

OBJECT CODES FOR SALARIES

| Code | Optional | Description |
|------|----------|--|
| 1100 | | Teachers Salaries |
| 1170 | | Overtime/Add Assignment/Short Term |
| | | |
| 1200 | | Cert. Pupil Support Salaries-social worker, psychologist, counselor, nurse, audiometrist, mental health, SLP |
| 1250 | | Cert. Part-Time Professional |
| 1270 | | Cert. Overtime/Add Assignment/Short Term |
| | | |
| 1300 | | Cert. Supervisor/Admin Salaries - Principle, coordinator, director, consultant, superintendent |
| 1350 | | Cert. Part-Time Professional |
| 1370 | | Cert. Overtime/Add Assignment/Short Term |
| | | |
| 1900 | | Other Certificated-Special Ed, program spec., resource teacher (non classroom) mentor teacher/PAR stipend |
| 1950 | | Cert. Part-Time Professional |
| 1970 | | Cert. Overtime/Add Assignment/Short Term |
| | | |
| 2100 | | Instructional Aides Salaries |
| 2120 | | Individual Assistants (658X Only) |
| 2126 | | 1:1 I.A. - Sub/Out of Class Individual Assistants (658X Only) |
| 2127 | | 1:1 I.A. - Overtime/Add Assignment/Short Term - Individual Assistants (658X Only) |
| 2140 | | Interpreter/Tutor Salaries |
| 2146 | | Interpreter/Tutor - Overtime/Add Assignment/Short Term |
| 2147 | | Interpreter/Tutor - Substitute/Out of Class |
| 2150 | | Class. Part-Time Professional |
| 2170 | | Class. Overtime/Add Assignment/Short Term |
| | | |
| 2200 | | Classified Support Salaries |
| 2250 | | Class. Part-Time Professional |
| 2270 | | Class. Overtime/Add Assignment/Short Term |
| | | |
| 2300 | | Classified Supervisor/Admin Salaries-Business Mgr, director, asst. supt, supt, board member |
| 2350 | | Class. Part-Time Professional |
| 2370 | | Class. Overtime/Add Assignment/Short Term |
| | | |
| 2400 | | Clerical/Tech/Office Staff Salaries - Technical, clerk, adm. asst., programmer, computer technical support |
| 2450 | | Part-Time Professional |
| 2470 | | Overtime/Add Assignment/Short Term |
| | | |
| 2900 | | Other Classified Salaries - Noon supervision, student employed for work experience, building inspector, BICM |
| 2950 | | Class. Part-Time Professional |
| 2970 | | Overtime/Add Assignment/Short Term |

OBJECT CODES FOR FRINGES/PAYROLL

| Code | Optional | Description |
|------|----------|---------------------------------------|
| 3101 | | STRS - Certificated |
| 3102 | | STRS - Classified |
| 3201 | | PERS - Certificated who pay PERS |
| 3202 | | PERS - Classified |
| 3301 | | OASDI/Soc Sec/Alt-Certif |
| 3302 | | OASDI/Soc Sec/Alt-Classified |
| 3311 | | Medicare-Certificated |
| 3312 | | Medicare-Classified |
| 3401 | | Health & Welfare-Certificated |
| 3402 | | Health & Welfare-Classified |
| 3501 | | SUI - Certificated |
| 3502 | | SUI - Classified |
| 3511 | | SUI Local Experience-Cert |
| 3512 | | SUI Local Experience-Class |
| 3591 | | S.U.I.-Cert Abatement |
| 3592 | | S.U.I.-Class Abatement |
| 3601 | | Workers' Comp-Certificated |
| 3602 | | Workers' Comp-Classified |
| 3701 | | Retiree Benefits-Certificated |
| 3702 | | Retiree Benefits-Classified |
| 3751 | | OPEB Certificated |
| 3752 | | OPEB Classified |
| 3801 | | PERS Reduction-Certificated |
| 3802 | | PERS Reduction-Classified |
| 3901 | | Other Benefits (in-lieu)-Certificated |
| 3902 | | Other Benefits (in-lieu)-Classified |
| 3931 | | Expense Stipend-Certificated |
| 3932 | | Expense Stipend-Classified |

