

Object

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. Each classification is presented by a code number followed by a description. The nine major object categories are further subdivided.

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

- 100 **Personal Services—Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000 Debt Service.) 5 Account codes that are necessary for NCES reporting.
- 110 **Salaries of Regular Employees - Non-Instructional.** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district.
- 111 **Salaries of Regular Employees Paid to Teachers/Professional Staff**
- 112 **Salaries of Regular Employees Paid to Instructional Aides and Assistants.**
- 113 **Salaries of Regular Employees Paid to Substitute Teachers.**
- 114 **Salaries of Regular Employees Paid to Technical Staff**
- 116 **Salaries of Regular Employees Paid to Professional Non-Certificated Staff**
- 120 **Salaries of Temporary Employees - Non-Instructional.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
- 121 **Salaries of Temporary Employees Paid to Teachers/Professional Staff.**
- 122 **Salaries of Temporary Employees Paid to Instructional Aides and Assistants.**
- 123 **Salaries of Temporary Employees Paid to Substitute Teachers.**
- 124 **Salaries of Temporary Employees Paid to Technical Staff**
- 126 **Salaries of Temporary Employees Paid to Professional Non-Certificated Staff**
- 130 **Salaries for Overtime – Non-Instructional.** Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of state and local regulation and interpretation.
- 131 **Salaries for Overtime Employees Paid to Teachers/Professional Staff.**
- 132 **Salaries for Overtime Employees Paid to Instructional Aides and Assistants.**
- 133 **Salaries for Overtime Employees Paid to Substitute Teachers.**
- 134 Salaries for Overtime Employees Paid to Technical Staff
- 136 Salaries for Overtime Employees Paid to Professional Non-Certificated Staff
- 140 **Salaries for Sabbatical Leave – Non-Instructional.** Amounts paid by the school district to employees on sabbatical leave.
- 141 **Salaries for Sabbatical Leave Paid to Teachers/Professional Staff.**
- 142 **Salaries for Sabbatical Leave Paid to Instructional Aides and Assistants.**
- 143 **Salaries for Sabbatical Leave Paid to Substitute Teachers.**
- 144 **Salaries for Sabbatical Leave Paid to Technical Staff**
- 146 **Salaries for Sabbatical Leave Paid to Professional Non-Certificated Staff**
- 150 **Additional Compensation Such as Bonuses or Incentives - Non-Instructional.**
- 151 **Additional Compensation Paid to Teachers/Professional Staff.**

| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 152 | | | | | |
| 153 | | | | | |
| 154 | | | | | |
| 156 | | | | | |
| 159 | | | | | |
| 200 | | | | | |
| 210 | | | | | |
| 211 | | | | | |
| 212 | | | | | |
| 213 | | | | | |
| 214 | | | | | |
| 216 | | | | | |
| 220 | | | | | |
| 221 | | | | | |
| 222 | | | | | |
| 223 | | | | | |
| 224 | | | | | |
| 226 | | | | | |
| 230 | | | | | |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | | | | | |
| 241 | | | | | |
| 242 | | | | | |
| 243 | | | | | |
| 244 | | | | | |
| 246 | | | | | |

152 **Additional Compensation Paid to Instructional Aides and Assistants.**

153 **Additional Compensation Paid to Substitute Teachers.**

154 **Additional Compensation Paid to Technical Staff**

156 **Additional Compensation Paid to Professional Non-Certificated Staff**

159 **Stipends**

200 **Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000 Debt Service.)

210 **Group Insurance – Non-Instructional.**

211 **Group Insurance for Teachers/Professional Staff.**

212 **Group Insurance for Instructional Aides or Assistants.**

213 **Group Insurance for Substitute Teachers.**

214 **Group Insurance for Technical Staff**

216 **Group Insurance for Professional Non-Certificated Staff**

220 **Social Security Contributions-Non-Instructional.** Employer’s share of Social Security paid by the school district.

221 **Social Security Payments for Teachers/Professional Staff.**

222 **Social Security Payments for Instructional Aides or Assistants.**

223 **Social Security Payments for Substitute Teachers.**

224 **Social Security Payments for Technical Staff**

226 **Social Security Payments for Professional Non-Certificated Staff**

230 **Retirement Contributions – Non-Instructional.** Employer’s share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

231 **Retirement Contributions for Teachers/Professional Staff.**

232 **Retirement Contributions for Instructional Aides or Assistants.**

233 **Retirement Contributions for Substitute Teachers.**

234 **Retirement Contributions for Technical Staff**

236 **Retirement Contributions for Professional Non-Certificated Staff**

237 **Increased Retirement Contributions**

238 **Voluntary Terminations**

239 **Early Retirement or Termination**

240 **On-Behalf Payments – Non-Instructional.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in revenue source 2900, 3900, or 4900 depending on the source of the payment.

