NEVADA DEPARTMENT OF EDUCATION
BUDGET PREPARATION GUIDELINES
&
CHART OF ACCOUNTS SUPPLEMENTAL RESOURCE

Table of Contents

INTRODUCTION – BUDGET PREPARATION GUIDELINES 4
GENERAL INSTRUCTIONS – BUDGET PREPARATION GUIDELINES 5
INTRODUCTION – CHART OF ACCOUNTS SUPPLEMENTAL RESOURCE 6
GENERAL INSTRUCTIONS – CHART OF ACCOUNTS SUPPLEMENTAL RESOURCE 8
BUDGET DETAILS 10
BUDGET NARRATIVE – GENERAL GUIDANCE 11
GUIDELINES BY OBJECT CODE 13
Object Code 100: Salaries 13
Object Code 200: Benefits 14
Object Code 250: Tuition Reimbursement - Staff 15
Object Code 300: Purchased Professional/Technical Services 16
Object Code 310: Official/Administrative Services 16
Object Code 320: Professional Educational Services 16
Object Code 330: Employee Training & Development Services 17
Object Code 340: Purchased Professional Services 18
Object Code 350: Purchased Technical Services 18
Object Code 351: Data-Processing & Coding Services 18
Object Code 400: Purchased Property Services 20
Object Code 410: Utility Services 20
Object Code 432: Technology-Related Repairs & Maintenance 20
Object Code 440: Rentals/Leases 21
Object Code 443: Rentals of Computers & Related Equipment 21
Object Code 450: Construction Services 22
Object Code 500: Other Purchased Services 23
Object Code 501: Student Fees 23
Object Code 510: Student Transportation Services 23
Object Code 530: Communication & Connectivity Services 24
Object Code 540: Advertising Services 25
Object Code 550: Printing & Binding Services 25
Object Code 560: Student Tuition Reimbursement 25

Object Code 565: Tuition to Post Secondary Schools 26
Object Code 580: Staff Travel 26
Object Code 600: General Supplies Not Otherwise Specified 28
Object Code 620: Energy/Utilities 28
Object Code 630: Food 28
Object Code 640: Books and Periodicals - General 29
Object Code 641: Textbooks - Instructional 29
Object Code 651: Software - Installed on Device 30
Object Code 653: Web-Based - Accessed via Internet 31
NON-INFORMATION TECHNOLOGY RELATED SUPPLIES 32
Object Code 610: Supplies - Non-IT Related of Lower Value ($999 or less) 32
Object Code 612: Supplies - Non-IT Related of Higher Value ($1,000-$4,999) 33
INFORMATION TECHNOLOGY RELATED SUPPLIES 33
Object Code 650: Supplies - IT Related of Lower Value ($999 or less per unit), Less than 1 Year Useful Life .. 33
Object Code 654: Supplies - IT Related of Lower Value ($999 or less per unit), More than 1 Year Useful Life . 34
Object Code 652: Supplies - IT Related of Higher Value ($1,000-$4,999 per unit) 35
Object Code 700: Property & Capital Assets 36
Object Code 730: Equipment Above $5,000 per Unit Cost 36
Object Code 731: Machinery (Above $5,000 per Unit Cost) 37
Object Code 732: Vehicles (Above $5,000 per Unit Cost) 37
Object Code 734: Technology-Related Hardware (Above $5,000 per Unit Cost) 38
Object Code 810: Dues & Fees 39
Object Code 890: Other Miscellaneous Expenditures 39
Object Code 893: Indirect Costs 40
Object Code 900: Other Items (Temporary use only with NDE pre-approval) 41
Object Code 971: Pass-through Dollars to Other School Districts 41
Object Code 972: Pass-through Dollars to Charter/University Schools 41
Object Code 973: Pass-through Dollars to Other Entities 42
FUNCTION CODES 43
Function Code 1000: Instruction 45
Function Code 2100: Support Services – Students 45
Function Code 2200: Support Services – Instruction 45
Function Code 2213: Instructional Staff Training 46
Function Code 2300: Support Services – General Administration 46
Function Code 2400: Support Services – School Administration 47
Function Code 2500: Central Services 47

Function Code 2600: Operation and Maintenance of Plant 47
Function Code 2700: Student Transportation 48
Function Code 2900: Other Support Services 48
Function Code 3300: Community Services Operations 48

INTRODUCTION – BUDGET PREPARATION GUIDELINES

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 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) 2024-2025, and replaces earlier versions published in previous fiscal years. The requirements included here will be enforced for all subawards that begin in FY25.

