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# Object Code Report

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*Object Code*            *1000*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries	Amounts paid to professional educational staff, both permanent and temporary, of the school administrative unit, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school administrative unit. This is a summary code only; no transactions should be recorded here.

*Object Code*            *1010*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Professionals	This category is inclusive of teachers, guidance counselors, librarians, and nurses.

*Object Code*            *1020*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Instructional Aides or Assistants	

*Object Code*            *1021*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Instructional Aides or Assistants - Ed Tech I	

*Object Code*            *1022*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Instructional Aides or Assistants - Ed Tech II	

*Object Code*                    1023

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Instructional Aides or Assistants - Ed Tech III	

*Object Code*                    1040

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Administrators	Amounts paid to full and part-time employees who are in lead administrative positions that may require, at the state or local level, a minimum of a Baccalaureate degree. Examples of these types of positions include: Superintendent, Principal, Special Education Director, Career and Technical Education Director, Adult Education Director.

*Object Code*                    1050

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Assistant Administrators	Amounts paid to full and part-time employees who are in assistant administrative positions that may require, at the state or local level, a minimum of a Baccalaureate degree.

*Object Code*                    1060

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Other Professional Salaries	Amounts paid for other professional salaries not previously delineated in in object codes 1000 through 1050. Individuals in these positions may be required, at the state or local level, to hold a minimum of a Baccalaureate degree. Examples of professional salaries that may be coded here include: Grant Coordinators, RTI Coordinators and Volunteer Coordinators.

*Object Code*                    1100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees	Full-time, part-time and prorated portions of the costs for work performed by permanent employees of the school administrative unit. This is a summary code only; no transactions should be recorded here.

*Object Code*                    *1170*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees - Managers	<p>Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school administrative unit.</p> <p>These include amounts paid to full-time and part-time managers, supervisors, directors or assistants who are in positions that do not require (at the state or local level) a minimum of a Baccalaureate degree.</p> <p>Some examples: Managers, Supervisors and Directors.</p>

*Object Code*                    *1180*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees	<p>Amounts paid to full-time and part-time employees who are in support positions that do not require (at a state or local level), a minimum of a Baccalaureate degree. Examples of positions to be coded here include: secretaries, clerical staff, custodians, bus drivers, fiscal staff (payroll, accounts payable), food service staff, maintenance staff. If detail is desired around specific positions, the following may be used but is not required for Federal or State reporting: groundworkers - 1181 maintenance workers - 1182. This object code should not be used with function code 1000.</p>

*Object Code*                    *1181*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees - Groundskeepers	

*Object Code*                    *1182*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees - Maintenance Workers	

*Object Code*                    *1190*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Others	Expenditures for amounts paid through payroll to individuals in job classifications not already included in the 1000 object code series. Individuals in these positions may be required, at the state or local level, to hold a minimum of a Baccalaureate degree. This code may be used for payments to school committee members not issued through stipends, ESL interpreters, Adult Education Enrichment instructors and other Adult Education instructors paid on an hourly basis, for example.

*Object Code*                    *1200*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees	Full-time, part-time, and prorated portions of the costs for work performed by employees of the school administrative unit who are hired on a temporary or substitute basis.

*Object Code*                    *1210*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees Paid to Tutors	

*Object Code*                    *1230*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees Paid to Substitutes	Expenditures for instructional staff substitutes.

*Object Code*                    *1300*

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Overtime Wages	Amounts paid to employees of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

*Object Code*            1310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Overtime Wages for Professionals	Amounts paid to professional employees (i.e. teachers) of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

*Object Code*            1320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Overtime Wages - Instructional Aides or Assistants	Amounts paid to instructional aides and/or assistants of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

*Object Code*            1340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Overtime Wages - Administrators	Amounts paid to administrators of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

*Object Code*            1380

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Overtime Wages - Regular Employees	Amounts paid to regular employees (i.e. administrative assistants) of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

*Object Code*            1400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries for Sabbatical Leave	Amounts paid by the school administrative unit to employees on sabbatical leave.

*Object Code*            1410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries for Sabbatical Leave - Professional Employees	Amounts paid by the school administrative unit to professional employees (i.e. teachers) on sabbatical leave.

*Object Code*            1420

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries for Sabbatical Leave - Instructional Aides/Assistants	Amounts paid by the school administrative unit to instructional aides/assistants on sabbatical leave.

*Object Code*            1440

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries for Sabbatical Leave - Administrators	Amounts paid by the school administrative unit to administrators on sabbatical leave.

*Object Code*            1480

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries for Sabbatical Leave - Regular Employees	Amounts paid by the school administrative unit to regular employees on sabbatical leave.

*Object Code*            1500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends paid	Flat amounts paid to employees/school committee members on a one-time or periodic basis. Examples include: Coaches, extra-curricular/co-curricular, department heads, team leaders, mentors. If greater detail is requested around specific stipends, the following may be utilized and some are required for Federal and State reporting: Department Head Stipends - 1510; Curriculum Stipends - 1520; Assessment Stipends - 1530; Athletic Stipends - 1540; Activity Stipends - 1550; Teacher Leader Stipends - 1560

*Object Code*            1510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Department Head	

*Object Code*            1520

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Curriculum Work	

*Object Code*            1530

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Standards Based System Work	

*Object Code*            1540

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Athletic Stipends	Use with extra curricular program codes, 9200 and 9600.

*Object Code*            1550

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Activity Stipends	Use with co-curricular program codes, 9100 and 9500.

