

### Expenditure Object Code Descriptions

Expenditure object means the service or commodity obtained as a result of a specific expenditure. There are six object categories, each of which is further subdivided into sub-objects. Code numbers are used to further detail out these areas. Class codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Subclass Codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Detail Codes are used to post transactions.

An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out, whether as a salary, an employee benefit, a purchased service, a supply item, a capital outlay, or debt expenditure. Detail expenditure object codes are further broken down in order to collect specific expenditure detail for detail reporting purposes (see Part III-C of the ASBR to see the distinction made in expenditure object code detail).

Code			<u>Funds Open To Post Expenditure Transactions</u>	
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
6100			<b>Salaries</b> - Amounts paid to LEA employees who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the LEA payroll.	Not used for posting transactions.
	6110		<b><u>Certificated Teacher Salaries</u></b>	Not used for posting transactions.
		6111	<b>Regular Salaries</b> - Full-time, contract and prorated portions of the costs for work performed by teachers (defined in the broad sense of Section 168.104 (7), RSMo) who are considered to be in positions of a permanent nature. If a supplemental duty is a part of the regular year contractual duties or required of the position, it should be included in this object. Career ladder is also included in this object code.	General (Incidental) Special Revenue (Teachers)
	6120		<b><u>Certificated - Part-Time</u></b>	Not used for posting transactions.
		6121	<b><u>Substitute and Other Part-Time Teacher Salaries</u></b> - Certificated <u>teachers</u> who work less than full-time and perform work in positions of either a temporary or permanent nature.	General (Incidental) Special Revenue (Teachers)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6130		<b><u>Certificated - Supplemental</u></b>	Not used for posting transactions.
6131		<b><u>Supplemental Pay</u></b> - Amounts paid for student activities sponsorships, coaching, driving a school bus, stipends for curriculum development and other duties beyond the regular school day or school session. If these duties are performed by certificated staff and are instructional related (i.e., sponsorships or coaching), then the supplemental pay should be paid out of the Special Revenue (Teachers) Fund. If these duties are non-instructional related (i.e., driving a bus or janitorial duties), the supplemental pay should be paid out of the General (Incidental) Fund.	General (Incidental) Special Revenue (Teachers)
6140		<b><u>Certificated Employees Unused Leave and/or Severance Pay</u></b>	Not used for posting transactions.
6141		<b><u>Certificated Employees Unused Leave and/or Severance Pay</u></b> - Amounts paid to certificated employees for the portion of unused sick leave, vacation leave and early retirement buyout.	General (Incidental) Special Revenue (Teachers)
6150		<b><u>Classified Salaries - Regular</u></b>	Not used for posting transactions.
6151		<b><u>Classified Salaries - Regular</u></b> - Full-time and prorated portions of the costs for work performed by typically non-certificated employees and certificated employees who are employed in non-instructional related positions of a permanent nature. <u>(Includes all teacher aides whether certificated or non-instructional related. Certificated aides should be paid out of the Special Revenue (Teachers) Fund. Non-certificated aides should be paid out of the General (Incidental) Fund.)</u>	General (Incidental) Special Revenue (Teachers)
6160		<b><u>Classified Salaries - Part-Time</u></b>	Not used for posting transactions.
6161		<b><u>Classified Salaries - Part-Time</u></b> - Cost for work performed by employees who work in positions of less than full-time or of a temporary nature.	General (Incidental) Special Revenue (Teachers)
6170		<b><u>Classified Employees Unused Leave and/or Severance Pay</u></b>	Not used for posting transactions.