GENERAL INSTRUCTIONS – BUDGET PREPARATION GUIDELINES

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 purpose(s). **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 provided to assist subrecipients in correctly identifying the Object and Function Code for each line-item expenditure. 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).

INTRODUCTION – CHART OF ACCOUNTS SUPPLEMENTAL RESOURCE

The Nevada Department of Education (NDE) is required by Nevada Revised Statutes (NRS) 387.3035 to 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 1st 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.

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: • 100 General Fund • 240 State Grants • 250 State Special Ed • 280 Federal Grants • 290 Food Service
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: • 100 Regular education programs • 200 Special programs (Special Ed) • 300 Vocational/Technical • 600 Adult Ed
Functions	Describes the activity for which a service or material is acquired	1000-8000, examples: • 1000 Instruction • 2100 Support Services – Student • 2200 Support Services – Instruction • 2300 General Administration • 2400 School Administration • 3000 Operation of Noninstructional Services
Object	Describes the service or commodity of a specific expenditure	100-900; examples: • 100 Personnel Srvs. – Salaries • 200 Personnel Srvs. – Employee Benefits • 300 Purchased Professional Services • 600 Supplies

GENERAL INSTRUCTIONS – CHART OF ACCOUNTS SUPPLEMENTAL RESOURCE

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 have utilized 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.

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.

☐ 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 in a way that reports the quantity as 1 (one) with a large, lump sum amount in the unit cost field and which 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.*

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)**.
- To the extent possible and as applicable, **subrecipients are encouraged to use the wording/phrases from the names and/or descriptors of the Object Code and Function Code that were assigned to the expenditure.**
  - For example, the Narrative Description for expenditures that support direct instruction to students and are coded to Function Code 1000 might include the phrase "for instructional purposes."
  - Similarly, expenditures coded to Function Code 2213 might include a reference to "professional development for instructional staff" in the Narrative Description.
- 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.

☐ **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.*

☐ **Estimated Costs**: 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 <u>fiscal</u> 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 estimated based on current or anticipated costs, bids, or rates.
- Do not include a statement of "Total not to exceed" within the budget narrative.
- If a calculation has been included in the Narrative Description, avoid including numbers or values with more than two numbers past the decimal point.

☐ **Personally Identifiable Information:** 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.

☐ **ESSA Levels of Evidence**: 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 or 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

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.
- 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.
- If the role or services provided by the employees of the subrecipient entity serve different purposes, code the salary to the Function Code that aligns with the purpose/services provided by the employee for a majority (51%) of their contract time.
- 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 the actual names of the employees of the subrecipient organization.
- Do not include costs associated with salaries for personnel that are not employees of the subrecipient entity; contracted personnel salaries should be coded in the Object Code 300 series, depending on the service/role being provided.

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.
- 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.
- If the role or services provided by the employees of the subrecipient entity serve different purposes, code the salary to the Function Code that aligns with the purpose/services provided by the employee for a majority (51%) of their contract time.
- If the role or services provided by multiple 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.

There are two options for referencing benefit rates:

1. 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.
    a. Example: *"Salary fringe benefits calculated using the Cost Schedule submitted by District X (dated July 1, 2026)."*
    b. 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.
    c. 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.

