

SUB-OBJECTS

Definition: Sub-objects are four-digit numbers assigned to identify an item being purchased or service being performed, i.e., the expenditure.

For easier reference, sub-objects are listed in a series from 5100 to 5999 as described below:

Sub-Objects	
5100 – 5199	Part-time Salaries & Wages
5200 – 5299	Full-time Salaries & Wages
5300 – 5499	Contracted Services
5500 – 5599	Supplies and Materials
5600 – 5899	Other Charges

Salaries and Wages 5100 – 5299

*Salaries and Wages - All payments made to persons employed by PGCPS **for services rendered** should be coded here. Included are substitute wages, stipends for workshops and extra duty pay. All such payments **must** be made via the PGCPS central payroll system and **should never** be paid out of school activity funds.*

*Persons who are employed by PGCPS **should never** be paid as consultants.*

Payments made to employees of PGCPS to reimburse them for goods or services they paid for with their own fund should be coded based on the nature of goods or services purchased (53xx – supplies, 54xx other charges, etc.) and should not be coded here.

Sub-Object	Title and Description of Expenditures
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Part-time Salaries and Wages	
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5104	Substitute Bus Driver: Fees paid for substitutes for bus drivers who are on sick or personal leave
5105	Substitute Transportation Asst: Fees paid for substitutes for transportation assistants on sick or personal leave
5106	Substitute Food Service Asst: Fees paid for substitutes for food service assistants who are out sick or on personal leave
5108	Substitute Paraprofessional Ed: Fees paid for substitutes for paraprofessionals who are out sick, on leave, or attending workshops during the school day
5110	Summer Assignment: Fees paid to support employees working outside their number of contracted months such as a nurse or paraprofessional (Outside of ELO)
5111	Workshop / Staff Development: Cost of part-time salaries for basic staff development or curriculum writing activities
5112	Substitute Health Care Attendant: Fees paid to substitutes for health care attendant's who are out sick or on personal leave
5113	TEMP Bus Driver: Fees paid to a temporary employee to drive a bus
5114	TEMP Bus Attendant:
5115	Hourly Instructional: Fees paid to temporary employees performing work consistent with certificated employees such as hourly voice coach at a performing arts school
5116	Lunch/Recess Monitor: Fees paid to temporary employees who monitor student during lunch and recess
5117	TEMP Food Service Assistant: Fees paid to temporary employees performing the duties consistent with a food service assistant
5118	TEMP Child Care: Fees paid to a temporary employee performing the duties consistent with that of a child care assistant
5119	TEMP Food Service Manager: Fees paid to temporary employees performing the duties with that of a food service manager
5120	TEMP Office Worker: Fees paid to a temporary employees performing clerical duties
5121	TEMP Security Monitor: Fees paid to temporary employees performing the duties consistent with a security monitor – security services
5122	TEMP Security: Fees paid to temporary employees performing duties consistent with a security assistant or investigator
5124	Hourly Interpreter: Fees paid to temporary employees who perform interpreting services at school system functions
5126	Nurse Specialist:
5127	2nd Assignment – Instructional: Ten month instructional staff (teachers) performing additional hours not considered part of their regular duty (Exempt Employees)
5128	TEMP Classroom Asst: Fees paid to temporary employees performing work consistent with a classroom assistant (SPECIAL ED ONLY)
5129	2nd Assignment – Support: Ten or eleven month support employees working additional hours not considered part of their regular duty day (Non-Exempt Employees)
5130	Dedicated Aide: Fees paid to temporary employees who work with a specific special education student as detailed in the student IEP (SPECIAL ED ONLY)
5133	Hourly Admin: Fees paid to temporary employees who perform duties that would normally be classified as Unit II or III such as a researcher in Research and Evaluation
5134	TEMP Custodian: Fees paid to temporary employees performing custodial duties
5135	Substitutes: Fees paid for substitutes for classroom teachers
5136	TEMP Auditorium Tech:
5141	Do Not Use
5142	PGCEA Attendance Stipend: Fees paid based on absences related to sick and personnel leave in accordance with the negotiated contract.
5143	PGCEA Nat'I Bd Prof Teaching Standards: Fees paid for successfully completing and attaining NBPTS certification.
5144	PGCEA Exam Retakes: Fees paid for teachers retaking exams.
5145	PGCEA Nat'I Prof Certification: Fees paid to teachers for successfully completing

