**Section 100.TABLE F Expenditure Object Accounts**

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| **Label** | **Account Number** | **Description** |

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| **Salaries** | **100** | Amounts paid to permanent, temporary, or substitute employees on the district's payroll. This includes gross salary for personal service rendered while on the payroll of the district. |

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| **Employee Benefits** | **200** | Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary. |
| Retirement | 210 | Amounts paid by the district for employees' retirement. |
| Teachers Retirement | 211 | Amounts paid by the district to the Illinois Teachers' Retirement System (TRS) for certified employees. |
| Municipal Retirement | 212 | Amounts paid as the employer's share to the Illinois Municipal Retirement Fund (IMRF) for noncertificated employees' retirement. |
| FICA (Social Security) | 213 | Amounts paid as the employer's share of federal insurance contributions for applicable certificated and noncertificated employees' Social Security. |
| Medicare Only | 214 | Amounts paid as the employer's share of Medicare Only contributions for employees who do not contribute to FICA but are required by law to contribute the Medicare Only portion of FICA. |
| One-Time TRS Early Retirement | 215 | Amount paid as the employer's portion of the early retirement contribution required by Sections 16-133.2, 133.4, and 133.5 of the Illinois Pension Code [40 ILCS 5/16-133.2, 133.4, and 133.5]. |
| "On-Behalf" Payments | 216 | Payments made by the State or other government on behalf of the district that benefit active employees of the district. |
| Insurance | 220 | Employer's share paid by the district. |
| Life Insurance | 221 | Employer's share paid by the district for life insurance. |
| Medical Insurance | 222 | Employer's share paid by the district for medical insurance. |
| Dental Insurance | 223 | Employer's share paid by the district for dental insurance. |
| Tuition Reimbursement | 230 | Amount reimbursed by the district to an employee qualifying based upon the district's policy. |
| Other Employee Benefits | 231 | Employee benefits other than those in the 200 series of object codes and not including termination benefits. |
| Unemployment Compensation | 232 | Amounts paid by the district to provide unemployment compensation for its employees. |
| Workers' Compensation | 233 | Amounts paid by the district to provide workers' compensation insurance for its employees. |
| Health Benefits | 234 | Amounts paid by the district for health insurance not included above for its current or retired employees. |

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| **Purchased Services** | **300** | Amounts paid for personal services rendered by personnel who are not on the district's payroll, and other services the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. |
| Professional & Technical Services | 310 | Services that, by their nature, can be performed only by persons with specialized skills and knowledge. |
| Professional Services − Administrative | 311 | Services provided in support of various policymaking and managerial activities of the district, such as management consulting activities oriented to general governance, business and financial management of the district, and school management support activities. |
| Professional Employee Training & Development Services | 312 | Services supporting the professional development of district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (either at district facilities 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. |
| Food-Processing Costs | 313 | Services performed by persons or organizations that result in the conversion of donated foods into a different food product or the repackaging of donated foods. |
| Professional Services − Instructional | 314 | Services provided in support of instructional programs or activities. Included would be counseling and guidance services, library and media support services, curriculum improvement services, and any other contracted services related to the enhancement of the teaching or instructional process. |
| Food − Contracted | 315 | Services provided by a commercial enterprise or a nonprofit organization to manage any aspect of the school food service. |
| Data Processing/Statistical Services | 316 | Services performed by persons or organizations to provide data processing or statistical data. This category includes special services for data processing, programming services, analysis, tabulations, or similar work. |
| Audit/Financial Services | 317 | Services performed for the school board by auditors, accountants, or auditing or financial services firms. |
| Legal Services | 318 | Services rendered in connection with providing counseling and legal services to the school board. |
| Other Professional & Technical Services | 319 | Services that are professional or technical in nature and have not been classified above, such as athletic officials and service charges on long-term debt. |
| Property Services | 320 | Services purchased to operate, repair, maintain, and rent property owned or used by the district. These services are performed by persons other than district employees. |
| Sanitation Services | 321 | Expenditures for garbage collection, trash removal, and exterminating services. |
| Cleaning Services | 322 | Services purchased to provide cleaning or laundry services and snow removal. |
| Rentals | 325 | Expenditures for leasing or renting supplies, land, buildings, and equipment for either temporary or long-range use by the district. This includes rental of buses and other vehicles operated by the district, leases of data processing equipment, lease-purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered in Accounts 320-322. |
| Other Property Services | 329 | Property services purchased and not classified elsewhere in the 320 series of accounts. Describe and itemize. |
| Transportation Services | 330 | Expenditures for transporting children to school and official travel of district employees. |
| Pupil Transportation | 331 | Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on a public carrier. |
| Travel | 332 | Expenditures for transportation, meals, hotel, and other expenses associated with traveling or business for the district. Payments for "per diem" in lieu of reimbursements for subsistence (room and board) also are charged here. |
| Other Transportation Services | 339 | Transportation services other than those classified elsewhere in the 330 series of accounts. Describe and itemize. |
| Communications | 340 | Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental and postage. |
| Advertising | 350 | Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, and sale of other objects. (Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.) |
| Printing & Binding | 360 | Expenditures for job printing and binding, usually according to the district's specifications. This includes the design and printing of forms and posters, as well as printing and binding of district publications. (Preprinted standard forms are not charged here, but are recorded under Supplies and Materials (400 series of accounts).) |
| Water/Sewer Service | 370 | Expenditures to a utility company for water and sewage services. |
| Insurance (Other than Employee Benefits) | 380 | Insurance purchased to protect school board members against loss due to accident or neglect. Expenditures for all types of insurance, including liability insurance, property insurance, bond premiums, vehicle insurance, pupil transportation insurance, workers' compensation insurance, and unemployment compensation insurance. (Payments for insurance such as health, life, and dental are employee benefits and are charged under the 200 series of accounts.) |
| Other Purchased Services | 390 | Expenditures for all other purchased services not captured elsewhere in the 300 series of accounts, such as election judges. |