OR

2. If a subrecipient has not submitted a current fringe benefit rates cost schedule to NDE, as described above, include the total/average rate of fringe benefits as applied to the annual salary within the Narrative Description, with an adjustment for personnel that are less than full-time if applicable.
    a. Example: *"Salary fringe benefits calculated at 33%. Annual salary of $51,800.00 at 0.5 FTE = $8,547.00."*

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.
- If a fringe benefit rate cost schedule is not on file with NDE, do not provide multiple benefits with the associated rates for each; include the average rate that is applied to the salary for all benefits within that line-item request.

- 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 the Object Code 300 series, depending on the service/role provided, and may be noted as such with the total hourly costs of the contracted personnel.

Object Code 250: Tuition Reimbursement - Staff

- Reimbursement for tuition and other professional development costs that are provided to employees/staff is coded to OC 250.

Don’ts

- Do not include costs associated with professional development and training of employees and staff of the subrecipient entity which are not being reimbursed to the employee or staff; OC 250 is only to be used for reimbursement to an employee or staff member of the subrecipient entity for costs associated with professional development and training.

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.

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

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, or 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.
- Expenses in Object Code 330 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.
- Examples:
    - Conference registration fees
    - Course registration fees that are paid directly to the provider of the course
    - Staff training provided by an outside contractor/vendor

Don'ts

- Do not include costs associated with travel for employees of the subrecipient entity to attend a training or conference in Object Code 330, as these costs should be reflected in Object Code 580 instead.
- Do not include costs for tuition reimbursement for employees in Object Code 330, as these expenditures should be reflected in Object Code 250.

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 340 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)
    - Charter management agency/firm costs/fees are coded to OC 341, for reporting purposes

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 Object Code 320 instead).

- Reimbursement for tuition and other professional development costs that are provided to employees/staff of a private school are coded to OC 330

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 purchasing and warehousing services and graphic arts. (Usually used with function 2000.)

Do's

- Use OC 350 for costs paid to vendors for professional services that do not fit better in another option within the Object Code 300 series.
- Examples:
    - Software maintenance and support functions
    - Sport referees/umpires

Object Code 351: Data-Processing & Coding Services

Data Processing and Coding Services. Data entry, formatting, and processing services other than programming, including fees paid for services. (Usually used with functions 2110, Attendance and Social Work; 2240, Academic Student Assessment; 2410, Office of the Principal; and 2500, Central Services).

Do's

- Use OC 351 (and not OC 350) for costs associated with contracted services provided by a contracted employee or vendor for data entry, data formatting, or processing services.
- Examples:
    - Data processing and coding fees

Don’ts

- Do not use OC 350 for data processing and coding services, as these costs are required to be reported separately under OC 351 within mandatory federal reports on school finance.

Object Code 400: Purchased Property Services

Purchased Property Services. Services purchased to operate, repair, and maintain 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.
- 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.
- Examples:
    - Contracted cleaning services
    - Contracted garbage and disposal services
    - Contracted snow removal services

Don'ts

- Do not use Object Code 400 for renovation and remodeling services (use Object Code 450 instead, if available).
- 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.
- Do not use Object Code 400 for telephone services (use Object Code 530 instead).

Object Code 410: Utility Services

Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone and telegraph are not included here but are classified under object 530. (Used with function 2600)

Do's

- Use OC 410 for all utility costs that are not provided by a public utility company (such as electricity) and which are not energy-type costs (such as gas and oil).
- Examples:
    - Utilities other than energy costs (i.e., water and sewer)

Don'ts

- Do not use Object Code 410 for energy costs, such as electricity, natural gas, oil, propane, etc., as those costs should be coded to OC 620 (Energy) and costs for other types of utilities are required to be reported separately under OC 410 within mandatory federal reports on school finance.

Object Code 432: Technology-Related Repairs & Maintenance

Technology-Related Repairs and Maintenance (hardware / equipment). Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This

includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 2230 and 2580)

Do's

- Use OC 432, and not OC 400, for costs related to repairing or maintaining technology-related equipment, which are provided by contracted employees or a vendor (rather than by employees).
- Examples:
    - Repairs or costs of maintaining computers, smartboards, charging carts, etc.