*Object Code*            1560

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Teacher Leader	

*Object Code*            1570

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Teacher Mentor	

*Object Code*                    1590

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Other	

*Object Code*                    2000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Employee Benefits	Amounts paid by the school administrative unit 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. Code benefits paid on stipends here.

*Object Code*                    2010

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Professionals	Amounts paid by the school administrative unit on behalf of teachers (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.

*Object Code*                    2020

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Instructional Aides or Assistants	Amounts paid by the school administrative unit on behalf of instructional aides/assistants (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.

*Object Code*                    2030

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Substitutes and Tutors (Temporary Employees)	Amounts paid by the school administrative unit on behalf of substitute personnel (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.

*Object Code*                    2040

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Administrators	Amounts paid by the school administrative unit on behalf of administrators. These amounts are 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.

*Object Code*                    2050

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Assistant Administrators	Amounts paid by the school administrative unit on behalf of assistant administrators. These amounts are 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.

*Object Code*                    2060

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Other Professionals	Amounts paid by the school administrative unit on behalf of employees in other professional positions. These amounts are 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.

*Object Code*                    2070

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Regular Employees - Managers	Amounts paid by the school administrative unit on behalf of regular employee managers. These amounts are 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.

*Object Code*                    2080

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Employee Benefits for Regular Employees	Amounts paid by the school administrative unit on behalf of regular employees. These amounts are 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.

*Object Code*                    2090

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Employee Benefits for Other Employees	Amounts paid by the school administrative unit on behalf of other employees not accounted for in the preceding employee benefit object codes. These amounts are 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.

*Object Code*                    2100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Insurance	Employer's share of any group insurance plan.  Examples include: Life, health, dental, optical, etc.

*Object Code*                    2101

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services, Employee Benefits	Employee Stipend Benefits - Other Group Insurance	Employer's share of any group insurance plan, other than health, paid to stipend payment recipients.

*Object Code*                    2110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Professionals	Employer's share of any group health insurance plan for professionals and/or tutors.

*Object Code*                    2111

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Insurance for Professionals - Other	Employer's share of any group insurance plan, other than health for teachers. Employer's share of teacher health insurance should be coded to 2110.

*Object Code*                    2120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services- Employee Benefits	Group Health Insurance for Instructional Aides or Assistants	Employer's share of any group health insurance plan, for instructional aides/assistants.

*Object Code*                    2121

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Service - Employee Benefits	Employee Benefits - Other Group Insurance	Employer's share of any group health insurance plan , other than health.

*Object Code*                    2130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Substitutes and Tutors	Employer's share of any group health insurance plan for substitute personnel.

*Object Code*                    2131

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Substitute Teachers and Tutors - Other Group Insurance	Employer's share of any group insurance plan, other than health for substitute personnel. Employer's share of health insurance costs should be coded to object 2130.

*Object Code*                    2140

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Administrators	Employer's share of any group health insurance plan for administrators.

*Object Code*                    2141

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Administrators - Other Group Insurance	Employer's share of any group insurance plan for administrators. Employer's share of administrator health insurance should be coded to object 2140.

*Object Code*                    2150

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Assistant Administrators	Employer's share of any group health insurance plan for assistant administrators.

*Object Code*                    2151

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Assistant Administrators - Group Insurance	Employer's share of any group insurance plan, other than health for assistant administrators. Employer's share of assistant administrator health insurance should be coded to object code 2150.

*Object Code*                    2160

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Other Professionals	Employer's share of any group health insurance plan for employees holding other professional positions.

*Object Code*                    2161

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Employee Benefits for Other Professionals - Group Insurance	Employer's share of any group insurance plan, other than health, for employees in other professional positions. Employer's share of health insurance for other professionals should be coded to object code 2160.

*Object Code*                    2170

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Regular Employees - Managers	Employer's share of any group health insurance plan for regular employee managers.

*Object Code*                    2171

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Group Insurance for Regular Employees - Managers	Employer's share of any group insurance plan, other than health, for regular employee managers. Employer's share of health insurance for regular employee managers should be coded to object code 2170.

*Object Code*                    2180

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Regular Employees	Employer's share of any group health insurance plan for regular employees.

*Object Code*                    2181

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Group Insurance for Regular Employees	Employer's share of any group insurance plan, other than health, for regular employees. Employer's share of health insurance for regular employees should be coded to object code 2180.

*Object Code*                    2190

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Group Health Insurance for Other Employees	Employer's share of any group health insurance plan for employees not classified in the preceding group health insurance object codes.

*Object Code*            2191

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Group Insurance for Other Employees	Employer's share of any group insurance plan, other than health, for employees not classified in the preceding group insurance object codes. Employer's share of health insurance for other employees should be coded to 2190.

*Object Code*            2200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions - Stipends	Employer's share of Social Security/Medicare paid by the school administrative unit for stipend recipients.

*Object Code*            2210

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Payments for Professionals	Employer's share of teacher Social Security/Medicare contributions paid by the school administrative unit.

*Object Code*            2220

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Instructional Aides or Assistants	Employer's share of Social Security/Medicare contributions for instructional aides or assistants paid by the school administrative unit.

*Object Code*            2230

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Substitutes and Tutors	Employer's share of social security/medicare benefits paid on behalf of substitute personnel by the school administrative unit.

*Object Code*            2240

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Administrators	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in administrative positions.

*Object Code*                    2250

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Assistant Administrators	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in assistant administrative positions.

*Object Code*                    2260

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Other Professionals	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in other professional positions.

*Object Code*                    2270

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Regular Employees - Managers	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employee managers in regular positions.

*Object Code*                    2280

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Regular Employees	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in regular positions.