OBJECT CODES FOR COMMERCIAL CHECKS/ABATEMENTS

| | | |
|------|--|---------------------------------|
| 3491 | | H&W-Cert Abatement |
| 3492 | | H&W-Class Abatement |
| 3791 | | Retiree Abatement (H&W)-Cert |
| 3792 | | Retiree Abatement (H&W)-Class |
| 3921 | | Retiree Benefit Reimburse-Cert |
| 3922 | | Retiree Benefit Reimburse-Class |
| 3983 | | Naturalist Intern-Med-Cert |
| 3984 | | Naturalist Intern-Med-Class |

OBJECT CODES FOR MATERIALS & SUPPLIES

(including costs of freight & handling charges, and sales/use tax)

| Code | Optional | Description |
|------|----------|---|
| 4100 | | Approved Textbooks and Core Curriculum Materials |
| 4104 | | Textbooks/Curriculae Digital |
| 4200 | | Books/Other Reference Materials - Non-approved books, reference books for general use |
| 4204 | | Books/Ref Digital |
| 4300 | | Materials & Supplies - Supplies, subscriptions, workbooks, gas, food for instruction Equipment under \$500 per item, i.e.; calculator, printer, chromebooks/iPads |
| 4301 | X | Diapers |
| 4307 | X | Gasoline |
| 4340 | X | Administrative Supplies – Fed Tracking |
| 4350 | | Refreshments for Meetings/Workshops – Grocery, bakery, food (not catered) |
| 4355 | X | Food for Student Consumption |
| 4400 | | Noncapitalized equipment/materials over \$500 but less than \$5,000 (capitalization threshold) |
| 4700 | | Outdoor Ed Use ONLY - Food for food service kitchens only - Use function 3700 |

OBJECT CODES FOR SUBAGREEMENTS FOR SERVICES

| | | |
|------|---|--|
| 5100 | | Subagreement for Services (See Object Code Clarification below) |
| 5129 | X | Contract Service – District/Agency |
| 5150 | | Student Meal Contracts w/districts for breakfast/lunch/snack programs |

OBJECT CODES FOR SERVICES & OTHER OPERATING EXPENDITURES

| | | |
|------|---|--|
| 5200 | | Travel & Conferences - Expenses to attend workshops/conferences/meetings; mileage, registration, lodging |
| 5241 | X | Out-of-county travel/staff |
| 5242 | X | Local in-county travel staff only |
| 5300 | | Dues and Memberships |
| 5400 | | Insurance - All forms of insurance other than employee benefits or pupil insurance |
| 5500 | | Operation & Housekeeping Serv - Water, utilities, garbage, laundry, pest control - includes contracts for these services Note: Must use Functions 8100 - 8500 |
| 5600 | | Rentals, Leases, Repairs NonCap Improvements - Leases w/o option to purchase; repairs by outside vendors of sites, buildings, equipment Note: Do not use Function 8500 |
| 5608 | | Maintenance Agreements (Copy machines) |
| 5670 | | Rentals/Leases (1099) Must use function 8700 with facilities rentals |

OBJECT CODES FOR DIRECT COSTS TRANSFERS

All Programs Except Charter School, Child Development & JPA

| Code | Optional | Description |
|------|----------|---|
| 5701 | | Categorical Internal Transfer |
| 5702 | | Business Office Work Orders |
| 5703 | | Communications Work Orders |
| 5705 | | MAA/Consortium Transfer |
| 5706 | | GASB Leases Work Orders |
| 5710 | | Maintenance Work Orders |
| 5711 | | Graphics Work Orders |
| 5712 | | Facilitation Work Orders |
| 5713 | | Restricted Maintenance Work Orders |
| 5716 | | Shipping/Receiving Work Orders |
| 5717 | | Custodian Work Orders |
| 5718 | | Security Work Orders |
| 5719 | | Pool Car Work Orders |
| 5720 | | SCOE Bldg Maintenance Work Orders |
| 5721 | | Substitute Placement Work Orders |
| 5722 | | Network Services Work Orders |
| 5723 | | Legal Services Work Orders |
| 5724 | | Grounds Crew Work Orders |
| 5726 | | Coffee Fund Work Orders |
| 5727 | | Custodian Late Cancellation Fee Work Orders |
| 5728 | | Outdoor Education Work Orders |
| 5730 | | Teacher Work Center Work Orders |
| 5731 | | Teacher Induction Work Orders |
| 5732 | | Technology Inservice Work Orders |
| 5734 | | Audiological Services Work Orders |
| 5735 | | Health Services Work Orders |
| 5736 | | Pupil Services Work Orders |
| 5737 | | BCBA Work Orders |
| 5738 | | Delivery Services Work Orders |
| 5741 | | SubPlacement Supplemental |
| 5742 | | SELPA Services Work Orders |
| 5743 | | Assistive Tech Work Orders |
| 5744 | | Custodial/Grounds Work Orders |
| 5745 | | Special Ed Admin Work Orders |
| 5746 | | Alternative Ed Work Orders |
| 5748 | | Transfer Of Costs |
| 5786 | | GASB Leases Work Orders |