Don'ts

- Do not use Object Code 400 for costs associated with repairing or maintaining technology-related equipment, as these costs are required to be reported separately under OC 432 within mandatory federal reports on school finance.

Object Code 440: Rentals/Leases

Rentals/Leases. Costs for renting or leasing land, buildings, and vehicles. This should be coded to the function (ie, Function Code) where the equipment or vehicle is used. This code excludes costs associated with the rental of computers or other technology-related equipment.

Do's

- Use OC 440, and not OC 400, for eligible costs related to renting land or buildings for both temporary and long-term use.
- Use OC 440, and not OC 400, for costs associated with renting or leasing equipment or vehicles for both temporary and long-term use, including bus or other vehicle rental when operated by the subrecipient entity as well as lease-purchase agreements.
- Examples:
    - Rental/lease of buildings, classroom space, space for professional development or family engagement activities, etc.
    - Rental/lease of buses or vans for district use (and not for staff travel)

Don'ts

- Do not use Object Code 440 for costs associated with rental of computers and related equipment, as these costs must be coded to OC 443 within mandatory federal reports on school finance.
- Do not use OC 440 for car rentals associated with staff travel, as these costs should be coded to OC 580.

Object Code 443: Rentals of Computers & Related Equipment

Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. Costs should be coded to the Function (ie, Function Code) where the equipment is used.

Do's

- Use OC 443, and not OC 400 or OC 440, for eligible costs related to renting computers and related

equipment, for both temporary and long-term use.

- Examples:
  - Rental/lease of computers
  - Rental/lease of computer related equipment

Don’ts

- Do not use Object Code 443 or Object Code 400 for costs associated with rental of land/buildings or vehicles, as these costs must be coded to OC 440 within mandatory federal reports on school finance.

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.
- This is a rare Object Code and will be made available on an as needed basis.
- 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.
- Transportation costs to support family participation and engagement, such as bus passes or gas cards, should be coded to Object Code 500; this does not include costs associated with transporting students, which should be coded to Object Code 510.
- *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 501: Student Fees

Student Fees. Amounts paid for miscellaneous fees incurred by or for students to participate in school-related activities or events (e.g., field trip admission fees, competition entry fees, etc.).

Do's

- Use OC 501 for student fees that may have previously been coded to OC 810 (Dues & Fees), as these costs are required to be reported separately within mandatory federal reports on school finance beginning in state fiscal year (SFY) 27.
- Examples:
    - Field trip admission fees
    - Student competition registration/entry fees
    - CTSO student dues

Don'ts

- Do not use OC 501 for any fees associated with staff/employee costs, as those expenditures should continue to be coded to OC 810.
- Do not use OC 501 for conference registration fees for students, as those costs should be coded under OC 510 (Student Transportation), beginning in state fiscal year (SFY) 27.

Object Code 510: Student Transportation Services

Student Transportation Services. Expenditures for transporting children to and from school and other activities.

Do's

- Use Object Code 510 for transportation costs that are purchased from another school district (both in the state and outside of the state).
- Use Object Code 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

Don’ts

- Do not use Object Code 510 for student competition fees (use Object Code **501** instead).
- Do not use Object Code 510 for student membership fees for student associations, such as career and technical education student associations (use Object Code **501** instead).
- Do not use Object Code 510 for costs associated with staff travel (use Object Code 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, including school districts, charter schools, or private schools as allowable.
- Examples:
    - Tuition paid to other school districts or charter schools, both within and outside of the state

Don'ts

- Do not use OC 560 for tuition paid to post-secondary schools or institutions, as these costs must be coded to OC 565 within mandatory federal reports on school finance.

Object Code 565: Tuition to Post Secondary Schools

Tuition to Post Secondary Schools. Tuition paid to postsecondary schools within the state and outside the state (such as payments made to NSHE institutions for dual enrollment costs).

