

## NEVADA DEPARTMENT OF EDUCATION CHART OF ACCOUNTS – SUPPLEMENTAL RESOURCE

### INTRODUCTION

The Nevada Department of Education (NDE) is required by [Nevada Revised Statutes \(NRS\) 387.3035](#) develop a uniform system of budgeting and accounting which provides for the separate reporting of expenditures for each school district and school within a school district. Once the uniform system of budgeting and accounting has been adopted by the State Board of Education (SBE) it is mandatory for all public schools in the state. In addition, [Nevada Administrative Code \(NAC\) 387.765](#) requires all charter schools and university schools for profoundly gifted pupils use the chart of accounts prescribed by the Department.

State law also requires each school district (see [NRS 387.303](#)) and charter school (see [NRS 388A.345](#)) to submit not later than November 1<sup>st</sup> of each year an annual report that includes all actual expenditures for the previous fiscal year, by revenue source, including funding that is passed-through the Department to school districts and charter schools via state and federal grant subawards.

To support compliance with these requirements the Department has developed and maintains a Chart of Accounts which mirrors the [“Financial Accounting of State and Local School Systems”](#) handbook published by the [National Center for Education Statistics](#) (NCES), which is the primary federal entity for collecting and analyzing data related to education, including financial data. NDE’s Chart of Accounts was originally adopted by the SBE on October 14, 2008, and has been updated on an as needed basis to ensure alignment with guidance from NCES.

A Chart of Accounts is a listing of financial accounts within the accounting system of an organization and its use is critical to achieving consistent reporting of revenues and expenditures in a manner which allows for cross-comparison and analysis. The Chart of Accounts is used not only in state educational financial reporting but in all federal educational financial reporting as well. **All grant subaward budgets are aligned with NDE’s Chart of Accounts and all subaward expenditures must be coded correctly based on the categories and descriptions found within the Chart of Accounts.**

The Chart of Accounts has six major coding categories to support consistency in reporting and in accordance with generally accepted accounting principles (GAAP). Grant subaward budgets utilize Project/Grant Codes to identify the source of funding for the subaward budget, to support reporting of expenditures by revenue source. The most important categories of codes from the Chart of Accounts for the purposes of grant subawards are Object Codes and Function Codes.

**The use of Object Codes and Function codes is required for all subaward budgets to identify the type of expenditure (Object Code) and purpose of the expenditure (Function Code).**

- The coding of expenditures should drill down to the most descriptive Object Code and be aligned with the correct Function Code for that line-item expenditure.

Additionally, codes have been assigned to each school district, charter school, private school, and university school, as well as all other subrecipient entities to whom the Department subawards grant funding. In Nevada, school districts are bound geographically by county lines, resulting in a total of 17 school districts in the state. School district codes are thus assigned in numerical order from 1 – 17, generally in alphabetical order with the exception of Carson City School District, which falls between Nye County School District and Pershing County School District with a district code of 13 because it was originally included in Ormsby County until 1968 when the county was merged with Carson City as a consolidated

municipality. Charter schools, university schools, and all other subrecipient entities are assigned codes based on the type of organization as well.

NDE’s Chart of Accounts can be downloaded from the Department’s [website](#). 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 \(SAM\)](#).

A summary of the categories of codes found within the Chart of Accounts is provided here, with examples of the coding structure within each category.

Code	Description	Coding Structure Examples
Funds	Separate fiscal entity established to record specific activities and objectives in accordance with statutes, laws, regulations	100-900; examples: <ul style="list-style-type: none"> <li>• 100 General Fund</li> <li>• 240 State Grants</li> <li>• 250 State Special Ed</li> <li>• 280 Federal Grants</li> <li>• 290 Food Service</li> </ul>
Project/Grant	Identifies projects and grants with specialized and specific purposes and restrictions	010-190 Local Projects 200-399 State Projects 400-990 Federal Projects
Revenues	Identifies funding source	1000 Revenue from Local Sources 3000 Revenue from State Sources 4000 Revenue from Federal Sources
Programs	Identifies a plan of activities to accomplish a predetermined objective	100-900; examples: <ul style="list-style-type: none"> <li>• 100 Regular education programs</li> <li>• 200 Special programs (Special Ed)</li> <li>• 300 Vocational/Technical</li> <li>• 600 Adult Ed</li> </ul>
Functions	Describes the activity for which a service or material is acquired	1000-8000, examples: <ul style="list-style-type: none"> <li>• 1000 Instruction</li> <li>• 2100 Support Services – Student</li> <li>• 2200 Support Service – Instruction</li> <li>• 2300 General Administration</li> <li>• 2400 School Administration</li> <li>• 3000 Operation of Noninstructional Services</li> </ul>
Object	Describes the service or commodity of a specific expenditures	100-900; examples: <ul style="list-style-type: none"> <li>• 100 Personnel Srvs. – Salaries</li> <li>• 200 Personnel Srvs. – Employee Benefits</li> <li>• 300 Purchased Professional Services</li> <li>• 600 Supplies</li> </ul>

