

## LISTING OF OBJECTS—SUBOBJECTS

### B. OBJECTS--SUBOBJECTS

#### 100 Salaries

##### 110 Regular Salaries

- 111 Certified Staff Salaries
- 112 Instructional Aides Salaries
- 113 Administrative Salaries
- 114 Classified Staff Wages
- 119 Other Compensation

- 120 Temporary Salaries
- 130 Overtime Salaries
- 140 Compensated Absence Salaries
- 150 Early Retirement Payment
- 190 Other Salaries

#### 200 Employee Benefits

- 210 Social Security/Medicare
- 220 Employees' Retirement System
- 230 Group Health, Life Insurance, Vision or Dental Insurance
- 240 Worker's Compensation Insurance
- 250 Unemployment Insurance
- 260 Disability Insurance
- 270 Annuities
- 290 Other Employee Benefits

#### 300 Purchased Services

##### 310 Professional, Technical or Specialized Services

- 311 Services Purchased from a School District In-State
- 312 Services Purchased from a School District Out-of-State
- 313 Services Purchased from a Cooperative
- 314 Services Purchased from a Consortium
- 315 Registration Fees
- 319 Other Professional, Technical and Specialized Services

##### 320 Property Services

- 321 Public Utility Services
- 322 Cleaning Services
- 323 Repairs and Maintenance Services
- 325 Rentals
- 329 Other Property Services

##### 330 Transportation Services

- 331 Contracted Bus Service
- 332 Mileage Paid to Parents
- 333 Payments in Lieu of Transportation
- 334 Travel
- 335 Transportation--Common Carrier or Bus Service
- 339 Other Transportation Services

##### 340 Communication

- 350 Advertising
- 360 Printing and Binding

##### 370 Tuition

- 371 Payments to Other School Districts In-State
- 372 Payments to Other School Districts Out-of-State
- 373 Payments to Other Educational Institutions

- 374 Interfund Tuition Payments
- 379 All Other Tuition
- 390 Other Purchased Services
  - 391 Residential Services
  - 393 Distance Learning Tuition and Fees
  - 399 All Other Purchased Services
- 400 Supplies and Materials
  - 410 Consumable Supplies
    - 411 Non-Technology Supplies
    - 412 Technology Supplies
    - 413 Motor Fuel (gas and diesel for vehicles and buses; heating fuel is a utility cost-321)
  - 420 Textbooks and Periodicals
    - 421 Printed Textbooks
    - 422 Instructional Software
    - 423 Electronic Textbooks
    - 424 Instructional Workbooks and Classroom Subscriptions
    - 425 Periodicals
  - 450 Warehouse Inventory Adjustment
  - 460 Food
    - 461 Purchased Food
    - 462 Donated Food (commodities)
  - 470 Non-consumable Supplies
    - 471 Computer Equipment (non-capitalized)
    - 472 Non-Instructional Computer Software (administrative)
    - 473 Computer Licensing Fees
    - 479 Other Non-consumable Supplies
- 500 Capital Acquisitions
  - 510 Land
  - 520 Buildings
  - 530 Improvements Other Than Buildings
  - 540 Equipment
    - 541 Computer Equipment
    - 549 Other Equipment
  - 550 Vehicles (licensed)
  - 560 Library Media
  - 590 Other Capital Acquisitions
- 600 Other Objects
  - 610 Debt Service
    - 611 Redemption of Principal
    - 612 Interest
    - 613 Fiscal Agent's Fees
    - 614 Issuance Costs
    - 615 Refunding Escrow
    - 616 Amortization of Bond Issuance and Other Debt-Related Costs
    - 617 Amortization of Discount on Issuance of Bonds
    - 619 Other Debt Service Costs
  - 640 Dues and Fees
  - 650 Insurance and Judgments
    - 651 Property, Liability and Fidelity Insurance
    - 653 Judgments Against the School District
    - 654 Self Insurance Claims
    - 659 Other Insurance and Judgments
  - 670 Student Loan Match
  - 680 Scholarships

690 Miscellaneous Objects  
800 Loss of Capital Assets  
810 Loss on Disposal of Capital Assets  
820 Loss on Damage to Capital Assets  
900 Depreciation of Capital Assets  
910 Depreciation--Local Funds  
920 Depreciation--Federal Assistance  
930 Amortization