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| **Supplies & Materials** | **400** | Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. |
| General Supplies | 410 | Expenditures for all supplies for the operation of a district, including workbooks, freight, and cartage. |
| Textbooks | 420 | Expenditures for prescribed books that are purchased for pupils or groups of pupils and resold or furnished free to them. This category includes the cost of textbook binding or repairs, as well as the net amount of textbooks that are purchased to be resold or rented. |
| Library Books | 430 | Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any materials acquisitions involving an expansion of the library are recorded under Capital Outlay (500 series of accounts). |
| Periodicals | 440 | Expenditures for periodicals and newspapers for general use. A periodical is defined as any publication appearing at regular intervals of less than a year and continuing for an indefinite period. |
| Warehouse Inventory Adjustment | 450 | Expenditures that are the result of a deficit, usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to an asset account, "Inventory of Supplies", and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. |
| Energy | 460 | Expenditures for energy costs, including electricity, gas, oil, coal, gasoline, and other services or supplies related to energy or utility costs from a private utility service or public supply company. Included are the transportation costs involved in securing these products or services. |
| Bottled Gas | 461 | Expenditures for bottled gas, such as propane gas received in tanks. |
| Oil | 462 | Expenditures for bulk oil normally used for heating purposes. |
| Coal | 463 | Expenditures for coal normally used for heating purposes. |
| Gasoline | 464 | Expenditures for gasoline purchased in bulk or periodically from a gasoline service station or supplier. |
| Natural Gas | 465 | Expenditures for gas utility services from a private or public utility company. |
| Electricity | 466 | Expenditures for electric services from a private or public utility company. |
| Other Energy Costs | 469 | Other energy supplies and/or utility costs not identified elsewhere in the 460 series of accounts. Describe and itemize. |
| Software | 470 | Expenditures for the purchase of computer software supplies. |
| Other Supplies & Materials | 490 | Expenditures for all other supplies and materials not included elsewhere in the 400 series of accounts. Describe and itemize. |