*Object Code*                    2290

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Social Security/Medicare Contributions for Other Employees	Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of other employees not accounted for in the preceding Social Security/Medicare object codes.

*Object Code*                    2300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions - Stipends	Employer's share of any employee retirement system paid by the school administrative unit to stipend recipients, including the amount paid for employees assigned to Federal programs.

*Object Code*            2310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Professionals	Employer's share of any employee retirement system contributions paid on behalf of teachers by the school administrative unit, including those assigned to Federal programs.

*Object Code*            2320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Instructional Aides or Assistants	Employer's share of any employee retirement system contributions for instructional aides/assistants paid by the school administrative unit, including those assigned to Federal programs.

*Object Code*            2330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Substitutes and Tutors	Employer's share of any employee retirement system contributions for substitute personnel paid by the school administrative unit, including those assigned to Federal programs.

*Object Code*            2340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Administrators	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of administrators.

*Object Code*            2350

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Assistant Administrators	Employer's share of alternative employee retirement system contributions paid by the school administrative unit on behalf of assistant administrators.

*Object Code*            2360

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Other Professionals	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees in other professional positions.

*Object Code*            2370

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Regular Employees - Managers	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employee managers in regular positions .

*Object Code*            2380

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Service - Employee Benefits	Retirement Contributions for Regular Employees	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees in regular positions.

*Object Code*            2390

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Other Employees	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees not accounted for in the preceding retirement object codes.

*Object Code*            2400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments	Payments made by the state or other governments on behalf of the school administrative unit that benefit active employees of the unit. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*            2410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Professionals	

*Object Code*            2420

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Instructional Aides or Assistants	

*Object Code*            2430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Substitutes and Tutors	

*Object Code*            2440

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Administrators	Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in administrative positions. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*            2450

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Assistant Administrators	Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in assistant administrative positions. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*            2460

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Other Professionals	Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in other professional positions. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*                    2470

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Regular Employees - Managers	Payments made by the state or other governments on behalf of the school administrative unit that benefit regular employee managers. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*                    2480

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Regular Employees	Payments made by the state or other governments on behalf of the school administrative unit that benefit regular employees. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*                    2490

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	On-Behalf Payments for Other Employees	Payments made by the state or other governments on behalf of the school administrative unit that benefit other employees not previously accounted for under other on behalf object codes. These payments typically include state matching of the retirement contributions of the school administrative unit personnel.

*Object Code*                    2500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition reimbursement	Amounts reimbursed by the school administrative unit to any employee qualifying for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*                    2510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Professionals	

*Object Code*            2520

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Instructional Aides or Assistants	

*Object Code*            2521

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition reimbursement for Ed Tech I	

*Object Code*            2522

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition reimbursement for Ed Tech II	

*Object Code*            2523

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition reimbursement for Ed Tech III	

*Object Code*            2530

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Substitutes and Tutors	

*Object Code*            2540

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Administrators	Amounts reimbursed by the school administrative unit to administrative employees who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2550

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Assistant Administrators	Amounts reimbursed by the school administrative unit to employees in assistant administrative positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2560

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Other Professionals	Amounts reimbursed by the school administrative unit to employees in other professional positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2570

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Regular Employees - Managers	Amounts reimbursed by the school administrative unit to employee managers in regular positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2580

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Regular Employees	Amounts reimbursed by the school administrative unit to employees in regular positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2590

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Other Employees	Amounts reimbursed by the school administrative unit to other employees not accounted for in preceding tuition reimbursement object codes but, who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object Code*            2600

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation - Stipends	Amounts paid by the school administrative unit to provide unemployment for its employees receiving stipends.

*Object Code*            2610

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Professionals	

*Object Code*            2620

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Instructional Aides or Assistants	

*Object Code*            2630

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Substitutes and Tutors	

*Object Code*            2640

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation for Administrators	Amounts paid by the school administrative unit to provide unemployment for its employees in administrative positions.

*Object Code*            2650

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Assistant Administrators	Amounts paid by the school administrative unit to provide unemployment for its employees in assistant administrative positions.

*Object Code*                    2660

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Other Professionals	Amounts paid by the school administrative unit to provide unemployment for its employees in other professional positions.

*Object Code*                    2670

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Regular Employees - Managers	Amounts paid by the school administrative unit to provide unemployment for its employee managers in regular positions.

*Object Code*                    2680

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Regular Employees	Amounts paid by the school administrative unit to provide unemployment for its employees in regular positions.

*Object Code*                    2690

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Unemployment Compensation Paid for Other Employees	Amounts paid by the school administrative unit to provide unemployment for its other employees not accounted for in the preceding unemployment object codes.

*Object Code*                    2700

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation - Stipends	Amounts paid by the school administrative unit to provide workers' compensation insurance for its employees receiving stipends.

*Object Code*                    2710

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Professionals	

*Object Code*                    2720

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Instructional Aides or Assistants	

*Object Code*                    2730

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Substitutes and Tutors	

*Object Code*                    2740

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Administrators	Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in administrative positions.

*Object Code*                    2750

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Assistant Administrators	Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in assistant administrative positions.

*Object Code*                    2760

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Other Professionals	Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in other professional positions.

*Object Code*                    2770

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Regular Employee - Managers	Amounts paid by the school administrative unit to provide worker's compensation insurance for its employee managers in regular positions.

*Object Code*            2780

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Regular Employees	Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in regular positions.

*Object Code*            2790

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Worker's Compensation Paid for Other Employees	Amounts paid by the school administrative unit to provide worker's compensation insurance for employees in other positions not accounted for in preceding worker's compensation object codes.