## DEFINITIONS OF OBJECTS—SUBOBJECTS

### B. OBJECTS--SUBOBJECTS

- 100            **Salaries-** amounts paid to employees of the school district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. *This includes gross salary for personal services rendered while on the payroll of the school district.*
- 110            **Regular Salaries** - full-time, part-time and prorated portions of the costs for work performed by employees of the school district who are considered to be in positions of a permanent nature.
- 111            **Certified Staff Salaries** – total salaries for certified or licensed staff (teachers, librarians, counselors, therapists, nurses, and coaches, etc.)
- 112            **Instructional Aides Salaries** – salaries for instructional aides or paraprofessionals.
- 113            **Administrative Salaries** – salaries for district administrative staff (certified and non-certified).
- 114            **Classified Staff Wages** – salaries and hourly wages for classified or non-certified staff (food service workers, clerical, custodians, bus drivers, etc.)
- 119            **Other Compensation** – other compensation to an employee. This may include stipends paid to the employee for cell phones, housing, etc.
- 120            **Temporary Salaries** - full-time, part-time and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis. *This object includes both short and long term substitutes.*
- 130            **Overtime Salaries** - money paid to employees of the school district in positions of either a temporary or permanent nature 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 regulations and interpretation.
- 140            **Compensated Absence Salaries** - salaries paid for unused vacation and/or sick leave that is paid periodically or upon termination. This account should also be used for the Special Pay Plan (IRS 401A) for employees that terminate employment.
- 150            **Early Retirement Payment** - incentive payment for early retirement.
- 190            **Other Salaries** – other salaries not covered above.
- 200            **Employee Benefits** - amounts paid by the school district on behalf of employees. *These amounts are not included in the gross salary, but are over and above.* Such payments are fringe benefit payments; and, while not paid directly to employees, nevertheless are part of the cost of salaries and

benefits. Examples are: (1) Group Health or Life Insurance, (2) Contributions to Employee Retirement, (3) Social Security, (4) Worker's Compensation, and (5) Payments Made to Personnel on Sabbatical Leave.

- 210 **Social Security/Medicare** - contributions made by the school district for social security and medicare benefits.
- 220 **Employees' Retirement System** - contributions made by the school district over and above the employee's gross salary to the South Dakota Retirement System (SDRS). (IRS 401A Plan)
- 230 **Group Health, Life Insurance, Vision or Dental Insurance** - contributions made by the school district over and above the employee's gross salary for health (medical), life insurance, vision or dental insurance on behalf of the employees.
- 240 **Worker's Compensation Insurance** - payments made by the school district which are in addition to the gross wages paid to the employees to provide the employees with the worker's compensation insurance benefits.
- 250 **Unemployment Insurance** - payments made by the school district which are in addition to the gross wages paid to the employees to provide the employees with unemployment insurance benefits.
- 260 **Disability Insurance** - payments made by the school district which are in addition to the gross wages paid to the employees to provide the employees with disability insurance benefits.
- 270 **Annuities** - payments made by the school to an annuity on behalf of the employee. **(IRS 403b)**
- 290 **Other Employee Benefits** – other employee benefits not covered above.
- 300 **Purchased Services** - amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Distance learning operating costs should be coded to this account.
- 310 **Professional, Technical or Specialized 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, teachers, accountants, referees, speakers, trainers, etc.
- 311 **Services purchased from another School District In-State** – teacher sharing, speaker sharing, etc.
- 312 **Services purchased from another School District Out-of-State** – teacher sharing, speaker sharing, etc.
- 313 **Services purchased from a Cooperative** - payments to cooperatives for various services.

- 314        **Services purchased from a Consortium** – payments to consortiums of public school districts for various services.
- 315        **Registration Fees** – payments to register students for school activities and also for staff registration to conferences and workshops.
- 319        **Other Professional, Technical and Specialized Services** - payments for other professional, technical and specialized services. Included are the services paid for the software support fee.
- 320        **Property Services** - services purchased to operate, repair, maintain, insure and rent property owned and/or used by the school district. These services are performed by persons other than school district employees.
- 321        **Public Utility Services** - expenditures for services usually provided by public utilities such as water, sewerage, electricity, gas and garbage collection. This includes those same services whether the utility company is public or private. *Costs for telephone and internet are not included here, but are included in 340, Communication.* However, expenditures for heating are included here. Computer fields may be used to breakdown the utilities into 321-001 Water, 321-002 Sewer, 321-003 Garbage, etc.
- 322        **Cleaning Services** - services purchased to clean buildings other than those provided by school district employees.
- 323        **Repairs and Maintenance Services** - expenditures for repairs and maintenance services are not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Costs for non-capitalized new construction, renovating and remodeling are included here.
- 325        **Rentals** - expenditures for leasing or renting land, buildings and equipment for both temporary and long range use of the school district. This includes bus and other vehicle rental when operated by school district personnel, lease or data processing equipment and other rental agreements. 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 and Servicing and Maintenance Services).
- 329        **Other Property Services** - property services purchased which are not classified above.
- 330        **Transportation Services** - expenditures for transporting children to school and official travel of school district employees.
- 331        **Contracted Bus Service** - expenditures to contractors for the purpose of transporting children to school. Expenditures for the rental of buses which are operated by personnel on the school district payroll are not recorded here; they are recorded under 325 - Purchased Services--Rentals.