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6171	<b><u>Classified Employees Unused Leave and/or Severance Pay</u></b> - Amounts paid to classified employees for that portion of unused sick leave, vacation leave and early retirement buyout.	General (Incidental) Special Revenue (Teachers)
6200		<b><u>Employee Benefits</u></b> - Amounts paid by LEAs on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.	Not used for posting transactions.
	6210	<b><u>Teachers' Retirement</u></b>	Not used for posting transactions.
	6211	<b><u>Teachers' Retirement</u></b> - Amounts paid by LEAs to Public School Retirement System (PSRS) for applicable certificated employees. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6220	<b><u>Non-Teacher Retirement</u></b>	Not used for posting transactions.
	6221	<b><u>Non-Teacher Retirement</u></b> - Amounts paid by LEAs to PEERS for eligible non-certificated personnel and certain certificated personnel who are less than full-time. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6230	<b><u>Old Age, Survivors and Disability Insurance (OASDI) and Medicare</u></b>	Not used for posting transactions.
	6231	<b><u>Old Age, Survivors and Disability Insurance (OASDI)</u></b> - Employer's share paid by LEAs to the Missouri Retirement Fund for employees for OASDI [OASDI is part of the Federal Insurance Contributions Act (FICA)].	General (Incidental) Special Revenue (Teachers)
	6232	<b><u>Medicare</u></b> - The employer's share of the Medicare tax paid by LEAs for employees. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6240	<b><u>Employee Insurance</u></b>	Not used for posting transactions.
	6241	<b><u>Employee Insurance</u></b> - Employer's share paid by LEAs for various types of insurance. Including but not limited to health, dental, vision, annuities in lieu of insurance, salary protection plans and life insurance. This object code excludes employee contributions.	General (Incidental) Special Revenue (Teachers)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6260			<b><u>Workers' Compensation Insurance</u></b>	Not used for posting transactions.
	6261		<b><u>Workers' Compensation Insurance</u></b> - Amounts paid by LEAs for workers' compensation insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6270			<b><u>Unemployment Compensation</u></b>	Not used for posting transactions.
	6271		<b><u>Unemployment Compensation</u></b> - Amounts paid by LEAs for employee benefits under unemployment compensation plans which includes actual benefits paid or unemployment insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6290			<b><u>Other Employer Provided Services</u></b>	Not used for posting transactions.
	6291		<b><u>Other Employer Provided Benefits</u></b> - Amounts paid for employer-provided benefits such as automobile allowances, moving expenses, day care, parking, fitness classes, on-site clinics, etc.	General (Incidental) Special Revenue (Teachers)
6300			<b><u>Purchased Services</u></b> - Amounts paid for services rendered <u>by personnel who are not on the LEA's payroll</u> and for other services that LEAs may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. <u>The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.</u>	Not used for posting transactions.
6310			<b><u>Professional and Technical Services</u></b> – Detail codes 6311-6319 should be used to account for services that by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of other school districts, architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.	Not used for posting transactions.
	6311		<b><u>Purchased Instructional Services</u></b> - Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Includes expenditures associated with online access to instructional programs. Also included is the payment of local effort pursuant to Section 167.126, RSMO.	General (Incidental) Special Revenue (Teachers)

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<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6312			<p><b><u>Instructional Program Improvement Services</u></b> - Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. Includes fees to access online educational programs that are used by teachers and students in the instructional process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll. <u>The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.</u></p>	General (Incidental) Special Revenue (Teachers)
6313			<p><b><u>Pupil Services</u></b> - Non-payroll services of qualified personnel assisting pupils and their parents in solving mental and physical problems to supplement the teaching process.</p>	General (Incidental) Special Revenue (Teachers)
6314			<p><b><u>Staff Services</u></b> - Services performed by persons qualified to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance.</p>	General (Incidental) Special Revenue (Teachers)
6315			<p><b><u>Audit Services</u></b> - Management services by independent auditors in the examination of records, documents, internal control and financial statements of the district for the purpose of rendering an opinion on these statements. May also include other management services beyond the audit.</p>	General (Incidental)
6316			<p><b><u>Data Processing and Technology Related Services</u></b> - Services performed by persons, organizations, or another agency qualified to process data or perform technology-related services. This includes data processing services, purchasing and warehousing services, and graphic arts design services.</p>	General (Incidental)
6317			<p><b><u>Legal Services</u></b> - Services by lawyers advising the school district, the board of education and administrative officials on statutes, laws and regulations. This includes representing the school district in a court of law.</p>	General (Incidental)
6318			<p><b><u>Election Services</u></b> - Contracted arrangements with the county or city for school district elections for providing voting machines, judges, ballots and other election expenses as billed to the district by the county or city.</p>	General (Incidental)

