

## Object Code Categories

<b>110</b>	Certified Personnel – Salaries for certified personnel, including teachers and substitute teachers, and stipends to staff for attending workshops that are held after regular school hours.
<b>120</b>	Noncertified Personnel – Salaries for non-certified personnel, including aides, paraprofessionals, bus drivers, and secretaries.
<b>200</b>	Employee Benefits – Payments that are not part of gross salary made on behalf of employees, e.g., insurance, Social Security, retirement, unemployment compensation, Workers Compensation, annual leave, sick leave. School districts paying stipends to staff must pay benefits for those stipends.
<b>300</b>	Purchased Professional and Technical Services – Purchased services for which the district has a contract on file, including speaker fees, on-site professional development, auditors, consultants, etc.
<b>400</b>	Purchased Property Services – Repair of Equipment.
<b>500</b>	Other Purchased Services – Expenses for transportation, including mileage, meals, lodging, airfare, taxi fares, etc., for staff and students.
<b>600</b>	<p>Supplies and Materials – Supplies are defined as:</p> <ul style="list-style-type: none"> <li>Tangible property that is not equipment. A computing device is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life.</li> <li>Expendable items that are consumed, worn out, or deteriorated in use: freight, books, school supplies, periodicals/subscriptions, software, software applications, food for parental engagement activities, snacks for after-school programs, etc.</li> </ul> <p>These items acquired using federal funds must be labeled/tagged/inventoried, indicating the specific federal funds that were utilized.</p>
<b>700</b>	<p>Property &amp; Equipment – Equipment is defined as:</p> <ul style="list-style-type: none"> <li>Tangible property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$5,000. Note: These items will require prior written approval for Capital Expenditures SFN 61974 (in WebGrants).</li> <li>Permanent fixtures such as equipment, furniture, and technology-related expenditures.</li> </ul> <p>Equipment acquired using federal funds must be labeled/tagged/inventoried, indicating the specific federal funds that were utilized.</p>
<b>800</b>	Other Objects – Registration fees for staff to attend workshops, licensing and certification fees, and tuition costs for teachers.
<b>900</b>	<p>Other Use of Funds – Indirect costs are calculated by taking your total approved budget and subtracting any funds listed on the unobligated line and the equipment (object code 700). After subtracting the amount budgeted for equipment and the amount set aside as unobligated, multiply the difference by the indirect cost rate. This equals the maximum allowed for indirect costs.</p> <p>Note: When claiming indirect costs, the allowed reimbursement is calculated by taking the total expenditures claimed minus funds listed as unobligated and those claimed for equipment (700).</p>
<b>950</b>	Unobligated – Costs for funds available but not obligated into the district budget can be coded to object code 950. This object code is to be used only to budget these unobligated funds and should not appear as an expenditure code. Before the unobligated funds are spent, the district must submit a contract amendment and adjust the budget to move these funds into the appropriate object codes listed above.