OBJECT CODES FOR DIRECT COSTS TRANSFERS

Child Development/Charter School Only

| Code | Optional | Description |
|------|----------|---|
| 5750 | | Maintenance Work Orders |
| 5751 | | Graphics Work Orders |
| 5752 | | Facilitation Work Orders |
| 5753 | | Restrictive Maintenance Work Orders |
| 5754 | | Information Systems Work Orders |
| 5755 | | TCEC Operations Transfer |
| 5756 | | Pupil Services Work Orders |
| 5757 | | Custodian Late Cancellation Fee Work Orders |
| 5758 | | Shipping/Receiving Work Orders |
| 5759 | | Pool Car Work Orders |
| 5761 | | Sub-Placement Work Orders |
| 5762 | | Network Services Work Orders |
| 5763 | | SCOE Bldg Maintenance Work Orders |
| 5764 | | Grounds Crew Work Orders |
| 5766 | | Custodian Work Orders |
| 5768 | | Security Work Orders |
| 5770 | | Teacher Work Center Work Orders |
| 5771 | | Teacher Induction Work Orders |
| 5772 | | Technology Inservice Work Orders |
| 5774 | | Audiological Services Work Orders |
| 5775 | | Health Services Work Orders |
| 5776 | | Coffee Fund Work Orders |
| 5777 | | BCBA Work Orders |
| 5778 | | Delivery Services Work Orders |
| 5780 | | SLP Work Order Between Funds |
| 5781 | | Categorical Internal Transfer |
| 5784 | | Interfund Custodian Work Orders |
| 5787 | | Child/Family Services Use ONLY – Computer User Fee |
| 5791 | | SubPlacement Supplemental |
| 5792 | | SELPA Work Orders |
| 5797 | | Alt. Ed Transfer of Coast |
| 5798 | | Transfer Of Costs |

OBJECT CODES FOR DIRECT COSTS TRANSFERS

JPA Only

| Code | Optional | Description |
|------|----------|---|
| 5803 | | Shipping/Receiving Work Orders |
| 5805 | | Audit Expenses |
| 5806 | | GASB Leases Work Orders JPA |
| 5808 | | Security Work Orders |
| 5809 | | Assessments and Fees |
| 5810 | | Fingerprint Fee Work Orders |
| 5811 | | Interest Expense |
| 5814 | | Other Services - Child Care |
| 5815 | | Other Services - In Home Provider |
| 5816 | | Project Evaluations |
| 5820 | | Fingerprinting-Non-Employees |
| 5823 | | Support Services Charter |
| 5824 | | Support Services JPA |
| 5825 | | Teacher Work Center Work Orders |
| 5826 | | Network Services Work Orders |
| 5827 | | Photocopying Work Orders |
| 5831 | | Graphics Work Orders |
| 5834 | | A/V Services Work Orders |
| 5838 | | Child/Family Services Use ONLY – Mail Delivery |
| 5841 | | Restricted Maintenance Work Orders |
| 5842 | | Maintenance Work Orders |
| 5844 | | Miscellaneous Expense-Transfer of Costs |
| 5849 | | Vehicle Maintenance Work Orders |
| 5884 | | Custodian Work Orders |
| 5887 | | Child/Family Services Use ONLY – Computer User Fee |

