

**SANTA BARBARA COUNTY EDUCATION OFFICE
VALID OBJECT CODES**

Revised March 9, 2010

SALARIES

1100 Teachers' Salaries
1130 - Extra hours and overtime
1140 - Substitutes

1200 Certificated Pupil Support Salaries

1300 Certificated Supervisors' and Administrators' Salaries

1900 Other Certificated Salaries
1930 - Extra hours and overtime
1940 - Substitutes

2100 Instructional Aides' Salaries
2130 - Extra hours and overtime
2140 - Substitutes
2170 - Vacation Payoff

2200 Classified Support Salaries
2230 - Extra hours and overtime
2240 - Substitutes
2270 - Vacation Payoff

2300 Classified Supervisors' and Administrators' salaries

2400 Clerical, Technical, and Office Staff Salaries
2430 - Extra hours and overtime
2440 - Substitutes
2470 - Vacation Payoff

2900 Other Classified Salaries
2930 - Extra hours and overtime
2940 - Substitutes
2970 - Vacation Payoff

EMPLOYEE BENEFITS

3101 State Teachers' Retirement System, certificated positions

3102 State Teachers' Retirement System, classified positions

3201 Public Employees' Retirement System, certificated positions

3202 Public Employees' Retirement System, classified positions

3301 OASDI/Medicare/Alternative, certificated positions

3302 OASDI/Medicare/Alternative, classified positions

3303 Medicare, certificated positions

3304 Medicare, classified positions

3401 Health & Welfare Benefits, certificated positions

3402 Health & Welfare Benefits, classified positions

3501 State Unemployment Insurance, certificated positions

3502 State Unemployment Insurance, classified positions

3601 Workers' Compensation Insurance, certificated position

EMPLOYEE BENEFITS (continued)

3602 Workers' Compensation Insurance, classified position

3701 Retiree Benefits, certificated positions

3702 Retiree Benefits, classified positions

3801 PERS Reduction, certificated positions

3802 PERS Reduction, classified positions

3901 Other Benefits, certificated positions

3902 Other Benefits, classified positions

BOOKS AND SUPPLIES

4100 Approved Textbooks and Core Curricula Materials

4200 Books and Reference Materials

4300 Materials and Supplies
4310 - Instructional Materials & Supplies
4340 - Computer Software & Related Expenses
4350 - Office Supplies
4360 - Tires, Fuel, and Oil
4370 - Custodial/Operations Supplies
4390 - Other Supplies

4400 Noncapitalized Equipment (Items between \$500 - \$4,999)

4700 Food Services

SERVICES AND OTHER OPERATING EXPENDITURES

- 5100 Subagreements for Services
- 5200 Travel and Conferences - "Employee Travel"
 - 5201 - Travel and Conferences - Out-of-County
- 5300 Dues and Memberships
- 5400 Insurance
- 5500 Operations and Housekeeping Services (Utilities)
 - 5510 - Natural Gas Service
 - 5520 - Electricity
 - 5530 - Water
 - 5550 - Laundry & Dry Cleaning (cleaning of drapes and laundering of curtains, etc.)
 - 5560 - Waste Disposal
 - 5590 - Other Utilities and Housekeeping Services
- 5600 Rentals, Leases, Repairs, and Noncapitalized Improvements
 - 5610 - Rental and Leases without Option to Purchase
 - 5630 - Repairs
 - 5640 - Computer Repair
 - 5650 - Maintenance Agreements
- 5710 Transfer of Direct Costs - Interprogram
 - 5715 - Photocopying
 - 5720 - Postage
 - 5725 - Instructional Media Services
 - 5730 - Printing and Duplicating
 - 5735 - Staff Development
 - 5740 - Computer Support
 - 5745 - Vehicle Use

SERVICES AND OTHER OPERATING EXPENDITURES

(continued)

- 5750 Transfers of direct Costs - Interfund
 - 5751 - Postage
 - 5752 - Photocopying
 - 5753 - Printing and Duplicating
 - 5754 - Computer Support
 - 5755 - Vehicle Use
 - 5756 - Staff Development
- 5800 Professional/Consulting Services and Operating Expenditures
 - 5810 - Contracted Services - "outside agency" (ie: Temp Agency, Non Employee \$)
 - 5820 - Legal, Audit & Election Costs
 - 5830 - Advertisement
 - 5840 - Computer/Technology Related Services
 - 5850 - Consultants/Independent Contractors
 - 5860 - Fingerprints/Physical exams/X-Rays, and Other Employment Costs
 - 5880 - Other Charges/Fees
- 5900 Communications
 - 5910 - Telephone service and FAX lines
 - 5920 - Cell Phones, Pagers
 - 5930 - Postage, refill of Postage Meters

CAPITAL OUTLAY

- 6100 Land
- 6200 Buildings and Improvement of Buildings
- 6300 Books and Media for New School Libraries or Major Expansion of School Libraries
- 6400 New Equipment (\$5,000 & over)
- 6500 Replacement Equipment (\$5,000 & over)

OTHER OUTGO

- 7211 Transfers of Pass-Through Revenues to Districts
- 7310 Transfers of Indirect Costs
- 7350 Transfers of Indirect Costs - Interfund