

Object Code Categories

110	Certified Personnel – Salaries for certified personnel including: teachers, substitute teachers, stipends to staff for attending workshops that are held after regular school hours. This is for certified personnel that the special education unit holds the contract.
120	Noncertified Personnel – Salaries for non-certified personnel including: aides, paraprofessionals, bus drivers, secretaries. This is for noncertified personnel that the special education unit holds the contract.
200	Employee Benefits – Payments that are not part of gross salary made on behalf of employees; i.e., 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 special education unit has a contract on file including: speaker fees, professional development on site, auditors, consultants, contracted SLP/OT/PT services, Telepractice services, etc. This can also be for contracts held by the district, but the special education units reimburse the district.
400	Purchased Property Services – Services purchased to operate, repair, maintain, and rent property owned or used by the Special Education Units. These services are performed by persons other than Special Education Units employees. Example include construction services, repair/maintenance services, cleaning services, and rentals both temporary (conference rooms) and long-term (land, building, equipment, vehicles).
500	Other Purchased Services – Expenses for transportation including mileage, meals, lodging, airfare, taxi fares, etc. Travel expenses for teachers that are working to become highly qualified, (i.e. mileage, meals, and lodging expenses to attend classes). Travel (transportation) for students to attend student activities.
600	Supplies and Materials – Expendable items that are consumed, worn out, or deteriorated in use, freight, books, school supplies, classroom supplies, periodicals/subscriptions, software, software applications, food for parental involvement supplies materials, etc.
700	Property & Equipment – Document cameras, iPods, iPads, computers, printers, e-readers, monitors, white boards, smart boards, hard drives, etc. The threshold for claiming funds as equipment (or 700 in general) is \$5000.00 for a single item. If it's under 5k it needs to be accounted for in object code 600. supplies.
800	Other Objects – Registration fees for Special Education staff to attend workshops/conferences. Registration fees, tuition, books for teachers. Cost to complete Praxis tests. Licensing fees.
900	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). The amount remaining is multiplied by the indirect cost rate to determine the maximum allowed for indirect cost. Special Education Units must have an approved indirect cost rate on file with the School Finance Office and only charge for federal programs that allow it. Special Education Units participating in a cooperative agreement must use the fiscal agent's indirect cost rates.
950	Unobligated – Costs for funds available but not obligated into the district budget can be coded to object code 950. (This includes undetermined costs for schools or districts currently in program improvement.) 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 an electronic budget revision and adjust the budget to move these funds into the appropriate object codes listed above.