*Object Code*            2800

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits	Amounts paid by the school administrative unit to provide health benefits for its current employees or employees now retired for whom benefits are paid.

*Object Code*            2810

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Professionals	

*Object Code*            2820

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Instructional Aides or Assistants	

*Object Code*            2830

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Substitutes and Tutors	

*Object Code*            2840

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Administrators	Amounts paid by the school administrative unit to provide health benefits for its current administrators or administrators now retired for whom benefits are paid.

*Object Code*            2850

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Assistant Administrators	Amounts paid by the school administrative unit to provide health benefits for its current assistant administrators or assistant administrators now retired for whom benefits are paid.

*Object Code*            2860

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Other Professionals	Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other professional positions within the unit.

*Object Code*            2870

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits for Regular Employees - Managers	Amounts paid by the school administrative unit to provide health benefits for its current employee managers, or employee managers now retired for whom benefits are paid, holding other regular positions within the unit.

*Object Code*            2880

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Regular Employees	Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other regular positions within the unit.

*Object Code*            2890

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Health Benefits Paid for Other Employees	Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other other positions not accounted for in preceding health benefit object codes within the unit.

*Object Code*            2900

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as cash in lieu, annuity match, automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*            2910

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Professionals	

*Object Code*            2920

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Instructional Aides or Assistants	

*Object Code*            2930

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Substitutes and Tutors	

*Object Code*                    2940

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Administrators	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    2950

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Assistant Administrators	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    2960

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Other Professionals	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    2970

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Regular Employees - Managers	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    2980

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Regular Employees	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    2990

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Other Employee Benefits Paid for Other Employees	Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.

*Object Code*                    3000

<i>Object</i>	<i>Title</i>	<i>Description</i>
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 administrative unit. Services purchased from another school administrative unit or from other government sources should be coded to the 5900 series of object codes.

*Object Code*                    3100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Official/Administrative Services	Services in support of the various policymaking and managerial activities of the school administrative unit. Included are management consulting activities oriented to general governance or business and financial management of the school administrative unit; school management support activities; and election services and tax assessing and collecting services.

*Object Code*                    3110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Administrative Services - Superintendent	Amounts paid for services of a Superintendent that are provided under a contractual agreement and not as an employee of the school administrative unit.

*Object Code*                    3120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Administrative Services, Fiscal	Amounts paid for financial services to the school administrative unit that are provided under a contractual agreement and not as an employee of the school administrative unit. This code should not include expenditures made to public accounting firms but should include payments made for the outsourcing of payroll or other fiscal services.

*Object Code*                    3200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	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.

*Object Code*                    3210

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Professional Education Services - Accreditation	Amounts paid for services provided to the school administration unit to obtain or renew accreditation. Examples include: any expenses incurred by the accreditation consultant(s) including travel, lodging, and meals. Used with school administration function codes.

*Object Code*                    3300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Professional Employee Training and Development Services	Services supporting the professional development of the school administrative unit 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 the school unit facility 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.

*Object Code*                    3310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Employee Training on Student Assessment Systems	Services supporting the education of SAU staff on student assessment systems. Costs to be included here include assessment workshop registration fees and charges from external vendors to provide assessment workshops,

*Object Code*                    3400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services	Professional services other than educational services that support the operation of the school administrative unit. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, interpreters, systems analysts, planners and the like.

*Object Code*                    3410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Assessment for Administration	Used by member municipalities of school unions to record payment of the assessment by an Alternative Organizational Structure or school union for superintendency, central office services and school board services.

*Object Code*                    3420

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Architect and Engineer	Expenditures for architect and engineering firms hired for construction projects.

*Object Code*                    3421

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - A/E Reimbursable	Expenditures for architect and engineers that are reimbursable through bond sales on a state approved construction project.

*Object Code*                    3422

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Environmental Permitting	Expenditures associated with required environmental permits for construction projects.

*Object Code*                    3423

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Life Cycle Cost Analysis	Expenditures associated with life cycle cost analyses needed for construction projects.

*Object Code*                    3424

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Surveys and Soil Tests	Expenditures for surveys and soil tests associated with construction projects.

*Object Code*                    3425

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Site Search	Expenditures for site search fees incurred as a result of construction projects.

*Object Code*                    3426

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Project Coordinator	Expenditures for Project Coordination services provided in support of a state approved major capital (school construction) project.

*Object Code*                    3427

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Clerk of the Works	Expenditures for services provided during a construction project by a Clerk of the Works.

*Object Code*                    3428

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Owner's Rep	Expenditures for services provided during a construction project by an Owner's Rep.

*Object Code*                    3429

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Commissioning	Expenditures associated with commissioning at the conclusion of a construction project.

*Object Code*                    3430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Adult Education Contracted Services	Contracted professional services for adult education that are eligible for state subsidy. Use only with Adult Education program codes.

*Object Code*                    3440

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Special Education Contracted Services	Contracted professional services for special education programs. Examples are: Director of Services to Exceptional Children, Supervisor of Special Education, School Psychologist/Clinical Psychologist, Psychometrician/Psychological Examiner, Speech and Hearing Clinician/Speech Pathologist; Audiologist, Occupational Therapist, Physical Therapist, Social Worker, and Legal Services utilized for Special Education. Use this object code only with Special Education program codes.

*Object Code*                    3450

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Legal Services	Amounts paid to lawyers and/or paralegals. If coding legal fees associated with IEP identified students, use object 3440.

*Object Code*            3460

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Financial	Amounts paid to accountants, auditors or financial advisors.

*Object Code*            3490

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Other	Amounts paid for professional services not already detailed in the 3400 object code series.

