Jefferson County Public Schools Shaping the Future

Expenditure Code Quick Reference

Updated February 2026

Objects*	Description	Examples [not exhaustive]
01xx	**Salaries**	Salaries, Extra Duty, Overtime (see Salary Object Code List)
02xx	**Employee Benefits**	Taxes, FICA, Medicare, etc.
0240	**Tuition Reimbursement**	**Employee Tuition Reimbursement (requires Budget EA approval)**
03xx	**Purchased Professional andTechnical Services**	
0322	**Education Consultant**	PD Sessions, Workshops
0338	**Conference Registration Fees**	Conference Registrations (for Adults only)
0341	**Drug Testing**	Drug Testing
0343	**Legal Services**	Wyatt, Tarrant & Combs
0345	**Medical Services**	Physicals, ECE ENT Exams/Licensed Practioners
0347	**Security Services**	Security Services
0349	**Other Professional Services**	Wulfe Brothers, Karate Class, Blue Apple Players, Young Rembrandts, Artist In Residence, Mad Science, D.E.A.N. Alert System, Laundry
04XX	**Purchased Property Services**	**Usually performed by Non-JCPS employees - Outside Vendors**
0421	**Sanitation Services**	Port-A-Potty
0423	**Contracted Custodial Services**	
0425	**Pest Control Services**	
0432	**Equipment Repairs & Maintenance**	Repairs and maintenance services for: radios, and other technology equipment. Includes ongoing service agreements for hardware repairs.
0433	**Equipment, machinery, furniture repair and Maintenance**	Repairs and maintenance services for: musical equipment, Shredders, Laminators, furniture.
0434	**Minor Building Repairs & Maintenance**	Plumbers, Cleaning Services, Data/Telephone Drop Installation, Carpet Replacement/Removal/Installation, Smartboard Installation
0439	**Facility Repairs/Renovations**	Approved building modifications; **(requires Budget EA approval.)**
0444	**Copier Rental**	Leasing or Renting Copiers
0449	**Other Rental**	Equipment, Facilities, Meeting Rooms
0450	**Construction Services**	Only used in Fund 360. **0450 accounts require Budget EA approval.**
05xx	**Other Purchased Services**	
0513	**Bus Tokens**	**use keycode 022:** TARC Tickets
0514	**Contracted Bus Services**	**use keycode 022**: Miller, Morrow, CBS, DC Bus, Reimbursements to JCPS Transportation for Activity Bus Drivers
0519	**Standard Transportation Purchase Other Services**	Cab/Taxi Services
0531	**Postage**	Postage
0532	**Telephone**	
0534	**Cell Phone**	
0537	**Cable Services**	Cable TV does not include High Speed Internet
0538	**Shipping/Delivery/Freight Services**	UPS, FedEx, etc.; include line in Reqs for this cost
0541	**Radio/Television Advertising**	Announcements in broadcasts over the radio and television
0542	**Newspaper Advertising**	Announcements in newspapers (not subscriptions)