- 332 **Mileage Paid to Parents** - this includes expenditures to parents for transportation for their children to school.
- 333 **Payments in Lieu of Transportation** - payments for room and board in lieu of reimbursements for transportation.
- 334 **Travel** - costs for transportation including mileage, airfare, meals, hotel, and other expenses associated with traveling on business for the school district.
- 335 **Transportation--Common Carrier or Bus Service** - expenditures made for actual cost of transporting children to school by common carrier, taxi or bus service.
- 339 **Other Transportation Services** - transportation services other than those classified above.
- 340 **Communication** - services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services as well as postage machine rental, postage, internet costs, cable, express delivery services and publication of board proceedings.
- 350 **Advertising** - expenditures for printed announcements 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.
- 360 **Printing and Binding** - expenditures for job printing and binding usually according to specifications of the school district. This includes the design and printing of forms and posters as well as printing and binding of school 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 residing in the legal boundaries described for the paying school district.
- 371 **Payments to Other School District In-State** – tuition payments to another South Dakota public school district for tuition and transportation.
- 372 **Payments to Other School Districts Out-of-State** – tuition payments to a public school outside the state for tuition and transportation.
- 373 **Payments to Other Educational Institutions** – tuition payments to educational institutions other than a public school district for services rendered to students.
- 374 **Interfund Tuition Payments** – tuition payments made from a Governmental Fund to an Enterprise Fund for interfund services provided. An example could be Title I resources making a tuition payment to a preschool program maintained as an Enterprise Fund.

- 379        **All Other Tuition**—tuition payments other than those classified above.
- 390        **Other Purchased Services** - expenditures for all other purchased services not included above.
- 391        **Residential Services** - expenditures for students who reside at the facilities providing the services.
- 393        **Distance Learning Fees** – expenditures other than tuition paid by a school district for distance learning.
- 399        **All Other Purchased Services** – other purchased services not classified above.
- 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.
- Reference is made to the School Accounting Manual, Section II, Appendix A for the criteria for distinguishing between a supply and an equipment item and for a detailed list of supply and equipment items.
- It should be noted that a more thorough classification of expenditures will be achieved by identifying the Object with the Area of Responsibility; i.e., the type of supplies, such as audiovisual supplies or classroom teaching supplies. Should greater detail be desired, the expenditure classification may include program area: mathematics supplies.
- For evaluation of a particular supply object, supplies can be broken down into subdivisions such as food and other supplies in the Food Service Program. To determine the merit of prepared food versus raw food, two further break-downs could be used: (1) food prepared for serving, and (2) unprepared food.
- 410        **Consumable Supplies** - expenditures for all consumable supplies for the operation of a school district, including freight and cartage/shipping. Items coded here should include that would generally be consumed during a fiscal year.
- 411        **Non-Technology Supplies** – expenditures for consumable non-technology supplies, such as paper, pens, office products, cleaning supplies, etc.
- 412        **Technology Supplies** – expenditure for consumable technology supplies that are typically used in conjunction with technology related hardware or software (printer cartridges, cables, flash drives, CD, headphones, etc.)
- 413        **Motor Fuel** – expenditures for gas or diesel for school district vehicles and buses. This does NOT include heating fuel which should be coded as a utility cost (321).

- 420 **Textbooks and Periodicals** - expenditures for prescribed books and computer instructional software which are purchased for students and resold or furnished free. This category includes the costs of textbook binding and/or repairs, as well as the amount of textbooks purchased to be resold or rented and instructional software as provided in SDCL 13-34-23.
- 421 **Printed Textbooks** – expenditures for printed textbooks.
- 422 **Instructional Software** – expenditures for instructional software
- 423 **Electronic Textbooks** – expenditures for textbooks that are available to students using an electronic device.
- 424 **Instructional Workbooks and Classroom Subscriptions** – expenditures for (printed and electronic) instructional workbooks and classroom subscriptions (example: Weakly Reader for elementary students).
- 425 **Periodicals** – expenditures for periodicals (printed and electronic subscriptions) and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 450 **Warehouse Inventory Adjustment** - expenditures which 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 an asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the asset account, Inventory of Supplies.
- 460 **Food** - the cost of all food purchased during the period, including processing, storage, handling and transportation costs for food.
- 461 **Purchased Food** – the cost of all food purchased.
- 462 **Donated Food (Commodities)** – The USDA value of donated food (commodities) received during the period.
- 470 **Non-consumable Supplies** – expenditures for supplies that are not consumed and do not meet your capitalization policy. This category generally includes the purchase of small equipment.
- 471 **Computer Equipment (Non-capitalized)** - Expenditures for smaller computer equipment that will not be capitalized such as monitors, keyboards, etc.
- 472 **Non-Instructional Computer Software (Administrative)** - Expenditures for computer software to be used for administrative purposes such as for the business office, grades and attendance.
- 473 **Computer Licensing Fees** – expenditures for software license fees (example—Microsoft Office licensing fees)