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

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## GENERAL INSTRUCTIONS

### Use of this Document

This document has been prepared to assist subrecipients of grant funding from NDE in the correct coding of expenditures within subaward budgets by Object Code and Function Code, as a supplemental resource to the NDE Chart of Accounts. This resource is meant to be a companion resource to the *GMU Budget Preparation Guidelines* and *Budget Review Checklist*, which have been published by NDE's Student Investment Division (SID) to explain the requirements for subaward budgets from the perspective of the Grants Management Unit (GMU).

**Taken together, these documents are meant to provide information on the content that members of NDE's Grants Management Unit look for as they review subaward budgets.** The various programmatic teams within NDE will have separate and distinct information which they look for when reviewing subaward budgets, primarily to ensure that all expenditures are allowable within the requirements of the specific grant funding stream. However, review for correct placement of expenditures by Object Code and Function Code, along with review of all math calculations (as outlined in the *GMU Budget Preparation Guidelines*), is to be performed solely by staff within the Grants Management Unit.

Updates to the Chart of Accounts in the Object Code 600 series (Supplies) that were made at the recommendation of a Chart of Accounts Working Group convened by NDE in the spring and summer of 2022 will be implemented for all FY24 subaward budgets; subrecipients applying for funding that has a funding period start date of July 1, 2023, or later are required to use the updated coding and descriptions for all Object Codes within the OC 600 series.

### Chart of Accounts: Object Codes and Function Codes

All subrecipient entities that are provided funding by NDE through a grant subaward are required to use the Chart of Accounts for coding of expenditures as found within the subaward budget. Each line-item expenditure must be coded to the correct Object Code and the correct Function Code associated with the type *and* purpose of expenditure(s) that are included in each line-item.

A useful thought process might involve the following steps, by asking:

1. What type of expenditure is this?
  - a. Locate within the most accurate and applicable Object Code.
2. What is the purpose of this expenditure?
  - a. Locate within the most accurate and applicable Function Code.

**Expenditures that have different functions must be broken out separately by Function Code, even if they share the same Object Code.** For example, a subaward budget may include salaries for a number of different personnel, which would all be coded under Object Code (OC) 100, however if the role or services provided by those positions vary across different purposes the costs associated with those salaries must be captured in different line-items according to the function or purpose for each.

- ✓ *Example: A subrecipient plans to use funding from their grant subaward to pay for 5.0 FTE who are employees of the subrecipient entity, including 2 teachers, 1 school counselor, 1 school social worker, and 1 classroom aide. The costs associated with salaries for these 5 individuals must be coded as:*
- *2 Teachers: Object Code 100, Function Code 1000 (Instruction)*
  - *1 School Counselor and 1 School Social Worker: Object Code 100, Function Code 2100 (Support Services – Student)*

- *1 Classroom Aide: Object Code 100 (Salaries), Function Code 2200 (Support Services – Instruction)*

Note here that the costs associated with the two teachers are included in the same line-item expenditure. Similarly, the costs associated with the school counselor and the school social worker *may* be included in the same line-item expenditure as well, because the Function Code is the same for both positions, even if the role or title of the employee is different. Subrecipient entities may also elect to report costs associated with personnel in a separate line-item for each position, depending on the policy and procedure requirements of the subrecipient entity.

### Standard Set of Object Codes and Function Codes

**Beginning with fiscal year (FY) 2023-2024, all subaward budgets will include the ability to apply a standard set of Object Codes and Function Codes for all subaward expenditures**, both within the online grants management system as well as those subawards that are managed via a paper process. If the team from NDE with programmatic oversight of a grant wishes to limit the availability of Object and/or Function codes for a particular grant to include only those expenditures that are allowable by the grant funding, those Object Codes and Function Codes will be removed from the available options within the budgets for those subawards.

- For example if funding from a particular grant may only be used to support personnel costs, the programs team may elect to only include those Object and Function Codes that are associated with personnel (OC 100, OC 200, and potentially OC 300 if the personnel are contracted positions rather than employees); in this case, Object Codes for supplies, property/equipment, capital assets, and other professional services or miscellaneous expenditures may be removed as available options within the subaward budget.

