

- Proposed Deletion of Fund Number
- Proposed Additional Fund or Change to Fund number/name
- Updated Change (6-1-18) from Draft #1

Object #	Object Name	Explanation/Support
110	Certified Salaries	
115	Board Members	
120	Noncertified Salaries	
125	Terminal Leave	
130	Temporary Salaries	
131	Stipend	
135	Licensed Employees	
136	Non-licensed Employees	
140	Overtime Salaries	
211	Social Security-Noncertified	
212	Social Security-Certified	
213	Severance/Early Retirement Fund	
214	Public Employee Retirement Fund	
215	Teacher Retirement Fund, Prior to 7-1-95	
216	Teacher Retirement Fund, After to 7-1-95	
217	Public Employee Retirement Fund-Optional	
218	Teacher Retirement Fund-Optional	
221	Group Life Insurance	
222	Group Health Insurance	
223	Group Accident Insurance	
224	Other Group Insurance Authorized by Statute	
225	Workers Compensation Insurance	
230	Unemployment Compensation	
235	Food Service Staff Meals Provided	Update-Title name changed
240	Entertainment	
241-290	Other Employee Benefits	
310	Official/Administrative Services	Update-Will not be added
311	Instructional Services	
312	Instructional Programs, All Employee Training and Development	Update-Title name changed
313	Pupil Services	
314	Staff Services, Official/Administrative Services	Update-Title name changed
316	Data-Processing and Coding Services	
317	Statistical Services	
318	Board of Education Services	
319	Professional Services	
320	Other Professional Services	
350	Technical Services	
352	Other Technical Services	
411	Water and Sewage	
412	Removal of Refuse and Garbage	
419	Other Public or Private Utility Services	
420	Cleaning Services	
430	Repairs and Maintenance Services	Category title and not an object code - should used detailed codes 431-432
431	Non-Technology Related Repairs and Maintenance	
432	Technology Related Repairs and Maintenance	
440	Rentals	Category title and not an object code - should used detailed codes 441-444
441	Rentals of Land and Buildings	
442	Rentals of Equipment and Vehicles	
443	Rentals of Computers and Related Equipment	
444	Other Rentals	
450	Construction Services	
490-499	Other Purchased Property Services	
510	Student Transportation Services	
511	Student Transportation Purchased from Another School District Within the State	
512	Student Transportation Purchased from Another School District Outside the State	
519	Student Transportation Purchased from Other Sources	
520	Insurance (Other than Employee Benefits)	
525	Official Bond Premiums	
530	Communications, Licensing, and Subscriptions	Update-Title name changed
531	Telephone	combined with 530
532	Postage and Postage Machine Rental	combined with 530
533-539	Other Communication Services	combined with 530
540	Advertising	
550	Printing and Binding	
561	Tuition to Other School Districts Within the State	
562	Tuition to Other School Districts Outside the State	
563	Tuition to Private Schools or Facilities	Update-Title name changed
564	Transfer Tuition to Educational Service Agencies with the State	combined with 561
565	Tuition to Postsecondary Schools	
566	Transfer Tuition to Charter Schools	combined with 561
569	Tuition-Other	
570	Contributions & Donations to Outside Organizations	
575	Food Service Management	
580	Travel	
590	Interagency Purchased Services	
591	Services Arranged with Another School District or Cooperative Withing the State	
592	Services Arranged with Another School District or Cooperative Outside the State	

593	Other Purchased Services	
594	Services Arranged with Associated Innovation Network Charter School	
611	Operational Supplies	
612	Tires and Repairs	
613	Gasoline and Lubricants	
614	Food	
615	Other Supplies	
621	Heating and Cooling for Buildings-Electricity	
622	Heating and Cooling for Buildings-Gas	
623	Heating and Cooling for Buildings-Fuel Oil	
624	Heating and Cooling for Buildings-Other Energy Sources	
625	Light and Power-Other than Heating and Cooling	
626	Gas Other than Heating and Cooling	
627	Feed	Update-Will not be added
630	Curricular Materials	
640	Library Books	Update-Title name changed
650	Periodicals	Update-Title name changed
655	Supplies - Technology Related	
660-689	Other Supplies and Materials	
710	Land and Land Improvements	
715	Improvements Other than Buildings	
720	Buildings	
730	Equipment Under Threshold	Update-Title name changed
731	Vehicles Under Threshold	Update-Title name changed
733	Furniture and Fixtures Under Threshold	Update-Title name changed
735	Equipment and Vehicle Purchase over the LEAs Capitalization Threshold	
740	Infrastructure	
741	Technology Related Hardware	
742	Technology Software	
743	Wireless Equipment	combined with 741
744	Connectivity	combined with 741
745	Telecommunications Equipment	combined with 741
746	Other Technology Hardware	combined with 741
747	Content	combined with 742
748	Professional Development	combined with 742
810	Dues and Fees	
820	Judgements Against the School District	
825	Seldom or Non-Recurring Fines	
831	Redemption of Principal	
832	Interest on Long-Term Debt	
833	Bond Issuance and Other Debt Related Costs	
835	Interest on Short-Term Debt	
871	Bank Service Charges	
872	Late Payments	
873	Seldom or Non-Recurring Purchases	
875	Awards	
876-899	Miscellaneous Objects	
910	Transfers	
920	Investments	
930	SubAwards/SubGrants for federal projects less than \$25,000 to Other Governmental Units	
931	SubAwards/SubGrants for federal projects greater than \$25,000 to Other Governmental Units	
940	SubAwards/SubGrants for federal projects less than \$25,000 to Non-Governmental Units	
941	SubAwards/SubGrants for federal projects greater than \$25,000 to Non-Governmental Units	
960	Extraordinary Items	