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<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6319			<b>Other Professional Services</b> - Services that are professional in nature which have not been specifically addressed above: tax collection, property evaluation services, banking related services, tuition reimbursement, professional development, employee in-service registration fees, bus driver drug testing, bus driver medical examinations, computer technicians and public relation services. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Include Medicaid billing fees in this code.	General (Incidental)
6330			<b>Property Services</b> - Services purchased to operate, repair, maintain, insure and rent property owned and/or used by LEAs. Persons other than LEA employees perform these services.	Not used for posting transactions.
6331			<b>Cleaning Services</b> - Services purchased to clean buildings other than those provided by LEA employees.	General (Incidental)
6332			<b>Repairs and Maintenance</b> - Expenditures for ordinary repairs and maintenance services that are not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and general equipment. <u>Renovating and remodeling are not included here, but are considered under expenditure object code 6500, Capital Outlay.</u>	General (Incidental)
6333			<b>Rentals - Land and Buildings</b> - Expenditures for leasing or renting land and buildings including <u>mobile units</u> for both temporary and long-range use by LEAs. <i>LEAs must be aware of the differentiation between rent or lease with <b>no</b> intent to acquire title to the property and lease purchase in which title to the property will be taken. A rental or lease with no intent to take title is a General (Incidental) Fund expenditure. If the district intends to take title or completes a buy-out at the end of a lease, all principal and interest payments <u>must</u> be made from the Capital Projects Fund or the full purchase price of the property will be deducted as an adjustment to the funds payable to the district under Section 163.031, RSMo, (Basic Formula) in the year following the transfer of title to the district (see Section 177.088, RSMo).</i>	General (Incidental)

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			<u>Funds Open To Post Expenditure Transactions</u>	
6334			<b>Rentals - Equipment</b> - Expenditures for leasing or renting equipment for both the temporary and long-range use of LEAs. Examples include expenditures for the rental of copy machines, telephone systems and buses that are operated by LEA personnel. Rentals of computers and related equipment should be coded to 6338.	General (Incidental)
6335			<b>Water and Sewer</b> - Expenditures for water and sewer services from a private or public utility company.	General (Incidental)
6336			<b>Trash Removal</b> - Expenditures for trash or garbage pickup service not provided by LEA personnel.	General (Incidental)
6337			<b>Technology-Related Repairs and Maintenance</b> - Expenditures for repairs and maintenance services for technology equipment that are not directly provided by district personnel. This includes ongoing service agreements for technology hardware (e.g. personal computers and servers).	General (Incidental)
6338			<b>Rentals of Computers and Related Equipment</b> - Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.	General (Incidental)
6339			<b>Other Property Services</b> - Property services purchased that are not specifically addressed above.	General (Incidental)
6340			<b>Transportation Services</b> - Expenditures for transporting children to and from school and official travel of LEA employees.	Not used for posting transactions.
6341			<b>Contracted Pupil Transportation To and From School</b> - Expenditures to persons or agencies for the purpose of transporting children to and from school. Expenditures for the rental of buses, which are operated by personnel on the LEAs payroll, <u>are not</u> recorded here; they are recorded under Purchased Services - expenditure object code 6334, Rentals - Equipment.	General (Incidental)
6342			<b>Other Contracted Pupil Transportation - Non-Route</b> - LEAs with a non-district operated transportation system shall record non-route mileage expense in this account.	General (Incidental)

