

OBJECT CODE CLASSIFICATIONS by Object Code

Object code classifications to be used when committing funds for each specific school district. (This dimension is used to describe the service or commodity obtained as a result of a specific expenditure.)

Object Code	Ledger:	Description:
310	Official/Admin Services	Services in support of the various policy making and managerial activities of the school system
320	Prof Education Services	Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.
330	Other Prof Services	Professional services, other than educational, supporting the operation of the school system. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, negotiation specialists, systems analysts, etc.
331	Assessment - SU Services	The supervisory union assessment for the superintendent and others in the office.
332	Special Assessment	Professional/Technical Services - Not Purchased from a Supervisory Union
340	Technical Services	Services provided to the school system which are not considered professional but require basic scientific knowledge, manual skills, or both, i.e. data processing services, graphic arts and amounts to be paid to students for on-the-job training which is part of the instructional program.
360	Legal Services	Professional services of lawyers.
370	Audit Services	Professional services of accountants and auditors.
395	Recording Secretary	Recording Secretary services.
411	Water/Sewage	Expenditures for water/sewage services from a public or private organization.
421	Disposal Services	The pick up and handling of garbage by other than school system employees.
431	Maintenance of Equipment	Repairs and maintenance services not provided by school systems employees specific to maintaining equipment. Costs for remodeling and renovating are recorded under Object 450.
432	Maintenance of Buildings	Repairs and maintenance services not provided by school systems employees specific to maintaining buildings. Costs for remodeling and renovating are recorded under Object 450.
433	Maintenance of Grounds	Repairs and maintenance services not provided by school systems employees specific to maintaining school grounds. Costs for remodeling and renovating are recorded under Object 450.
434	Maintenance of Vehicles	Repairs and maintenance services not provided by school systems employees specific to maintaining school vehicles. Costs for remodeling and renovating are recorded under Object 450.
435	General Maintenance	Repairs and maintenance services not provided by school systems employees not specifically classified. Costs for remodeling and renovating are recorded under Object 450.
436	Maintenance Software	Contracts and agreements covering the upkeep of technology-related software not provided directly by school district personnel.
440	Rentals and Leases	Costs for renting or leasing land, buildings, equipment, and vehicles.
441	Rental of Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements (Used with function 2600).
442	Rental of Equipment	Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, lease-purchase arrangements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.
443	Rentals of Computers and Related Equipment	Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.
450	Construction Services	Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. (Used only with function 4500)
490	Other Purchases Property Service	Purchased property services that are not classified above. (Communication services are not included here, but should be included in object 530).
519	Student Transp from Other	Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (Used only with function 2700's)
521	Property & Liability Insurance	Expenditures for insurance on any type of property owned, rented, or leased by the school system.
530	Communications/Telephone	Services provided by persons or businesses to assist in transmitting or receiving information. Includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking and Internet services.