Do's

- Use OC 565 for costs associated with tuition paid to post-secondary schools, both within and outside the state as allowable.
- Examples:
    - Tuition paid to colleges and universities for dual enrollment courses

Don'ts

- Do not use OC 565 for tuition fees for educational services provided by another school district, charter school, or private school, as these costs must be coded to OC 560 within mandatory federal reports on school finance.

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.
- 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.

- **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.
- Examples:
    - Staff travel costs – rental car/ground transportation, parking, airline flights, per diem, lodging, meals, etc.
    - Within district staff travel – mileage

Don'ts

- **Food provided at venue:** Do not include the costs for per diem/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 per diem 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.
- Do not use OC 580 for costs associated with student travel (use OC 510 instead).
- Do not use OC 580 for conference registration fees, professional development registration fees, or other types of training 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.

Do's

- Use OC 600 if none of the more specific codes within the 600 series are applicable for the supply that is being purchased.
- *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).
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

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 630: Food

Food. Expenditures for food used in the school food service program (Used with function 3100). Use object code 610 for food items used as part of instructional or support functions/programs.

Note: This Object Code will only available if food is an allowable expenditure within the constraints of the funding source; because food is rarely an allowable expenditure under grant funding, the use and inclusion of Object Code 630 (Food) is likewise rare.

Do's

- Use OC 630 if Food is an allowable expenditure under the specific grant funding source, which is extremely rare.
- *Note: this is a rare Object Code for subaward budgets.*
- Examples:
    - Food for culinary arts programs/courses, if allowable
    - Food for Pre-K activities, if allowable
    - Food for family engagement events or activities, , if allowable

Don'ts

- Do not use another Object Code from the OC 600 series for food costs; if food is an allowable expenditure within the specific grant funding source then OC 630 (Food) will be made available for use within the subaward budget.

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, such as workbooks and reference books
- 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 curriculum kits (use OC 610 instead).
- Do not split up taxes and shipping or freight costs for supplies (including books and periodicals), unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

Object Code 641: Textbooks - Instructional

***Textbooks.** This is unique to NDE's CoA. 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 instruction within a classroom or for a

specific class/course.
  - *As such, OC 641 should always be used with Function Code 1000 (Instruction).*
- Examples:
  - Textbooks (print)
  - eBooks (digital)

Don's

- Do not use OC 641 for curriculum kits (use OC 610 instead).
- 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).
- Do not split up taxes and shipping or freight costs for supplies (including textbooks), unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

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).

Note: The $5,000 per unit cost threshold for purchases of software in Object Code 651 was removed beginning in FY24, 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 below 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. For web-based instructional curriculum, use Function Code 1000.

NOTE: The $5,000 per unit cost threshold for purchases of web-based programs in Object Code 653 was removed beginning in FY24, 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 below 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.
- Note: OC 653 should only be used for programs that are entirely web-based and can be accessed via the internet 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 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

PLEASE NOTE: *While the changes to 2 CFR Part 200 (Uniform Grant Guidance), which became effective on October 1, 2024, and specific to the definition of Equipment in 2 CFR 200.1, allowed flexibility for the capitalization threshold to be increased to $10,000 per unit, the State of Nevada did not make a conforming change to State administrative policies and the capitalization threshold for Equipment remains at $5,000 per unit.*

As such, the upper threshold for Supplies under the following Object Codes remain at $4,999:

- *Object Code 612: Supplies - Non-IT Related of Higher Value ($1,000-$4,999)*
- *Object Code 652: Supplies - IT Related of Higher Value ($1,000-$4,999 per unit)*

NON-INFORMATION TECHNOLOGY RELATED SUPPLIES

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

***General Supplies**. Expenditures for all non-information technology (non-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 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, regardless of the total amount of the line-item.
- **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, include a statement that ***"No single item to cost more than $999.00."***
- 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).
- 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.
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

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 related supplies or equipment with a per unit cost between $1,000 and $4,999.
- **Include examples of the types of higher value 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, include a statement that ***"No single item to cost less than $1,000 or more than $4,999.00."***
- 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).
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