- 479        **Other Non-consumable Supplies** - All other expenditures for supplies for the operation of the school. Include items such as desks, tables, chairs, equipment, cabinets, etc.
- 500        **Capital Acquisitions** - expenditures for capital leases or purchase of capital assets or additions to capital assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, certain remodeling of buildings and equipment.
- The Capital Acquisitions Object may be related to all Functions, Service Areas, Areas of Responsibility, and Program Areas should it be desirable.
- This category should only be used for the purchase of assets that will be capitalized under the school's capitalization policy.
- 510        **Land** - expenditures for the purchase of land.
- 520        **Buildings** - expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. This code should only be used when the expenditure results in additional square footage, addition of new facilities or extending the useful life of a building. Repairs and maintenance should be coded to object 323.
- 530        **Improvements Other Than Buildings** - expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school district 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; surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks which are not parts of building service systems; and demolition work.
- 540        **Equipment** - expenditures for the purchase of equipment such as furniture and machinery. See the School Accounting Manual, Section II, Appendix A for a detailed list of supply and equipment items.
- 541        **Computer Equipment** – Expenditures for computer equipment. Purchases of the computers, cables and related hardware are generally made from the Capital Outlay Fund. One exception is that computers may be purchased from the Special Education Fund if the purchase is specified in a student's IEP. Computers should be charged to the function of the area which will use them.
- 549        **Other Equipment** – expenditures for all equipment other than computers.
- 550        **Vehicles (Licensed)** - expenditures for the purchase of conveyances to transport persons or objects.

- 560        **Library Media** - expenditures for regular or incidental purchases of library books, films, tapes, CD's, DVD's, etc., 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.
- 590        **Other Capital Acquisitions** - expenditures for all other capital acquisitions not classified above.
- 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 and the payment of dues and fees.
- 610        **Debt Service** – the payment of principal, interest and related costs associated with long-term debt
- 611        **Redemption of Principal** - expenditures which are from current funds to retire the principal portion of bonds, capital outlay certificates, notes, capital leases and other types of long-term debt.
- 612        **Interest** - expenditures from current funds for interest on bonds, capital outlay certificates, notes, capital leases and other types of long-term debt.
- 613        **Fiscal Agent's Fees** – payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.
- 614        **Issuance Costs** – payments made to bond underwriters, legal fees, and other costs associated with the issuance of long-term debt.
- 615        **Refunding Escrow** – payments made to an escrow agent from refunding debt proceeds.
- 616        **Amortization of Bond Issuance and Other Debt-Related Costs** – Expenses in connection with the amortization of bond and other debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. (full accrual use only)
- 617        **Amortization of Discount on Issuance of Bonds** – Expenses amortized as debt discount in connection with the issuance of debt. (full accrual use only)
- 619        **Other Debt Service Costs** – other payments made relating to debt service.
- 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.
- 650        **Insurance and Judgments** - insurance to protect school board members and their employees against loss due to accident or neglect.
- 651        **Property, Liability and Fidelity Insurance** - expenditures for all types of insurance coverage, including property, liability and fidelity of the school district. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the

school district and not covered by insurance are recorded under 653, Judgments Against the School District. Student transportation insurance is charged to Function 2550, Student Transportation Services.

- 653      **Judgments Against the School District** - expenditures from current funds for all judgments (except as indicated) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district 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.
- 654      **Self Insurance Claims** - expenditures for claims against the school district self -insurance programs.
- 659      **Other Insurance and Judgments** - payments for insurance, reinsurance and judgments not classified elsewhere.
- 670      **Student Loan Match** - local contributions to match student loans.
- 680      **Scholarships** - amounts paid out as scholarships.
- 690      **Miscellaneous Objects** - amounts paid for all other expenses not classified above such as housing authority obligations, special assessments, and interfund transfers.
- 800      **Loss of Capital Assets** - the value of a capital asset over its sale or other disposition proceeds.
- 810      **Loss on Disposal of Capital Assets** - excess of book value over the sale price at time of disposal.
- 820      **Loss on Damage to Capital Assets** - excess of book value over the insurance proceeds received.
- 900      **Depreciation of Capital Assets** - loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.
- 910      **Depreciation--Local Funds** - amounts charged during the period to represent the use, or value lost, of capital assets purchased with local funds.
- 920      **Depreciation--Federal Assistance** - amounts charged during the period to represent the use, or value lost, of capital assets purchased with federal funds.
- 930      **Amortization** – amounts charged to reflect the current period cost of depreciable intangible assets.