*Object Code*            3500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Technical Services	Services to the school administrative unit that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts and the like.

*Object Code*            3510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Data Processing and Coding Services	Data entry, formatting, and processing services other than programming.

*Object Code*            3520

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Technical Services	Technical services other than data processing and related services.

*Object Code*            3590

<i>Object</i>	<i>Title</i>	<i>Description</i>
Technical Services	Other Technical Services - Other	Amounts paid for technical services not already detailed in the 3500 object code series.

*Object Code*            4000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services		Services purchased to operate, repair, maintain, and rent property owned or used by the school administrative unit. These services are performed by persons other than school administrative unit employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

*Object Code*            4100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Utility Services	Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone is not included here; it is included under the 5300 object code series.

*Object Code*            4200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Cleaning Services	Services purchased to clean buildings and grounds (apart from services provided by school administrative unit employees). Include costs for trash disposal and snow removal here.

*Object Code*            4300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Repair and Maintenance Services	Expenditures for repairs and maintenance services not provided directly by school administrative unit personnel.

*Object Code*            4310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Non-Technology-Related Repairs and Maintenance	Contracts and agreements covering the upkeep of buildings and non-technology equipment. Do not include costs for renovating or remodeling here; those are appropriately coded under 4500.

*Object Code*            4311

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Photocopier Service Agreement	

*Object Code*            4320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Technology-Related Repairs and Maintenance	Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school administrative unit personnel. This includes ongoing service agreements for technology hardware. Use with function codes 2230 and 2580.

*Object Code*            4330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Software Repairs and Maintenance	Costs for repairs and maintenance services for software that are not directly provided by the school administrative unit personnel. Include costs for software maintenance agreements here.

*Object Code*            4390

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Other Repairs and Maintenance Services	Amounts paid to independent contractors, not employees, not previously accounted for in the 4300 object code series.

*Object Code*            4400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rentals	Costs for renting or leasing land, buildings, equipment and vehicles.

*Object Code*            4410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long range use by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object code 4450.

*Object Code*            4411

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings - Lease Purchases	Expenditures for lease purchases of land and buildings by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object code 4451.

*Object Code*            4420

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rental of Equipment and Vehicles	Expenditures for leasing or renting equipment or non-student transportation vehicles for both temporary and long-range use by the school administrative unit. Do not include costs associated with the rental of computers or other technology-related equipment; these are properly coded to object code 4430.

*Object Code*            4430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rentals of Computers and Related Equipment	Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

*Object Code*            4432

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rental of Software	Expenditures for renting or leasing computer software for temporary or long term use.

*Object Code*            4440

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rentals of Other Equipment	Expenditures for leasing or renting non-technology equipment for both temporary and long range use, such as photocopiers. Code technology equipment to object code 4430.

*Object Code*            4445

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rentals of Other Equipment	Copier leases

*Object Code*            4450

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings - Lease Agreements	Amounts paid for leasing or renting of land and buildings for temporary use that are not approved by the Maine Department of Education.

*Object Code*            4451

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings - Lease Purchase Agreements	Amounts paid for the lease purchase for land and buildings that are not approved by the Maine Department of Education.

*Object Code*            4500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Construction Services	Includes amounts for constructing, renovation, and remodeling buildings or infrastructure assets paid to contractors; also used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. To be used only with the following function codes: 2690 and/or the 4000 series.

*Object Code*            4510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Construction Services - Site Development	Expenditures necessary to prepare the approved site for construction of a facility.

*Object Code*            4900

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Other Purchased Property Services	Purchased property services that are not classified elsewhere in the 4000 series. Do not include communication services here; they are properly coded to object code series 5300.

*Object Code*            5000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services		Amounts paid for services rendered by organizations or personnel not on the payroll of the school administrative unit (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.

*Object Code*            5100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Services	Expenditures for transporting children to and from school and other activities (apart from transportation services provided by employees of the school administrative unit). Used only with 2700 function code series.

*Object Code*            5110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased From Another School Administrative Unit Within the State	Amounts paid to other school administrative units within the state for transporting children to and from school and school-related events. Used only with 2700 function code series.

*Object Code*            5120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Services Purchased from Another School Administrative Unit Outside the State	Payments to other school administrative units outside the state for transporting children to and from school and school-related events. Used only with 2700 function code series.

*Object Code*            5130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Room & Board	Amounts approved by the Commissioner and paid for boarding and/or meals for special education students or for students living in remote locations in lieu of transportation. Used only with 2700 function code series.

*Object Code*            5140

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased from Private Sources/Organizations	Used only with 2700 function code series.

*Object Code*            5190

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased From Other Sources	Payments to persons or agencies other than school administrative units for transporting children to and from school and school-related events. Used only with 2700 function code series.

*Object Code*            5200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	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 under object code series 2000.

*Object Code*            5210

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Insurance - Building and Contents	Expenditures for property (building and content) insurance coverage.

*Object Code*            5300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Communications	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; 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; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet.

*Object Code*            5310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Communications - Postage	Amounts paid for postage and postage machine rental.

*Object Code*            5320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Communications - Telephone	Amounts paid to a provider for telephone services.

*Object Code*            5330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Internet Connectivity	Use to record expenditures for internet connectivity.

*Object Code*            5340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Ebooks	Use to record expenditures for classroom/library ebooks and internet subscriptions for research materials.

*Object Code*            5400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	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 firms or public relations services should not be coded here; they are appropriately coded under the 3400 object code series.