241 **On-Behalf Payments for Teachers/Professional Staff.**

242 **On-Behalf Payments for Instructional Aides or Assistants.**

243 **On-Behalf Payments for Substitute Teachers.**

244 **On-Behalf Payments for Technical Staff**

246 **On-Behalf Payments for Professional Non-Certificated Staff**

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

- 250 **Tuition Reimbursement – Non-Instructional.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
- 251 **Tuition Reimbursement for Teachers/Professional Staff.**
- 252 **Tuition Reimbursement for Instructional Aides or Assistants.**
- 253 **Tuition Reimbursement for Substitute Teachers.**
- 254 **Tuition Reimbursement for Technical Staff**
- 256 **Tuition Reimbursement for Professional Non-Certificated Staff**
- 260 **Unemployment Compensation – Non-Instructional.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.
- 261 **Unemployment Compensation Paid for Teachers/Professional Staff.**
- 262 **Unemployment Compensation Paid for Instructional Aides or Assistants.**
- 263 **Unemployment Compensation Paid for Substitute Teachers.**
- 264 **Unemployment Compensation Paid for Technical Staff**
- 266 **Unemployment Compensation Paid for Professional Non-Certificated Staff**
- 270 **Workers’ Compensation-Non-instructional.** Amounts paid by the school district to provide workers’ compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget.
- 271 **Worker’s Compensation Paid for Teachers/Professional Staff.**
- 272 **Worker’s Compensation Paid for Aides and Assistants.**
- 273 **Worker’s Compensation for Substitute Teachers.**
- 274 **Worker's Compensation for Technical Staff**
- 276 **Worker’s Compensation for Professional Non-Certificated Staff**
- 280 **Health Benefits – Non-Instructional.** Amounts paid by the school district to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 281 **Health Benefits Paid for Teachers/Professional Staff.**
- 282 **Health Benefits Paid for Aides and Assistants.**
- 283 **Health Benefits Paid for Substitute Teachers.**
- 284 **Health Benefits Paid for Technical Staff**
- 286 **Health Benefits Paid for Professional Non-Certificated Staff**
- 290 **Other Employee Benefits for Non-Instructional.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 291 **Other Employee Benefits Paid for Teachers/Professional Staff.**
- 292 **Other Employee Benefits Paid for Aides and Assistants.**
- 293 **Other Employee Benefits for Substitute Teachers**
- 294 **Other Employee Benefits for Technical Staff**
- 296 **Other Employee Benefits for Professional Non-Certificated Staff**

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

- 300 **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592.
- 310 **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500.)
- 314 **Lobbyist Fees/Expenses**
- 315 **Accounting/Auditing Services**
- 317 **Contracted Legal Services**
- 320 **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400.)
- 330 **Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for noninstructional staff should be coded to function 2570.
- 332 **Mileage Paid to Parents**
- 333 **Mileage Paid to Staff**
- 340 **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, bankers, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners. (Usually used with function 2000, but could also be used with functions 1000–4000.)
- 350 **Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts. (Usually used with function 2000.)
- 351 **Data-Processing and Coding Services.** Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, 2230, 2240, 2410, 2510, and 2580.)
- 352 **Other Technical Services.** Technical services other than data-processing and related services. (Usually used with functions 1000–4000.)
- 382 **Distance Education & Telecommunications**
- 400 **Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 410 **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and internet services are not included here, but are classified under object 530. (Used with function 2600.)

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

- 420 **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600.)
- 430 **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel. (Used with functions 2600 and 2700.)
- 431 **Non-Technology-Related Repairs and Maintenance.** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under object 450. (Used with functions 2600 and 2700.)
- 432 **Technology-Related Repairs and Maintenance.** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 1000, 2230, and 2580.)
- 440 **Rentals Non-Instructional.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 441 **Rentals of Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610.)
- 442 **Rentals of Equipment and Vehicles.** 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 and similar rental agreements. Include rental vehicles for driver's education programs here. This should be coded to the function where the equipment or vehicle is used. 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. This should be coded to the function where the equipment is used.
- 450 **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. (Used only with function 4000.)
- 490 **Other Purchased Property Services.** Purchased property services that are not classified above. Communication services are not included here, but should be included in object 530.
- 500 **Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 510 **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700.)
- 511 **Student Transportation Purchased From Another School District Within the State.** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here, but rather under object 442. (Used only with function 2700.)
- 512 **Student Transportation Purchased From Another School District Outside the State.** Payments to other school districts outside the state for transporting children to and from school and school-related events. (Used only with function 2700.)
- 519 **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. These payments include payments to students who transport themselves, payments to individuals who transport their own children, or

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

payments as reimbursement for student transportation on public carriers. Payments for staff and other persons not enrolled as students should be recorded under object 580. (Used only with function 2700.)