Sub-Object	Title and Description of Expenditures
	and attaining National Professional Certification.
5146	PGCEA Signing Bonus: Fees paid for PGCEA signing bonuses.
5147	PGCEA Senior Teacher Differential
5148	PGCEA Mentor Teachers: Fees paid to teachers designated as Mentor Teachers by Human Resources in addition to their normal teaching duties.
5149	PGCEA Sp Ed Step 1 Pay Differential
5150	PGCEA Summer Employee Curriculum Development: Fees paid to teachers for participation in summer curriculum writing/development.
5151	PGCEA Curriculum Development Workshops: Fees paid to teachers for participation in curriculum development workshops.
5152	PGCEA Workshops For College Credit
5154	2250 Longevity Stipend
5155	2250 ASE/ASFSA Certification Test: Fees paid to eligible central garage employees for each certification test completed in accordance with the negotiated contract.
5156	2250 Uniform Allowance: Fees paid to employees required to wear a uniform in accordance with the negotiated contract.
5157	2250 Tool Allowance: Fees paid to eligible central garage employees for tools in accordance with the negotiated contract.
5158	Local 400 Attendance Stipend: Fees paid based on absences related to sick and personnel leave in accordance with the negotiated contract.
5159	Local 400 Evaluation Stipend: Fees paid based on a satisfactory evaluation in accordance with the negotiated contract.
5160	Local 400 Other Stipends: Fees paid to employee not otherwise classified above.
5161	SEIU Staff Development Stipend: Fees paid for completion of required courses (Plant Operations Program and Maintenance Medic Program).
5163	Unit II Stipends Longevity & P
5164	Unit III Stipends
5165	Unit III Longevity Stipend
5166	Unit II & III Employee Claim Reimbursement: Fees paid for proven destruction of clothing and/or accessories, watches or eyeglasses.
5168	Grievance Settlements: Fees paid for settlement of a grievance against the BOE.
5169	Other Stipends
5171	Athletic Worker: Part-time salaries paid for intramural coaches or workers at athletic events as ticket taker, etc.
5172	Extracurricular Advisors: Part-time salaries paid to personnel engaged in extracurricular activities.
5173	Ticket Takers: Part-time salaries paid to personnel collecting tickets at athletic events.
5174	Warehouseman: Fees paid to temporary employees performing duties consistent with a warehouseman.
5175	Working Truck Driver: Fees paid to temporary employees performing duties consistent with a working truck driver.
Full-Time Salaries and Wages	
5211	Board Members: Elected officials of the school system responsible for policy making.
5212	Superintendent: The chief administrative officer of the school system.
5213	Other Admin/Professionals/Specialist: Individuals whose responsibilities require a high degree of knowledge and skills usually obtained through a baccalaureate degree or equivalent through special study and/or experience such as an accountant, analyst, auditor, director, manager, and curriculum and other program specialists.
5214	Secretaries And Clerks: Individuals whose responsibilities require skill and training in clerical-type work including activities such as preparing routine correspondence, and reports, controlling inventory of office supplies or use of technical equipment such as computers. Includes secretaries, clerks, bookkeepers, registrars, data entry, etc.