*Object Code*            5430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Service	Advertising for Adult Education	Used to classify advertising costs of Adult Education programs only

*Object Code*            5500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Printing and Binding	Expenditures for job printing and binding, usually according to specifications of the school administrative unit. This includes designing and printing forms and posters, as well as printing and binding school administrative unit publications. Preprinted standard forms are not charged here but are appropriately coded under the 6100 object code series.

*Object Code*            5530

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Printing and Binding for Adult Education	Used to classify printing and binding costs of Adult Education programs only

*Object Code*            5600

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition	Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries for the paying school administrative unit.

*Object Code*            5610

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Other School Administrative Units Within the State	Amounts paid for tuition to other school administrative units within the State.

*Object Code*            5612

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for K-2 Targeted Funds	Portion of tuition paid to meet rule requirement of K-2 targeted funds.

*Object Code*            5613

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for Instructional Technology Targeted Funds	Portion of tuition payment applicable to fulfilling rule requirement for instructional technology targeted funds expenditures.

*Object Code*            5614

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for Standards Based System Targeted Funds	Portion of tuition payment applicable to fulfilling rule requirement for a standards based system targeted fund expenditure.

*Object Code*            5620

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Other School Administrative Units Outside the State	Amounts paid for tuition to other school administrative units outside the State.

*Object Code*            5630

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Private Sources	Tuition paid to private schools.

*Object Code*            5640

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State	Payments to agencies such as regional educational service centers for educational services to students; most often, these payments are based on a cost-sharing agreement that is established by the regional organization and accepted by the participants/members. Examples of transactions delineated under this code include regional assessments for elementary/secondary programs, special education assessments for regional programs, career and technical region or center assessments.

*Object Code*            5643

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State for Instructional Technology Targeted Funds	Portion of regional assessment or tuition payment applicable to fulfilling rule requirement for instructional technology targeted funds expenditures.

*Object Code*            5644

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State for Standards Based System Targeted Funds	Portion of regional assessment or tuition payment applicable to fulfilling rule requirement for standard based system targeted funds expenditures.

*Object Code*            5650

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Outside the State	Tuition paid to agencies such as regional educational service centers for educational services to students.

*Object Code*            5660

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Charter Schools	Tuition paid to charter schools for services provided in accordance with the established charter for that school.

*Object Code*            5670

<i>Object</i>	<i>Title</i>	<i>Description</i>
Tuition	Tuition to School Administrative Units for Voucher Payments	Tuition paid to school administrative units for students utilizing a state or local voucher program.

*Object Code*            5680

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Private Schools - Insured Value Factor	Additional statutory tuition payments made to non-public schools to offset the costs to that private school for building and maintaining its facilities.

*Object Code*            5690

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition - Other	Tuition paid to the state and other governmental organizations (such as EUT) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school administrative unit. Also use for post secondary option payments and assessments paid to CDS.

*Object Code*            5700

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Food Service Management	Expenditures for operation of a local food service facility by other than employees of the school administrative unit. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school administrative unit for food, supplies, labor, and equipment would be charged to the appropriate object codes under function code 3100.

*Object Code*            5800

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel	Expenditures for transportation, meals, hotel and other expenditure/expenses associated with staff travel for the school administrative unit. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here.

*Object Code*            5801

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel - mileage	

*Object Code*            5802

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel - lodging	

*Object Code*            5803

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel - meals	

*Object Code*            5810

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel for Professional Development	Expenditures associated with employee travel for the purpose of professional development activities.

*Object Code*            5830

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Adult Education Travel to State Meetings	Expenditures for staff travel expenses associated with Adult Education meetings called by the Maine Department of Education.

*Object Code*            5900

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Intereducational, Interagency Purchased Services	Purchased services other than those described in the 5000 object code series. Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school administrative unit and other governmental entities.

*Object Code*            5910

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Services Purchased From Another School Administrative Unit or Educational Service Agency Within the State	Payments to another school administrative unit within the state for services rendered, other than tuition or transportation fees. Examples of such services are data processing, purchasing, nursing and guidance.

*Object Code*            5920

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Services Purchased From Another School Administrative Unit or Educational Service Agency Outside the State	Payments to another school administrative unit outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance.

*Object Code*            6000

<i>Object</i>	<i>Title</i>	<i>Description</i>
General 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. Equipment that has a cost lower than the school administrative unit's capitalization threshold should be coded in this series. Code non-instructional items meeting this description here; items purchased to support instructional programs should be coded to object code 6100.

*Object Code*            6050

<i>Object</i>	<i>Title</i>	<i>Description</i>
General Supplies	Equipment and Furniture, Non-Instructional, Non-Capitalized	Expenditures for equipment and furniture that are purchased for purposes other than student instruction and that do not meet the school unit's capitalization threshold.

*Object Code*            6100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies	Expenditures for program specific supplies to fulfill the purpose of a specific instructional program area of a school administrative unit.

*Object Code*            6105

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies - Music	

*Object Code*            6110

<i>Object</i>	<i>Title</i>	<i>Description</i>
General Supplies	Equipment and Furniture, Instructional, Non-Capitalized	Expenditures for equipment and furniture that are purchased for student instruction purchases and that do not meet the school unit's capitalization threshold.

*Object Code*            6120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies - Art	

*Object Code*            6121

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies - Family and Consumer Science	

*Object Code*            6122

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies - Tech Ed	

*Object Code*            6123

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies - Science	

*Object Code*            6128

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies -Physical Education	

*Object Code*            6150

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Career and Technical Education Minor Capital Equipment	Expenditures made by Career and Technical Centers and/or Regions for program equipment items that are not capitalized but are required to have group control.