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			<u>Funds Open To Post Expenditure Transactions</u>	
6343			<b>Travel</b> - Expenditures for transportation, meals, hotel, conference registration fees and other expenses associated with staff traveling on business for the LEA. Payments for <u>per diem</u> in lieu of reimbursements for subsistence (room and board) also are charged here.	General (Incidental)
6349			<b>Other Transportation Services</b> - Transportation services other than those classified above. School bus titles, licenses, inspections and delivery charges not included in the cost of the vehicle.	General (Incidental)
6350			<b>Insurance - Other Than Employee Benefits</b>	Not used for posting transactions.
6351			<b>Property Insurance</b> - Expenditures for insurance on any type of property owned or leased by the LEA. Usually associated with function code 2540, Operation and Maintenance of Plant Services and the 2550 function codes relating to pupil transportation services.	General (Incidental)
6352			<b>Liability Insurance</b> - Expenditures for insurance coverage of the LEA, or its officers, against losses resulting from judgments awarded against the LEA. Usually associated with function code 2300, Support Services - General Administration and the 2550 function codes relating to pupil transportation services.	General (Incidental)
6353			<b>Fidelity Bond Premiums</b> - Expenditures for bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Usually associated with function code 2320, Executive Administration Services, or function code 2500, Support Services - Business.	General (Incidental)

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			<u>Funds Open To Post Expenditure Transactions</u>	
6359			<p><b>Judgments Against the LEA and Settlements</b> - Expenditures from current funds for all judgments (except as indicated) against LEAs that are not covered by insurance, but are of a type that might have been covered by insurance.</p> <p>Judgments against LEAs 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. OASDI and Medicare fines or penalties are paid from this code, as are out-of-court settlements. <u>IRS penalties for late payment of federal withholding taxes are also included.</u> Even though this is a 6300 account, the terms <u>may</u> require federal withholding, state withholding, retirement withholding, or the filing of an RS 1099.</p>	General (Incidental) Special Revenue (Teachers)
6360			<b><u>Communication</u></b>	Not used for posting transactions.
6361			<b><u>Communication</u></b> - 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 communication services to establish or maintain one-way or two-way video communication via satellite, cable, or other devices; postal communication services to establish or maintain postage machine rentals, postage, express delivery services, and couriers.	General (Incidental)
6362			<b><u>Advertising</u></b> - Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, costs for professional sales and sale of other objects. Costs for professional fees for advertising or public relation services are <b>not</b> recorded here but are charged to expenditure object code 6319, Other Professional and Technical Services.	General (Incidental)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6363	<b>Printing and Binding</b> - Expenditures for job printing and binding, usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Preprinted standard forms are not charged here but are recorded under expenditure object code 6400, Supplies and Materials.	General (Incidental)
	6370	<b>Dues and Memberships</b>	Not used for posting transactions.
	6371	<b>Dues and Memberships</b> - Expenditures or assessments for membership in professional or other organizations or associations.	General (Incidental)
	6390	<b>Other Purchased Services</b>	Not used for posting transactions.
	6391	<b>Other Purchased Services</b> - Expenditures for all other purchased services not included above such as contracted food service operations.	General (Incidental) Debt Service Fund
	6398	<b>Other Expenses</b> - Prior year adjustments resulting from differences in the liquidation of accounts payable prior year or corrections to prior year revenue transactions. Function code 2320, Executive Administration Services, or function code 2510, Business Support Services, may be assigned. Also includes student scholarship expenses.	General (Incidental) Special Revenue (Teachers) Debt Service Capital Projects
6400		<b>Supplies and Materials</b> - Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the food services program. To determine the merit of prepared food versus raw food, two further breakouts could be used: (1) food prepared for serving and (2) unprepared food.	Not used for posting transactions.