Sub-Object	Title and Description of Expenditures
5215	Other Support Staff: Non-instructional supporting personnel that perform assignments requiring a substantial degree or knowledge and skill.
5231	Principal: The highest level executive management function at an individual school.
5232	Assistant/Vice-Principal/Administrator: Individuals assigned to perform the professional activities of assisting the head of a school (the Principal) in directing and managing the educational functions of a school.
5233	Classroom Teacher: Individual who performs professional activities related to instructing students in classroom situations in grades prekindergarten through 12.
5234	Other Teacher: Individual who performs the professional activities related to instructing students in situations other than classroom such as Home and Hospital.
5235	Librarian/Media Specialist: Individual who performs the duties related to organizing, managing school libraries and instructing students in the use of libraries. Includes audiovisual personnel and members responsible for preparing, caring for, and making available to the instructional program, equipment, materials, scripts, and other aids which assist teaching and learning through special appeal to the senses of sight and hearing.
5236	Teaching Aide: Individual assigned to assist in the performance of professional education teaching functions. Includes persons working with students under the direct supervision of a classroom teacher or under the direct supervision of a staff member performing professional educational teaching functions.
5237	Therapists: Individuals who perform activities related to physical or occupational methods of treatment and rehabilitation of students without the use of drugs or surgery such as recreational, occupational, physical or speech therapist, and audiologist.
5238	Psychological Service Personnel: Individuals who work with the family, school, and community to determine the cause of and provide solutions for students who are experiencing serious attendance, academic and/or discipline problems in order to promote educational development.
5251	Technician: Individual whose occupations require a combination of knowledge and manual skills which can be obtained through approximately two years of post-high school education, such as is offered in many technical institutions and community colleges, or through equivalent on-the-job training. Includes film inspectors, projectionists, graphic artists, draftsmen, engineering aides, dietitians, photographers, medical and dental technicians, science assistants, etc.
5252	Service Worker: Individual who performs a service for which there are no formal qualifications, including non-classroom paraprofessionals and personnel in cafeterias or transportation work. Also includes custodial staff or others with the responsibility for cleaning the buildings or school plants or supporting service facilities, maintenance and operation of such equipment as heating and ventilation systems, preserving the security of school property, and keeping the school plant safe for occupancy and use.
5253	Drivers Of Vehicles: Individuals licensed to operate cars, trucks, and buses and who are employed to perform chauffeuring and transportation functions.
5254	Skilled Crafts: Individuals who perform duties which require special manual skills and a thorough and comprehensive knowledge of the processes includes in work which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes mechanics and repairmen, electricians, heavy equipment operators, stationary engineers, skilled machinists, carpenters, compositors, typesetters, etc.
5255	Laborers, Unskilled: Individuals who perform manual labor which cannot be classified in another assignment classification. Includes garage laborers, car washers and greasers, gardeners and groundskeepers, or activities such as lifting digging, mixing, loading, and pulling operations.
5256	School Nurses / Aides: Individuals who provide activities such as health appraisals, treatment of minor injuries and referrals for other health services.
5257	Other Aides: Individuals assigned to help students in non-instructional areas such as bus aides, cafeteria aides, career aides, library aides, etc.
5271	Sick Leave Bank: Charges accrued for employee participation in the sick leave bank.

Sub-Object	Title and Description of Expenditures
5272	Terminal Leave Payout: Supplemental compensation paid to eligible terminating employees for a portion of unused earned annual and/or sick leave.
5273	Overtime: Amounts paid to eligible support personnel for work performed beyond their contracted day/hours.

Contracted Services

5311 - 5499

*Contracted Service payments are for services provided by persons **who are not employed** in any capacity by PGCPs. Included are bus contractors, educational consultant, legal fees, auditing fees, building repairs and equipment repairs, etc.*

Payments can be made out of school funds or allocated funds, but it is recommended that, if money has been allocated to cover a particular service, it be paid out of allocated funds. This can be done through iProcurement or Disbursement Authority.

