

NEVADA DEPARTMENT OF EDUCATION BUDGET PREPARATION GUIDELINES

INTRODUCTION

The Nevada Department of Education (NDE) has a responsibility to work in partnership with local education agencies, including school districts and charter academies, and with other agencies or organizations to ensure that public funds are managed in accordance with all pertinent laws, regulations, and assurances, as well as to ensure that those funds are used to support the specific outcomes for which they were appropriated. Funds are generally provided to subrecipients by NDE through a subgrant or subaward, which constitutes a legally binding contract between the Department and the subrecipient entity. At minimum, subawards consist of the formal subgrant agreement, which is signed by all parties; applicable assurances; a scope of work; and an approved budget. Some subgrants may also require the submission of an application which outlines how the subrecipient intends to use the funds; applications may be required for both competitive and non-competitive, or formulaic, grant funding.

The subaward budget is used to provide information regarding how the funding associated with the subgrant will be expended in alignment with the purposes and goals of the grant. Budget revisions are used whenever the subrecipient is requesting permission to alter previously approved expenditures. Approval of subaward budgets generally includes two levels of review, the first being at the level of the programmatic elements and the second being at the level of the fiscal and accounting elements. Within NDE, programmatic support and approval is provided by staff of the particular programs office which has been tasked with the responsibility of implementing the grant. Budgetary and fiscal support and approval is provided by staff of NDE's Student Investment Division (SID), and especially by team members within the Grants Management Unit (GMU).

This document has been provided through SID's commitment to continuous improvement and as a resource for existing and prospective subrecipients of public funds. These budget preparation guidelines have been structured as a sort of checklist, which subrecipients may wish to use prior to the submission of an initial subaward budget as well as with any subsequent budget revisions. The information includes general instructions that apply to all budget line-item details and narratives, as well as more specific information associated with an Object Code or Function Code.

It is important to note that programs offices and staff at the Nevada Department of Education (NDE) may have additional grant specific requirements for information that must be included in the budget, however GMU staff will not include program specific required information in their review of budgets for approval. Subrecipient organizations should consult NDE programs offices and staff for guidance on any additional grant specific information that is required to be included in the budget narrative beyond what is provided here.

It is the hope of NDE that this document provides our partner subrecipients with clear instructions and expectations to support the submission of budgets and budget revisions that require little to no corrections, thereby decreasing the amount of time required for review and approval. The ultimate metric of our collective success will be in the timely, accurate, and effective use of public funds to serve the needs of the students, families, and educators who live and serve throughout our great state.

This document has been updated for fiscal year (FY) 2023-2024, and replaces earlier versions published in previous fiscal years. The requirements included here will be enforced for all subawards that begin in FY24.

GENERAL INSTRUCTIONS

A budget is a planning tool. In the case of state or federal grants, a subaward budget demonstrates how a subrecipient intends to meet the goals of the grant funding in a way that complies with all applicable state and federal laws and regulations. Subaward budgets should have two primary goals: 1) accuracy, and 2) simplicity.

In using this guidance document, subrecipient entities are advised to pay special attention to *what is*, and perhaps more importantly, *what is not* required to be included in a subaward budget. Providing all required information in as clear and concise language as possible will increase the chances of a successful budget submission that does not require corrections; including information that is not required may inadvertently increase the odds that corrections will be required, especially if the information provided is confusing or contradictory.

There are two main components associated with each expenditure in a budget:

- The first is the **budget detail**, including unit cost and quantity, which is solely comprised of values or numbers.
- The second component is a **narrative portion**, which provides a written description of the values or numbers included in the budget detail.

It may be helpful to think of the budget detail as the basic calculation for how the amount of that particular line-item was determined, and the narrative as a sort of word problem that describes that calculation in more detail.

As such, perhaps the most important characteristic of any budget component, whether it is the budget detail or the narrative, is that the calculations themselves must be correct. If the product (multiplication) of the unit cost and the quantity of units is not the same value that is included in the total amount for each line-item, the budget must be returned to correct that calculation. Likewise, if the word problem included in the narrative does not include the same values found in the budget detail, or if the calculation referenced in the narrative itself is not correct, the budget cannot be approved. At the most basic level, **whenever math is included in the budget narrative it must be accurate**, regardless of whatever additional information is included in the budget narrative.

