

## Object Code Categories

- 110 Professional Salary** – Salaries for certified personnel including: teachers, substitute teachers, stipends to staff for attending workshops that are held after regular school hours.
- 120 Non-professional Salary** – Salaries for non-certified personnel including: aides, paraprofessionals, bus drivers, secretaries.
- 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 district has a contract on file including: speaker fees, professional development on site, auditors, consultants, etc.
- 430 Maintenance** – Repair of Equipment.
- 580 Travel** – 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 (such as Title I 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 involvement activities, snacks for after school programs, etc. Exception: Computers are always coded as equipment, even those with a purchase price under \$750.
- 730 Equipment** – Document cameras, iPods, iPads, computers, printers, e-readers, monitors, white boards, smart boards, hard drives, etc. These items must be tagged as being purchased with Title I funds.
- 800 Dues, Memberships, and Registrations Fees** – Registration fees for Title I staff to attend workshops. Registration fees, tuition, books for teachers working to become highly qualified under the NCLB. Cost to have portfolios reviewed. Cost to complete Praxis tests. Licensing fees.
- 900 Indirect Costs** – Indirect costs are calculated by taking your total approved budget and subtracting any funds listed on the unobligated line and the equipment (object code 730). After you have subtracted the amount you plan to spend on equipment and the amount set aside as unobligated, you multiply the difference by the indirect cost rate. This equals the maximum allowed for indirect cost.

Please Note: \*Indirect costs cannot be claimed for reimbursement until the end of the fiscal year. This information is reflected on the Final Financial Report. Indirect costs are figured again at the end of the year and the maximum indirect costs are only paid based on your total expenditures less the funds listed on the unobligated line and the 730 equipment line.

\*School districts participating in a cooperative agreement must use the fiscal agent's indirect cost rates for Title I purposes.

- 950 Unobligated Funds** – Costs for funds available but not obligated into the district's 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.