

**Utah State Board of Education Chart of Accounts
Fiscal Year 2022**

Revised 10/8/21

Object Classification

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. USBE has defined the minimum level of reporting required by LEAs as identified by the “M” at the left of the code to indicate ‘Minimum’. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so.

<u>Object Code</u>	<u>Description</u>	<u>Definitions (As Applicable)</u>
Header 100	Salaries	Amounts paid to employees of the LEA who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.
Header 110	General District Administrative Salaries	All 11x salaries should be coded to Function 23xx unless a specific employee spends a portion of their contract time serving a different function by assignment. In these cases, keep the object coding as shown below, but code the function according to their assigned functional service.
M	111 Compensation - School Board	
M	112 Salaries - Superintendent	
M	113 Salaries - Assoc., Deputy, or Asst. Sup.	
M	114 Salaries - School Bus. Administrator	
M	115 Salaries - Supervisors and Directors	Salaries paid to administrative supervisors and directors (except the student transportation supervisor/director which should be 171, the maintenance supervisor/director which should be 181, and the food service supervisor/director which should be 191).
Header 120	Salaries - Administrators	
M	121 Salaries - Principals and Assistants	
Header 130	Licensed Instructional Salaries	
M	131 Salaries - Teachers	
M	132 Salaries - Substitute Teachers	
M	133 Salaries - Sabbatical Leave	
Header 140	Other Licensed Salaries	
M	141 Salaries - Attend & Social Work Pers	
M	142 Salaries - Guidance Personnel	
M	143 Salaries - Health Services Personnel	
M	144 Salaries - Psychological Personnel	
M	145 Salaries - Media Personnel - Licensed	
M	151 Salaries - Professional Office Personnel	Salaries paid to accounting, purchasing and other business service professional personnel.
M	152 Salaries - Secretarial & Clerical Personnel	
Header 160	Para-Professional Salaries	Salaries paid to non-licensed personnel providing educational benefit for students under the direct supervision of a licensed teacher. Such as, Special Education Teacher Aides, Para-Professionals; non-licensed Media Personnel.
M	161 Salaries - Tchr Aides & Para-Prof	
M	162 Salaries - Media Pers - Non-Licensed	
Header 170	Student Transportation Salaries	Salaries paid to student transportation office personnel should be coded to Object 15x.
M	171 Salaries - Student Trans Supervisor	
M	172 Salaries - Bus Drivers	
M	173 Mechanics/Other Garage Employees	
M	174 Salaries - Other Student Transportation	Salaries paid to other student transportation employees not identified in any of the other 17x codes.
M	175 Salaries - Bus Aides	
Header 180	Operation and Maintenance Salaries	
M	181 Salaries - Operation & Maint Superv	

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M	182	Salaries - Custodial & Maintenance	
M	184	Salaries - Technology Support	
Header	190	Other Salaries	
M	191	Salaries - Food Service Personnel	
M	195	Athletic Coaches	
M	198	Salaries - Other Classified Personnel	Salaries paid to classified personnel other than those coded to 170 or 180.
Header			
Header	200	Benefits	Amounts paid by the LEA in behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless, are part of the cost of personal services.
M	210	State Retirement	Employer's share of the cost of the state retirement plan. (LEA 401(k) contributions to URS are coded here.)
M	220	Social Security	Employer's share of the cost of social security contributions.
M	230	Local Retirement	Employer's share of the cost of any local retirement plan.
M	240	Group Insurance	Employer's share of the cost of any group insurance plan for both Licensed and Classified employees
	241	Group Insurance - Licensed	
	242	Group Insurance - Classified	
M	270	Industrial Insurance	Amounts paid by the LEA in behalf of employees for Industrial Insurance (Workers Compensation Insurance).
M	280	Unemployment Insurance	Unemployment compensation taxes paid by the LEA in behalf of employees.
M	290	Other Employee Benefits	Other fringe benefits not classified above including early retirement stipends and LEA contributions to employee benefits other than those coded elsewhere in the 2xx series
Header	300	Purch/Prof Serv	Purchased services which by their nature can be performed only by persons with specialized skills, knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590-592).
M	310	Official/Admin Services	Services in support of the various policymaking and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collection services.
M	320	Professional - Educational Services	Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services.
M	330	Prof Emp Training and Dev	Services supporting the professional and technical development of school district 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 school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors including conference or workshop registration fees associated with conferences or workshops that do not require an overnight stay (those that do require an overnight stay should be coded to 580). All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for Instructional staff should be coded to function 2213. (Usually used with functions 2570 and 3100.)
M	340	Other Prof Services	Other Contracted Professional Services. Professional services other than educational in support of the operation of the LEA. Included are the services of accountants, auditors, architects, engineers, consultants, dentists, medical doctors, teachers, therapists, audiologists, dieticians, editors, negotiations specialists, planners, etc
M	341	Teacher Salaries	
M	342	Teacher Benefits	
M	343	LEA Administration Salaries	
M	344	LEA administration Benefits	

