

**DETAIL EXPENDITURE OBJECT CODES AND DESCRIPTIONS**

EXPENDITURE OBJECT NUMBER	SEGMENT NAME	Updated: October 8, 2015		
<b>01XX</b>	<b>Salaries/Personnel Services</b>			
0110	Certified Services - (Contract)			
0111	Extended Days - (Contract)			
0112	Extra Duty - (Contract)			
0113	Other Certified - (Not part of contract)			
0114	National Teacher Certification			
0120	Certified Substitute			
0130	Classified Salaries			
0131	Other Classified Pay			
0140	Overtime			
0150	Classified Substitute			
0160	Licensed			
0170	Para-Professional			
0190	Board Per Diem			
<b>02XX</b>	<b>Employee Benefits</b>			
021X	Group Insurance			
0211	Life Insurance			
0212	Health Insurance			
0213	Liability Insurance			
0214	Dental Insurance			
0215	Disability Insurance			
0216	KY Ret Sys (KRS) Health Insurance			
0219	Other Group Insurance			
022X	Employer Social Security			
0221	Employer FICA Contribution			
0222	Employer Medicare Contribution			
023X	Employer Retirement Contributions			
0231	Ky. Teachers Retirement System (KTRS)			
0232	County Employees Retirement System (CERS)			
0233	Other Employee Retirement			
0240	Tuition Reimbursement			
0250	Unemployment Insurance			
0251	State Unemployment Insurance			
0253	KSBA Unemployment Insurance			
0260	Workers' Compensation Insurance			
0270	Other Health Care Benefits/COBRA			
0280	On-Behalf Payments			
029X	Other Employee Benefits			
0291	Sick Leave Payments			
0292	Retirement Plan Incentive Payments			
0293	Meal Reimbursements Taxable Portion			
0294	Federally Funded Health Care Benefits			
0295	Federally Funded Life Insurance Benefits			
0296	Federally Funded State Administration Fee			
0297	Federally Funded Flexible Spending Benefits			
0298	Other Employer Paid Benefits			
0299	Other Employee Benefits			
<b>03XX</b>	<b>Purchased Professional and Technical Services</b>			
031X	Official/Administrative Services			
0311	Tax Collection Services			
0312	KSBA Policy Services			
0319	Other Administrative Services			
032X	Professional Educational Services			
0321	Workshop Consultant			
0322	Education Consultant			
033X	Professional Training & Development Services			
0335	Professional Consultant			
0338	Registration Fees			
0339	Other Professional Training & Development Services			
034X	Other Professional Services			
0341	Drug Testing			
0342	Auditing Services			
0343	Legal Services			
0344	Financial Services			
0345	Medical Services			
0346	Architectural and Engineering Services			
0347	Security Services			
0349	Other Professional Services			
035X	Technical Services			
0351	Data Processing and Coding Services			
0352	Other Technical Services			
<b>04XX</b>	<b>Purchased Property Services</b>			
041X	Utility Services			
0411	Water/Sewage			
0413	Sewage			
0419	Other Utilities			
042X	Cleaning Services			
0421	Sanitation Services			
0422	Snow Removal			
0423	Contracted Custodial Services			
0424	Contracted Grounds Services			
0425	Pest Control Services			
0426	Laundry/Dry Cleaning Services			
0429	Other Cleaning Services			
043X	Repairs and Maintenance Services			
0431	Non-Technology-Related Repairs & Maintenance			
0432	Technology-Related Repairs & Maintenance			
0433	Equipment/Machinery/Furniture Repairs & Main.			
0434	Building Repairs & Maintenance			
0435	Vehicle Repairs & Maintenance			
0436	Electronics Repairs & Maintenance			
0437	Plumbing Repairs & Maintenance			
0438	Roof Repairs and Maintenance			
0439	Other Repairs and Maintenance			
044X	Rentals			
0441	Other Rentals			
0441	Kentucky Accounts Quick Reference Guide.xls	1		EXPENDITURE OBJECTS



EXPENDITURE OBJECT NUMBER	SEGMENT NAME	Updated: October 8, 2015		
0650	Supplies-Technology Related			
066X	Transportation Maintenance & Repair			
0661	Lubricants			
0662	Tires and Tubes			
0663	Repair Parts			
0669	Other Transportation Maintenance & Repairs			
067X	Student Activities			
0671	Merchandise for Re-Sale			
0672	Personal Services			
0673	Student Registrations			
0674	Awards			
0675	Organization Supplies			
0676	Scholarships			
0679	Other Student Activities			
0680	Welfare/Personal Services			
069X	Other Supplies and Materials			
0692	Health Supplies			
0693	Flooring Supplies			
0694	Equipment Supplies			
0695	Furniture & Fixtures Supplies			
0697	Other Supplies and Materials			
0698	Lawn & Landscaping Supplies			
0699	Reimbursements			
<b>07XX</b>	<b>Property</b>			
0710	Land and Land Improvements			
0720	Buildings			
073X	Equipment			
0731	Machinery			
0732	Vehicles			
0733	Furniture and Fixtures			
0734	Technology-Related Hardware			
0735	Technology Software			
0739	Other Equipment			
0740	Depreciation			
0750	Intangible Assets			
0760	Infrastructure			
<b>08XX</b>	<b>Debt Service and Miscellaneous</b>			
0810	Dues & Fees			
0811	Permits			
0820	Judgments Against the School District			
083X	Debt-related Expenditures/Expense			
0831	Redemption of Principal			
0832	Interest			
0833	Bond Issuance & other Debt-Related Costs			
0834	Amortization of Premium & Discount On Issuance of Bonds			
0838	KISTA Principal			
0839	KISTA Interest			
0840	Contingency (Budget Account Only) not to be used in the Final AFR submission			
089X	Miscellaneous Expenditures			
0891	Diplomas and Graduation Expenditures			
0893	Uniforms			
0894	Field Trips - Instructional			
0895	Other Student Travel			
0896	Student Wages			
0898	Field Trips - Non-Instructional			
0899	Other Miscellaneous Expenditures			
<b>09XX</b>	<b>Other Items</b>			
0910	Fund Transfers Out			
0913	Indirect Cost			
0914	Fund Transfer For Debt Service			
0915	Reimbursable Fund Transfers			
0920	Payments to Escrow Agents for Defeasance of Debt			
0925	Bond Discounts			
0930	Net Decreases in the Fair Value of Investments			
0931	Realized Losses on Investments			
0932	Unrealized Losses on Investments			
0940	Loss on the Sale of Capital Assets			
0950	Special items			
0960	Extraordinary Items			
0990	Other Uses of Funds			