INFORMATION TECHNOLOGY RELATED SUPPLIES

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.
- **Include examples of the types of low value, short lived IT 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, include a statement that ***"No single item to cost more than $999.00; all items have an expected useful life of LESS than 1 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 or less 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).
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

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.
- **Include examples of the types of low value, longer lasting IT 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, include a statement that ***"No single item to cost more than $999.00; all items have an expected useful life of MORE than 1 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's

- 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).
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

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.
- **Include examples of the types of high value IT 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, include a statement that ***"No single item to cost less than $1,000 or more than $4,999.00."***
- 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).
- Do not split up taxes and shipping or freight costs for supplies, unless required by the grant; include those costs in the line-item expenditure within the total cost of the supplies.

PLEASE NOTE: *While the changes to 2 CFR Part 200 (Uniform Grant Guidance), which became effective on October 1, 2024, and specific to the definition of Equipment in 2 CFR 200.1, allowed flexibility for the capitalization threshold to be increased to $10,000 per unit, the State of Nevada did not make a conforming change to State administrative policies and the capitalization threshold for Equipment remains at $5,000 per unit.*

As such, the lower threshold for Property and Capital Assets, including the various types of Equipment costs listed below, remains at $5.000.

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.
- OC 700 should only be used if there is not a more accurate or applicable code within the OC 700 series below (i.e., OC 730, OC 731, OC 732, or OC 734).
- *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 Object Code 600 series instead).
- 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.
- Do not split up taxes and shipping or freight costs for equipment, unless required by the grant; include those costs in the line-item expenditure within the total cost of the equipment.

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, other than machinery, vehicles, and technology-related hardware and equipment.

- OC 730 should only be used for equipment that is not more accurately or appropriately coded to OC 731, OC 732, or OC 734.
- Examples:
  - Furniture and fixtures with a per unit cost of $5,000 or more

Don's

- Do not use OC 730 for equipment that has a per unit cost of less than $5,000 (use the applicable code within the Object Code 600 series instead).
- Do not split up taxes and shipping or freight costs for equipment, unless required by the grant; include those costs in the line-item expenditure within the total cost of the equipment.

Object Code 731: Machinery (Above $5,000 per Unit Cost)

Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)

Do's

- Use OC 731 for costs associated with the purchase of machinery that has a per unit cost of more than $5,000, other than furniture/fixtures, vehicles, and technology-related hardware and equipment.
- Examples:
  - Hydraulic lifts, drill presses, lathes, and other similar equipment often used in Career and Technical Education courses and with a per unit cost of more than $5,000
  - Poster printers with a per unit cost of more than $5,000

Don's

- Do not use OC 731 for equipment with a per unit cost of more than $5,000 and which does not fall within the definition of machinery.
- Do not split up taxes and shipping or freight costs for equipment, unless required by the grant; include those costs in the line-item expenditure within the total cost of the equipment.

Object Code 732: Vehicles (Above $5,000 per Unit Cost)

Vehicles. Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700)

Do's

- Use OC 732 for costs associated with the purchase of vehicles that have a per unit cost of more than $5,000, other than furniture/fixtures, machinery, and technology-related hardware and equipment.
- Examples:
  - District vehicles, vans, buses, etc.
  - Vehicles purchased for driver's education courses

Don’ts

- Do not use Object Code 732 for rental or leasing of vehicles, as those costs should be coded to Object Code 440.
- Do not split up taxes and shipping or freight costs for equipment, unless required by the grant; include those costs in the line-item expenditure within the total cost of the equipment.

