for the school district using personal professional development funds. Payments for event registrations and entrance costs are charged here. Employee travel, meals and lodging should be charged to NCES Code 8585 for personal professional development travel.

- **Credit Card Transactions**: Use the naming convention stated below when submitting credit card transactions for conference registrations:
    - PD / Account Code / Person Attending Conference / Conference Name
    - Example: PD / 9700 13 7585 0400 / John Doe / ABC Conference 23-24

7592 – Services Purchased From Another School District or ESD
Payments to ESDs or other school districts within the state for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance, assessment, and membership costs. Tuition must be reported with NCES Code 7561. Transportation must be reported with NCES Code 7511.

7593 – Services Purchased From Another School District or SEA — Out-of-State
Payments to another LEA or SEA outside the state for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing, and guidance. Tuition must be reported with NCES Code 7562. Transportation must be reported with NCES Code 7513.

7621 – Natural Gas
Expenditures for gas utility services from a private or public utility company.

7622 – Electricity
Expenditures for electric utility services from private or public utility company.

7623 – Bottled Gas
Expenditures for bottled gas, such as propane gas received in tanks normally used for heating. Propane fuel used as fuel for buses should be coded to 5626.

Object Code Descriptions

7624 – Oil
Expenditures for bulk oil normally used for heating.

7625 – Coal
Expenditures for coal normally used for heating.

7629 – Other Energy
Expenditures for energy that cannot be classified in one of the foregoing categories.

7811 – Dues and Fees
Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contest). Tuition expenditures should be reported in NCES Codes 7565 or 7569. Expenditures associated with registration, participation, or entrance to an event should be coded to NCES Code 7581. Fees for professional services should be charged to the appropriate 73XX series code.

7824 – Settlements and Judgements Against the School District
Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Amounts paid as the result of mediation or court decisions are recorded here. This would include student transportation liability claims incurred and paid by the school district. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. The proper coding for employee disputes usually is dictated by the terms of the legal settlement (e.g., employee disputes, which award compensation, should be coded to salary). Code 7824 is appropriate for non compensation post-employment settlements.

7831 – Redemption of Principal
Expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease-purchase arrangements. For use with Activity 84 only.

7832 – Interest on Long-Term Debt
Expenditures for interest on bonds and notes, including lease-purchase arrangements. For use with Activity 83 only.

7833 – Bond Issuances and Other Debt-Related Costs
Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. For use with Activity 85 only.

7835 – Interest on Short-Term Debt
Expenditures for interest on short-term debt or anticipation notes. For use with Activity 83 only.

7951 – Special Items
This code is used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions; or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items may also include events that are not within the control of the district.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

Object Code Descriptions

7961 – Extraordinary Items
This code is used to classify items in accordance with APB Opinion No. 30 which are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

7998 – Budget Holding
This code is used to hold budget capacity.

8580 – Employee Travel, Meals, and Lodging
Expenditures for transportation, meals, lodging, and other expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence are also charged here. Conference registration fees should be coded to NCES Code 7581.

Travel expenditures include the following:

- Airplane, railroad, bus, and taxi
- Automobile rental
- Incidental expenditures, such as:
    - Baggage transfer fees
    - Garage
    - Parking
    - Storage
    - Lodging and meal subsistence on an actual or per diem basis
    - Mileage for use of personal automobile

8581 – Employee In-District Mileage
Mileage reimbursement of use of personal vehicle within the district.

8582 – Recruitment Travel
Expenditures for transportation, meals, lodging, and other expenses associated with staff travel for recruitment of employees. Payments for per diem in lieu of reimbursements for subsistence are also charged here. Conference registration fees should be coded to NCES Code 7581.

Travel expenditures include the following:

- Airplane, railroad, bus, and taxi
- Automobile rental
- Incidental expenditures, such as:
    - Baggage transfer fees
    - Garage
    - Parking
    - Storage
    - Lodging and meal subsistence on an actual or per diem basis
    - Mileage for use of personal automobile

Object Code Descriptions

8585 – Personal Professional Development Travel – Employee Travel, Meals & Lodging
Expenditures for transportation, meals, lodging, and other expenses associated with staff travel for the school district while using personal professional development funds. Conference registration fees associated with personal professional development travel should be coded to NCES Code 7585.

Travel expenditures include the following while in travel status:

- Airplane, light rail, bus, taxi, Ubers
- Automobile rental
- Incidental expenditures, such as:
    - Baggage transfer fees
    - Garage
    - Parking
    - Storage
    - Lodging and meal subsistence on an actual or per diem basis
    - Mileage for use of personal automobile

- **Credit Card Transactions:** Per procedure 6213P, district credit cards will not be used for meals while traveling. Meals will be reimbursed based on the IRS travel rate for the location of travel. Receipts are not required for meals being reimbursed. Receipts are required for Hotel, Parking, Taxi Fare, Tolls and Ubers.

9710 – Land and Improvements
This expenditure code is used for the purchase of land and the original improvements thereon. Purchases of air and mineral rights are included here. Also included are special assessments against the school district for capital improvements, such as streets, curbs, and drains.

9720 – Buildings
This expenditure code is used for the acquisition of existing buildings and construction of buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems.

- Expenditures for installment or lease payments, except interest, that have a terminal date and result in the acquisition of buildings should be assigned to NCES Codes 7831 and 7832.

- Expenditures contracted for minor alterations and renovations of buildings should be recorded under NCES Code 7459.

- Buildings built and alterations performed by the school district's own staff are charged to NCES Codes 21XX, 31XX, 42XX, 5610, and 9730, as appropriate.

- Building rent is recorded in NCES Code 7442.

9731 – Machinery
Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are ovens, freezers, lathes, drill presses, printing presses, microscopes, etc.

9732 – Vehicles
Expenditures for vehicles that are licensed and to be used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.

9733 – Furniture and Fixtures
Expenditures for equipment used for sitting; as a support for writing and work activities; and, a storage space for material items.

Object Code Descriptions

9734 – Technology-Related Hardware

Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related hardware that meet the standards for classification as a supply should be coded to Object Code 5, NCES Code 5651, Supplies–Technology Related.

9735 – Technology-Related Software

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to NCES Code 5650, Supplies–Technology Related.

9739 – Other Equipment

Expenditures for all other equipment not classified elsewhere in the 973X NCES Code series.

9950 – Special Items

This code is used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions; or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned of disclosed. In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

9960 – Extraordinary Items

This code is used to classify items in accordance with APB Opinion No. 30 which are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster. In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.