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## OBJECT CODES

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*NOTE: The descriptions for all Object Codes below are taken from the NCES [“Financial Accounting of State and Local School Systems”](#) handbook when available.*

*Descriptions marked with an asterisk (\*) come from NDE’s Chart of Accounts, as there is no description for that Object Code within the NCES handbook.*

### Object Code 100: Salaries

**Personal Services—Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000 Debt Service.)

- Do’s
- Include costs associated with the salaries of employees of the subrecipient entity, including substitutes.
  - If the role or services provided by the employees of the subrecipient entity serve different purposes, you must have a separate salary line-item for each purpose, using the applicable Function Code for each purpose.
  - If the role or services provided by the employees of the subrecipient entity serve the same purposes, and therefore fall within the same Function Code, multiple FTE may be included in a single line-item expenditure for salaries.
  - Examples:
    - Include stipends in the OC 100 series for employees/staff of the subrecipient entity
    - Include extra duty (overtime) for employees/staff of the subrecipient entity in OC 100

- Don’ts
- Do not include costs associated with salaries for personnel that are not employees of the subrecipient entity.

### Object Code 200: Benefits

**Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000 Debt Service.)

- Do’s
- Include costs associated with fringe benefits for employees of the subrecipient entity, including substitutes.
  - If the role or services provided by the employees of the subrecipient entity serve different purposes, you must have a separate fringe benefits line-item for each purpose, using the applicable Function Code for each purpose.

- If the role or services provided by the employees of the subrecipient entity serve the same purposes, and therefore fall within the same Function Code, multiple FTE may be included in a single line-item expenditure for fringe benefits.
- Examples:
  - Reimbursement for tuition and other professional development costs that are provided to employees/staff are coded to OC 250

#### Don'ts

- Do not include costs associated with fringe benefits for personnel that are not employees of the subrecipient entity.

### Object Code 300: Purchased Professional/Technical Services

**Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592.

#### Do's

- Use OC 300 if none of the more specific codes within the 300 series are applicable for the service that is being provided.

#### Don'ts

- Do not use OC 300 if a more specific option in the 300 series is available (see listing and description below).

### Object Code 310: Official/Administrative Services

**Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500.)

#### Do's

- Use OC 310 for contracted services that support activities at the level of the overall **administration** of the subrecipient entity.
- Examples:
  - Strategic planning
  - Consulting
  - External evaluators



## Object Code 320: Professional Educational Services

**Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400.)

### Do's

- Use OC 320 for contracted services that support academic programming and related student support services.
- Examples:
  - Curriculum development/consultation
  - Instructional coaching/consultation
  - Contracted instructional services (i.e., tutoring services)
  - Contracted services that support and/or administer student assessments/testing
  - Contracted services provided by Specialized Instructional Support Personnel (SISP, i.e., school counseling, school psychology, school social work, etc.)
  - Contracted library media specialists
  - Include extra duty (overtime) for staff that are contractors (not employees of the subrecipient entity) in OC 320

## Object Code 330: Employee Training & Development Services

**Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for noninstructional staff should be coded to the applicable Function Code associated with the service/role/purpose of that position.

### Do's

- Use OC 330 for costs associated with professional development and training of employees and staff of the subrecipient entity.
- Examples:
  - Conference registration fees
  - Course registration fees that are paid directly to the provider of the course
  - Staff training provided by outside contractor/vendor
  - Reimbursement for costs associated with tuition reimbursement to employees or staff

## Object Code 340: Purchased Professional Services

**Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, bankers,

therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners. (Usually used with function 2000, but could also be used with functions 1000–4000.)

#### Do's

- Use OC for contracted services that are provided at the level of the overall operation of the subrecipient entity and are not directly linked to academic programming or related student support.
- Examples:
  - Contracted nursing services
  - Contracted therapy/clinical mental health services (not SISP services)
  - Contracted auditing services
  - Contracted financial management services (including grants management)
  - Reimbursement for tuition and other professional development costs that are provided to employees/staff of a private school are coded to OC 330

#### Don'ts

- Do not use OC 340 for contracted personnel who provide non-therapeutic/mental health student services, such as school counselors, school social workers, and school psychologists (use OC 320 instead).

