OBJECT CODES

The OBJECT CODE is the 3rd segment of the account code and is comprised of 6-digits. The object codes are broken up into five categories: Salaries, Benefits, Purchased Services, Supplies & Materials, and Capital Outlay

Commonly used objects are highlighted in yellow

EMPLOYEE SALARIES		
611101	Classroom Teachers Sal	Salaries of all teachers.
611102	Certificated Regular Salaries	Salaries of Counselors, Psychologists, Librarians, Health, Attendants, Social Workers, etc.
611103	Support Service	Salaries pay to support staff
611201	Admin Salaries Certified	Salaries of those administrators who have teaching certificates.
611202	Admin Sal Cert Support Service	Salaries pay Admin support services
612101	Certificated Part-Time	Salaries for certificated staff working less than full time.
612102	Regular Teacher Performing Substitute	Salaries of teachers using free periods for substitute teaching.
612103	Teachers as Continuing Subs	Certificated Teachers working as a Continuing sub
612104	Sub-Teachers	Salaries of substitute teachers for which expenditures are distributed by job location
612201	Other Part-Time Salaries	Other Part-Time Salaries
612202	Other P/T Sal- Discretionary	Other Part-Time Salaries Discretionary
612203	Other P/T Sal Support	Other Part-time Salaries for Support Service
613101	**Extra Service Pay**	**Salaries paid for extra service pay outside of a normal workday or contract date. This is not paid as overtime rate; rate is set at a certain amount per hour according to position.**
613102	**Extra Service - Professional Development**	**Salaries paid for extra service for professional development activities outside a normal workday or contract date. This is not paid as**

		overtime rate; rate is set at a certain amount per hour according to position
613103	**Extra Service - Security (Fund 110 only)**	**Salaries paid for extra service performed for security services outside a normal workday or contract date. This is not paid at overtime rate; rate is set at a certain amount per hour according to position**
613104	Summer School - Teacher	Salaries of teachers working summer school.
613105	Summer School - Administrator	Salaries of administrative staff working during summer school.
613106	Summer School - Classified	Salaries of classified staff working during summer school
613120	Extra Service-Nat'l bd Cert.	Extra Service pay of Certificated Staff Baccalaureate

EMPLOYEE SALARIES		
615101	Admin Sal Non -Certified	Salaries paid to administrators who are not certified.
615102	Secretary & Clerical Salary	Salaries of secretarial and clerical staff.
615103	Prof & Technical Sal	Salaries of professional and technical staff.
615104	Teacher Aides	Salaries of teacher aides.
615105	Custodial & Maintenance Salary	Salaries of custodial and maintenance employees
615106	Mechanics/Trade Cost Distribution	Salaries of mechanics and trades staff for which the costs are distributed to the appropriate location for which the changes are made.
615107	Safety Officers	Salaries paid to safety officers.

615108	Secretary/Clerical Sal Over Time	Overtime salaries paid to secretarial and clerical staff.
615110	Arch/Engineering Cost	Salaries of Architectural and Engineering staff
615112	Prof & Tech Sal Over Time	Overtime salaries paid to professional and technical staff
615113	Teacher Aides Over Time	Overtime salaries paid to teacher aides
615114	Support Service	Overtime salaries paid for support services
615115	Custodial Maintenance Salary Over Time	Overtime salaries paid to custodial maintenance staff.
615116	Mechanical/Trade Over Time	Overtime salaries paid to mechanical and trade staff.
615117	Safety Officers Over Time	Overtime salaries paid to safety officers.
615118	Non-Certified Salary- Summer	Salaries of clerical, teacher aides and other noncertificated staff working during summer school.
615201	Instructional Aide Salaries	Instructional Aide Salaries
615202	Instructional Aides Overtime	Overtime pay for Instructional Aides
615301	Classified Substitute Salaries & Sub clerks	Classified Substitute Salaries & Sub clerical workers
616101	Temp Salaries Discretionary	Salaries paid to temporary or part-time staff not classified under other categories, i.e., usually a position of technical nature paid at a specific rate
616102	Temp Salaries Non- Discretionary	Temporary or part-time salaries paid to classified staff
616103	Summer School non-certificated	Temporary or part-time salaries paid to summer school staff
616105	Temp Salaries Non cert.	Temp salaries for employees not contracted