The information in the budget narrative should accurately reflect the ways in which the funds will be used. This includes a requirement to include all relevant information about the expenditure – what is being purchased, at what cost per unit, and for what purposes. **The best budget narratives include all of the necessary information, including required information that is specific to a certain Object Code or Function Code, and no additional unnecessary information.** There are times when providing too much specificity in the narrative can create unintended negative consequences; for example, if travel costs are highly specific, down to the dollar or penny rather than simply referencing approved Government Services Administration (GSA) rates, it will be necessary to submit a budget revision if an airplane ticket price changes or if the GSA updates the approved rate(s).

Finally, subrecipients must code each expenditure to the correct **Object Code** and **Function Code**, using the Department's Chart of Accounts. A ***Chart of Accounts Supplemental Resource*** has been developed to assist subrecipients in correctly identifying the Object and Function Code for each line-item expenditure. To obtain a copy of that resource, or any other resources published by the GMU, subrecipients should send an email request to the universal email account for NDE's Grants Management Unit (grantsinfo@doe.nv.gov). More information regarding the Chart of Accounts and generally allowable expenditures can be found on the [Nevada Department of Administration's](#) website and in the [State Administrative Manual \(SAM\)](#).

BUDGET DETAILS

Budget Detail Do's

- Use the correct Object Code and Function Code.
- Provide the actual number of units within the “Quantity” field, to the extent possible
- Provide the actual cost per unit in the “Salary, Rental, or Unit Cost” field, to the extent possible.
- Rounding: If the total amount of the line-item is being rounded to the nearest dollar (as is allowed), the total amount of the line-item (“Total”) in the budget detail must match the value of the rounded amount as reported in the Narrative Description.
 - This may mean that one or more of the values required in the budget detail section is rounded as well; this is acceptable as long as the narrative portion includes the actual values and calculations as well as the required statement regarding the use of a rounded total amount (see section on Narrative Do's, below).
- NEW FOR FY24:** If the values reported in the “Quantity” (units) and “Salary, Rental, or Unit Cost” (price per unit) fields are the only values necessary for accurately determining the total amount of the line-item expenditure (“Total”), a separate calculation within the “Narrative Description” portion is **not** required.

Budget Detail Don'ts

- To the extent possible, avoid lumping multiple unit costs and quantities into a single calculation such that the quantity is 1 (one) and the unit cost is the same value as the total amount of the line item.
 - *Example: Do not include a quantity of 1 at a unit price of \$55,000.00, if the quantity is actually 55 at a unit price of \$1,000.00.*

Updated 05.18.2023: Removed \$5,000 per unit cost threshold for Object Codes 651 (Software) and OC 653 (Web-based).

BUDGET NARRATIVE – GENERAL GUIDANCE

Narrative Do's

- Include a **brief description** that includes the type of expenditure being requested as well as the purpose of the expenditure. A single sentence will suffice in most instances, as long as the sentence includes information about the type and purpose of that line-item expenditure.
 - This description helps GMU analysts match the expenditure with the correct Object Code (type) and Function Code (purpose).
 - If conflicting or confusing information is provided in the Narrative Description, subrecipients may be asked to clarify or correct the description for that line-item expenditure.

- NEW FOR FY24:** If the line-item expenditure is for a **single** cost or purchase **and** the values reported in the Budget Detail for the number of units (“Quantity”) and price per unit (“Salary, Rental, or Unit Cost”) accurately represent the total amount of the line-item expenditure (“Total”), a separate calculation within the “Narrative Description” portion is **not** required.
- If the line-item expenditure includes **multiple** costs or purchases, you must include a **calculation** for each cost or purchase.
 - That calculation must include at least three values; for example, the unit cost times the quantity and the total of the product (multiplication) of those two numbers, or two or more unit costs and their sum (addition).
 - Additional values/numbers may be included as necessary, as in the calculations for hourly salaries or employment contracts that may include the number of days, hours per day, and level of full time equivalency (FTE).
 - Ensure that the math captured by the calculation is accurate.

- Include a **sentence** that describes how the total amount of the line-item was determined in the Narrative Description.
 - This is the word problem to accompany the information provided in the Budget Details and should provide a concise description of how the proposed amount of the line-item expenditure was derived.
 - The math captured in this sentence must be correct.
 - The sentence should use the actual (not rounded) values or numbers that were used to calculate the total amount of the line-item expenditure.
 - If the line-item expenditure is for a single cost or purchase, the values used in the sentence should match the values that are reported in the unit (“Quantity”) and price per unit (“Salary, Rental, or Unit Cost”) fields of the Budget Detail section.