*Object Code*            6190

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Career and Technical Education Classroom and WorkSite Safety Supplies	

*Object Code*            6200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy	Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

*Object Code*            6210

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Natural Gas	Expenditures for gas utility services from a private or public utility company.

*Object Code*            6220

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Electricity	Expenditures for electric utility services from a private or public utility company.

*Object Code*            6230

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Bottled Gas	Expenditures for bottled gas, such as propane gas received in tanks.

*Object Code*            6240

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Oil	Expenditures for bulk oil normally used for heating.

*Object Code*            6250

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Coal	Expenditures for raw coal normally used for heating.

*Object Code*            6260

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Gasoline/Diesel	Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.

*Object Code*            6290

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy - Other	Expenditures for energy that cannot be classified in one of the preceding energy object codes.

*Object Code*            6300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Food	Expenditures for food used in the school food service program. Food used in instructional programs is coded under supplies, object code series 6000.

*Object Code*            6310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies - Food	Non-Food Supplies	Amounts paid for non-food supplies used in conjunction with the school food service program, not instructional programs.  Examples include: Paper plates, cups, napkins, hand-mixer, trays, utensils.

*Object Code*            6400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Books and Periodicals	Expenditures for books, textbooks, and periodicals, in paper or CD/DVD format (not online), including any reference and library books. This category includes the cost of workbooks as well as textbooks which are purchased to be resold or rented. Also included here are the costs of binding or other repairs to school library books.  Examples include: Encyclopedia (hardcover or CD/DVD), Adult-Ed textbooks, magazines, classroom textbooks and workbooks.

*Object Code*            6410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Books and Periodicals; Textbooks - Hardcover	Amounts paid for hardcover textbooks.

*Object Code*            6420

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Books and Periodicals; Textbooks - Softcover	Amounts paid for softcover textbooks.  Examples include: Workbooks, paperback, trade manuals.

*Object Code*            6430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Books and Periodicals; Periodicals	Amounts paid for periodicals, including paper and CD format.  Examples: Subscriptions, newspapers, magazines, journals.

*Object Code*            6500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Technology-related Supplies	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are software (downloaded or "off the shelf"), diskettes, parallel cables, and monitor stands as well as personal computers and other technology items that fall below the school administrative unit's capitalization threshold.

*Object Code*            6600

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Audiovisual Supplies	Expenditures for optical, electronic and other devices and related supplies which are designed to enhance learning through the combined senses of hearing and sight; for example, films and television.

*Object Code*            6700

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Student Transportation Vehicle Parts and Supplies	Amounts paid for parts used in the repair and maintenance of the school administrative unit's student transportation vehicles. Used with Function 2700.  Examples include: Tires, engine parts, oil, transmission.

*Object Code*            6800

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Construction Supplies	Supplies needed to support new school construction or an addition. Examples include items purchased by Architects and Engineers that are reimbursable through bond proceeds.

*Object Code*            6900

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Other Supplies	Expenditures for supplies not otherwise delineated in the 6000 object code series

*Object Code*            6950

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Supplies	Graduation Supplies for Adult Education	Used to classify costs of supplies for Adult Education graduation ceremonies only; code to Adult Education Director's office

*Object Code*            7000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property		Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets and equipment that meet the defined criteria under equipment object codes.

*Object Code*            7100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Land and Land Improvements	Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the school administrative unit for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to other appropriate objects, are expenditures for improving sites and adjacent ways after acquisition by the school administrative unit.

*Object Code*            7200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Buildings	Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, but not including payments approved under the Department of Education lease purchase or lease conversion program. Do not include any expenditures resulting from repairs, renovations, or alterations to the existing building; these expenditures should be reported under their appropriate object codes. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of service systems in existing buildings are recorded under object 4500. Buildings built and alterations performed by the school unit's own staff are charged accordingly.

*Object Code*            7300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment	

*Object Code*            7301

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment	Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles other than those used for student transportation, that are under a school unit's capitalization threshold but group control of the item is need and it meets other equipment criteria as follows: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Machinery	Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples include: lathes, drill press, printing press. To be classified as equipment, the machinery must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7311

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Machinery	Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles) but the amount expended is less than a school unit's capitalization threshold. Additionally, group control of the item is needed and it meets the following criteria for equipment: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Vehicles (Other than Student Transportation)	Expenditures for equipment used to transport items and employees associated with operation and maintenance of the school administrative unit. To be classified as equipment, the vehicle must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance. Do not use this object code for expenditures associated with the cost of purchasing student transportation vehicles; use object code 7360.

*Object Code*            7330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Furniture and Fixtures	Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. Costs coded here meet or exceed a school unit's capitalization threshold. To be classified as equipment, the furniture or fixture must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7331

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Furniture and Fixtures	Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items that do not meet a school unit's capitalization threshold but for which group control is needed and the item meets all the other following criteria of equipment: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7335

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Furniture and Fixtures        (Built In)	Expenditures for equipment as part of a school construction project that must be segregated as built in. To be classified as equipment, the item must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - 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. Costs coded here meet or exceed a school unit's capitalization threshold. To be classified as equipment, the item must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7341

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	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. Costs coded here do not meet a school unit's capitalization threshold but group control of the item is needed and the item meets all of the other equipment criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7350

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Technology Software	Expenditures for purchased or downloaded software used for educational or administrative purposes that meet or exceed the capitalization threshold. To be classified as equipment, the item must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7351

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Technology Software	Expenditures for purchased software used for educational or administrative purposes that do not exceed the school unit's capitalization threshold but for which group control is necessary. To be classified as equipment, the item must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7360

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Student Transportation Vehicles	Expenditures for equipment used to transport students to and from school and back, as well as for extra-curricular and co-curricular activities and field trips. These vehicles should conform to all state and federal statutes and rules for safe student transportation. To be classified as equipment, the vehicle must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance. Also code here any after market modifications to student transportation vehicles that meet the school unit's asset threshold, such as a lift.