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| **Capital Outlay** | **500** | Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. |
| Works of Art and Historical Treasures | 510 | Individual items or collections of items that are of artistic or cultural importance. These are non-depreciable assets. |
| Land | 520 | This account reflects the acquisition value of land owned by a district. If land is purchased, this account shall include the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs. |
| Non-Depreciable Land | 521 | This account reflects the acquisition value of land owned by the district, other than land acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program. |
| Depreciable Land | 522 | This account reflects the acquisition value of land owned by the district and acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program. |
| Accumulated Depreciation on Land | 523 | Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program. |
| Buildings and Building Improvements | 530 | Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public building authorities or similar agencies. Expenditures for major, permanent, structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are also included. |
| Permanent Buildings & Building Improvements | 531 | Buildings and additions that are properly classified as real estate. |
| Temporary Buildings & Building Improvements | 532 | Buildings and additions that are properly classified as personal property and are primarily characterized by the absence of a permanent foundation. |
| Accumulated Depreciation on Permanent Buildings and Building Improvements | 533 | Accumulated amounts for the depreciation of permanent buildings and building improvements. |
| Accumulated Depreciation on Temporary Buildings and Building Improvements | 534 | Accumulated amounts for the depreciation of temporary buildings and building improvements. |
| Site Improvements & Infrastructure | 540 | Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district, consisting of work such as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and initial installment of fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work. Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here. |
| Accumulated Depreciation on Site Improvements | 541 | Accumulated amounts for the depreciation of site improvements and infrastructure. |
| Capitalized Equipment | 550 | Any instrument, machine, apparatus, or set of articles that equals or exceeds the district's capitalization threshold. |
| Capitalized Equipment (3-Year Schedule) | 551 | Repairs or modifications to a pupil transportation vehicle, pupil monitoring equipment installed on school buses including video cameras, and computer equipment used exclusively in the food service program. |
| Capitalized Equipment (5-Year Schedule) | 552 | Pupil transportation vehicles used to transport students, driver education cars, vehicles or transportation equipment used exclusively in the food service program, and equipment necessary for the operation of a special educational facility. |
| Capitalized Equipment (10-Year Schedule) | 553 | All capitalized equipment not included in the 3-year or 5-year schedule, including but not limited to other equipment used in the food service program, other equipment used in the driver education program, two-way transportation vehicle communication systems, pupil transportation equipment not installed in the vehicle, service vehicles (such as a tow truck) used to service pupil transportation vehicles, and other capitalized equipment. |
| Accumulated Depreciation on Capitalized Equipment (3-Year Schedule) | 554 | Accumulated amounts for the depreciation of capitalized equipment with a 3-year schedule. |
| Accumulated Depreciation on Capitalized Equipment (5-Year Schedule) | 555 | Accumulated amounts for the depreciation of capitalized equipment with a 5-year schedule. |
| Accumulated Depreciation on Capitalized Equipment (10-Year Schedule) | 556 | Accumulated amounts for the depreciation of capitalized equipment with a 10-year schedule. |
| Construction in Progress | 560 | The cost of construction work undertaken but not yet completed. |

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| **Other Objects** | **600** | Amounts paid for goods and services not otherwise classified in the 300, 400, or 500 series of accounts. Describe and itemize. |
| Redemption of Principal | 610 | Expenditures from current funds to retire principal of bonds. |
| Interest | 620 | Expenditures from current funds for interest on bonds, notes, warrants, etc. |
| PBC Lease payments | 630 | Payments to a local public building commission pursuant to a lease agreement. |
| Dues and Fees | 640 | Expenditures for assessments or memberships in professional or other organizations or associations. |
| Judgments | 650 | Amounts paid to settle claims or judgments. |
| Transfers | 660 | Used to record transfers between funds and disbursement of flow-through funds. |
| Fund Modifications | 661 | Used to record the transfer of money from one fund to another. |
| Transits | 662 | This category represents flow-through funds that one district receives as a part of a specific grant and then transfers to one or more other districts. |
| Tuition | 670 | Expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries described for the paying district. Payments to private educational facilities should be charged to the appropriate instructional account; payments to other districts shall be charged to the appropriate account within the 4000 series of account numbers. |
| Miscellaneous Objects | 690 | Other objects that cannot be classified elsewhere in the 100-500 series of accounts. Describe and itemize. |

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| **Non-capitalized**  **Equipment** | **700** | Items that would be classified as capital assets except that they cost less than the capitalization threshold but more than the $500 minimum value established for purposes of calculating per capita cost pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3]. |

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| **Termination Benefits** | **800** | Payments made to terminated or retiring employees as compensation for unused sick or vacation days. |