

Object Code Categories

110	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.
120	Noncertified Personnel – Salaries for non-certified personnel, including aides, paraprofessionals, bus drivers, and secretaries.
200	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.
300	Purchased Professional and Technical Services – Purchased services for which the district has a contract on file, including speaker fees, professional development on site, auditors, consultants, etc.
400	Purchased Property Services – Repair of Equipment.
500	Other Purchased Services – Expenses for transportation, including mileage, meals, lodging, airfare, taxi fares, etc. Travel expenses for teachers who are working to become highly qualified (e.g., mileage, meals, and lodging expenses to attend classes). Travel (transportation) for students to attend student activities (such as summer school or after school programs).
600	Supplies and Materials – 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.
700	Property & Equipment – Expenses for permanent fixtures such as equipment, furniture, and technology-related expenditures (i.e., computers, document cameras, iPads, printers, e-readers, monitors, whiteboards, smartboards, tables, desks, etc.). These items must be tagged as being purchased with specific federal funds.
800	Other Objects – Registration fees for staff to attend workshops. Registration fees, tuition, and books for teachers. Cost of having portfolios reviewed. Cost to complete Praxis tests. Licensing fees.
900	<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>Please Note: When claiming indirect costs, the allowed reimbursement is calculated by taking the total expenditures claimed, minus funds listed in unobligated and those claimed for equipment (700).</p>
950	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.