

Object Codes/Object Code Definitions¹

1000	Personal Services
2000	Employee Benefits
3000	Purchased Services
4000	Internal Services
5000	Other Charges
6000	Materials and Supplies
7000	Payment to Joint Operations
8000	Capital Outlay
9000	Other Uses of Funds

Personal Services

All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave, and other paid absences that are earned during the reporting period. Object codes displayed here are the only object codes that are valid on the Annual School Report template.

For the purposes of this report, the term “salaries” means all compensation including base wage. This also includes amounts paid through salary reduction plans, such as tax-sheltered annuities and flexible benefit plans. Do not confuse this definition with the Virginia Retirement System (VRS) definition, which excludes supplements for retirement calculation purposes in some circumstances.

- 1110 Administrative Salaries and Wages***
- 1111 Board Members Salaries and Wages***
- 1112 Superintendent Salaries and Wages***
- 1113 Assistant Superintendent Salaries and Wages***
- 1120 Instructional Salaries and Wages***
(Include teachers, instructional supervisors, and instructional specialists, including speech therapists who are considered instructors)
- 1122 Librarian Salaries and Wages***
- 1126 Principal Salaries and Wages***

¹ Adapted from the 2002-2003 Annual School Report – Financial Section

- 1127 Assistant Principal Salaries and Wages***
- 1130 Other Professional Salaries and Wages*** (Include psychologist, social worker)
- 1131 School Nurse Salaries and Wages*** (Attendance & Health Function only)
- 1132 Attendance and Health – Psychologist*** (cost center 9 only)
- 1133 Technical Development*** (Technology and Contingency Reserve Function only – addresses implementation or modification of technology programs/applications for instructional or administrative purposes. Positions include data processors, telecommunications specialists, programmers, systems analysis and engineers.)
- 1140 Technical Salaries and Wages***
- 1141 Technical Support*** (Technology and Contingency Reserve Function only - addresses responsibility for supporting and maintaining the functionality of on-going technology applications, both instructional or administrative. Positions include software, hardware, and network support and maintenance personnel.)
- 1142 Operations and Maintenance – Security Guard*** (cost center 9 only)
- 1150 Clerical Salaries and Wages***
- 1151 Instructional Classroom – Teacher Aides***
- 1160 Trades Salaries and Wages***
- 1170 Operative Salaries and Wages*** (Include bus drivers)
- 1180 Laborer Salaries and Wages***
- 1190 Service Salaries and Wages***
- 1520 Substitute Salaries and Wages***
- 1620 Supplemental Salaries and Wages**
Overtime and supplements included in a contract for extracurricular activities, fixed travel supplements, coaching, and advanced educational degree supplements

**Denotes FTE codes that are included in function 69000 (new for the 2002-2003 ASR)*

2000 Employee Benefits

Job related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

- 2100 Federal Old-Age Insurance (FICA)**
Payments into the contribution fund for payment to the U.S. Treasury on behalf of old-age survivor's benefits (Social Security).
- 2210 VRS (Retirement)**
Payments into the trust fund of the Virginia Retirement System.
- 2300 Hospital/Medical Plans**
Payments on behalf of employees in a group insurance program providing hospital, medical, surgical, and/or dental coverage.
- 2400 Group Life Insurance**
Payments on behalf of employees for life insurance plans.
- 2500 Disability Insurance**
- 2600 Unemployment Insurance**
- 2700 Worker's Compensation**
- 2800 Other Fringe Benefits**

Include annual and sick leave payments for personnel who terminate employment. Also, report pension/retirement plans that are specific to your locality under this object code in the appropriate functions.

NOTE: Fringe Benefits are a significant component of employee compensation and, like salaries and wages, are charged to the appropriate object of expenditure within each program. If possible, fringe benefit costs should be charged to the applicable educational program or activity on an ongoing basis. An alternative is to charge all fringe benefits to various benefit accounts. As part of the year-end closing process, these accounts are closed, and all costs are allocated to the appropriate educational program or activity. The following methods are suggested for allocating such cost at year-end. If these methods do not provide reasonable allocations based on circumstances within the school division, then the school division should use another reasonable allocation method. Consistency in application should be maintained at all times.

1. Allocation by percentage of payroll dollars
2. Allocation by Head Count
3. Direct to Program or Activity

3000 Purchased Services

Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including payments to state mental health/mental retardation institutions for the education of students with disabilities and/or tuition payments to the School for the Deaf and the Blind at Staunton that are made by the Virginia Department of Education on behalf of the school division). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

3410 Transportation Services Public Carriers

Payments to public carriers for transportation of pupils on vehicles that are used by the public. Include payments for pupils transported in intracity transit buses, taxicabs, airplanes, and intercity/interstate passenger buses.

3420 Transportation Services Private Carriers

Payments (either cash or tokens) to parents for transportation of pupils in lieu of providing transportation on school buses. Include allowable payments to parents for pupils attending public, private, and non-sectarian schools. Include costs associated with transporting special education students in school board-owned vehicles to and from school.