- If the line-item expenditure includes multiple costs or purchases, the sentence should accurately represent and account for all values and sub-totals that were used in determining the total amount of the line-item expenditure. These values should match those provided in the calculation.

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- Rounding:** If the total amount of the line-item is being rounded to the nearest dollar (as is allowed), the actual calculation with the actual amounts must be provided in the narrative, followed by a statement indicating that the total amount has been rounded; for example, “Rounded to \$XXX.XX.”
 - Note: the rounded amount must match the total amount of the line-item in the budget detail as well, see section on Budget Details above.
 - *Example: Licensed - Class Size Reduction Teacher - Primary teacher to reduce class size in order to increase ELA and Math proficiency by providing individualized instruction. 0.85 staff x approx. \$59,057.43 = \$50,198.897. Rounded to \$50,199.00.*
 - If costs are **estimated**, for example for general supplies or travel, include a statement indicating that the total cost is estimated.

Narrative Don'ts

- Do not include any additional information in the budget narrative beyond what is required.**
 - It is not always necessary or beneficial to include incredibly detailed or specific costs – consider adjusting the information provided in the Narrative Description in cases where a more detailed level of specificity may result in unintended consequences (for example if the cost is likely to change over time, as in travel costs).
 - If appropriate, include a statement regarding the costs being estimates based on current or anticipated costs, bids, or rates.
- Do not include a statement of “Total not to exceed” within the budget narrative.
- Do not include the name(s) of staff or personnel; rather, subrecipient entities should reference the title or role of the position that the staff or personnel will occupy or fill.
 - This includes expenditures in salary and benefits as well as costs associated with professional development (conference registration fees) and staff travel.
 - Subaward budgets are public information, and the inclusion of personal information should be kept to a minimum or eliminated entirely.
- To the extent possible, avoid including numbers or values with more than two numbers past the decimal point.
- For grants that require a reference to the ESSA level of evidence that the expenditure meets, do not include a full URL or hyperlink for ESSA levels of evidence in the narrative portion of the budget.
- For grants that require a reference to the ESSA level of evidence that the expenditure meets, do not include a citation for a peer-reviewed article that demonstrates the ESSA tier/level of evidence in the narrative portion of the budget.

GUIDELINES BY OBJECT CODE

Object Code 100 (Salaries) Do's

- Include total budgeted amounts for all grant funded salaries for employees of the subrecipient entity, only; contracted personnel salaries should be coded to Object Code 300.
- Include the title or role of the employee of the subrecipient organization (do not include the name of the employee).
 - This information assists GMU analysts in determining the correct Function Code that should be used for the line-item expenditure.
 - If the title or role does not provide enough information to assist in determining the correct Function Code, include a statement regarding the purpose or type of service the employee provides.
- Salaries for employees of the subrecipient entity may be grouped into a single line-item expenditure as long as the employees included within each line-item expenditure serve the same purpose and therefore share the same Function Code. See the *Chart of Accounts Supplemental Resource* for more information.

Object Code 100 (Salaries) Don'ts

- Do not include the actual names of the employees of the subrecipient organization.
- Do not include hourly rates or salary costs for personnel that are not employees of the subrecipient entity; positions that are funded through employment contracts should be coded to Object Code 300.

Object Code 200 (Benefits) Do's

- Include the costs for fringe benefits for all employed personnel being funded through the budget.
- Include the title or role for the employee(s) within the narrative, using the same title or role that was referenced in Object Code 100 for the salary of the employee(s).
 - This information assists GMU analysts in determining the correct Function Code that should be used for the line-item expenditure.
 - If the title or role does not provide enough information to assist in determining the correct Function Code, include a statement regarding the purpose or type of service the employee provides.
- Subrecipients are encouraged to submit a current fringe benefit rates cost schedule to NDE and reference the date of the most recent cost schedule in the narrative portion of each applicable line item in Object Code 200, rather than including the actual rates and calculations for each fringe benefit in the narrative portion.