EMPLOYEE BENEFITS		
621101	Retirement Contribution Certificated	Certificated Employer's contribution to retirement plan.
622101	Retirement Contribution Non-Certificated	Non-CertificatedEmployer's contributions to retirement plan.
623101	**Old Age, Survive, and Disability Insurance**	**Employer's share of Social Security paid by SLPS6.2% of salary**
623201	**Medicare**	**Employer's Medicare contribution by SLPS @1.45% of salary**
624101	Group Med Insurance	Employer's medical insurance plan
624103	Group Life Insurance	Employer's life insurance plan.
624104	Vision Insurance	Employer's vision insurance plan.
624105	STD Insurance	Employer's short-term disability plan.
624106	LTD Insurance	Employer's long-term disability plan.
626101	**Workers Compensation & Unemployment Comp - FTE**	**Amount paid by District to provide workmen's comp insurance by SLPS @ 2.9% of salary**
627101	Unemployment Comp	Expenditure paid by LEAs for employee benefits under unemployment compensation plans which include actual benefits paid or unemployment insurance. There are no employee contributions.
629101	Other Employer Provided Benefits	Expenditures paid for employer-provided benefits such as automobile allowances, moving expenses, daycare, parking, fitness classes, onsite clinics, etc.
PURCHASED SERVICES		
631101	Tuition Service	Expenditures relating to tuition for students. This will also include virtual course tuition and payment of local effort.
631201	**Instructional Prog Improvement Services**	**Expenditures relating to services performed for SLPS by persons or firms with professional education, specialized skills, and knowledge. This object is also used for expenditures relating to tuition for employees. Virtual PD/Conferences fees**
631301	Pupil Services	Services for pupils to solve mental and physical problems to supplement the teaching process

631302	Pupil Services - Summer Sch	Services pertaining to pupils during Summer School
631401	Staff Services	Services pertaining to contracted staff from a staffing agency
631501	Audit & Account Services	Expenditure relating to services performed. For SLPS by outside audit/accounting firm
631601	Data Processing & Technical Services	Expenditures relating to professional or consultant services for processing data or performing technology-related services (e.g., data processing services for purchasing and warehousing and graphic art design
631701	Legal Services	Expenditure relating to services performed. For SLPS by outside legal firms
631801	Election Services	Expenditures relating to services for elections within the School District.

PURCHASED SERVICES		
631902	**Other Professional Technical Services**	**Expenditures relating to professional, or consultant services not specified in other purchased services commitment items (excludes technology-related professional services.**
632101	Subawards under sub agreements (first $25K)	Expenditures relating to sub-agreements reported under Professional and Technical Services provided by SLPS to a subrecipient.
633101	Cleaning Services	Expenditure related to the hiring of cleaning services
633201	Contracted Repairs	Expenditure relating to repair services for construction, renovation and remodeling. Performed by outside contractors
633202	Repair Maintenance Other	Expenditure relating to professional or Consultant services for repair and maintenance including contracts and agreements covering upkeep of grounds, buildings, and general equipment (excludes technology–related repairs.
633301	Rental Land & Building	Expenditure relating to the rental of land and buildings

633401	Rentals-Equipment	Expenditures relating to lease or rental of equipment for temporary or long-range use (excludes technology-related equipment).
633501	Water Service	Expenditure relating to payment of bills for water utility services for all SLPS locations.
633502	Sewer Service	Expenditure relating to payment of bills for sewer utility services for all SLPS locations
633601	Trash	Trash removal
633701	**Tech Repairs & Maintenance**	**Expenditures relating to professional or consultant services including ongoing service agreements for technology hardware**
633801	**Rental of Computers and Related Items**	**Expenditures related to the renting of computer equipment**
633901	Property Services	Expenditure relating to exterminating, garage services etc., which are not provided by system employees
634101	Contracted Transportation To-From School	Expenditure relating to transportation for students to and from school which is contracted by an outside firm: payments to bus companies
634102	Contracted Transportation Special Education	Expenditure relating to transportation for Special Education.
634103	ECSE Transportation	Expenditure relating to transportation for Early Childhood Special Education.
634104	Cont. Transportation -SPED Summer	Expenditure relating to transportation for Special Education during Summer School