OBJECT CODES FOR PROFESSIONAL/CONSULTING SERVICES & OPERATING EXPENDITURES

| | | |
|------|----------|---|
| 5800 | | Prof/Consultg Serv & Operating Exp/Outside Contracts - services by independent contractor, on a fee basis, that offers its services to the public (see cheat sheet) |
| 5801 | | Reimbursed Services (Non-1099) |
| 5802 | X | Advertising |
| 5804 | | General Software Licenses |
| 5813 | | Substitute/Short Term Worker (i.e., Kelly Services Standing P.O.) |
| 5818 | | Security Services |
| 5819 | | Fingerprinting-Employees |
| 5822 | | CSSF Business Services Work Orders |
| 5829 | X | Contract Services-District Agency Note: Typically Function 1000 or 2100 |
| 5839 | | Claims Paid/Litigation |
| 5840 | | Reimbursement-Parent Policy Mileage and Child Care Provider Reimbursement (Non-1099) |
| 5846 | | Medical/Health Care Payments (1099) |
| 5850 | | Meals/Food for Meetings/Workshops - FULL service catering/restaurants when food is set up, (served optional) and cleared by vendor supplying the meal |
| 5856 | | Child/Family Services Use ONLY - Contracted Medical/Dental Costs |
| 5890 | | Administration Fee-Credit Card |

OBJECT CODES FOR COMMUNICATIONS

| Code | Optional | Description |
|------|----------|---|
| 5900 | | Communications - phone service, fax lines, cable, postage stamps, internet fees, Fed-Ex, UPS, monthly cell phone bills Note: Use Function 2700 or 7200 for AT&T |

OBJECT CODES FOR CAPITAL OUTLAY

| | | |
|------|--|--|
| 6100 | | Land Costs of Acquisition of Land (Non-Depreciable) |
| 6170 | | Land Improvements \$5,000+ (Depreciable) Note: Use Function 8500 |
| 6200 | | Buildings and Improvement of Buildings - Includes anything attached to building \$5,000+ Note: Use Function 8500 |
| 6201 | | LLB Buildings and Improvement of Buildings |
| 6400 | | New Equipment - Initial & Additional items of equipment \$5,000+ |
| 6500 | | Equipment Replacement - Expenditures for equipment replaced on a piece-for-piece basis \$5,000+ |

OBJECT CODE CLARIFICATION

| Code | | Description |
|------|--|-------------|
|------|--|-------------|

Food

One of the most confusing dilemmas when assigning object codes for food purchases is whether to use 4350 or 5850.

| | | |
|-------------|--|---|
| 4300 | | Use when purchasing food for instructional use or as incentives and reinforcements. |
| 4350 | | Any time food is NOT catered use object 4350 (see object 5850 for catering). So, food purchased from a grocer, bakery, doughnut shop, fast food provider. |
| 4700 | | Outdoor Ed Use ONLY - Object 4700 is used only for Food Service kitchens |
| 5850 | | Is only used when you have gone to a restaurant for a meeting and are served by the restaurant staff or when you use a catering service that does all the setup, (serving optional) and clean up. |

Subagreement for Services

| | | |
|------------------------------------|--|---|
| <p>5100 5800</p> | | <p>A service performed by a third party is identified as a subagreement when the service is ultimately the responsibility of the district/or COE but is contracted out to a third party</p> <p>If the LEA is responsible to provide a service but the service is contracted out to a third party, it is a subagreement. In recognition that subagreements do require some level of administrative services, federal guidelines provide that up to \$25,000 of each subagreement may be included in the indirect cost calculation. <i>The first \$25,000 of the expenditure is coded using object 5800; however, any further expenditure above \$25,000 is to be coded using object 5100.</i></p> <p>Example: A subagreement with Modesto City Schools to provide a service that is the responsibility of SCOE. If the total contract amount is \$200,000: \$25,000 is coded to object 5800 and the balance of the contract \$175,000 is coded to object 5100.</p> <p>Subagreements exclude routine purchases of standard commercial goods or services from a vendor (object 5800).</p> <p>Examples of contracts that are not subagreements: Aramark, Shred It, Sonitrol, Legal Services, Consulting Services</p> <p>If SCOE is retaining the responsibility for the services and is just hiring someone with a specialized skill to provide a piece of that service, then it is a contract with a vendor and not a subagreement for services. The whole contract would then be coded to object 5800.</p> <p>Contracts under \$25,000 will still be coded to object 5800.</p> |
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OBJECT CODE CLARIFICATION (cont.)

