

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 \$10,000 (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 \$10,000+ (Depreciable) Note: Use Function 8500
6200		Buildings and Improvement of Buildings - Includes anything attached to building \$10,000+ Note: Use Function 8500
6201		LLB Buildings and Improvement of Buildings
6400		New Equipment - Initial & Additional items of equipment \$10,000+
6500		Equipment Replacement - Expenditures for equipment replaced on a piece-for-piece basis \$10,000+

OBJECT CODE FOR INDIRECT

7310		(7350 Child Development) function must be 7210 – Indirect Cost Rates – All categorical and contract programs shall include a budgeted amount for indirect costs. The indirect cost rate is calculated on objects 1XXX-5XXX expenditures multiplied by the indirect cost rate. This excludes object codes 4700 and 5100 which are not charged indirect.
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OBJECT CODE CLARIFICATION

Code		Description
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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

5100 5800		<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 \$50,000 of each subagreement may be included in the indirect cost calculation. <i>The first \$50,000 of the expenditure is coded using object 5800; however, any further expenditure above \$50,000 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: \$50,000 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 \$50,000 will still be coded to object 5800.</p>
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OBJECT CODE CLARIFICATION (cont.)

Code		Description
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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>
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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 \$10,000 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>
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Supplies vs. Equipment

4300		All supplies and equipment under \$500 (this is for each single item)
4400		Equipment from \$500 to \$9,999 (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 \$1,000.
6400		New equipment with a cost over \$10,000
6500		Replacement equipment with a cost over \$10,000

FUNCTION CODES

Code	Description
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Instruction

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