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<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6410		<b><u>General Supplies</u></b>	Not used for posting transactions.
6411		<b><u>General Supplies</u></b> - Expenditures for all supplies for the operation of the LEA, (other than those listed in 6412) including freight and cartage. <u>If such supplies are handled for resale to pupils, only the net cost of supplies are recorded here.</u>	General (Incidental)
6412		<b><u>Supplies – Technology-Related</u></b> – Include technology-related supplies that are typically used in conjunction with technology-related hardware or software and technology-related items that fall below the capitalization threshold. Include any CD's, flash or jump drives, computer related cables, monitors, computer accessories, software, e-readers, iPads, tablets, and computers that fall below the capitalization threshold.	General (Incidental)
6430		<b><u>Textbooks</u></b>	Not used for posting transactions.
6431		<b><u>Textbooks</u></b> - Expenditures for prescribed books (print or electronic media) that are purchased for pupils or groups of pupils and resold or furnished free to them. This category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks that are purchased to be resold or rented.	General (Incidental)
6440		<b><u>Library Books</u></b>	Not used for posting transactions.
6441		<b><u>Library Books</u></b> - Expenditures for regular or incidental purchases of library books (print or electronic media) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.	General (Incidental)
6450		<b><u>Periodicals and Instructional Resource Materials</u></b>	Not used for posting transactions.
6451		<b><u>Resource Materials</u></b> - Expenditures for periodicals, newspapers, electronic resource, etc. for general use by the school library. Includes licenses and fees for services such as subscriptions to research materials over the Internet.	General (Incidental)

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			<u>Funds Open To Post Expenditure Transactions</u>
6460		<b><u>Warehouse Inventory Adjustment</u></b>	Not used for posting transactions.
6461		<b><u>Warehouse Inventory Adjustment</u></b> - Expenditures that are the result of a deficit usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to general ledger asset account 1311, Warehouse Inventory and are charged to the proper appropriation as they are requisitioned. <u>Only a loss should be charged to this account.</u> If the physical inventory reflects an overage in items, the excess is debited to the appropriate general ledger asset account.	General (Incidental)
6470		<b><u>Food</u></b>	Not used for posting transactions.
6471		<b><u>Food Supplies - Exclude Non-Food Supplies</u></b> - Expenditures for food items only that relate to School Breakfast/Lunch/After School Snack/Special Milk/A La Carte programs.	General (Incidental)
6480		<b><u>Energy</u></b> - Expenditures for energy including gas, oil, gasoline and services received from public or private utility companies.	Not used for posting transactions.
6481		<b><u>Electric</u></b> - Expenditures for electricity services provided by a public or private utility company. <u>Expenditures for telephone, fax, Internet, postage machine rental and postage are not included in this group but are included in expenditure object code 6361, Communication.</u>	General (Incidental)
6482		<b><u>Gas - Natural</u></b> - Fuel for heating purposes.	General (Incidental)
6483		<b><u>Gas - L.P.</u></b> - Liquid petroleum used for heating purposes.	General (Incidental)
6484		<b><u>Fuel Oil</u></b> - Fuel used for heating purposes.	General (Incidental)
6485		<b><u>Coal</u></b> - Coal normally used for heating.	General (Incidental)
6486		<b><u>Gasoline/Diesel</u></b> - Expenditures for gasoline/diesel purchased in bulk from a jobber or periodically from a service station.	General (Incidental)

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			<u>Funds Open To Post Expenditure Transactions</u>
6490		<b><u>Other Supplies</u></b>	Not used for posting transactions.
	6491	<b><u>Other Supplies and Materials</u></b> - Expenditures for all other supplies and materials not included above. Examples include food permits, the rental of ice cream machines, Supper Food Program, and summer school food service expenditures (those paid with monies from the Department of Health; function code 3900; revenue code 5481.	General (Incidental)
6500		<b><u>Capital Outlay</u></b> - Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. <u>Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay.</u> It is important to differentiate between expenditure object code 6500, Capital Outlay and function code 2540, Operation and Maintenance of Plant. Capital Outlay is an expenditure object, or what is purchased. Using the multidimensional coding structure, Capital Outlay may be related to all functions and subject matter areas should it be desired. <u>For clarification of maintenance costs see function code 2540, Operation and Maintenance of Plant and expenditure object code 6332, Repairs and Maintenance. For improvement costs, see function code 4000, Facilities Acquisition and Construction and expenditure object code 6521, Buildings, or expenditure object code 6531, Improvements Other Than Buildings.</u>	Not used for posting transactions.
6510		<b><u>Land</u></b>	Not used for posting transactions.
	6511	<b><u>Land</u></b> - Expenditures for the purchase of land.	Capital Projects
6520		<b><u>Buildings</u></b>	Not used for posting transactions.