PURCHASED SERVICES		
634105	Cont. Transportation -ECSE Summer	Expenditure relating to transportation for Early Childhood Special Education during Summer School
634201	**Other Contracted Pupil Transportation - e.g. Field Trips**	**Expenditure relating to payment to bus companies only for transportation of students for field trips, which is contracted by Firms.**
634202	Contracted Transportation Sick other	Expenditure relating to transportation of students who become ill who are ordinarily Transported, i.e., taxi cabs, etc.
634203	**Contracted Transportation Afterschool**	**Expenditure relating to transportation of Students who participate in after-school activities who are normally bused to the location for reg. classes, which are contracted by outside firms.**
634204	Other Transportation - Bus Passes	Expenditures relating to transportation, which are provided using bus passes.
634206	School Choice Transportation	Expenditures relating to transportation costs for students selecting schools outside of their neighborhood.
634301	**Out-of-Town Travel & Conference Expenses**	**Expenditures relating to per diem expenses such as transportation, travel, meals, hotel, registration fees, and other expenses associated with out-of-town travel for SLPS employees.**
634302	**Meeting Expenses**	**Expenditures relating to food and supplies for meeting expenses**
634303	Vehicle Expense	Expenditures relating to payment for superintendents' monthly auto allowances
634304	**Mileage**	**Expenditure relating to auto allowances for SLPS employees @ $0.56/mile or the current rate.**

634305	**In-Town Workshops**	**Expenditure relating to in-own workshops & training, registration, and other expenses associated with local meetings and workshops for SLPS employees and Board Members**
634306	PHL Student & coaches Travel	Expenditures related to PHL Student and Coaches travel
634903	Transportation NOC	Expenditures relating to transportation costs not contracted
634906	**Non-Prof Development Travel**	**Expenditures related to Student and Staff travel not associated with sport (i.e. Debate Team Travel)**
635101	Property Including Boiler Insurance	Expenditures relating to property insurance including boiler.

PURCHASED SERVICES		
635102	Vehicle Insurance	Expenditures relating to vehicle insurance, including buses, board-owned vehicles, etc.
635201	Athletic Insurance	Expenditure relating to insurance for athletes
635202	Employee Personal Liability Insurance	Expenditures relating to employee personal liability insurance per Board Regulation 4790 which protects employees against claims
635203	Worker's Compensation Program	Expenditures relating to worker's comp. Program.
635301	Employee Fidelity Insurance	Expenditure relating to Employee Fidelity Insurance
635901	Legal Settlements	Expenditures relating to the District's Legal Settlements
636101	Communications	Communications
636102	**Postage**	**Expenditure relating to the purchase of postage stamps and postage meter rental.**
636201	**Advertising & Recruitment**	**Expenditure relating to advertising.**

636301	**Printing & Binding**	**Expenditure relating to printing and binding Services provided by outside firms.**
637101	**Memberships & Dues**	**Expenditure relating to membership dues of SLPS employees in professional organizations**
639101	Licenses, Fees and Permits	Expenditure relating to licenses, fees, or permits by SLPS employees, i.e., security guards, etc.
639102	Cash Pick-up Services	Expenditure related to the pickup of cash to be delivered to the bank.
639103	Field Trip Admission	Expenditures related to admission fees associated with field trips for students.
639104	Food Service Contractual	Contractual expenses for food service
639105	Student Scholarships	Student Scholarships
639801	Operating Supplement	Holding place for funds and cannot be used for purchasing items
639804	Subsidy to Other Fund	Expenditure relating to the transfer of Revenue received from one program to another.
639805	Return of Grant-Outside Agency	Expenditure relating to the return of unspent Monies to the sponsoring agency.