- *Example: “Salary fringe benefits calculated using the Cost Schedule submitted by District X (dated July 1, 2022).”*
 - The fringe benefit rates cost schedule must be dated within one year of the date the budget or budget revision is submitted to NDE for review and approval.
 - It is the sole responsibility of the subrecipient to provide an updated fringe benefit rates cost schedule if the rates change from the previously submitted cost schedule.
- If a subrecipient has not submitted a current fringe benefit rates cost schedule to NDE, as described above, the rate for each standard fringe benefit must be provided, as well as a calculation showing the total rate of fringe benefits as applied to the annual salary, with an adjustment for personnel that are less than full-time if applicable.
- *Example: “Salary fringe benefits calculated at 33%. Annual salary of \$51,800.00 at 0.5 FTE = \$8,547.00.”*
- If the line item includes fringe benefits that fall outside of standard fringe benefits, the name of the fringe benefit as well as the associated rate must be included in the narrative; a calculation showing the application of that rate to the annual salary must also be included, with an adjustment for personnel that are less than full-time if applicable.
- Tuition reimbursement for employees should be coded to Object Code 250 (as a separate line item from fringe benefits).

Object Code 200 (Benefits) Don'ts

- If a fringe benefit rates cost schedule is on file with NDE, **do not** provide the calculations in the narrative; simply reference the fringe benefit rates cost schedule in the Narrative Description.
- Do not include fringe benefits for personnel that are not employees of the subrecipient entity. If fringe benefits are included in the costs for contracted personnel (for example, in the hourly rates charged by a temp agency), those costs should be coded in Object Code 300, and may be noted as such with the total hourly costs of the contracted personnel.

Object Code 300 (Purchased Professional Services) Do's

- Include services provided by personnel who are not employees of the subrecipient entity, and which services can only be provided by persons or organizations with specialized skills or knowledge.
- See the *Chart of Accounts Supplemental Resource* for more information about which subcategories within the Object Code 300 series should be used for different types of Purchased Professional Services.
- Object Code 330 **and** Function Code 2213 should be used for employee training and professional development services, including course or conference registration fees and vendor contracts to provide the training or professional development.

- Expenses in Object Code 330 (employee training and professional development) must include an estimate for the cost(s) of a training, conference, or other professional development (i.e., registration fees or fees for a vendor to provide the training/PD).
 - The date(s) and/or location of the training, conference, professional development, etc., **are not required** to be included for GMU budget review purposes; programs teams may, however, have specific requirements for information that must be included in the narrative beyond what GMU requires.
 - The actual cost(s) of the training, conference, professional development, etc., **are not required** to be included for GMU budget review purposes, as long as an estimate is provided; programs teams may, however, have specific requirements for information that must be included in the narrative beyond what GMU requires.
 - Note: Travel costs associated with attendance at a conference or other training is not coded in Object Code 300 and should be coded in Object Code 580 instead.
- Include costs for student assessment and student evaluation services in Object Code 300.

Object Code 300 (Purchased Professional Services) Don'ts

- Do not include costs associated with travel for employees of the subrecipient entity to attend a training or conference in Object Code 300, as these costs should be reflected in Object Code 580 instead.
 - Do not include costs for tuition reimbursement for employees in Object Code 300, as these expenditures should be reflected in Object Code 250.
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Object Code 400 (Purchased Property Services) Do's

- Include expenditures for services to operate, repair, maintain and rent property owned or used by the school district, charter academy, or other subrecipient entity. These costs include utilities, cleaning services, repairs and maintenance, and rentals (e.g., for rental of buildings, computers, equipment, textbooks, etc.).
 - Include a brief description of the purpose of the expenditure, to assist GMU analysts in determining the correct Function Code that should be used for the line-item expenditure.
- If allowable under grant funding, code construction services provided by contractors to Object Code 450.

Object Code 400 (Purchased Property Services) Don'ts

- Do not include fees for architectural or engineering services in Object Code 400, as these should be coded in the Object Code 300 series, and only if allowable under grant funding.

Object Code 500 (Other Purchased Services) Do's

- Object Code 510** should be used for Student Transportation, including transportation and travel costs associated with co-curricular or extra-curricular activities. Student travel may include charter buses, airline tickets, per diems, hotels, meals, etc.
- Object Code 530** should be used for costs associated with providing internet access and connectivity to students or to the school district, charter academy, or other subrecipient entity, as allowable under grant funding.
- Object Code 560** should be used for paying for tuition on behalf of students; for example, student tuition for dual enrollment courses should be reflected in Object Code 560.