Sub-Object	Title and Description of Expenditure
	RENT
5311	Rental Of Buildings: Fees paid for rental of buildings which are not leased on an annual basis or for short-term requirements.
5312	Rental Of Equipment: Fees paid for rental of miscellaneous equipment not classified.
5313	Rental Of Vehicles: Fees paid for rental of vehicles.
	INDEPENDENT AUDIT COSTS
5321	Annual Auditing Fees: Fees paid to an independent outside auditing firms.
5322	Special Auditing Fees
5351	External Food Services
	Food Care Providers
5361	Transfer Payments - Tier 1
5362	Transfer Payments - Tier 2
	SCHOOL CONSTRUCTION
5381	Construction Manager – Fees
5382	Construction Manager – Reimbursement
5383	Direct Construction Costs
5384	Indirect Construction Costs
5385	Architectural Fees
5386	Architectural Reimbursements
5387	Architectural Fees – Additional
5388	Engineering Fees
5389	Permits
5390	Utilities
5391	Advertising & Other Costs: Fees paid for advertisements placed in newspapers, magazines, etc.
5392	Bond Expense
5393	Asbestos Removal & Related Testing
5394	Capitalized Repairs
5395	CIP Administrative Expenses
	OTHER CONTRACTED SERVICES
5401	Instructional Contracted Service: Fees paid to outside contractors for instructional workshops/trainings to classroom teachers.
5405	Professional Contracted Service: Fees paid to outside contractors providing professional development training/workshops to administrative staff.
5410	Technical Contracted Services: Fees paid to outside contractors providing technical training/services.
5415	Commencement Expenses: Fees paid to outside contractors for diplomas, certificates, and any rental of facilities for commencement exercises.
5416	Transport Handicap Non Public: Fees paid to parents for reimbursement of costs of private transportation to nonpublic schools approved by the State.
5417	Catering Services: Fees paid to outside contractors for food preparation services.
5418	Outside Printing: Fees paid to outside contractors for printing services.
5419	Refuse Disposal: Fees paid to outside contractors for refuse disposal for all Board of Education schools and facilities.
5420	Snow Removal
5429	Other Contracted Services: Fees paid to outside contractors for services not otherwise specified above.
	LEGAL Services: Fees paid to independent, outside, legal firms, including the cost of legal briefs.

Sub-Object	Title and Description of Expenditure
5431	Desegregation Cases
5432	Lawsuits
5433	Retainer
5434	Misc Legal Advice
5435	Other Contactors-Legal Services
5436	Other Legal Expenses
MAINTENANCE AND REPAIR/LICENSES	
5441	M&R Vehicles: Fees paid to outside contractors for repair of damages to school system vehicles.
5442	M&R Of Vehicles Outside Contractors: Fees paid to outside contractors for maintaining and repairing motor vehicles.
5443	Dealer Prep - Repair Of Vehicles: Fees paid for dealer preparation and repair of vehicles in Driver Ed program.
5444	M&R Of Vehicle Insurance Related:
5450	M&R Equipment: Fees paid to outside contractors for the maintenance and repair of office machines, classroom equipment, health services equipment, security equipment, custodial equipment, etc.,
5455	M&R Buildings: Fees paid to outside contractors for the upkeep of school system buildings.
5458	Software License: Fees paid to outside contractors for software licenses, both instructional and non-instructional.
LEASE PURCHASE	
5461	Lease/Purchases - Non-Energy
5462	Lease/Purchases - Energy Mgmt
INSURANCE	
5470	Claims Paid-Retirees
5471	Claims Paid-Active Employees
5472	Life Insurance Premium-Retiree
5473	Third Party Processing-Active
5474	Performance Guarantee
5475	Life Insurance Premium-Active
5476	Third Party Processing-Retiree
COST ALLOCATION	
5481	Central Garage Vehicle Recovery
5482	Food Service – Catering: Fees paid for catering provided in-house by Food Services.
5483	Printing In-House: Fees paid for services performed by Prince George’s County Public Schools Printing Services.
5484	School Activity Transportation: Fees paid for the cost of transportation using school system vehicles.

