

Expenditure Object Code Overview

The object code describes the item being purchased or type of service being paid. All expenditures are in the 6000 series.

All 6100 accounts are for payroll, 6200 accounts are used for professional and contracted services (such as consultant services and maintenance contracts on machinery), 6300 accounts are used for purchases of supplies and materials, 6400 accounts are used for “Other Expenditures” such as travel expenses, awards, and insurance premiums. The 6500 accounts are used for debt service, and managed at the central administration. 6500 object codes should not be found in campus budgets. The 6600 accounts are the last in the series, and indicate capital outlay. Expenditures in these accounts should be for items with a UNIT COST of more than \$5,000.

6100	Payroll Costs
6112 R	Substitute Teachers and Other Professionals
6116	Professional Temporary
6117	Career Ladder Supplement/Teacher Compensation Allotment
6118	Extra Pay
6119 R	Teacher & Other Professional Personnel (Exempt under FLSA)
6121 R	Extra Pay/Overtime
6122 R	Substitute Support Personnel
6126	Part-Time & Temporary Salary Costs
6129 R	Clerical & Ancillary Workers (Non-exempt under FLSA)
6141 R	Medicare
6142 R	Group Health & Life Insurance
6143 R	Workers' Compensation
6144 R	Teacher Retirement/TRS Care - On-Behalf Payments
6145 R	Unemployment Compensation
6146 R	Teacher Retirement/TRS Care
6148.048	Vacation Leave Pay
6148.049	Sick Leave Pay
6149 R	Employee Benefits
6200	Professional and Contracted Services
6211 R	Legal Services
6212 R	Audit Services
6213 R	Tax Appraisal & Collection
6216	Pupil Appraisal Services
6219 R	Professional Services
6222 R	Student Tuition – Public Schools
6223 R	Student Tuition – Other than to Public Schools
6229 R	Tuition & Transfer Payments
6235	Region IV Media Services
6236	Region IV Data Processing
6239 R	Other Education Service Center Services
6244	Furniture, Computers & Equipment (A/V) (Maintenance & Repair)
6245	Vehicles (Maintenance & Repair)
6246	Buildings (Maintenance & Repair)
6247	Grounds (Maintenance & Repair)
6249 R	Contracted Other Repairs (Maintenance & Repair)
6255	Water, Wastewater Treatments & Sanitation

6256	Telephone, Facsimile & Telecommunication
6257	Electricity
6258	Gas & Other Heating & Cooling Fuels
6259 R	Other Utilities
6265	Furniture, Computers & Other Telecommunication Equipment Rental
6267	Vehicle Rental
6268	Building & Land Rental
6269 R	Other Rentals
6291 R	Consulting Services
6299 R	Miscellaneous Contracted Services
6300	Supplies and Materials
6311 R	Gasoline & Other Fuels for Vehicles
6315	Furniture Supplies for Maintenance and Operation
6316	Janitor Supplies for Maintenance and Operation
6317	Buildings Supplies for Maintenance and Operation
6318	Grounds Supplies for Maintenance and Operation
6319 R	Other Supplies for Maintenance and Operation
6321 R	Textbooks
6325	Software & CD ROM
6328	Library Books & Media
6329 R	Other Reading Materials – Magazines, Periodicals, and Books
6339 R	Testing Materials
6341 R	Food (Food Service Dept. Only)
6342 R	Non-Food (Food Service Dept. Only)
6343 R	Items for Sale
6344 R	USDA Donated Commodities (Food Service Dept. Only)
6348	Food Supplies – Locally Defined (Food Service Dept. Only)
6349 R	Miscellaneous Food Service Dept. Supplies
6396	Office Supplies
6397	Postage Expenses
6398	Inventory Items, under \$4,999.99
6399 R	General & Other Supplies
6400	Other Operating Expenses
6411 R	Travel & Subsistence – Employee Only
6412 R	Travel & Subsistence - Students
6413 R	Stipends - Non-Employees
6419 R	Travel & Subsistence - Non-Employees
6425	Property Insurance
6426	Liability Insurance
6427	Bonding Expenses
6428	Athletic Insurance
6429 R	Other Insurance
6439 R	Election Costs
6494 R	Reclassified Student Transportation
6495 R	Membership Dues (Clubs, Organization, TASA, TASP, Lions, etc.)
6497	Fees (Do not include Membership Dues)
6498	Awards
6499 R	Miscellaneous Operating Expenses
6500	Debt Service
6511 R	Bond Principal

6512 R	Capital Lease Principal
6513 R	Long-Term Debt Principal
6521 R	Interest on Bonds
6522 R	Capital Lease Interest
6523 R	Interest on Debt
6524 R	Amortization of Bond and Other Debt Related Costs
6525 R	Amortization of Premium and Discount on Issuance of Bonds
6529 R	Interest Expenditures/Expenses
6599 R	Other Debt Service Fees
6600	Capital Outlay
6619 R	Land Purchases, Improvements
6625	Construction Fees Including Architecture
6629 R	Building Purchase, Construction or Improvements
6631 R	Vehicles per unit cost of \$5,000 or more
6636	Technology Equipment (Bond Fund Only)
6637	Furniture
6638	Technology – Related Equipment (Non-Bond Fund)
6639 R	Other Equipment
6641 R	Vehicles per-unit cost of less than \$5,000
6659 R	Capital Lease Purchase of Furniture & Equipment
6669 R	Library Books (Bond Fund Only)