

Otsego Northern Catskills BOCES Budget Code Classification

Object Listing

XXX-XXXX-XXX-XXX
(Coser-Activity-Object-Extension)

Revised 7/1/13

Salaries

- 150 Certified Salaries**
- 151 Teacher Substitutes/LTA Step up**
- 152 LTA Substitutes**
- 153 Mileage Stipends**
- 155 Health Buy-Out**
- 156 Extra Pay & OT**
- 159 LTA Salaries**
- 160 Non-Certified Salaries**
- 162 Substitutes**
- 165 Health Buy-out**
- 166 Extra Pay & OT**

Equipment

200 Equipment

Includes all equipment costing \$1,000 or more except for technology equipment

Equipment purchased for districts should be designated with the extension number assigned to that district (ex. 523-6368-200-133, which would be for Cooperstown). Extension numbers used to identify districts can be found below.

299 Technology Equipment

Includes technology equipment costing \$1,000 or more

Technology equipment purchased for districts should be designated with the extension number assigned to that district (ex. 523-6368-200-133, which would be for Cooperstown). Extension numbers used to identify districts can be found below.

Supplies

301 General Supplies

Includes office supplies (except for technology office supplies), copier overage usage, postage usage, paper, books, periodicals, classroom supplies, instructional supplies, food, gasoline, water, groceries, gases, propane, maintenance supplies, cleaning supplies, hardware, small tools, parts, subscriptions, tests

Supplies purchased for districts should be designated with the extension number assigned to that district (ex. 523-6368-301-133, which would be for Cooperstown). Extension numbers used to identify districts can be found below.

360 Reimbursables

Supplies purchased and used by student programs but then later sold as part of a project or service. Revenue received for the project or service replenishes the budget for the supply expense.

Cost of classified advertising and billed back to districts.

399 Technology Supplies

Technology supplies purchased for districts should be designated with the extension number assigned to that district (ex. 523-6368-200-133, which would be for Cooperstown). Extension numbers used to identify districts can be found below.

Services

400 General Services

Includes pest control, garbage disposal, recycling, advertising, linen service, water testing, shredding, CPR training, coach bus, inspection fees, webinars, internet, records vault storage, memberships, dues

401 Telephone

Includes usage charges for office lines and cell phone usage/plans

402 Electricity

405 Fuel Oil

415 General Repair

Includes equipment repair, building repair, auto and truck service/repair (if purchasing parts only then use 301)

419 Contractual Services

Services that require a contract – maintenance agreements, leases, rentals, ancillary fees, consultants

422 Insurance

(Services continued)

440 Professional Services

Includes attorneys, accountants, auditors, architects, appraisers

454 Travel

Includes all mileage reimbursement (in and out of district), tolls, parking, meal reimbursement, conference/workshop registrations, hotel rooms, student conferences

470 Rental of Facilities (Business Office Use only)

471 Rental of Facilities

479 Rental of Facilities (Business Office Use only)

490 Payments to Districts/BOCES

Includes reimbursements to districts, Itinerant substitutes, workshop participants, contractual payment to other BOCES

Benefits

- 811 TRS**
- 812 Workers Comp**
- 813 ERS**
- 814 Medicare**
- 815 Social Security**
- 816 Health Insurance**
- 817 Dental Insurance**
- 818 Disability Insurance**
- 820 Unemployment**
- 821 Ed Improvement**
- 822 PERB**
- 823 PERB Reimbursement**
- 825 EAP**

Transfers

- 910 Transfer to Capital**
- 920 Transfer to Other Fund**
- 960 Transfer Cost (961 – 965)**
- 970 Transfer Credit (971 - 975)**
- 990 Transfer from Other Fund**

Extensions for Districts

XXX-XXXX-XXX-~~XXX~~
(Coser-Activity-Object-Extension)

- 130 Andes**
- 131 Charlotte Valley**
- 132 Cherry Valley-Springfield**
- 133 Cooperstown**
- 134 Edmeston**
- 135 Gilboa-Conesville**
- 136 Hunter-Tannersville**
- 137 Jefferson**
- 138 Laurens**
- 139 Margaretville**
- 140 Milford**
- 141 Morris**
- 142 Oneonta**
- 143 Roxbury**
- 144 Schenevus**
- 145 South Kortright**
- 146 Stamford**
- 147 Windham-Ashland-Jewett**
- 148 Worcester**