Supplies and Materials

5500 – 5599

Any consumable or tangible product that meets one of the following criteria is deemed to be a supplies or material:

- 1. It does not last more than one year.*
- 2. It is better to replace than to repair.*
- 3. It is not an independent unit i.e., computer parts.*
- 4. It does not exceed \$500.00 in value.*

Typical supplies are paper, workbooks, tapes, printer cartridges, fuel, etc.

Supplies may also include small equipment and furniture, such as calculators, tools, and plastic chairs, which cost less than \$500.00 per item and would be replaced if defective.

Supplies are consumed in the normal course of school/office operations.

Sub-Object	Title and Description of Expenditures
	TEXTBOOKS
5511	Textbooks: Fees paid to outside contractors for textbooks, both new and replacement.
	LIBRARY MEDIA
5521	Library Books: Fees paid to outside contractors for library books, both new and replacement.
5522	Other Library Media: Fees paid to outside contractors for magazines, newspapers, pamphlets, etc.
	FOOD (FOOD SERVICES FUND ONLY)
5531	Ice Cream
5532	Fresh Fruit And Vegetables
5533	Potato Chips And Snacks
5534	Bread Products
5535	Meat, Poultry, Eggs And Cheese
5536	Canned And Packaged Goods
5537	Frozen Foods
5538	Milk, Cottage Cheese
5539	Cafeteria Food And Food Produce
5541	USDA Donated Commodities
5542	Storage USDA Commodities: Fees to store agricultural commodities.
	FOOD RELATED SUPPLIES
5551	Dishwashing Compounds
5552	Other Food Related Supplies
	OTHER SUPPLIES AND MATERIALS
5561	Office Supplies: Fees paid for office supplies and office machine supplies and materials, Example: paper, pens, pencils, paper tape, toner cartridges, etc.
5562	Classroom Teacher Supplies: Fees paid for classroom supplies and materials, e.g., paper, pens, pencils, scissors, etc.,
5563	Custodial Supplies: Fees paid for custodial supplies and materials, e.g., cleaning supplies, paper towels, etc.
5564	Maintenance Supplies: Fees paid for maintenance supplies and materials.
5565	Tool Allotment – Reimbursement: Fees paid to eligible employees for negotiated tool allotments.
5566	Print Shop Supplies: Fees paid for printing supplies and materials for PGCPs in-house Printing Services.
5567	Health Supplies: Fees paid for first aid and athletic supplies.
5568	Student Supplies: Fees paid for student supplies.
5569	Garage Supplies:
5570	Warehouse Supplies:
5571	Awards And Recognition: Fees paid to outside contractors for plaques, certificates, etc., used in honorarium presentations.
5572	Report Cards And Schedules: Fees paid for supplies and materials to print report cards, progress reports, and student schedules.
5573	Postage And Delivery: Fees paid for postage and delivery.
5574	Staff Development Supplies: Fees paid for supplies and materials used to support staff development training.
5575	Non-Catered Misc Food Supplies: Fees paid for food and food products used in human consumption - snack type items.
5576	Testing Supplies & Materials: Fees paid for testing supplies and materials.
5599	Other Misc Supplies: Fees paid for consumable items not otherwise classified.

Other Charges

5611 - 5699

Other Charges include;

Other Purchased Services

Insurance (non-employee benefit)