### Object Code 350: Purchased Technical Services

**Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts. (Usually used with function 2000.)

#### Do's

- Use OC 350 for costs paid to vendors for student assessments/testing fees.
- Examples:
  - Student assessments/testing fees paid to a contracted vendor
  - Data processing and coding fees
  - Software maintenance and support functions
  - Sport referees/umpires

### Object Code 400 (Purchased Property Services)

**Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

#### Do's

- Use OC 400 for contracted services that support the operation and maintenance of property that is owned by the subrecipient entity, if allowed by the grant.
- Examples:

- Utilities other than energy costs (i.e., water and sewer)
- Contracted cleaning services
- Contracted garbage and disposal services
- Contracted snow removal services
- Contracted repairs and maintenance, including upkeep of buildings, non-technology equipment, and technology related equipment (including contracted services for technology hardware/devices).
- Rental of land, buildings, equipment, vehicles, and computers/related equipment

#### Don'ts

- Do not use OC 400 for renovation and remodeling services (use OC 450 instead)
- Do not use OC 400 for telephone services (use OC 530 instead).
- Do not use OC 400 for costs associated with energy (use OC 620 instead).

#### Object Code 450: Construction Services

**Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. (Used only with function 4000.)

#### Do's

- Use OC 450 for costs associated with renovation and remodeling services, both permanent and non-permanent, and which are provided by contractors who are not employees of the subrecipient entity.
- Examples:
  - Fencing
  - Paving, sidewalks, roads

#### Object Code 500: Other Purchased Services

**Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

#### Do's

- Use OC 500 if none of the more specific codes within the 500 series are applicable for the service that is being provided.
- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 500 if a more specific option in the 500 series is available (see listing and description below).

## Object Code 510 (Student Transportation Services)

**Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700.)

### Do's

- Use OC 510 for transportation costs that are purchased from another school district (both in the state and outside of the state).
- Use OC 510 for student travel associated with participation in conferences, student competitions, and all other school and school related/sanctioned activities.
- *Note: Student travel must use the current Government Services Administration (GSA) rates for all costs associated with student travel, as applicable, unless prior approval has been provided by NDE.*
- Examples:
  - MOUs with other school districts for student transportation services
  - Student travel – charter buses, airline flights, per diem, lodging, meals
  - Student registration fees – conferences
  - Student admission fees (i.e., museums, exhibitions, etc.)

### Don'ts

- Do not use OC 510 for student competition fees (use OC 810 instead).
- Do not use OC 510 for student membership fees for student associations, such as career and technical education student associations (use OC 810 instead).
- Do not use OC 510 for costs associated with staff travel (use OC 580 instead).

## Object Code 530 (Communication & Connectivity Services)

**Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E. (Usually used with functions 1000, 2230, 2320, 2410, or 2580.)

### Do's

- Use OC 530 for all costs associated with communication and connectivity, including internet access and wi-fi, for the subrecipient entity or for students.
- Examples:
  - Postage, delivery, and courier services
  - Voicemail
  - Telephone services (landline and cell phone)

- Internet service, including mobile hotspots for use by students/families
- Internet domain registration fees
- Licensing/fees for subscriptions to online research databases (i.e., EBSCO, JSTOR, etc.)
- Data communications, including video conferencing platforms such as Zoom, Teams, Citrix, Go-to Meeting, etc.

### Object Code 540: Advertising Services

**Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340 instead (usually used with functions 2300 or 2500).

#### Do's

- Use OC 540 for costs associated with providing announcements in outside communication channels or venues, including personnel recruitment and sale of property.
- Examples:
  - Fees for posting job announcements in professional association publications or other recruitment platforms
  - Fees for posting announcements regarding the sale of equipment or property
  - Fees for posting required legal or public notice ads

#### Don'ts

- Do not use OC 540 for contracted services provided by an advertising or public relations firm (use OC 340 instead).

### Object Code 550: Printing & Binding Services

**Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here, but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions. Printing and duplication of materials for classroom use should be coded here and to function 1000.)

#### Do's

- Use OC 550 for costs associated with printing and binding of materials for the subrecipient entity.
- Examples:
  - Printing of materials for use in family engagement services and supports
  - Printing of materials for use in community/stakeholder engagement
  - Printing of materials for use in instruction, including career and technical education
  - Printing of materials for use in advertising or recruiting for participation in programs or services offered by the subrecipient entity

- Costs associated with copying services

#### Don'ts

- Do not use OC 550 for the purchase of forms and materials that are pre-printed (use OC 610 instead).