Object Code 734: Technology-Related Hardware (Above $5,000 per Unit Cost)

Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object code 652, Supplies-Technology-Related. (Used with all functions but primarily used with 2230 and 2580)

Do’s

- Use OC 734 for costs associated with the purchase of technology-related hardware that has a per unit cost of more than $5,000, other than machinery, furniture/fixtures, and vehicles.
- Examples:
    - Internet servers with a per unit cost of more than $5,000
    - Network equipment with a per unit cost of more than $5,000
    - High-cost computers, printers, smartboards, etc. (with a per unit cost of more than $5,000)

Don’ts

- Do not use OC 734 for technology-related equipment with a per unit cost of <u>less</u> than $5,000, as technology-related equipment with a per unit cost of less than $5,000 and more than $1,000 should be coded to Object Code 652.
- Do not split up taxes and shipping or freight costs for equipment, unless required by the grant; include those costs in the line-item expenditure within the total cost of the equipment.

Object Code 810: Dues & Fees

Dues and Fees. Expenditures/expenses or assessments for membership in professional or other organizations, fingerprinting, licensing, certification, Praxis and other exam fees, continuing education units (when those costs are paid directly by the LEA and not reimbursed), and bank fees. Tuition expenditures/expenses should be reported in objects 560 through 569. (Used with functions 1000 and 2000.)

Do's

- Use OC 810 for expenditures associated with dues, fees, and memberships for employees of the subrecipient entity.
- Examples:
  - Dues for membership in professional associations for employees/staff
  - Fingerprinting, licensing, certification fees for employees/staff
  - Praxis and other exam fees for employees/staff
  - Bank fees

Don'ts

- Do not use OC 810 for costs associated with staff training or professional development, including course registration fees.
  - Use Object Code 330 for conference or course registration fees and for other costs paid to vendors for professional development and training services.
  - Use OC 580 for costs associated with staff travel, including travel to/from professional development or training opportunities, including conferences.
- Do not use OC 810 for fees paid to vendors for student assessments, testing, or certifications (use OC 320 instead).
- Do not use OC 810 for student admission fees, for example to museums or to exhibitions that are not student competitions (use OC **501** instead).
- Do not use OC 810 for conference registration fees for students (use OC 510 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 (as the cognizant agency) in advance. Applications for new Indirect Cost Rates are collected by NDE from school districts at the beginning of each new state fiscal year.
- Note: Indirect cost rates for all other subrecipient entities must be approved in advance by the appropriate cognizant agency (not NDE).
    - A copy of the most current Negotiated Indirect Cost Rate Agreement (NICRA) must be provided to NDE before Indirect Costs will be allowed, so that the correct rate can be applied (i.e., if the restricted versus the unrestricted rate is used, based on the funding source).

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 (Temporary 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 of other entities (both within the state and outside of the state); use the correct Object Code associated with that expenditure instead.

FUNCTION CODES

Function Codes provide information about the purpose of an expenditure – what function is the person, service, or supply that the funding is being requested for intended to serve?

When **supplies or goods** are being purchased it may be helpful to consider how those supplies or goods are going to be used.

- For example, supplies that support direct instruction of students should be coded to Function Code (FC) 1000 (Instruction).
- If, on the other hand, the supplies are not being purchased for use in direct instruction they should not be coded to FC 1000 (Instruction).
- Examples of non-instructional uses may include:
  - Supplies that are purchased for use by school counselors or school social workers (which would be coded to FC 2100, Support Services-Students).
  - Supplies for use in family engagement activities or parenting classes (which would be coded to FC 3300, Community Services Operations).
  - Supplies that are used for administrative purposes (which could be coded to FC 2300, FC 2400, or FC 2500, depending on what administrative functions the supplies are intended to support).

Similarly, when **services (either professional or property)** are purchased from individuals or other organizations outside of the subrecipient entity the purpose of those services must be used in identifying the most appropriate Function Code for that expenditure.

- Information within this resource document under the Object Code (OC) 300, 400, and 500 series provides greater detail regarding the types of services that may be purchased, and frequently there is a Function Code that aligns best with that particular service.
- For example:
  - Purchased property services within the OC 400 series are most often coded to FC 2600 (Operation and Maintenance of Plant).
  - Services purchased under OC 320 (Professional Educational Services) would most often be coded to either:
    - FC 1000 (if the service results in direct instruction).
    - FC 2200 (if the service facilitates or enhances instruction, but does not result in direct instruction).
    - FC 2100 (if the service supports the student).