Communications

Non-Energy Utility

Energy Services

Employee Benefits

Other Misc. Charges

Sub-Object	Title and Description of Expenditures
OTHER PURCHASED SERVICE	
5611	Local Travel - Per Mile Basis: Fees paid for official business travel which is reimbursable at an established amount per mile, including tolls and parking fees.
5612	Registration Fees: Cost of registration fees for conferences, staff development, etc.
5613	Non-Local Travel Transportation
5614	Non-Local Travel Lodging
5615	Non-Local Travel Related Meals
5616	Non-Local Travel Expenses
5619	Other Travel Related Expenditures
INSURANCE (NOT EMPLOYEE BENEFITS)	
5621	Excess Property-RMF
5622	Auto Liability-Self Insurance: Fees paid for motor vehicle insurance for automobiles, trucks, trailers, automotive equipment on loan. Includes costs for special liability policy for bus drivers.
5623	Interscholastic Athletics Insurance: Fees paid for insurance costs associated with interscholastic athletics.
5624	Performance Bonds: Fees paid for faithful performance and honesty blanket bonds for the superintendent and assistant treasurer.
5625	General Liability-Rmf: Costs for the Board's participation in the County Risk Management Fund insurance program which protects against claims up to \$100,000 for incidents occurring on Board of Education property.
5626	Equipment Property-Self Insurance: Fees paid to reimburse for damaged, destroyed or stolen Board of Education inventoried equipment valued at \$25 to \$999. Also to cover the \$1,000 deductible portion of larger losses.
5627	Underground Storage Insurance: Fees paid related to underground storage tanks.
5628	Loss Prevention
COMMUNICATIONS	
5631	Telephone – Local: Fees paid for basic costs of telephone services.
5632	Telephone- Message Units: Fees paid for costs of individual calls charged for use of business telephones.
5633	Telephone- Long Distance: Fees paid for long distance telephone and telegram services.
5634	Telephone- Installation: Fees paid for the installation of new phones, relocations, additional charges for color, etc.
5635	Telephone- Leased Lines: Fees paid for leased lines – lines for monitoring audio security alarms.
5636	Telephone –Equipment: Fees paid for basic costs of telephone equipment.
5637	Telephone –Centrex: Fees paid for the Centrex telephone system.
5638	Cellular Phones: Fees paid for cellular phones.
5639	Special Phone Project
5640	E-Rate - Expenditure Recovery
NON-ENERGY UTILITY SERVICES	
5646	Water And Sewage: Fees paid for costs of water and sewage services for all Board of Education schools and facilities.
ENERGY SERVICES	
5651	Fuel Oil: Fees paid for providing fuel oil for all Board of Education schools and facilities.
5652	Electricity: Fees paid for providing electric service to all Board of Education schools and facilities.
5653	Natural Gas: Fees paid for providing natural gas to all Board of Education schools and

Sub-Object	Title and Description of Expenditures
	facilities.
5654	Propane Gas: Fees paid for providing propane gas for all Board of Education schools and facilities.
	EMPLOYEE RETIREMENT
5662	Retirement/Pension – Teachers: Costs relating to the employer's share of retirement contributions for employee who are members of the Teachers Retirement System.
5663	Retirement/Pension – Employee: Costs relating to the employers share of retirement contributions for local paid employees who are members of the Employees Pension System.
5665	FICA /Medicare: Costs associated with contribution to the Social Security System.
	OTHER EMPLOYEE BENEFITS
5671	Life Insurance: Fees paid for providing life insurance coverage for full-time active employees.
5672	Workman's Compensation: Contributions to Prince George's County Risk Management Fund for job related injuries.
5673	Insurance Benefits - Active Employee: Fees paid for health insurance benefits for full-time employees enrolled in the Board of Education's Group Health Insurance Program.
5674	Insurance Benefits – Retirees: Fees paid for health insurance benefits for retired employees enrolled in the Board of Education's Group Health Insurance Program.
5675	Unemployment Insurance: Fees paid to the State for all or a prorated share of benefits.
5676	Tuition Reimburse – Certification Renewal: Reimbursements paid to employees for certificate renewal associated with professional personnel.
5677	Employee Tuition-Outside Institutions: Employee tuition paid to outside institutions.
5682	Temporary Housing Allowance
5683	Supplemental Annual Benefit
5684	Misc Other Employee Benefits
	OTHER MISCELLANEOUS CHARGES
5686	Dues/Subscriptions: Fees paid for national, regional, or local organizations and magazines.
5687	Motor Vehicle Title Fees: Fees paid to the state of Maryland for registration of new motor vehicles.
5688	Fees Fines And Licenses
5689	Bank Analysis Fees: costs of bank analysis fees.
5690	Meeting Expense
5691	Do Not Use
5692	Meetings, Conferences, Conventions:
5693	Insurance
5694	Telephone
5695	Stipends - Ait/Non-Pub Schl Tc
5696	Field Trip Expense Non-Transportation: Fees paid for field trip expense not otherwise classified, i.e., admittance fees to museums, zoos, etc.
5697	Miscellaneous Other Expense
5698	Uncollectible Wage Over Payment
5699	Other Miscellaneous Expense