Object Code 580 (Staff Travel) Do's

- Include budgeted costs associated with travel by employees of the subrecipient entity. Costs for transportation, mileage, hotel/lodging, per diem, and meals not provided with the training or conference should be reflected in Object Code 580.
 - The actual costs for all employee travel related expenses **are not required** to be included for GMU budget review purposes, as long as an estimated cost has been provided; programs teams may, however, have specific requirements for information that must be included in the narrative beyond what GMU requires.
 - Providing an estimated cost, rather than the actual costs/calculations at the time the budget is submitted, may reduce the need for revisions if the actual costs or rates change at a later date.
 - Note: Costs associated with student travel should be coded to Object Code 510, see section on Object Code 500 series above.
- Include a statement referencing the use of current Government Services Administration (GSA) rates for all costs associated with staff travel, rather than citing the actual rates at the time the budget or budget revision is submitted; this will prevent unnecessary budget revisions if the GSA updates the approved rates at a later date.
 - *Example: "Travel will be reimbursed at the approved GSA rates at the time the travel occurs."*
 - If required by an internal regulation or policy of the school district, charter school, or other subrecipient entity, a reference to using the current IRS rate for mileage is also acceptable.
- If required by the grant, include the name and date(s) of the training or conference for which the staff travel is being requested. Alternatively, if the name and date(s) are known and not likely to change they may be included in the narrative for the associated staff travel in Object Code 580.

Object Code 580 (Staff Travel) Don'ts

- Do not include the costs for per diem or meals for any meals that are included with the training or conference; for example, if a training or conference provides breakfast and lunch for all attendees, only costs for the dinner meal may be included in the budget.

- Do not list out the actual GSA rates and anticipated total costs for each allowable staff travel expense, unless explicitly required to do so by the grant.
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Object Code 600 (Supplies) Do's

- Only include supplies or equipment within the Object Code 600 series if the per unit cost is \$4,999 or less; if the per unit cost of any supply or equipment, ~~including software or web-based services~~, is \$5,000 or more it must be recorded in the Object Code 700 series.
- Updated 05.18.2023:** *The \$5,000 per unit cost threshold for purchases of software (Object Code 651) or web-based (Object Code 653) has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment).*

Non-Information Technology Related Supplies

- Object Code 610 (Supplies - Non-IT Related of Lower Value (\$999 or less))** should be used for "general" supplies necessary for the operation of the subrecipient entity, including the cost of freight or shipping, and which have a per unit cost of \$999.00 or less.
 - Include **examples** of the types of general supplies that will be purchased, but **do not include** the actual price per item/unit or the number of items/units that will be purchased, unless specifically required by the grant or the programs team.
 - If the narrative description does not provide clear information regarding the per unit cost, consider including a statement that *"No single item to cost more than \$999.00."*
 - *Do not:*
 - *Do not include a reference to "consumables," as this may cause confusion regarding an expenditure that is related to food.*
 - *Do not include a reference to food or snacks, unless it is specifically allowed by that particular funding stream as an element of the instructional or support functions of the grant program; it is extremely rare for food and snacks to be an allowable expense under state or federal funding.*
- Object Code 612 (Supplies - Non-IT Related of Higher Value (\$1,000-\$4,999))** should be used for non-technology related supplies or equipment with a per unit cost of between \$1,000.00 and \$4,999.00.
 - If the narrative description does not provide clear information regarding the per unit cost, consider including a statement that *"No single item to cost more than \$4,999.00."*

Information Technology Related Supplies

- Object Code 650 (Supplies - IT Related of Lower Value (\$999 or less per unit), Less than 1 Year Useful Life)** should be used for technology related supplies or equipment with a useful life of LESS than one year and a per unit cost of \$999 or less.
 - If the narrative description does not provide clear information regarding the per unit cost, consider including a statement that *"No single item to cost more than \$999.00."*

- Object Code 654 (Supplies - IT Related of Lower Value (\$999 or less per unit), More than 1 Year Useful Life)** should be used for technology related supplies or equipment that has a useful life of MORE than one year and a per unit cost of \$999 or less.
 - If the narrative description does not provide clear information regarding the per unit cost, consider including a statement that *“No single item to cost more than \$999.00.”*