A commonly purchased professional service is for **professional development and training** of employees or staff of the subrecipient entity, using Object Code 330 (Employee Training and Development Services).

- **It is important to note that FC 2213 (Instructional Staff Training) should only be used for these purchased services when the professional development or training is being provided to licensed instructional staff – meaning classroom teachers or other staff that provide or assist in direct instruction.**

- If the professional development or training is being provided to employees or staff who do not provide direct instruction then FC 2213 should not be used; rather, a Function Code that aligns with the function that employee or staff member fills should be selected.
- It may be helpful to think about what Function Code the employee's salary and benefits have been assigned; this is often the best indicator of whether FC 2213 should be used in conjunction with OC 330 (which should only be used if the salary/benefits have been coded to FC 1000, Instruction), or if another Function Code is more appropriate.
- For example:
    - Professional development or training that is provided to school counselors, school social workers, or school psychologists should be coded to FC 2100 (Support Services-Students).
    - Professional development or training that is provided to classroom aides who do not assist in the instructional process would be coded to FC 2200 (Support Services-Instruction); if the aide does assist in the instructional process the professional development or training should be coded to FC 1000 (Instruction, see highlighted font within description for FC 1000).
    - Professional development or training that is provided to program or grant administrative staff (such as grant managers) should be coded to either FC 2400 (Support Services – School Administration) or FC 2500 (Central Services), as applicable depending on the function that employee fills within a school or the district.

For **personnel costs** (either salary/benefits or contracted employees), however, the determination of the most appropriate Function Code is not always an easy one to make.

- In general, the selection of the most appropriate Function Code for personnel should primarily be concerned with the function fulfilled by the employee or staff member, as opposed to how they are designated by the district as either a district or school employee; in other words, the physical assignment of the employee or staff member should not factor in on decisions regarding the most appropriate Function Code.
- For example:
    - Staff who provide social work services to all schools in the district should still be coded to FC 2100 (Support Services-Students), based on the types of services that employee provides and not the fact that they are considered a district-wide employee.
    - A teacher who floats between schools within a district should not be coded under district administration or central support services, but rather under instruction (FC 1000), since that is the actual function the employee fulfills.

The descriptions for all Function Codes that follow are taken from the NCES "Financial Accounting of State and Local School Systems" handbook when available. Examples of expenditures that should be coded within a certain Function Code have been provided as well, using information from the NCES Handbook (when sub-coding is available within that resource) or based on common examples from existing subaward budgets.

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.
    - Expenditures for full-time department chairpersons (who do not also teach) should be reported in FC 2400 (Support Services – School Administration).

Includes:

- Classroom teachers
- Classroom aides/assistants that provide direct instruction or assist in the instructional process

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Function Code 2100: Support Services – Students

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
    - PBIS
- 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—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
- MTSS (but not PBIS, which should be coded to FC2100)

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.

Includes:

- Professional development/training provided to employees/staff who provide direct instruction or assist in direct instruction (teachers, classroom aides/assistants that assist in the instructional process)

Does NOT Include:

- Professional development/training to employees or staff who do not provide direct instruction
- Professional development/training for non-instructional staff should be coded based on the function the employee/staff member provides (often aligned with the FC used for that employee/staff member's salary/benefits)

Function Code 2300: Support Services – General Administration

Support Services—General Administration. Activities concerned with establishing and administering ***policy*** for operating the school district. *Note: This is a rare function code for grant funding.*

Includes:

- Board of Education
- Executive Administration
- External Evaluations (used with Object Code 310)

Function Code 2400: Support Services – School Administration

Support Services—School Administration. Activities concerned with ***overall administrative responsibility*** for a ***school***. *Note: This is a rare function code for grant funding.*

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.

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 2100 Support Services-Students (or 2120 Guidance Services if available). (Used only with program 800.)

Includes:

- Transportation Services provided to family members/caregivers of students (using OC 500)