*Other Charges /
Property and Equipment
5700 – 5799*

Property/Equipment is any movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus or a set of articles which meet all of the following conditions:

- 1. Last more than one year.*
- 2. Better to repair than to replace.*
- 3. Retains its original shape, appearance, and characteristic with use.*
- 4. Does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.*
- 5. Per unit cost exceeds \$500.00 in value.*

Equipment may be further classified as either built-in or moveable:

Built-In: integral part of a building; permanently attached to a site and functions as part of the building.

Moveable: not an integral part of a building; transportable.

Sub-Object	Title and Description of Expenditures
	Property/Equipment
5711	Land
5721	Buildings & Additions
5722	Site Improvement
5723	CIP Projects
	OTHER EQUIPMENT OVER \$499
5731	Athletic Equipment: Fees paid for athletic equipment, both new and replacement.
5732	Cafeteria Equipment & Furniture: Fees paid for furniture used in the cafeteria, both new and replacement.
5733	Classroom Equipment & Furniture: Fees paid for furniture used in the classroom, both new and replacement.
5734	Computers – Instructional: Fees paid for computers used in the classroom.
5735	Computers - Non-Instructional: Fees paid for computers used in non-classroom settings.
5736	Educational Communication Equipment: Fees paid for the replacement of televisions, antenna systems, and audiovisual equipment.
5737	Medical & Health Equipment: Fees paid for medical and health equipment.
5738	Motor Vehicles - School Buses: Fees paid for the replacement of school buses.
5739	Motor Vehicles - Non-Buses: Fees paid for the replacement of motor vehicles and trailers other than school buses.
5741	Networking Equipment: Fees paid for networking equipment, both new and replacement.
5742	Office Furniture & Equipment: Fees paid for furniture used in an administrative setting and office equipment, both new and replacement.
5743	Security Alarm Systems: Fees paid for the installation of security alarm systems.
5759	Misc Other Equip Over \$499: Fees paid for miscellaneous equipment not classified above and over \$499.
5760	Equipment Purchases Under \$500: Fees paid for equipment purchases under \$500.00.
	DEPRECIATION – GOVERNMENTAL FUNDS
5771	Depreciation Expense
	PRINCIPAL/INTEREST/TRANSFERS
5831	TUITION - MARYLAND Lease
5841	TUITION - OTHER Lease
5851	Tuition Private School - School Age: Tuition paid to outside contractors for private school tuition, school aged students.
5852	Tuition Private School - Infant Age: Tuition paid to outside contractors for private school tuition, infants and toddlers.
5853	Tuition Other Counties - Age 3 and UP: Tuition paid to other counties for students of school age.
5854	Tuition Other Counties – Infant Age: Tuition paid to other counties for infants.
5859	Other Transfers: Grant funds passed through to other local educational contractors.
5861	Other Financing Use: Other funds passed through not classified above.
5871	Internal Service Fund Close Out
5872	Inventory Price Variance Account:
5873	Physical Inventory Adjustments
5874	Transfer Credit
5875	Invoice Price Variance
5890	Indirect Cost Recovery: Indirect costs chargeable to and recovered from grant funded programs.