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			<u>Funds Open To Post Expenditure Transactions</u>	
6521			<p><b>Buildings</b> - Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for the final installment or lease purchase payments (except interest) that have an ending date resulting in the acquisition of buildings including mobile units. This excludes payments to public school housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems and other service systems in <u>existing buildings</u> are included as well as professional fees (architect, engineer, etc.) considered as a part of a particular project. Bond issuance costs on new issues used to fund the acquisition or construction of <u>new</u> buildings or additions should be coded to this object code if the district intends to capitalize these costs (otherwise, bond issuance costs are coded to object code 6631, Fees).</p>	Capital Projects
6530			<p><b>Improvements Other Than Buildings</b></p>	Not used for posting transactions.
6531			<p><b>Improvements Other Than Buildings</b> - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the LEA, consisting of such work as grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and oil treatment of athletic fields and tennis courts; <u>furnishing and installing for the first time</u> fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks, which are not parts of building service systems; and demolition work.</p> <p>Special assessments against the LEA for capital improvements such as streets, curbs and drains are also recorded here.</p>	Capital Projects

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<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6540		<b><u>Equipment</u></b>	Not used for posting transactions.
6541		<b><u>Regular Equipment</u></b> - Expenditures for the initial, addition of and replacement of equipment items, such as furniture, machinery, and fixtures. In order to differentiate between initial or additional equipment purchases and replacement equipment purchase, it is recommended that subaccounts be established with those titles.	Capital Projects
6542		<b><u>Equipment - Classroom Instructional Apparatus</u></b> - Expenditures for classroom instructional apparatus other than furniture (includes the lease purchase of musical instruments).	Capital Projects
6543		<b><u>Technology-Related Hardware</u></b> – Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals and devices. Technology-related supplies should be coded to 6412.	Capital Projects
6544		<b><u>Technology Software</u></b> – Expenditures for purchased software used for the 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 6412.	Capital Projects
6550		<b><u>Vehicles</u></b>	Not used for posting transactions.
6551		<b><u>Vehicles -Except School Buses</u></b> - Expenditures for the purchase of vehicles to transport persons or objects.	Capital Projects
6552		<b><u>Pupil Transportation Vehicles - School Buses</u></b> - Expenditures for the purchase of school buses, described in <i>Missouri Minimum Standards for School Buses</i> . Limited to costs for school bus outright purchase or lease purchase <u>principal only</u> . Interest is a non-allowable school bus depreciation cost and should be coded to function code 5231 - expenditure object code 6623, Interest - Lease Purchase Agreements.	Capital Projects

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6553	<b>School Buses - Purchased with Specific Funds</b> - Expenditures for the purchase of school buses, described in the <i>Missouri Minimum Standards for School Buses</i> , which will be reimbursed with grant or entitlement funds received by the district for the purchase of the school buses. These buses should be placed on the depreciation schedule and the program used for the purchase must be selected so proper depreciation can be calculated.	Capital Projects
	6590	<b>Other Capital Outlay</b>	Not used for posting transactions.
	6591	<b>Other Capital Outlay</b> - Expenditures for other capital outlay not specifically addressed above (such as administrative fees for bus lease purchases).	Capital Projects
6600		<b>Long and Short Term Debt</b> - Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.	Not used for posting transactions.
	6610	<b>Principal</b>	Not used for posting transactions.
	6611	<b>Principal - Bonded Indebtedness</b> - Expenditures to retire general obligation bonds in the Debt Service Fund.	Debt Service
	6612	<b>Principal - Short Term Loans</b> - Principal paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
	6613	<b>Principal - Lease Purchase Agreements</b> - Used only if the district does not capitalize the lease purchase.	Capital Projects
	6614	<b>Principal - Long Term Loans</b> - Principal paid by the school district on loans repaid in a time period greater than 12 months.	Capital Projects
	6620	<b>Interest</b> - Expenditures for interest on general obligation bonds and tax anticipation notes. Function code 5000, Long and Short Term Debt, is used for both types of expenditures. Interest mainly occurs in the Debt Service Fund; however, it may occur in any fund in which a tax anticipation loan occurred. Expenditures for interest on asbestos loans and lease purchase arrangements would occur in the Capital Projects Fund.	Not used for posting transactions.