### Object Code 560: Student Tuition Reimbursement

**Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000.)

#### Do's

- Use OC 560 for costs associated with reimbursing other educational entities for the provision of instruction to students of the school district or charter school.
- Examples:
  - Tuition paid to colleges and universities for dual enrollment courses
  - Tuition paid to other school districts or charter schools, both within and outside of the state
  - Costs associated with the provision of specialized instructional services to students of the school district or charter school

#### Don'ts

- Do not use OC 560 for tuition fees for educational services provided by the school district or charter school, such as summer school fees (use OC 810 instead).

### Object Code 580: Staff Travel

**Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000.)

#### Do's

- Use OC 580 for all costs associated with travel by employees or staff of the subrecipient entity.
- *Note: Staff travel must use the current Government Services Administration (GSA) rates for all costs associated with staff travel, unless prior approval has been provided by NDE.*
- Examples:
  - Staff travel – rental car, mileage, parking, airline flights, per diem, lodging, meals

#### Don'ts

- Do not use OC 580 for costs associated with student travel (use OC 510 instead).
- Do not use OC 580 for conference, professional development, or training registration fees (use OC 330 instead).

## Object Code 600: General Supplies Not Otherwise Specified

**Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**\*Supplies.** Equipment that has a per unit cost of less than of \$5,000 should be coded in the OC 600 series; equipment that has a per unit cost of \$5,000 or more should be coded in the OC 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).*

### Do's

- Use OC 600 if none of the more specific codes within the 600 series are applicable for the service that is being provided.
- *Note: this is a rare Object Code for subaward budgets.*

### Don'ts

- Do not use OC 600 if a more specific option in the 600 series is available (see listing and description below).

## Object Code 610: Supplies - Non-IT Related of Lower Value (\$999 or less)

**\*General Supplies.** Expenditures for all non-information technology (IT) related supplies (other than those listed below) for the operation of a school district with a per unit cost of \$999 or less, including freight and shipping.

### Do's

- Use OC 610 for costs associated with non-IT related general supplies that have a per unit cost of \$999 or less, regardless of the total amount of the line-item.
- Examples:
  - Office supplies – non-IT related
  - Notebooks, binders, pencils, pens, paper
  - Classroom equipment – non-IT related
  - Curriculum kits – non-IT related
  - Storage containers
  - Forms and materials that are pre-printed
  - Early education supplies, such as manipulatives
  - Training packets
  - Food used for instructional purposes (if allowed by grant)
  - Pocket translators

### Don'ts

- Do not use OC 610 for non-information technology related supplies that have a per unit cost of more than \$999 (use OC 612 instead).

- Do not use OC 610 for non-IT supplies that are better classified in OC 620 (Energy), OC 640 (Books and Periodicals), or OC 641 (Textbooks).

### Object Code 612: Supplies - Non-IT Related of Higher Value (\$1,000-\$4,999)

**\*Supplies/Equipment – Non-information Technology.** Non-information technology supplies and equipment for items with a per unit cost between \$1,000 and \$4,999.99 (typically items tagged for inventory). Non-IT related items with a per unit cost of \$5,000 or higher must be coded in the 700 series.

#### Do's

- Use OC 612 for costs associated with non-IT supplies that have a per unit cost between \$1,000 and \$4,999.
- Examples:
  - Furniture with a per unit cost between \$1,000 and \$4,999
  - Classroom equipment with a per unit cost between \$1,000 and \$4,999, such as that required for many career and technical education classes

#### Don'ts

- Do not use OC 612 for non-IT related supplies or equipment with a per unit cost of more than \$5,000 (use OC 730 instead).

### Object Code 620: Energy/Utilities

**Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

#### Do's

- Use OC 620 for costs associated with energy, if allowable by the grant funding.
- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 620 for costs associated with other utilities not related to energy, for example for water and sewer costs (use OC 400 instead).

### Object Code 640 (Books and Periodicals - General)

**\*Books and Periodicals.** Expenditures for books and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.

#### Do's



- Use OC 640 for costs associated with the purchase of books or periodicals that are for general use, and not for direct instruction in the classroom or for a specific class/course.
- Examples:
  - Books purchased for training or professional development
  - Books purchased for use by family members/caregivers
  - Library/resource shelf books

#### Don'ts

- Do not use OC 640 for purchases of books or periodicals that are for direct instruction for use within a classroom or for a specific class/course (use OC 641 instead).
- Do not use OC 640 for curricula kits (use OC 610 instead).

#### Object Code 641 (Textbooks - Instructional)

**\*Textbooks.** Books and periodicals used for instructional purposes. This code will be used to calculate textbook expenditures for state reporting requirements. Use with function code 1000 only.

