

Expenditure Object Codes



Expenditure Object Code Identification

The following alphabetical title listing of expenditure object codes may be used as a quick reference for locating individual object codes. Districts are encouraged to read the applicable object code descriptions, which immediately follow this section, to ensure proper coding.

Advertising - Ads and Announcements	6362	Conference Registration Fees	6343
Advertising - Professional Fees	6319	Contracted Food Service Operations	6391
Architect Fees Considered Part of a Particular Project	6521	Contracted Pupil Transportation - Non-Route	6342
Architect Fees Not Considered Part of a Particular Project	6319	Contracted Pupil Transportation To and From School	6341
Audit Services	6315	Copy Machine Rentals	6334
		Curriculum Consultants	6312
Band Uniforms	6591		
Banking Related Services	6319	Data Processing Services	6316
Binding and Printing	6363	Day Care	6291
Bond Issuance Costs	6631	Demolition Work	6531
Bond Premium, Fidelity	6353	Diesel/Gasoline	6486
Bonded Indebtedness Principal	6611	Discount on Bonds Sold - Interest Adjust.	6624
Bonded Indebtedness Interest	6621	DNR Energy Loan, Interest	6624
Books, Library	6441	DNR Energy Loan, Principal	6614
Buildings	6521	Drug Testing for Bus Drivers - District Operated	6319
Bus Driver Drug Testing - District Operated	6319	Dues and Memberships	6371
Bus Driver Medical Examination - District Operated	6319		
Buses - Purchases	6552	Early Retirement	6141
Buses - Purchased with Specific Funds	6553	Election Services	6318
Buses - Purchased with ECSE Funds	6553	Electricity Services	6481
Buses - Rental	6334	ECSE Building Lease Purchase	6613
Buses - Titles, Licenses, Inspections	6349	ECSE Building Lease/Rental	6333
		ECSE – Approved School Bus Lease/Rentals and Bus Purchases	6553
Career Ladder	6111	Electronic Resources - CDs, VCR Tapes, Audio Tapes	6451
Cellular Phone Services	6541	Employee Insurance	6241
Certificated Employees Severance Pay	6141	Energy Loan, DNR - Interest	6624
Certificated Employees Unused Leave	6141	Energy Loan, DNR - Principal	6614
Certificated Salaries - Full Time	6111	Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Installment Contract	6624
Certificated Salaries - Part Time	6121	Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Lease Purchase Agreements	6623
Certificated Salaries - Substitute	6121	Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Capitalized Lease Purchase Agreements	6521
Classified Employees Severance Pay	6171		
Classified Employees Unused Leave	6171		
Classified Salaries - Full Time	6151		
Classified Salaries - Part Time	6161		
Classroom Instructional Apparatus	6542		
Cleaning Services - Not Provided by LEA	6331		
Personnel			
Coal	6485		
Communication	6361		
Computers and Related Equipment			
Rentals	6338		

Section : G – Expenditure Object Code

Subject: Expenditure Object Code Alphabetical Listing

Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Installment Contract	6614	Guaranteed Energy Savings Performance Contract Principal – Non-Capitalized Lease Purchase Agreements	6613
Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Not Capitalized Lease Purchase Agreement	6613	Hardware – Technology Related	6541
Engineering Fees Considered Part of a Particular Project	6521	Hotel - Travel Reimbursement	6343
Engineering Fees Not Considered Part of a Particular Project	6319	Improvements Other Than Buildings	6531
Equipment - Classroom Instructional Apparatus	6542	In-Service Registration Fees	6319
Equipment - Regular	6541	In-Service Training Specialists	6312
Equipment - Rental	6334	Inspections - Buses	6349
Fax Machine Purchase	6541	Installment Contract Interest	6624
Fax Machine - Service Fees	6361	Installment Contract Principal	6614
Fees - Bonds/Paying Agent	6631	Instructional Program Improvement Services - Purchased	6312
Fees - Lease Purchase Agreements	6633	Instructional Purchased Services	6311
Fees - Long Term Loans	6634	Insurance - Employee	6241
Fees - Short Term Loans	6632	Insurance - Liability	6352
FICA	6231	Insurance - Property	6351
Fidelity Bond Premium	6353	Interest - Bonded Indebtedness	6621
Flag Poles - Installation and Furnishing	6531	Interest - DNR Energy Loan	6624
Food Permits	6491	Interest - Guaranteed Energy Savings Performance Contract - Installment Contract	6624
Food Service Operations - Contracted	6391	Interest - Guaranteed Energy Savings Performance Contract - Lease Purchase Agreements	6623
Food Supplies - Excludes Non-Food	6471	Interest - Lease Purchase Agreements	6623
Forms - Printing	6363	Interest - School Bus	6623
Forms - Purchase Preprinted Forms	6411	Interest - Long Term Loans	6624
Fuel Oil	6484	Interest - Short Term Loans	6622
Furniture	6541	Interest - Tax Anticipation Notes	6622
Gas - L.P.	6483	Internet Service	6361
Gas - Natural	6482	IRS Penalty for Late Payment	6359
Gasoline/Diesel	6486	Judgments Against LEA and Settlements	6359
Gateways and Fences	6531	Land	6511
Guaranteed Energy Savings Performance Contract Interest – Installment Con.	6624	Landscaping	6531
Guaranteed Energy Savings Performance Contract Interest – Lease Purchase Agreements	6623	Lease Purchase Agreement Fees	6633
Guaranteed Energy Savings Performance Contract Principal – Capitalized Lease Purchase Agreements	6521	Lease Purchase Agreement Interest	6623
Guaranteed Energy Savings Performance Contract Principal – Installment Contract.	6614	Lease Purchase Agreement Principal - Capitalized	6521
		Lease Purchase Agreement Principal - Non-Capitalized	6613
		Lease Purchase Agreement Principal - School Bus	6552
		Legal Services	6317
		Liability Insurance	6352