- 520 **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Used with functions 2310, 2610, and 2700.)
- 530 **Communications.** 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 communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E. (Usually used with functions 1000, 2230, 2320, 2410, or 2580.)
- 531 **Postage**
- 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.)
- 550 **Printing and 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. (Usually used with function 2530, but may be assigned to other functions. Printing and duplication of materials for classroom use should be coded here and to function 1000.)
- 560 **Tuition – Non-Instructional.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000.)
- 561 **Tuition to Other School Districts Within the State.** Tuition paid to other school districts, excluding charter schools, within the state. Include tuition expenditures made to education service agencies. Report tuition to charter schools under object 564.
- 563 **Tuition to Private Schools.** Tuition paid to private schools within the state and outside the state.
- 565 **Tuition to Postsecondary Schools.** Tuition paid to postsecondary schools within the state and outside the state.
- 569 **Tuition—Other.** Includes tuition paid to the state and other governmental organizations (excluding school districts) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.
- 580 **Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000.)
- 590 **Interagency Purchased Services.** Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. (Used primarily with function 2000. Payments made for instructional staff from another district or agency should be coded here and to function 1000.)
- 591 **Services Purchased From Another School District or Educational Services Agency Within the State.** Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|--|---|------------------------------------|----------------|----------------------|
| 592 | Services Purchased From Another School District or Educational Services Agency Outside the State. Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. | | | | |
| 600 | Supplies. Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item. | | | | |
| 610 | General Supplies. Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage. | | | | |
| 620 | Energy. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. | | | | |
| 621 | Natural Gas. Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.) | | | | |
| 622 | Electricity. Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.) | | | | |
| 623 | Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100.) | | | | |
| 624 | Oil. Expenditures for bulk oil normally used for heating. (Used with function 2610.) | | | | |
| 625 | Coal. Expenditures for raw coal normally used for heating. (Used with function 2610.) | | | | |
| 626 | Gasoline. Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station. (Used with functions 1000, 2650, and 2710.) | | | | |
| 629 | Other. Expenditures for energy that cannot be classified in one of the preceding categories. | | | | |
| 630 | Food. Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610. (Used only with function 3100.) | | | | |
| 640 | Books and Periodicals. Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. The Government Finance Officers Association (GFOA) recommends that software be counted as a capital expense, and object 735, Technology Software, has been established for these expenditures. (Used primarily with functions 1000 and 2200. Books and periodicals for noninstructional staff should be coded to function 2590.) | | | | |
| 641 | E-Books | | | | |
| 642 | Audio-Visual Materials | | | | |
| 643 | Web/Cloud Based Software | | | | |
| 650 | Supplies—Technology Related. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.) | | | | |
| 700 | Capital Assets. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Additional guidance regarding the classification of property expenditures is provided in exhibit E-1 (in appendix E) and in chapter 5 (under the capital assets and capitalization threshold sections). | | | | |

| | | | | | |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|
| 100 - Salaries | 200 - Employee Benefits | 300 - Professional & Technical Services | 400/500 - Other Purchased Services | 600 - Supplies | 700 - Capital Assets |
|----------------|-------------------------|---|------------------------------------|----------------|----------------------|

- 710 **Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements, such as streets, curbs, and drains.
- 720 **Buildings.** Expenditures for acquiring existing buildings and construction of buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems, except payments to public school housing authorities or similar agencies. (Expenditures for installment or lease payments, except interest, that have a terminal date and result in the acquisition of buildings should be assigned to codes 831 and 832.) Expenditures for the contracted construction, alteration, and renovations of buildings are recorded under object 450. Buildings built and alterations and renovations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. Building rent is reported in object 441.
- 730 **Equipment.** Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.
- 731 **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses. (Usually used with functions 1000 and 2600.)
- 732 **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700. Vehicles for driver's education should be coded to function 1000.)
- 733 **Furniture and Fixtures.** Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. (Used with all functions, except 5000.)
- 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. Technology-related supplies should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- 735 **Technology Software.** Expenditures for purchased software used for 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 object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- 739 **Other Equipment.** Expenditures for all other equipment not classified elsewhere in the 730 object series.
- 740 **Infrastructure.** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. Expenditures for contracted construction of infrastructure are recorded under object 450. Infrastructure built by the school district's own staff is charged to objects 100, 200, 610, and 730, as appropriate. (Used only with function 4000, primarily 4200 and 4600.)
- 750 **Intangible Assets.** Expenditures for outlays of intangible assets (if not categorized within categories 734 and 735).
- 790 **Depreciation and Amortization.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation (amortization for intangible assets), the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. This is used only in proprietary funds, fiduciary funds, and the entity-wide statements. (Used with all functions, except 5000.)