

Accounting Guides



Expenditure Code Quick Reference—Revised—01.12.23

Expenditure Object	Description	Examples [not exhaustive]
01XX	Salaries	Salaries, Extra Duty, Overtime
02XX	Employee Benefits	Taxes, FICA, Medicare, etc.
03XX	Purchased Professional and Technical Services	
0322	Education Consultant	PD sessions, workshops
0338	Registration Fees	Conference registrations
0341	Drug Testing	Drug testing
0343	Legal Services	Wyatt, Tarrant & Combs
0345	Medical Services	Physicals, ECE ENT exams
0347	Security Services	Security services
0349	Other Professional Services	Wulfe Brothers, karate class, Blue Apple Players, Young Rembrandts, Artist In Residence, Mad Science, D.E.A.N. Alert System, shredding services
04XX	Purchased Property Services	
0421	Sanitation Services	Port-A-Potty
0423	Contracted Custodial Services	
0425	Pest Control Services	
0432	Technology-Related Repairs & Maintenance	Repairs and maintenance services for technology equipment. Includes ongoing service agreements for hardware
0434	Building Repairs & Maintenance	Plumbers, Cleaning services, Data/Telephone drop installation, Carpet replacement/removal/installation, Projector install
0439	Other Repairs & Maintenance	Two-way radio repairs, ChemLawn, Athletic fields R&M
0449	Other Rental	Costumes, equipment, facilities, meeting rooms
0450	Construction Services	Must notify Facilities of ANY construction project on school property PRIOR to beginning work
05XX	Other Purchased Services	
0513	Bus Tokens	TARC tickets
0514	Contracted Bus Services	See Bus Service bid tabulations, reimbursements to JCPS Transportation for Activity Bus Drivers
0531	Postage	Postage
0532	Telephone	
0534	Cell Phone	
0535	Pagers	
0538	Shipping/Delivery/Freight Services	UPS, FedEx, etc. INCLUDE LINE ON REQ's for this cost
0541	Radio/Television Advertising	
0542	Newspaper Advertising	
0559	Printing	ALL Materials Production orders. Items from Publications, Kinko's, etc.
0561	Tuition—KY School District	
0562	Tuition—Out-of-State	
0580	Out-of-County Travel	See Travel Guidelines. Hotel, Airfare, Car/Van Rental (when appropriate)
0581	In-County Travel	See Travel Guidelines

06XX	Supplies & Materials	Consumable Supplies
0610	General Supplies	any supplies, Elementary teaching carpets
0616	Non-Instructional Food	ALWAYS used when feeding Adults and/or Employees. Also used when feeding students outside classroom instruction (ESS, Academic Team, Club Meetings, etc.) (Not Fund 51)
0617	Instructional Food	ONLY used for STUDENTS. Food must be directly related to Instruction (e.g., Culinary Arts, Family & Consumer Life Sciences [Home Ec Class], CBI) (Not Fund 51)
0626	Gasoline	
0627	Diesel	
0641	Library Books	
0642	Periodicals & Newspapers	Subscriptions (print only - not digital)
0643	Supplemental Books, Study Guides and Curriculum	Method books, sheet music, Ebooks
0644	Textbooks & Other Instructional Materials	Must be on State-Approved List
0645	Audio Visual Materials	Professionally Produced Films, DVDs, Music & Materials
0647	Reference Materials	PD Reference/PD Library, Professional References
0649	Binding & Repairs	Textbook Binding & Repairs, Library Book Binding & Repairs
0650	Supplies—Technology Related	Printer cartridges & toner, headphones (under \$30 each), projector lamps, calculators, computer cables & adapters, monitor stands, device cases, SD cards SOFTWARE: Includes all digital resources (ie. licenses, apps, extensions, maintenance, etc) When dollar amount is less than \$5,000 per unit (not grand total) See 0735 for digital resources greater than \$5,000 each
0680	Welfare Spending	Clothing, Eyeglasses, Shoes—ALWAYS for Indigent Students (NEVER Employees)
0692	Health Supplies	
0697	Other Supplies & Materials	Tools (under \$100), window treatments
0698	Lawn & Landscaping Supplies	
07XX	Property	Useful Life > One Year
0731	Machinery	Lathes, Drill Presses, Printing Press
0732	Vehicles	
0733	Furniture & Fixtures	Item(s) must be used for one of the following: sitting, writing, or storing—Chairs, Tables, Desks, Filing Cabinets, Bookcases, Storage Cabinets, Shelving Units
0734	Technology-Related Hardware	Routers, switches, Uninterruptable Power Supply Units (UPS), servers, printers, devices (laptops/tablets), monitors, computer memory, computer mouse/keyboard, laptop batteries, computer speakers, scanner, document camera
0735	Technology—Software	Includes all digital resources (ie. licenses, apps, extensions, maintenance, etc) with a unit price of greater than \$5,000 each See 0650 for digital resources under \$5,000 per unit
0739	Other Equipment	Copier, paper shredder, lawn equipment, laminator, security system, two-way radios, appliances, TV, projector & screen, white board, IFPs (Smart Board/ClearTouch), DVD player, musical instruments, headphones (over \$30 each), cameras (digital/video) & access. (tripods,lenses), tools (over \$100), bleachers, playgrounds, signs (digital/marquee), stage curtains, stanchions
08XX	Other Expenditures	
0810	Dues & Fees	Notary Public Fee; Membership dues (for school or district as we do not pay for individual memberships with tax dollars);
0893	Uniforms	
0894	Field Trips	Instructional field trip admission (cost of bus is object 0514)

Only the most commonly used codes are listed. To see all available object codes, check the Financial Planning & Management intranet website under the Chart of Accounts link. This document is subject to revision without notice.