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Subject: Expenditure Object Code Alphabetical Listing

Library Books, Resources	6441	Principal - School Bus Paid For With	6553
Local Effort	6311	ECSE Funds	
Maintenance - Not Provided by LEA	6332	Principal - Long Term Loans	6614
Personnel		Principal - Short Term Loans	6612
Management Services Provided by		Printing and Binding	6363
Auditor	6315	Prior Year Adjustments	6398
Meals - Travel Reimbursement	6343	Property Evaluation Services	6319
Medical Examinations for Bus Drivers	6319	Property Insurance	6351
Medicare	6232	Public Relations Services	6319
Memberships and Dues	6371	Pupil Services	6313
Mobile Units - Purchase	6521	Purchase - School Bus	6552
Mobile Units - Rental	6333	Purchase - School Bus Paid For With	6553
Musical Instruments	6542	Specific Funds	
Newspapers - Library Resource	6451	Purchase - School Bus Paid For With	6553
Non-Teacher Retirement	6221	ECSE Funds	
Old Age, Survivors, and Disability		Radios - Two-Way	6541
Insurance (OASDI)	6231	Redemption of Principal - Bonds	6611
Parking Fees	6291	Redemption of Principal - Lease	6521
Part-Time Certificated Salaries	6121	Purchase Agreements - Capitalized	
Part-Time Classified Salaries	6161	Redemption of Principal - Lease	6613
Paying Agent Fees - Bond Issues	6631	Purchase Agreements -	
Per Diems - In Lieu of Reimbursement	6343	Non-Capitalized	6613
Periodicals - Library Resource	6451	Redemption of Principal - Long Term	6613
Physicals - Bus Drivers - District		Loans	
Operated	6319	Redemption of Principal - Short Term	6612
Planting Trees and Shrubs	6531	Loans	
Playground Equipment - Installation	6531	Reference Books - Library or	
Postage and Postage Machine Rental	6361	Classroom	6441
Principal - Bonded Indebtedness	6611	Refund of Prior Year Revenue	6398
Principal - DNR Energy Loan	6614	Registration Fees - In-Service	6319
Principal - Guaranteed Energy Savings		Registration Fees - Out of District	6343
Performance Contract - Capitalized	6521	Rentals - Computers and Related	6338
Lease Purchase		Equipment	
Principal - Guaranteed Energy Savings		Rentals - Equipment	6334
Performance Contract - Installment	6614	Rentals - Land and Buildings	6333
Contract		Repairs and Maintenance - Not	6332
Principal - Guaranteed Energy Savings		Provided by LEA Personnel	
Performance Contract -		Repairs and Maintenance Services for	6337
Non- Capitalized Lease Purchase	6613	Technology-Related Equipment	
Agreements		Resource Materials	6451
Principal - Lease Purchase Agreement -	6521	Retirement, Non-Teachers'	6221
Capitalized		Retirement, Teachers'	6211
Principal - Lease Purchase Agreement -	6613	Roadways	6531
Not Capitalized		Safety and Security - Lease Purchase	6591
Principal - School Bus	6552	Principal and Interest	
Principal - School Bus Paid For With	6553	Salaries - Certificated Full-Time	6111
Specific Funds		Salaries - Certificated Part-Time	6121
		Salaries - Classified Full-Time	6151
		Salaries - Classified Part-Time	6161

Satellite Dishes	6541	Unused Leave Time - Classified Employees	6171
Scholarships	6398	Upkeep of Grounds, Buildings, and Equipment	6332
School Bus Purchase	6552	Vehicles - Except School Buses	6551
School Bus Purchase Paid For With Specific Funds	6553	Video Cameras	6541
School Bus Purchase Paid For With ECSE Funds	6553	Vocational Tuition to Other Districts	6311
School Bus Titles, Licenses, Inspection Fees, Delivery Charges	6349	Warehouse Inventory Adjustment - Loss	6461
Settlements and Judgments	6359	Water and Sewer	6335
Severance Pay - Certificated Employees	6141	Workers' Compensation Insurance	6261
Severance Pay - Classified Employees	6171		
Sewer and Water	6335		
Snack, School Food	6471		
Software - Exceeds Capitalization Threshold	6544		
Staff Services	6314		
Stipends - Certificated Staff	6131		
Substitute Teachers Salary	6121		
Summer School Meal Expenditures	6491		
Supper Meal Expenditures	6491		
Supplemental Pay - Not Part of Contract	6131		
Supplemental Pay - Part of Contract	6111		
Supplies	6411		
Supplies - Technology Related	6412		
Tax Collection Services	6319		
Teacher Aides Salaries	6151		
Teachers' Retirement	6211		
Technology-Related Equipment Repairs and Maintenance Services	6337		
Technology-Related Hardware	6543		
Technology-Related Services	6316		
Technology-Related Supplies	6412		
Telephone - Rental and Equipment	6334		
Telephone Services	6361		
Textbooks	6431		
Training Specialists - In-Service	6312		
Transportation, Contracted Non-Route	6342		
Transportation, Contracted	6341		
Trash Removal	6336		
Travel	6343		
Tuition to Other Districts	6311		
Tuition Reimbursement - Staff	6319		
Underground Storage Tanks	6531		
Unemployment Compensation	6271		
Unused Leave Time - Certificated Employees	6141		