#### Do's

- Use OC 641 for all books and periodicals that are used for direct instructions within a classroom or for a specific class/course.
- Examples:
  - Textbooks (print)
  - eBooks (digital)

#### Don'ts

- Do not use OC 641 for purchases of books or periodicals that are not used for direct instruction within a classroom or for a specific class/course (use OC 640 instead).

#### Object Code 650: Supplies - IT Related of Lower Value (\$999 or less per unit), Less than 1 Year Useful Life

**\*Supplies – Information Technology-related.** Information technology-related supplies include supplies that are typically used in conjunction with technology-related hardware, with a useful life LESS than one year and a per unit cost of \$999 or less. Some examples are flash drives, headphones, parallel cables, printer cartridges, and monitor stands.

#### Do's

- Use OC 650 for IT-related supplies that have a per unit cost of \$999 or less and a useful life of LESS than one year.
- Examples:
  - Flash drives
  - Headphones
  - Cables required for IT-related equipment
  - Printer/ink cartridges

### Don'ts

- Do not use OC 650 for IT-related supplies that have a per unit cost of \$999 but have a useful life of more than one year (use OC 654 instead)
- Do not use OC 650 for non-IT related supplies (use OC 610 or OC 612 instead, depending on the per unit cost).

### Object Code 654: Supplies - IT Related of Lower Value (\$999 or less per unit), More than 1 Year Useful Life

**\*Supplies – Information Technology-related.** Computers and other technology equipment with a useful life of MORE than one year and a per unit cost of \$999 or less. An inventory or other system of tracking may be maintained for control purposes, in accordance with local policies. Some examples include laptops, tablets, Chromebooks, robotic kits, cameras, camcorders, and other items that may or may not require technology to operate.

### Do's

- Use OC 654 for IT-related supplies that have a per unit cost of \$999 or less and a useful life of MORE than one year.
- Examples:
  - Laptops with a per unit cost of \$999 or less
  - Chromebooks
  - Tablets, iPads, eReaders, etc. with a per unit cost of \$999 or less
  - Cameras/video cameras with a per unit cost of \$999 or less
  - Robotic kits with a per unit cost of \$999 or less
  - Printers/copy machines with a per unit cost of \$999 or less
  - Security cameras/security system equipment with a per unit cost of \$999 or less

### Don'ts

- Do not use OC 654 for IT-related supplies that have a per unit cost of \$999 or less but have a useful life of LESS than one year (use OC 650 instead)
- Do not use OC 654 for non-IT related supplies (use OC 610 or OC 612 instead, depending on the per unit cost).

### Object Code 652: Supplies - IT Related of Higher Value (\$1,000-\$4,999 per unit)

**\*Supplies/Equipment – Information Technology Related.** IT-related items with a per unit cost between \$1,000 and \$4,999.

### Do's

- Use OC 652 for IT-related supplies that have a per unit cost of between \$1,000 and \$4,999.
- Examples:
  - Smartboards
  - Desktop computers or laptops with a per unit cost of \$1,000 or more (and less than \$4,999)
  - Printers/copy machines with a per unit cost of \$1,000 or more (and less than \$4,999)
  - Audio-visual equipment, such as some projectors, with a per unit cost of \$1,000 or more (and less than \$4,999)

- Security cameras/security system equipment with a per unit cost of \$1,000 or more (and less than \$4,999)

#### Don'ts

- Do not use OC 652 for purchases of IT-related supplies with a per unit cost of \$999 or less (use OC 650 or OC 654 instead, depending on the useful life of the item).
- Do not use OC 652 for non-IT related supplies (use OC 610 or OC 612 instead, depending on the per unit cost).

#### Object Code 651: Software - Installed on Device

**\*Supplies – Technology – Software.** Includes software, software upgrades, and software licensing fees, but not internet connectivity or hot spot fees (internet connectivity should be coded to OC 530). ~~Software related items with a per unit cost of \$5,000 or greater should be coded in the OC 700 series.~~

**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 this 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.*

#### Do's

- Use OC 651 for costs associated with the purchase of software which is installed to a device, such as a laptop, Chromebook, tablet, iPad, eReader, etc.
- Note: OC 651 should only be used for software that can only be used on the specific device it has been installed on.
- Examples:
  - Microsoft Office suite that is installed on a device
  - Word processing software that is installed on a device
  - Software used for creating presentations, posters, etc., that is installed on a device
  - Adobe that is installed on a device
  - Photo editing software that is installed on a device
  - Statistical analysis software that is installed on a device (i.e., SPSS, Stata, etc.)
  - Software used for instructional purposes that is installed on a device, such as those used in career and technical education classes
  - Apps that are installed on a device, such as an iPad or other tablet

#### Don'ts

- Do not use OC 651 for costs associated with the purchase of services, apps, or programs that are available via the internet and can be accessed from any device (use OC 653 instead).
- Do not use OC 651 for online communication and video conferencing platforms, such as Zoom, Teams, Citrix, Go-to Meetings, etc. (use OC 530 instead).