| Code | | Description |
|------|--|-------------|
|------|--|-------------|

Maintenance Agreements

| | | |
|-------------|--|---|
| 5608 | | <p>Maintenance Agreements (previously budgeted in 5600) now need to be budgeted in 5608. These agreements need to be separated due to IRS rules which state maintenance agreements are not reportable on 1099's. A Maintenance Agreement is defined as an annual contract with a vendor to maintain equipment in operating condition. It is further defined as payment made even if actual services are not needed. A service contract to complete defined work would not fall under this category.</p> <p>Examples: Maintenance Agreements for copy machines - use object 5608 Maintenance Agreements for typewriter, time clock - use object 5608 Lease Agreement for copy machine which includes maintenance - use 5670 Contract with HVAC vendor to clean filters quarterly - use 5600</p> |
|-------------|--|---|

Communications

| | | |
|-------------|--|--|
| 5900 | | <p>Communications - Includes phone service, cable, fax lines, postage, internet fees, stamps, federal express, cell phone monthly bills.</p> <p>Communication equipment is charged to object 4300, or 4400 if the cost is over \$500. Equipment over \$5,000 is charged to object 6400.</p> <p>Generally, communication costs should be charged to either Function 2100, 2700 or 7200. Communication service fees may follow the user's function by direct documentation such as monthly statements. The monthly bills for pagers and cell phones follow the user as can be documented. For example, a classroom teacher's cell phone would be charged to Function 1000, Instruction. The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Buildings & Improvement of Buildings, with Function 8500, Facilities Acquisition and Construction. Repairs to these lines would be coded to Object 5600, Function 8100 Plant Maintenance & Operations.</p> |
|-------------|--|--|

Supplies vs. Equipment

| | | |
|-------------|--|---|
| 4300 | | All supplies and equipment under \$500 (this is for each single item) |
| 4400 | | Equipment from \$500 to \$4,999 (determined by single item purchase) For example, the purchase of 10 computers for a total cost of \$13,000 would be coded 4400 because each single computer's cost does not exceed \$5,000. |
| 6400 | | New equipment with a cost over \$5,000 |
| 6500 | | Replacement equipment with a cost over \$5,000 |

FUNCTION CODES

| Code | Description |
|------|-------------|
|------|-------------|

Instruction

| | |
|------|--|
| 1000 | Instruction (other than Special Ed)-must have instructional goal 0001-7999 |
|------|--|

Special Education

| | |
|------|------------------------------|
| 1110 | Separate Classes |
| 1120 | Resource Specialist |
| 1130 | Supplemental Aids & Services |
| 1180 | Nonpublic Agencies |
| 1190 | Other Specialized Service |

Instruction Related Services

| | |
|------|---|
| 2100 | Supervision of Instruction - curriculum/staff development related to instruction, instructional supervision |
| 2200 | AU of Multidistrict SELPA - curriculum/staff development related to instruction, instructional supervision |
| 2420 | Instructional Library, Media, Technology-instructional technology costs, but not wiring |
| 2490 | Other Instructional Resources |
| 2700 | School Administration |

Pupil Services

| | |
|------|--|
| 3110 | Counseling |
| 3120 | Psychological Services |
| 3130 | Attendance/Social Work |
| 3140 | Health Services |
| 3150 | Speech Pathology & Audiology |
| 3160 | Pupil Testing |
| 3600 | Pupil Transportation |
| 3700 | Food Services-generally used with goal 0000 |
| 3900 | Other Pupil Services |
| 4000 | Ancillary Services-must have educational goal |
| 5000 | Community Services-must have 7150 or 8100 goal |
| 6000 | Enterprise |

General Administration

| | |
|------|--|
| 7100 | Board and Superintendent |
| 7190 | External Financial Audit - Single Audit |
| 7191 | External Financial Audit - Other |
| 7200 | Other General Administration |
| 7700 | Data Processing Services |
| 8100 | Plant Maintenance/Operations |
| 8500 | Facilities Acq./Const. |
| 8700 | Facilities Rents/Leases-use with object 5670 |
| 9000 | Other Outgo |
| 9100 | Debt Service |
| 9200 | Transfers Between Agencies |
| 9300 | Interfund Transfers |