

## Expenditure Account Descriptions

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### **300 Purchased Services:**

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While 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, accountants, etc.

### **310 Instructional, Professional and Technical Services:**

Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.

- 311 Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and “performance contract” activities. Use this code if the resident district is providing instructional services to the student and the resident district is paying for the student to receive additional services i.e. expanded options.
- 312 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll.
- 316 Data Processing Services.
- 318 Professional and Improvement Costs for Non-Instructional Staff. (Workshops, etc.)
- 319 Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters.

### **320 Property Services:**

Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.

- 322 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, e.g., copier repair, should be charged here.
- 324 Rentals. Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).
- 325 Electricity. Expenditures for electrical energy.
- 326 Fuel. Expenditures for fuel used for heating and/or cooling.
- 327 Water and Sewage. Expenditures for water and sewage services.
- 328 Garbage. Expenditures for garbage service.

**340 Travel:**

Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following subaccounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.

- 341 Travel, Local in District. Expenditures for district personnel between facilities and within the boundaries of the school district.
- 342 Travel, Out of District. Travel expenditures for district personnel to points outside the boundaries of the school district.

**350 Communication:**

Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. Expenditures for these services may be identified through the use of subaccounts at the option of the district.

- 351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.
- 353 Postage. Expenditures for postage stamps and postage machine rentals.
- 354 Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
- 355 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.

**370 Tuition:**

Expenditures to reimburse other educational agencies for services rendered to students. Use object 37X, if your district is paying another entity to provide the student's entire instructional program.

- 371 Tuition Payments to Other Districts Within the State. Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a nonoperating district for the education of students from the nonoperating district and pays it to an operating district, the nonoperating district records such payments here.
- 373 Tuition Payments to Private Schools. Conduit-type payments to districts, Generally for tuition for students residing in the paying district.

### **380 Non-instructional Professional and Technical Services:**

Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

- 381 Audit Services. Expenditures to an audit firm for completion of the annual audit of the district's financial records. Also included would be costs for other reports and consultations provided by the audit firm. Use with Function 2310.
- 382 Legal Services. Expenditures for consultations with the district's attorney and associated legal costs. Use with Function 2310. May be used with function 4150 when associated with a capital project.
- 383 Architect/Engineer Services. Expenditures for professional services of licensed professionals for consultation, regarding the district's facilities.
- 385 Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
- 386 Data Processing Services. Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.
- 387 Statistical Services. Non-payroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.
- 388 Election Services. Expenditures for the costs incurred by the county clerk in conducting elections for the school district. Use with Function 2310.
- 389 Other Non-instructional Professional and Technical Services. Other professional services not classified above.

### **390 Other General Professional and Technological Services**

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#### **400 Supplies and Materials:**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. See Appendix B for the criteria for distinguishing between a supply and an equipment item.

- 410 Consumable Supplies and Materials. Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.  
*NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the district.*
- 411 Varied (Other) Supplies
- 412 Athletic Supplies
- 413 Supplies for Equipment Replacement
- 414 Maintenance Supplies
- 415 Testing Materials
- 420 Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which

- are purchased to be resold or rented.
- 430 Library Books. Expenditures for regular or incidental purchases of library books 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.
- 440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 450 Food. Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
- 460 Non-consumable Items. Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).
- 470 Computer Software. Expenditures for published computer software. Include licensure and usage fees for software here.
- 480 Computer Hardware. Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion.
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### **500 Capital Outlay:**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are 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.

### **540 Depreciable Equipment:**

Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements (See object 564). An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value. The current value threshold is \$5000. The federal value criterion currently is also \$5,000.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

*Additional information related to GASB 34 requirements can be found in the Special Instructions for Recording Expenditures under the section entitled GASB Statement 34 Reporting Requirements at the beginning of Chapter 3*

- 541 Initial and Additional Equipment Purchase. Expenditures for the initial and additional equipment such as machinery, furniture and fixtures, and vehicles.
- 542 Replacement Equipment Purchases. Expenditures for replacement of equipment which has been disposed.

**550 Depreciable Technology:**

Expenditures for computer hardware, related equipment, and other capital outlay for technology. See object 540 for definition of capital outlay.

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**600 Other Objects:**

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

**640 Dues and Fees:**

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

- 641 Professional Membership Fees
- 642 Other Dues & Fees