## Object Code 653: Web-Based - Accessed via Internet

**\*Web-based and similar programs.** For curriculum or instruction programs that are entirely web-based, with a per unit cost of less than \$5,000. For web-based instructional curriculum, use Function Code 1000. ~~Items with a per unit cost of \$5,000 or higher should be coded in the Object Code 700 series.~~

**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 this 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.*

### Do's

- Use OC 653 for costs associated with the purchase of services and programs that are available via the internet and can be accessed from any device.
- Examples:
  - Online student learning platforms which can be accessed via any device, such as Edgenuity, IXL, My Access Reader Student Subscription, Vantage Learning, etc.
  - Smartsheet

### Don'ts

- Do not use OC 653 for online communication and video conferencing platforms, such as Zoom, Teams, Citrix, Go-to Meetings, etc. (use OC 530 instead).

## Object Code 700: Property & Capital Assets

**Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

**\*Property.** Equipment that has a cost higher than or equal to the school district's capitalization threshold of \$5,000 should be coded in this series instead of to a 600 series code.

### Do's

- Use OC 700 for expenditures associated with the purchase of land, land improvements, special assessments for capital improvements, purchase of buildings, and other infrastructure assets purchased by the subrecipient entity.
- *Note: this is a rare Object Code for subaward budgets.*

### Don'ts

- Do not use OC 700 for equipment with a per unit cost of more than \$5,000 (use OC 730 instead).
- Do not use OC 700 for equipment that has a per unit cost of less than \$5,000 (use the applicable code within the 600 series instead).

## Object Code 730: Equipment Above \$5,000 per Unit Cost

**Equipment.** Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

**\*Equipment.** Equipment that has a per unit cost of less than of \$5,000 should be coded in the OC 600 series; equipment that has a per unit cost of \$5,000 or more should be coded in the OC 700 series.

### Do's

- Use OC 730 for costs associated with the purchase of equipment that has a per unit cost of more than \$5,000.
- Examples:
  - Machinery
  - Vehicles
  - Furniture and fixtures with a per unit cost of \$5,000 or more
  - Technology-related hardware and equipment

### Don'ts

- Do not use OC 730 for equipment that has a per unit cost of less than \$5,000 (use the applicable code within the 600 series instead).

## Object Code 810 (Dues & Fees)

**Dues and Fees.** Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contests). Tuition expenditures should be reported in objects 560 through 569. (Used with functions 1000 and 2000.)

### Do's

- Use OC 810 for expenditures associated with dues and fees for memberships in professional organizations or associations for employees and staff of the subrecipient entity.
- Use OC 810 for some student fees, including entry fees for student competitions.
- Use OC 810 for summer school tuition fees that are not paid to other educational entities, but remain within the school district or charter school.
- Examples:
  - Dues for membership in professional associations for employees/staff
  - Dues for membership in student career and technical education associations
  - Fees for
  - Student competition fees, such as career and technical education competitions

### Don'ts

- Do not use OC 810 for fees paid to vendors for student assessments/testing (use OC 350 instead).

## Object Code 890: Other Miscellaneous Expenditures

**Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above. The refund of prior year's revenues should be reported here.

### Do's

- Use OC 890 if neither of the more specific codes within the 800 series are applicable for the service that is being provided.
- *Note: this is a rare Object Code for subaward budgets.*

### Don'ts

- Do not use OC 890 if a more specific option in the 800 series is available (see listing and description below).

## Object Code 893 (Indirect Costs)

**\*Indirect Costs.** Costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. NOTE: Indirect cost rates must be approved in advance by the Nevada Department of Education.

### Do's

- Use OC 893 if Indirect Costs are allowed by the specific grant funding.
- Note: Indirect cost rates for school districts and charter schools must be approved by NDE in advance, as the cognizant agency.
- Note: Indirect cost rates for all other entities must be approved in advance by the appropriate cognizant agency.

### Don'ts

- Do not use OC 893 if Indirect Costs are not allowed by the specific grant funding, including all grants that are funded by state dollars, as Indirect Costs are not an allowable expense for state funded grants.