*Object Code*            7390

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Other Equipment	Expenditures for all other equipment not classified elsewhere in the 7300 object series and that meet or exceed a school unit's capitalization threshold. To be classified as equipment, the item must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7391

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Other Equipment	Expenditures for all other equipment not classified elsewhere in the 7300 object series that does not meet the capitalization threshold but needs group control and meets all the other equipment criteria as follows: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object Code*            7400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Infrastructure	Expenditures for purchased infrastructure assets by the school administrative unit. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.

*Object Code*            7410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Infrastructure - Communication	Expenditures for purchased infrastructure assets pertaining to communication; most commonly with a school construction project.

*Object Code*            7900

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Depreciation	The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the costs 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.

*Object Code*            8000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous		Amounts paid for goods and services not otherwise classified elsewhere.

*Object Code*            8100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Dues and Fees	Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered. Include costs for on line databases here.

*Object Code*            8110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Bank Fees	

*Object Code*            8120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Maine State Billing Fees	Not to be used with fund 246 nor paid from MaineCare/Medicaid dollars allocated to the general fund.

*Object Code*            8130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Adult Education GED Site Fees	Fees assessed annually to GED Testing Centers; expenditures are eligible for inclusion in Adult Ed subsidy formula. Use with program code 6000 and function code 2300.

*Object Code*            8140

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	School Board Conference Fees	Amounts paid for costs associated with school board members attending conferences and workshops.

*Object Code*                    8150

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Fingerprinting Fees	Fees paid by the school administrative unit for required employee fingerprinting.

*Object Code*                    8200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Judgments Against the School Administrative Unit	Expenditures from current funds for all judgments (except as indicated below) against the school administrative unit 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 administrative unit resulting from failure to pay bills or debt service are recorded under appropriate expenditure accounts as though the bills or debt service had been paid when due. Used only with function 2310, school board.

*Object Code*                    8300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Debt-Related Expenditures/Expenses	

*Object Code*                    8310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Redemption of Principal	Expenditures to retire bonds (including current and advance refundings) and long-term loans.

*Object Code*                    8311

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Redemption of Principal - Lease Conversions	Principal payments on MDOE approved bonded lease conversion projects.

*Object Code*            8320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Interest	Expenditures for long term interest on bonds or notes.

*Object Code*            8321

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Interest	Interest payments on MDOE approved bonded lease conversion projects.

*Object Code*            8330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Amortization of Bond Issuance and Other Debt-Related Costs	Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

*Object Code*            8340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Amortization of Premium and Discount on Issuance of Bonds	Expenses amortized as debt premium and/or discount in connection with the issuance of debt.

*Object Code*            8350

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Related Expenditures/Ex penses	Interest on Short Term Debt	Expenditures for interest on short-term debt or anticipation notes. (Used only with function 2510 Fiscal Services.)

**Object Code** 8500

<b>Object</b>	<b>Title</b>	<b>Description</b>
Debt Service and Miscellaneous	Co-curricular, extra-curricular and field trip transportation	Used only to record pupil transportation expenditures for instructional field trips, co-curricular activities and extra-curricular activities in the appropriate program areas as a one line transaction. This code is to be used in the combination of program 0000 and function code 2700 series. See model charts of accounts for instruction, co curricular and extra curricular to determine proper coding.

**Object Code** 8900

<b>Object</b>	<b>Title</b>	<b>Description</b>
Debt Service and Miscellaneous	Miscellaneous Expenditures	Amounts paid for goods or services not properly classified in one of the objects in the 8000 series.

**Object Code** 9000

<b>Object</b>	<b>Title</b>	<b>Description</b>
Other Items		Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school administrative unit.

**Object Code** 9100

<b>Object</b>	<b>Title</b>	<b>Description</b>
Other Items	Fund Transfers Out	Includes all transactions conveying financial resources from one fund to another within the school administrative unit.

**Object Code** 9110

<b>Object</b>	<b>Title</b>	<b>Description</b>
Other Items	Fund Transfers Out	Includes all transactions conveying financial resources from one fund to a fund of another governmental agency.

*Object Code*            9120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out - Special Revenue Accounts	

*Object Code*            9130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out - Capital Project Accounts	

*Object Code*            9140

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out - Student Activity Accounts	

*Object Code*            9150

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out - Minor Capital Accounts	

*Object Code*            9160

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out -Adult Education Accounts	

*Object Code*            9200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Payments to Escrow Agents for Defeasance of Debt	

*Object Code*            9250

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Discount on the Issuance of Bonds	Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized using expenditure object account 8340. (Object 9250 should only be used with function 5000.)

*Object Code*            9300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Net Decreases in the Fair Value of Investments	Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

*Object Code*            9310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Realized Losses on Investments	Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account may be used for internal tracking purposes.

*Object Code*            9320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Unrealized Losses on Investments	Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account may be used for internal tracking purposes.

*Object Code*            9400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Losses on the Sale of Capital Assets	The excess of book value of the capital assets sold over the amount received.

*Object Code*            9500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Special Items	Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school administrative unit administration that are either unusual in nature or infrequent in occurrence . For some units, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items also include events that are not within the control of the unit.

*Object Code*            9600

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Extraordinary Items	Used to classify items in accordance with Accounting Principles Board Opinon No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some units, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm or costs related to an environmental disaster.