SUPPLIES AND MATERIALS		
641101	**General Supplies**	**Expenditure relating to the purchase of supplies including furniture and equipment costing under $500/unit, items that are not found in the warehouse**
641102	Standardized Tests	Expenditure relating to standardized tests
641103	Operational Supplies	Expenditure relating to the purchase of operational supplies.
641104	**Trophies/Awards/ Incentives**	**Expenditure relating to the purchase of school-related awards and incentives excluding food & snacks.**
641105	**Uniforms**	**Expenditure relating to the purchase of uniforms.**
641108	**Instructional Supplies**	**Expenditure relating to the purchase of instructional supplies**
641109	**Furniture $500 - $5000**	**Expenditure relating to the purchase of furniture $500 - $5000**
641201	**Computers, laptops, smartboards, and IPads <$5000**	**Technology-related expenditure for hardware under $5,000 (i.e. computers, iPads, laptops, tablets) and tech equipment over $500**
641202	**Technology supplies under $5000**	**Technology-related expenditures for supplies under $5,000 (e.g. CD's, flash or jump drives, computer related cables, active pens, bulbs for projectors, document cameras, iPad covers, keyboards, keyboard cleaners, laptop cases, monitors, mouse pads, mouse's, printer cartridges, printer ink, printers, privacy filters for computer screens, projector remotes, projectors, promethean board bulbs, routes, san disk, webcams, toners, replacing only parts of a promethean and not the promethean itself).**

641203	**Software under $5,000**	**Expenditure relating to the purchase of software under $5,000**
643101	Textbooks Direct Purchase	Expenditure relating to textbooks purchased directly from distributors for delivery to school locations.
643102	W/ Book-Direct Purchase	Expenditures relating to workbooks purchased Directly from distributors for delivery to school locations
644101	Library Books	Expenditure relating to the purchase of library books.
645101	Periodicals	Expenditures relating to the purchase of subscriptions to magazines, newspapers, weekly readers, etc.
647112	Fresh Fruits and Vegetables	Expenditure relating to the purchase of fresh fruits and vegetables
648101	Electric Service	Expenditures relating to payment of bills for electric services for all SLPS locations.
648201	Natural Gas Service	Expenditure relating to payment of bills for heating services.
648601	Gas & Oil	Expenditures related to Gas and Oil Costs
649101	**Equipment $500 - $4,999**	**Expenditure relating to the purchase of equipment is $500 or more, but less than $5,000. (i.e. Music Instruments, Desks, etc.) excluding technology**
649107	Minor Raw Materials	Expenditure relating to materials stored in the warehouse, used by trades' personnel, and distributed by job cost.
649114	Paint	Expenditures relating to painting materials, used by trades' personnel and distributed by job cost.

CAPITAL OUTLAY		
651101	Land	Expenditure related to the purchase of land
652102	Land & Building Improvement	Expenditure related to improving the land and buildings owned by the district.
653101	Construction in Progress	Construction in Progress
654101	**Equipment**	**Expenditure relating to the purchase of non-classroom equipment (e.g., Laminators for office use.) Greater than $5,000 per unit cost**
654102	**Furniture>$5,000**	**Expenditure relating to the purchase of furniture greater than $5000 per unit**
654104	Req. Equipment-Cap. Outlay	Expenditure relating to regular equipment
654105	Audio-Visual Equipment	Expenditures relating to audio-visual capital
654201	Classroom Equipment	Expenditures relating to the purchase of classroom equipment not technology related Greater than $5,000 per unit cost
654301	**Technology Related – hardware**	**Expenditures for technology–related equipment and technology infrastructure over $5,000 (e.g. network equipment, servers, PCs, printers, other peripherals, iPads, laptops, projectors, Promethean boards, and smartboards)**
654401	**Computer Software**	**Expenditures related to the purchase of technology software over the threshold of $5000**
654501	A/V Equip Full Accrual	A/V Equip Full Accrual
659101	Other Capital Outlay	Expenditures relating to capital expenditures not specified in the above object codes