## Object Code 900: Other Items (Temp. use only with NDE pre-approval)

**Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.

### Do's

- May be used to classify Special Items in accordance with GASB Statement 34: Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Special items also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.
- May be used to classify Extraordinary Items in accordance with APB Opinion No. 30: Transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this includes significant costs

related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster. A contingency fund may be set up for this type of event or emergency.

- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 900 without pre-approval from NDE's Student Investment Division.

### Object Code 971: Pass-through Dollars to Other School Districts

**\*Pass through Dollars.** Used to classify funds passed through to another school district within the state. Note: detailed expenditure/expense reporting will be the responsibility of the receiving entity.

#### Do's

- Use OC 971 for funding that will be used to reimburse another school district within the state for expenditures purchased by the other school district within the state.
- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 971 for items or services purchased by the district on behalf of another school district within the state; use the correct Object Code associated with that expenditure instead.

### Object Code 972: Pass-through Dollars to Charter/University Schools

**\*Pass through Dollars.** Used to classify funds passed through to a charter school or university school within the state. Note: detailed expenditure/expense reporting will be the responsibility of the receiving entity.

#### Do's

- Use OC 972 for funding that will be used to reimburse district sponsored charter academies for expenditures purchased by the charter academy.
- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 972 for items or services purchased by the district on behalf of district sponsored charter schools; use the correct Object Code associated with that expenditure instead.

### Object Code 973: Pass-through Dollars to Other Entities

**\*Pass through Dollars.** Used to classify funds passed through to other entities, both within the state and outside of the state. Note: detailed expenditure/expense reporting will be the responsibility of the receiving entity.

#### Do's

- Use OC 973 for funding that will be used to reimburse other entities (both within the state and outside of the state) for expenditures purchased by that entity.
- *Note: this is a rare Object Code for subaward budgets.*

#### Don'ts

- Do not use OC 973 for items or services purchased by the district on behalf other entities (both within the state and outside of the state); use the correct Object Code associated with that expenditure instead.



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## FUNCTION CODES

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*NOTE: The descriptions for all Function Codes below are taken from the NCES [“Financial Accounting of State and Local School Systems”](#) handbook when available.*

### Function Code 1000: Instruction

**Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) *who assist in the instructional process*. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction.

### Function Code 2100: Support Services – Students

**Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**Support Services—Students.** Activities designed to assess and improve the well-being of students and to *supplement the teaching process*.

Includes:

- Attendance and Social Work Services
- Guidance/Counseling Services
- Health Services
- Psychological Services
- Speech Pathology and Audiology Services
- Occupational Therapy-Related Services
- Physical Therapy-Related Services
- Visually Impaired/Vision Services
- Other Support Services—Student

## Function Code 2200: Support Services – Instruction

**Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**Support Services—Instruction.** Activities associated with *assisting the instructional staff* with the content and process of providing learning experiences for students

### Includes:

- Improvement of Instruction
- Instruction and Curriculum Development
- Library/Media Services
- Instruction-Related Technology
- Academic Student Assessment

## Function Code 2213: Instructional Staff Training

**Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a sub-object code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

## Function Code 2300: Support Services – General Administration

**Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the school district.

### Includes:

- Board of Education
- Executive Administration

## Function Code 2400: Support Services – School Administration

**Support Services—School Administration.** Activities concerned with overall administrative responsibility for a school.

### Includes:

- Office of the Principal
- Other Support Services—School Administration

### Function Code 2500: Central Services

**Central Services.** Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

**Includes:**

- Fiscal Services
- Purchasing, Warehousing, and Distributing Services
- Printing, Publishing, and Duplicating Services
- Planning, Research, Development, and Evaluation Services
- Public Information Services
- Personnel Services
- Administrative Technology Services
- Other Support Services—Central Services

### Function Code 2600: Operation and Maintenance of Plant

**Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. In-service training related to operations and maintenance, including safety and security, should be reported in function 2570 Personnel Services

**Includes:**

- Operation of Buildings
- Maintenance of Buildings
- Care and Upkeep of Grounds
- Care and Upkeep of Equipment
- Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles)
- Security
- Safety
- Other Operation and Maintenance of Plant

### Function Code 2700: Student Transportation

**Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction.

Includes:

- Vehicle Operation
- Monitoring Services
- Vehicle Servicing and Maintenance
- Other Student Transportation Services

Function Code 2900: Other Support Services

**Other Support Services.** All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.)

Function Code 3300: Community Services Operations

**Community Services Operations.** Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student, should be reported in function 2120 Guidance Services. (Used only with program 800.)