

SECTION 3.08 OBJECT/NCES CODES (Effective 2020-21)

Debit/Credit Transfers

	60xxx=Debit, 61xxx=Credit
6x010	Debit/Credit Transfers-ASB
6x072	Debit/Credit Transfer Info Systems
6x074	Debit/Credit Transfer Food Service
6x075	Debit/Credit Transfer Field Trips
6x076	Debit/Credit Transfer Copier Use
6x088	Debit/Credit Transfer Motor Pool
6x093	Debit/Credit Transfer Maintenance

Salaries

	42xxx=Cert, 43xxx=Classified
<u>Timesheet/Sub Pay</u>	
4x121	Substitute Pay - Admin
4x122	Substitute Pay - Cert/Class
4x124	Substitute Pay - IEP Release
4x132	Extra Timecard Pay - Cert/Class
4x133	Tutoring (use 4x122 or 4x132)
4x134	Special Ed IEP Compensated Time

Contracted Salaries (Normally Used on PAF's)

4x111	Regular Base Contract - Admin
4x112	Regular Base Contract - Cert/Class
4x151	Additional Time Contract - Admin
4x152	Additional Time Contract - Cert/Class
42153	Supplemental (TRI) Contract - Cert

Other Pay

4x163	Annual Leave Buy Back
4x164	Retire/Resign Leave Cash Out
4x168	Annuities & Allowances (Car, Phone)
4x169	Other Compensation Settlements, etc.)
42172	National Board Certification (NBCT)

Benefits

	44xx2=Cert, 44xx3=Classified
4421x	Life, Disability Insurance
4422x	Social Security, Medicare
4423x	Retirement
4424x	On-Behalf Payments (Revenue Offset)
4425x	Tuition Reimbursement
4426x	Unemployment & PFMLA
4427x	Worker's Compensation (L&I)
4428x	Health Benefits & HCA
4429x	Other Benefits

Accounting Use Only

Debt Service & Miscellaneous

57348	Bond Costs/Underwriter Fees
57820	Judgments
57831	Redemption of Principal
57832	Interest on Long-Term Debt
57833	Bond Issuance & Other Debt Costs
57834	Amortization of Premium/Discount
57835	Interest on Short-Term Debt
57890	Miscellaneous Expenditures

Other Items

57920	Payments to Escrow Agents/Defeasance
57925	Discount of Issuance of Bonds
57950	Special Items
57960	Extraordinary Items
59710	Land & Improvements

Supplies & Materials <\$5,000

55610	General Supplies
55612	Non-Tagged Furniture & Equipment
55613	Specialty Paper
55614	Paper
55616	Copier Supplies
55617	Postage
55618	Learning Allocation (ALE only)
55619	Theft-Sensitive Non-Tech Equipment
55626	Motor Vehicle Fuel
55630	Food (Nutrition Dept. Only)
55640	Books & Periodicals (Incl. Binding)
55650	Technology-Related Supplies
55651	Software, Applications (apps)
55652	Online textbooks and eBooks (owned)
55659	Theft-Sensitive Technology Equip.

Theft-Sensitive = Must Be Tagged

Purchased Services

Professional & Technical Services

57310	Contracted Office & Admin (rarely used)
57311	Election Services/Fees (activity 11 only)
57320	Professional Education Services
57321	Contracted Teachers (rarely used)
57322	Contracted Educ. Staff Associates
57330	Employee Training/Development
57340	Other Professional Services
57341	Legal-Interpret Laws/Policies (act.11)
57342	Audit Services (activity 11 only)
57343	Other Legal Services
57344	Fingerprinting/Background Checks
57345	Translation Services
57349	Labor & Industries (outside vendors)
57350	Technical services (non-professional)
57351	Data Processing/Coding (LITS only)
57352	Other Technical (LITS only)

Utilities & Property

57410	Water/Sewer (Maintenance only)
57411	Property Security
57420	Cleaning (Laundry, Custodial, etc.)
57421	Garbage
57422	Recycle
57423	Shredding
57431	Repair & Maint. - Non-Tech (Maint only)
57432	Repair & Maint. - Technology
57441	Rental of Land & Buildings
57442	Rental of Equipment & Vehicles

Purchased Services, Continued

Utilities and Property, Continued

57443	Rental of Computers & Related
57446	Copier Lease & Maintenance
57450	Contractor Services (Renov./Remodel)
57490	Other Property Purchased Services

Energy

57621	Natural gas
57622	Electricity
57623	Bottled Gas (Propane)
57624	Oil
57629	Other Energy

Other Purchased Services

57511	Student Transp.-Other District (act. 52 only)
57512	Student Transp.-Out-of-State (act. 52 only)
57519	Student Transp.-Other (act. 28,52 only)
57520	Insurance (other than empl. benefits)
57530	Communications (Telephone/Data)
57535	License & Subscription Fees
57537	Telephone Service
57538	Wireless Service
57540	Advertising
57550	Printing and Binding (Books=5640)
57565	Student Tuition - Post-Secondary
57569	Student Tuition - Other
57580	Registration & Entrance Fees (Travel)
57591	Services from Other Districts-In State
57592	Services from Other Distr.-Out-of-State
57810	Membership Dues
57811	Inspections/Operating License Fees

Employee Travel, Meals, Lodging

58581	In-District Mileage
58582	Travel Out of District
58583	Travel Out of State

Equipment > \$5,000

59731	Machinery
59732	Vehicles
59733	Furniture & Fixtures
59734	Technology-Related Hardware
59735	Technology-Related Software
59736	Copiers (Purchased, Not Leased)
59739	Other Equipment
59740	Infrastructure (HVAC, Elec., etc.)

Equipment = Must Be Tagged

59720	Buildings
59750	Intangible Assets
59760	Depreciation & Amortization
59931	Realized Loss on Investments
59932	Unrealized Loss on Investments
59940	Losses on Capital Assets
59950	Special Items
59960	Extraordinary Items