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531	Telephone	Services provided by persons or businesses to assist in transmitting or receiving information. Includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking and Internet services. Specific to telephone costs.
532	Postage	Services provided by persons or businesses to assist in transmitting or receiving information. Includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking and Internet services. Specific to postage costs.
535	Telecommunications	Services provided by persons or businesses to assist in transmitting or receiving information. Includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking and Internet services. Specific to internet costs.
540	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 object 340. (Usually used with functions 2300 or 2500's)
550	Printing & 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 object 610.
561	Tuition to Other Vermont Schools	Tuition paid to other school systems in Vermont.
564	Tuition to other School Systems outside Vermont	Tuition paid to school systems outside Vermont.
566	Tuition to Private Schools Not in Excess of Local Tuition	Tuition paid to a private school not to exceed that paid as local public tuition.
569	Tuition to Area Voc/Tech	Tuition paid to area vocational centers by a school system.
570	Food Service Management Fees	Expenditures to operate a local food service facility by other than school employees. Included are contracted services such as food preparation associated with such an operation. Direct expenditures for food, labor, supplies, and/or equipment are not charged here.
580	Travel & Conference	Expenditures for transportation, meals, lodging and other expenses associated with traveling on business for the school system. Payments for per diem in lieu of reimbursements for subsistence are also charged here.
583	Vicinity Travel	Expenditures for transportation, meals, lodging and other expenses associated with traveling within the local area for the school system.
590	Miscellaneous Purchased Services	Purchased services other than those described above.
594	School Board Expenses	Purchased services specific to school board expenses.
610	General Supplies	Expenditures for all supplies (other than those listed below) for the operation of the school system, including freight and cartage. Supplies are classified as items that are consumed, worn out, or deteriorated through use of items or are incorporated into different or more complex units or substances.
619	Testing Materials	Expenditures for supplies specific to testing of students within the school districts.
621	Natural Gas	Expenditures for natural gas and services from public or private utility companies.
622	Electricity	Expenditures for electrical utility services from a public or private company.
623	Bottled Gas	Expenditures for bottled gas from a public or private company.
624	Oil	Expenditures for bulk, oil normally used for heating, from a public or private company.
626	Gasoline	Expenditures for gasoline from a public or private company.
628	Wood Chips	Expenditures for wood chips from a public or private company.
630	Food	Expenditures for food used in the school food service program. Food used in instructional programs is charged to object 610.
631	Federal Food	Federal commodities received for use in the school food service program.
640	Books & Periodicals	Expenditures for textbooks, books, and periodicals prescribed and available for general use, including reference books. Also includes workbooks and textbook repair as well as textbooks which are purchased to be resold or rented. Also recorded here are the costs for repairs to school library books. The initial purchase of library books for a new or expanded school library is charged to 739.
641	Books	Expenditures for textbooks, books, and periodicals prescribed and available for general use, including reference books. Also includes workbooks and textbook repair as well as textbooks which are purchased to be resold or rented. Also recorded here are the costs for repairs to school library books. The initial purchase of library books for a new or expanded school library is charged to 739.
642	Periodicals	Expenditures for textbooks, books, and periodicals prescribed and available for general use, including reference books. Also includes workbooks and textbook repair as well as textbooks which are purchased to be resold or rented. Also recorded here are the costs for repairs to school library books. The initial purchase of library books for a new or expanded school library is charged to 739.

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650	Supplies - Technology-related	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.
660	Manipulative Devices	Expenditures for globes, maps, charts, games, instruction sets, etc. needed to augment the instructional process.
670	Computer Software	Expenditures for the acquisition of computer software.
710	Land and Improvements	Expenditures for the purchase of land and the improvements thereon. Purchase of air rights, mineral rights, etc. are included here. Assessments for capital improvements are included. Expenditures for improving sites after purchases are generally charged to Object 450 and 340.
720	Building Improvements	Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings. Expenditures for the contracted construction of buildings; for major permanent structural alterations, etc. are recorded under object 450.
730	Equipment	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. Expenditures for the initial purchase of books for a school library or any material accessions involving an expansion of the library are included as equipment.
732	Vehicles	Expenditures for equipment used to transport students or equipment.
733	Furniture & Fixtures	Expenditures for equipment used for sitting, support for writing and work activities, and as storage space for material.
734	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. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object 650, Supplies--Technology-Related.
735	Technology Related Software	Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold should be coded to object 650, Supplies--Technology-Related.
790	Depreciation	The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated life of such an asset.
810	Dues & Fees	Expenditures or assessments for membership in professional or other organization or payments to a paying agent for services rendered.
811	Field Trips	Expenditures for costs associated with student activities such as entrance fees, admission fees, etc.
812	Student Special Programs	Expenditures for costs associated with student activities not included above.
815	Official's Fees	Expenditures for costs associated with official's fees (athletics, clubs, etc.)
819	Graduation Ceremony	Expenditures for costs associated with graduation ceremony.
830	Long Term Interest	Expenditures for interest on long-term bonds and notes.
831	Short Term Interest	Expenditures for interest on short-term bonds and notes.
840	Contingency	This account is provided for budgeting appropriations. Expenditures from the contingency account should be charged to the appropriate function and object classification.
890	Miscellaneous	Amounts paid for goods and services not properly classified in one of the objects above.
910	Redemption of Principal	Outlays from current funds to retire serial bonds and long-term bonds.
930	Fund Transfers	Includes all transactions conveying money from one fund to another without recourse. Generally this takes the form of a transfer from the General Fund to some other fund.