Expenditure Code Quick Reference

Updated February 2026

Objects*	Description	Examples [not exhaustive]
0559	**Printing**	ALL Materials Production Orders. Items from Publications, Kinko's, Kwik Copy, etc.
0569	**Tuition- other**	College/University (Dual Credit Tuition)
0580	**Travel**	Approved travel expenses (hotel, airfare, rentals). See Travel Guidelines
0581	**Mileage**	Mileage and parking fees associated w/staff travel for the school district. See travel guidelines.
0589	**Parking Passes**	Approved parking passes
06xx	**Supplies & Materials**	
0610	**General Supplies**	Any non-technology supplies, rugs (not installed carpet for rooms), athletic uniforms (keycode 025), student uniforms, t-shirts, clocks
0616	**Non-Instructional Food***	*Schools should use *Activity Funds* (Fee Waiver) for allowable school level student non-instructional foods. **0616 object code is not allowable in General Fund**
0617	**Instructional Food**	Food must be directly related to instructional activity (e.g., Culinary Arts, Family & Consumer Life Sciences, Home Ec Class, CBI)
0626	**Gasoline**	
0627	**Diesel**	
0641	**Library Books**	
0642	**Periodicals & Newspapers**	Subscriptions
0643	**Supplemental Books, Study Guides and Curriculum**	Supplemental instructional materials that are not core instructional textbooks
0644	**Textbooks & Other "Basal" Core Instructional Materials**	Must be included in the school textbook plan
0645	**Audio Visual Materials**	Professionally-produced films, DVDs, music
0646	**Tests**	
0647	**Reference Materials**	PD Reference/PD Library, Professional References
0649	**Binding & Repairs**	Textbook and library book binding and repairs,
0650	**Supplies—Technology Related**	**SUPPLIES**: Printer cartridges, toner, headphones, calculators, projector lamps, computer cables/adapters, monitor stands, device & iPad cases, SD cards. **SOFTWARE***: Digital software resources- software licenses, online textbooks, subscriptions, educational apps, software support/maintenance agreements. * Software must be an approved product/vendor on **LearnPlatform**.
0669	**Other Transportation R&M**	Activity Bus or Van Repairs (Work orders from Transportation)
0673	**Fees and Registrations**	Fees and Conference Registration **for Students**; Student Certifications such as Microsoft Certified/Nursing/Welding
0674	**Student Awards**	Trophies, ribbons, medallions
0676	**Student Scholarships**	Scholarships for students; **0676 in GF requires Budget EA approval.**
0679	**Other Student Activities**	Payment for student participation in programs: Soccer Basketball, Volleyball, Track and Cheerleading league and/or competition fees
0680	**Welfare Spending**	Clothing, Eyeglasses, Shoes—always for at risk students (never employees)
0692	**Health Supplies**	
0697	**Other Supplies & Materials**	ID Badges, ladders, step-stools
0698	**Lawn & Landscaping Supplies**	Ex: Shovel, rake, mulch

Expenditure Code Quick Reference

Updated February 2026

Objects*	Description	Examples [not exhaustive]
07xx	**Property**	**Useful Life > One Year**
0731	**Machinery**	Lathes, Drill Presses, Printing Press
0732	**Vehicles**	**0732 requires approval by Operations and Budget EA.**
0733	**Furniture & Fixtures**	Items used for sitting, writing, or storing: Chairs, Tables, Desks, Filing Cabinets, Bookcases, Storage Cabinets, Shelving Units
0734	**Technology-Related Hardware**	Laptops, Chromebooks, Printers, Monitors, Memory, Special Needs Adaptability Hardware, Computer Mouse, Laptop Batteries, iPads, Robotics Kits, Computer Speakers, Routers, Switches, Hard Drives, Servers, anything that plugs into a computer
0739	**Other Equipment**	Copiers, Paper Shredder, Laminator, Security System, Two- Way Radios, Appliances (Washer, Dryer, Refrigerator, Microwave), Digital Cameras, Soccer Goals, Scoreboards, Playground Equipment, A/V and Sound Equipment, Musical Equipment, Medical Equipment, Projector & Screen, Science Equipment, TV, Whiteboards, SMART boards/ClearTouch IFPs, Benches, Ice Machines , Metal Detectors, Lawn Equipment, Installed Carpet (rugs, which use 0610)
08XX	**Other Expenditures**	
0810	**Dues & Fees**	Notary Public Fee; Membership Dues (for school or district as we do not pay for individual memberships with tax dollars); Adult Use
0893	**Uniforms**	Employee Uniforms ONLY - student uniforms use object 0610
0894	**Field Trips**	Instructional field trip admission and student hotel rooms; (bus is object 0514)
0896	**Student Wages**	Student Wages
0899		JCPS Only Uses this account to hold funds. No expenses can post to this object. **0899 accounts require Budget EA approval.**
09XX	**Other Items**	
0910	**Fund Transfers Out**	Transactions from one fund to another - Use Key Code 113
0913	**Indirect Cost**	use keycode 113

*Only the most commonly used codes are listed. To see all operational object codes, visit the KDE website and search for Chart of Accounts, then Expenditure Objects