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M	345	Business Services	
M	349	Purchased Legal Services	
M	350	Technical Services	Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are data processing services, system analysts, purchasing and warehousing services, graphic arts etc.
Header	400	Purch Property Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure and rent property owned and/or used by the LEA.
M	410	Utility Services	Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage as well as garbage collection/disposal services are included here. (Telephone services are not included here but are classified under Object 530).
	411	Water/Sewage	
	412	Disposal Service	
M	420	Cleaning Services	Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel.
M	430	Repairs & Maint Services	Expenditures for repairs and maintenance services not provided directly by school district personnel and includes both Non-Technology and Technology Related repairs and maintenance.
	431	Non-Tech Repairs & Main.	
	432	Technology Repairs & Maint.	
	433	Custodial Services	
M	440	Rentals	Costs for temporary and long-term renting or leasing of land and buildings, equipment and vehicles, and computers and related equipment.
	441	Rental of Land & Buildings	
	442	Rental of Equipment & Vehicles	
	443	Rental of Computers & Related Equipment	
M	450	Construction Services	Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets by contractors. (Use only with function 4000.) Capital assets being constructed are coded here whereas capital assets being purchased should be coded to Object 7xx.
M	490	Other Purchased Property Services	Purchased property services that are not classified above.
Header	500	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400).
M	510	Student Transportation Services	Expenditures for transporting children to/from school and other school-related activities whether provided by other LEAs, public carriers, parents, the students themselves. Payments of student room and board made in lieu of providing transportation. Payments made in lieu of 'dead miles' which are the miles driven between the point where the last student was dropped off and the garage or other parking facility. (Use only with Function 2700.) (Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Rental of Equipment and Vehicles Object (442).)
M	511	Student Trans Services from Another LEA In-State	
M	512	Student Trans Serv from Another LEA Out of-State	
	513	Student Trans Services - Commercial	
	514	Student Trans Services - Student Allowances	
	515	Payments in lieu of Transportation	
	516	Payments in lieu -- Dead Miles	
	517	Student Travel Overnight	
	518	Student Day Travel/Field Trips	

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M	520	Insurance (Other than employee benefits)	Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned or leased by the LEA from fire, theft, storm, etc.), liability (loss caused by school board members and their employees due to accident or neglect; judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, should be recorded under object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are not charged here, but are recorded under Objects 200 – Fringe Benefits. Pupil transportation insurance should be charged to 510.)
	521	Property Insurance	
	522	Liability Insurance	
	523	Fidelity Bond Premiums	
M	530	Communication (Telephone & Other)	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; 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; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the Internet. (Expenditures for software should be coded to either 650 (if not capitalized) or 736 (if eligible for capitalization).
M	540	Advertising	Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, property sales, etc. (Costs for professional fees for advertising or public relation services are charged to Object 340.)
M	550	Printing and Binding	Expenditures for job printing and binding usually according to specifications of the LEA. This includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Preprinted standard forms are recorded under Object 610.)
Header	560	Student Tuition	Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.
M	561	Student Tuition to Other LEAs In State	
M	562	Student Tuition to Other LEAs Out of State	
M	563	Student Tuition to Private Schools	
M	564	Student Tuition to Charter Schools Within the State	
M	565	Student Tuition to Postsecondary Schools	
M	567	Student Tuition to Other LEAs for Voucher Program	
M	569	Student Tuition - Other	
M	570	Food Service Management	Expenditures for the operation of a local food services facility by other than employees of the LEA. Also included are contracted services, such as food preparation, associated with the food service operation. (Use only with Function 3100.)
M	580	Travel/Per Diem	Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs. If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded 580. The “overnight stay” criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc. We updated the definition of 580 to reflect this. If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to 330. We updated the definition of 330 to reflect this.
Header	590	Inter-educ, Purch Serv	Purchased services other than those described above. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are recorded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to 592, 592 should be used in order that all inter-district payments can be eliminated when consolidating reports from multiple LEA's at State and Federal levels.
M	591	Services Purchased from a LEA In-State	