6621	<b><u>Interest - Bonded Indebtedness</u></b> - Expenditures for interest on general obligation bonds.	Debt Service
6622	<b><u>Interest - Short Term Loans</u></b> - Interest paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
6623	<b><u>Interest - Lease Purchase Agreements</u></b> - Expenditures for interest on lease purchase agreements (including school bus lease purchases).	Capital Projects
6624	<b><u>Interest - Long Term Loans</u></b> - Interest paid by the school district on loans repaid in a time period greater 12 months.	Capital Projects
6624	<b><u>Discount on Bonds Sold - Interest Adjustment</u></b> - Occurs when bonds are sold for less than par value. Record the total discount on all bonds sold.	Debt Service
6630	<b><u>Fees</u></b>	Not used for posting transactions.
6631	<b><u>Fees - Bonded Indebtedness</u></b> - Expenditures for non-capitalized bond issuance costs and paying agent fees. Costs of issuance for a <u>new bond issue</u> may be paid from either the Capital Projects Fund or the General (Incidental) Fund (at the discretion of the district). Costs of issuance for a <u>refunding bond issue</u> may be paid from the General (Incidental) Fund or from refunding bond proceeds from the Debt Service Fund per Section 108.140 RSMo. <u>Paying agent fees</u> for services rendered for bonded indebtedness transactions are paid from the Debt Service Fund. (Capitalized bond issuance costs are paid from the Capital Projects Fund and coded to object code 6521, Buildings).	General (Incidental) Debt Service Capital Projects Funds
6632	<b><u>Fees - Short Term Loans</u></b> - Fees paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
6633	<b><u>Fees - Lease Purchase Agreements</u></b> - Expenditures for fees on lease purchase agreements.	Capital Projects
6634	<b><u>Fees - Long Term Loans</u></b> - Fees paid by the school district on loans repaid in a time period greater than 12 months.	Capital Projects

Many expenditure object codes may not have sufficient detail codes to properly separate expenditures according to a district's needs. The individual school district has the option of using unspecified areas for local informational needs. For instance, in expenditure object code 6310, Professional and Technical Services, it may be useful to a particular district to utilize the following detail classifications:

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>
	6310		<b><u>Professional and Technical Services</u></b>
		6311	<b><u>Purchased Instructional Services - Summer School</u></b>
		6311	<b><u>Instructional Purchased Services</u></b>
		6312	<b><u>Instructional Program Improvement Services</u></b>
		6313	<b><u>Pupil Services</u></b>
		6314	<b><u>Staff Services</u></b>
		6315	<b><u>Audit Services</u></b>
		6316	<b><u>Data Processing Services</u></b>
		6317	<b><u>Legal Services</u></b>
		6318	<b><u>Election Services</u></b>
		6319	<b><u>Other Professional and Technical Services</u></b>
		6320	<b><u>Banking Services</u></b>
		6321	<b><u>Tax Collection Services</u></b>

When creating new detail codes, remember that expenditures will roll to the first detailed code preceding the new code on the ASBR. For example: a district wanting to add more detail to 6310 - Professional and Technical Services area may create three new codes: 6310 - Purchased Instructional Services - Summer School, 6320 - Banking Services and 6321 - Tax Collection Services. Expenditures coded to 6320 or 6321 will roll to line 6316, 6318, 6319 - Technical Services on the ASBR, but code 6310 will roll to code 6250 - Other Benefits because this is the first preceding code to be detailed out on the ASBR.