3430 Transportation Services by Contract

Payments to private owners of school buses who contract with the school board to transport pupils to and from public schools. Include payments to owners of private vehicles that contract with the school board to transport pupils to and from designated public and private schools.

3800 Purchase of Service from Other Governmental Entities

Payments for services purchased from other governmental entities (i.e., other local governments, public authorities, state agencies, and other LEAs) on a contract/fee basis. **Tuition payments to other local governments for a jointly operated center are not included here but are reported under “Payments to Joint Operations” (object code 7000).**

3810 Tuition Paid – Other Divisions In-State

3820 Tuition Paid – Other Divisions Out-of-State

3830 Tuition Paid – Private Schools

4000 Internal Services

Charges from an internal service fund to other activities/elements of the local government.

5000 Other Charges

5000 Other Charges

Include expenditures that support the use of programs. Include expenditures that would be charged under object codes 5100 through 5800, among other expenditures.

5001 Telecommunications

Include expenditures for recurring telecommunications services for the use of on-line computer technology (e.g., telephone/telecommunications line charges). Telephone charges for line service for Internet connectivity and the Electronic Classroom program.

5100 Utilities

Payments for heat, electricity, water, and sewer services regardless of whether the service is provided by a private enterprise authority or an enterprise fund operated by a local government.

5200 Communications

Payments for postal, messenger, and telecommunications services, typically office voice telephone charges. (Telecommunication costs directly related to technology uses should be coded under 68000.) In addition, office telephone charges would be coded under this code; however, Internet access charges should be coded under object code 5001.

5300 Insurance

Payments for insurance except those that relate to personal services (i.e., hospitalization, group life, worker’s compensation, unemployment)

5400 Leases and Rentals

Includes payments for leases that are not capitalized and rental of land, structures, and equipment. Do not include payments made under a lease-purchase agreement.

5500 Travel

5600 Contributions to Other Entities

Includes payments to other governmental entities or community organizations that are not related to the direct purchase of a service on a fee basis (which is reported under object code 3800) or payments to joint operations (which are reflected under object code 7000).

5700 Public Assistance Payments

Payments to individuals for public assistance programs (general government use only).

5800 Miscellaneous

For the 67000 function only, include capitalized lease payments for lease-purchase agreements.

6000 Materials and Supplies

Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.

6000 Other Materials and Supplies

6002 Food Supplies

Food for human consumption.

6008 Vehicle and Powered Equipment Fuels

Gasoline, lubricating oils, or such other fuel used in the operation of vehicles and powered equipment (e.g., lawnmowers) purchased from private sources or governmental agencies.

6009 Vehicle and Powered Equipment Supplies

Tires, spark plugs, batteries, and chains used in the operation of vehicles and powered equipment purchased from private sources or governmental agencies.

6020 Textbooks

All textbooks and workbooks purchased to be used in the classroom.

6030 Instructional Materials

Books (not textbooks) and other materials.

6040 Technology Software/On-line Content

Include expenditures for videodiscs and computer programs used in the classroom for instructional purposes, operating system software (i.e., standalone software, not software that is pre-installed and included in hardware costs), application software, and on-line or downloadable software and content. Include expenditures for both additions and replacement.

6050 Non-Capitalized Technology Hardware

Include expenditures for hardware or classroom technology equipment that is not capitalized.

6060 Non-Capitalized Technology Infrastructure

Include expenditures for technology infrastructure that is not capitalized.

7000 Tuition Payments to Joint Operations

Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments. An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board.

8000 Capital Outlay

Outlays that result in the acquisition of or additions to fixed assets. Capital Outlay includes the purchase of fixed assets both replacement and/or additional.

8100 Capital Outlay Replacement

8110 Technology – Hardware Replacements

Include capital outlay for replacement of hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8120 Technology – Infrastructure Replacements

Include capital outlay for replacement of technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8200 Capital Outlay Additions

Include machinery, equipment, furniture, fixtures, communications equipment, motor vehicles, etc. that are capitalized.

8210 Technology – Hardware Additions

Include capital outlay for additional hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

8220 Technology – Infrastructure Additions

Include capital outlay for additional technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

Special Note - Classification of Hardware and Infrastructure Expenditures:

Report expenditures under technology “hardware” for computers, associated peripheral equipment, and other specialized technology equipment. Computers include desktop and laptop machines, handheld computers (i.e., Personal Digital Assistants or PDAs), and mainframe machines. Peripheral equipment includes devices attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras and speakers, etc.

Report other specialized computer devices under technology “hardware” such as fax-back and voice-mail resources; videoconferencing and other distance education tools, including satellite transmitters and receivers; cable-based receivers; and modem or codec-based video equipment; projection devices, from transparent and opaque projectors to video monitors; and graphing calculators and other specialized computational aids.

Report expenditures under technology “infrastructure” for equipment and devices that enable the linking of computers or video hardware to networks (such as routers, hubs, switches, access servers, modems, or codecs). Infrastructure also refers to cabling installations, whether wire, fiber optic, or coaxial, as well as electrical capacity expansion or HVAC upgrades to support networks. In wireless networking systems, include receivers and transmitters under infrastructure.