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M	592	Services Purchased from a LEA Out of State	
Header	600	Supplies & Materials	Amounts paid for 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 are considered supply expenditures. Includes non-equipment items which with reasonable care and use may be expected to last for more than one year. Includes equipment that doesn't meet these criteria but the cost of which is less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.
M	610	General Supplies	Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all functions except 5000.)
M	615	Student Uniforms, Clothing	Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, cocurricular or extra-curricular activity. General school uniforms should be coded in object 610.
Header	620	Energy Supplies	Expenditures for natural gas, electricity, motor fuel.
M	621	Natural Gas	
M	622	Electricity	
M	623	Bottled Gas	
M	624	Fuel Oil	
M	625	Coal	
M	626	Motor Fuel (Gasoline & Diesel)	
M	629	Other	
M	630	Food	Expenditures for food to operate the school food service program. Food used in instructional programs is charged under object 610.
M	640	Books	Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. They may be general or specialized in nature. These are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries. Also recorded here are costs of binding or other repairs to school library books
	641	Textbooks	
	642	e Textbooks	
	644	Library Books	
M	650	Technology Supplies	Includes supplies that are typically used in conjunction with technology-related hardware or software. Examples include CDs, flash or jump drives, cables, and monitor stands. Also includes E-readers, iPads, computers, etc. that individually costs less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.
M	670	Software	This includes software purchases that are less than the LEAs established capitalization threshold, or \$5,000, whichever is lower.
M	680	Maintenance Supplies & Materials	Includes expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment.
	681	Lubricants	
	682	Tires and Tubes	
	683	Repair Parts for Buses & Other Vehicles	
	684	Repair Parts for Garage Equipment	
	689	Miscellaneous	

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Header	700	Property	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.
M	710	Land & Site 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 district for capital improvements such as streets, curbs, and drains. (Expenditures for improving sites and adjacent ways after acquisition by the school district are generally coded to Objects 450 or 340 as appropriate.)
M	720	Buildings	Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. (Excluded are expenditures for the contracted construction of buildings, contracted major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings which are recorded under Object 450. Also excluded are buildings built and alterations performed by the LEA staff which are charged as Salary & Benefits (100 & 200), Supplies (610), Equipment (730), etc.
M	730	Equipment	Code items here that individually exceed the capitalization threshold established by the LEA. Examples include machinery such as lathes or drill presses or printing presses etc., school buses, non-bus vehicles, furniture, technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes, etc.
	731	Machinery	
	732	School Buses	
	733	Furniture and Fixtures	
	734	Technology Related Hardware	
	735	Non-Bus Vehicles	
	736	Technology Software	
	739	Other Equipment	
M	740	Infrastructure	Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
M	750	Intangible Assets	Expenditures for intangible assets not categorized in Objects 734 and 736.
M	790	Depreciation	The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/amortization, the cost of an 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. (Only use in Enterprise Funds and NonProfit organizations.)
	795	Lease Depreciation and Amortization	
Header	800	Debt & Miscellaneous	Amounts paid to service debt as well as for goods and services not otherwise classified above.
M	810	Dues and Fees	Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered.
M	820	Judgments Against the LEA	Expenditures from current funds for all judgments (except as indicated below) against the LEA 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 LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Use only with Function 2310.)
M	830	Interest	Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)
	831	Interest on Leases	
M	833	Amort of Bond Issuance & Related Costs	Bond issuance costs other than on refundings. (Use only with Function 5000.)

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M	840	Redemption of Principal	Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)
	841	Lease Redemption of Principal	
M	845	Debt Issuance Costs on Refunding	Bond issuance costs on refundings. (Use only with Function 5000.)
M	850	Contingency (Budgeting Purposes Only)	This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.
M	860	Indirect Costs - Non-restricted	Indirect costs chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.
M	870	Indirect Costs - Restricted	Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
M	890	Misc Expenditures	Amounts paid for goods or services not properly classified in one of the objects included above.