- Object Code 652 (Supplies - IT Related of Higher Value (\$1,000-\$4,999 per unit))** should be used for technology related supplies or equipment with a per unit cost of between \$1,000.00 and \$4,999.00.
 - If the narrative description does not provide clear information regarding the per unit cost, consider including a statement that *“No single item to cost more than \$4,999.00.”*

Object Code 600 Supplies/Equipment – Quick Reference Guide		
Per Unit Cost	Non-IT Supplies/Equipment	IT-related Supplies/Equipment
\$999.00 or less	Object Code 610 (General Supplies)	Useful life of < 1 year = Object Code 650 Useful life of > 1 year = Object Code 654
\$1,000.00- \$4,999.00	Object Code 612	Object Code 652
\$5,000.00 or more	Object Code 730	Object Code 730

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- Object Code 640 (Books and Periodicals)** should be used for books and periodicals that are for general use (but not textbooks), such as workbooks and reference books, and *should not* be used with Function Code 1000 (Instruction).

 - Object Code 641 (Textbooks)** should be used for books and periodicals that are used for instructional purposes and *should only* be used with Function Code 1000 (Instruction).

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- Object Code 651 (Software - Installed on Device)** should be used for technology supplies of software, software upgrades and software licensing fees, and which are installed to a devices, such as a laptop, Chromebook tablet, iPad, etc. The software can only be used on the specific device it has been installed on.
 - Do not include internet connectivity or hot spot fees in the Object Code 600 series (costs associated with internet connectivity should be reflected in Object Code 530).
 - ~~The software related supply must have a per unit cost of \$4,999.00 or less.~~
 - **Updated 05.18.2023:** *The \$5,000 per unit cost threshold for purchases of software in Object Code 651 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment). All software purchases that meet the definitions provided within the FY24 Budget Preparation Guidelines document and the FY24 Chart of Accounts Supplemental Resource document should be reported in Object Code 651, regardless of the per unit cost.*

- Object Code 653 (Web-Based - Accessed via Internet)** should be used for curriculum or instructional programs that are entirely web-based and can be accessed via the internet from any device.
 - ~~• The web-based supply must have a per unit cost of \$4,999.00 or less.~~
 - **Updated 05.18.2023:** *The \$5,000 per unit cost threshold for purchases of web-based programs in Object Code 653 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment). All web-based purchases that meet the definitions provided within the FY24 Budget Preparation Guidelines document and the FY24 Chart of Accounts Supplemental Resource document should be reported in Object Code 653, regardless of the per unit cost*

Object Code 600 (Supplies) Don'ts

- Do not include items with a per unit cost of \$5,000.00 or more, as items with a per unit cost of \$5,000.00 or greater should be reflected in Object Code 730.
 - Do not split up taxes and shipping or freight costs for supplies, unless required by the grant.
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Object Code 700 (Property and Equipment) Do's

- Include costs for property or equipment with a per unit cost of more than \$5,000.000 (i.e., items above the capitalization threshold of \$5,000 per unit cost).

Object Code 700 (Property and Equipment) Don'ts

- Do not include items with a per unit cost of less than \$5,000.00, as these items should be coded in the Object Code 600 series.
 - Do not include building or facility rent in Object Code 700, as these costs should be reflected in Object Code 440, regardless of the dollar value.
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Object Code 800 (Miscellaneous and Debt Service) Do's

- Object Code 810 should be used for expenditures such as dues, fees, and memberships for employees of the subrecipient entity, as well as for select student fees, such as entry fees for student competitions.
- Note that Object Code 890 for Miscellaneous expenditures is very rarely used in subaward budgets.

Object Code 800 (Miscellaneous and Debt Service) Don'ts

- Do not include costs for staff training or professional development, including course registration fees, in the Object Code 800 series, as these costs should be reflected in Object Code 330.

- Do not use OC 810 for fees paid to vendors for student assessments/testing (use OC 350 instead).
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Object Code 900 (Other) Do's

- If allowable under the grant, include grant dollars that will be passed through to other entities.
- Include funding that will be used to reimburse district sponsored charter academies for expenditures purchased by the charter academy.

Object Code 900 (Other) Do's

- Do not use this code for items or services purchased by the district on behalf of district sponsored charter schools.