

## FY26 Standard Object Codes and Function Codes

Object Code	Object Name	Object Description
100	Salaries	Salaries paid to both permanent and temporary employees of the subrecipient entity, including substitute teachers.
200	Retirement Fringe Benefits	Employee Benefits paid by the subrecipient entity on behalf of employees.
250	Tuition Reimbursement - Staff	Amounts reimbursed by the subrecipient entity to any employee qualifying for tuition reimbursement on the basis of subrecipient entity policy.
300	Purchased Professional/Technical Services	Purchased Professional and Technical Services performed by persons or firms with specialized skills and knowledge and which are not better classified within a more specific Object Code in the OC 300 series.
310	Official/Administrative Services	Services in support of the various policymaking and managerial activities of the subrecipient entity, for example consulting activities oriented to general governance or business/financial management of the subrecipient entity and other similar support activities.
320	Professional Educational Services	Expenditures for purchased services supporting the instructional/academic program and its administration, for example curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.
330	Employee Training & Development Services	Services supporting the professional development of subrecipient entity personnel, for example conference registration fees and costs for external vendors to provide training and professional development (both on-site and off-site).
340	Purchased Professional Services	Professional services other than educational services that support the operation of the subrecipient entity, for example nurses/doctors, therapists, audiologists, lawyers, architects, advertising/public relations firms, accountants, systems analysts, and other similar professional services.
350	Purchased Technical Services	Services to the subrecipient entity that are not regarded as professional, but that do require basic scientific knowledge, manual skills, or both, for example data processing services, purchasing and warehousing services, and graphic arts/design.
400	Purchased Property Services	Property services purchased to operate, repair, maintain, and rent property owned or used by the subrecipient entity.
500	Other Purchased Services	Expenditures for other purchased services rendered by organizations or personnel not on the payroll of the subrecipient entity and not better classified within a more specific Object Code in the OC 500 series.
510	Student Transportation Services	Student transportation services for transporting students to and from school and other activities.
530	Communication & Connectivity Services	Services provided by persons or businesses to assist in transmitting and receiving messages or information, including telephone and voice communication services, video communication services, networking, and all internet connectivity costs (on-site and mobile hot spots).

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540	Advertising Services	Expenditures for the posting of announcements in professional publications, newspapers, or broadcasts over radio and television. Costs for professional advertising/public relations services are not recorded here but are charged to Object Code 340.
550	Printing & Binding Services	Expenditures for job printing and binding, usually according to specifications of the subrecipient entity. This includes designing and printing forms and posters, as well as printing and binding subrecipient entity publications. Preprinted standard forms are not recorded here but are charged under Object Code 610.
560	Student Tuition Reimbursement	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)
580	Staff Travel	Travel expenditures for transportation, meals, hotel, and other expenses associated with staff travel, including per diem.
600	General Supplies Not Otherwise Specified	Expenditures for supplies not better classified in a more specific Object Code within the OC 600 series, and with a per unit cost of \$4,999 or less. Supplies with a per unit cost of \$5,000 or more should be coded to the Object Code 700 series.
610	Supplies - Non-IT Related of Lower Value (\$999 or less)	Expenditures for non-IT related supplies (other than those listed below) with a per unit cost of \$999 or less and which are required for the operation of a subrecipient entity.
612	Supplies - Non-IT Related of Higher Value (\$1,000-\$4,999)	Expenditures for non-IT related supplies with a per unit cost of between \$1,000 - \$4,999, and which are required for the operation of a subrecipient entity.
620	Energy/Utilities	Energy expenditures, with a per unit cost of \$4,999 or less, for gas, oil, coal, and gasoline, and services received from public utility companies (but not water or sewer, use Object Code 400 instead).
640	Books and Periodicals - General	Books and Periodicals available for general use and with a per unit cost of \$4,999 or less, including reference books and workbooks. Use code 641 for textbooks.
641	Textbooks - Instructional	Textbooks and periodicals used for instructional purposes within a classroom or for a specific class/course, with a per unit cost of \$4,999 or less.
650	Supplies - IT Related of Lower Value (\$999 or less per unit), Less than 1 Year Useful Life	IT-related supplies with a per unit cost of \$999 or less and a useful life of LESS than one year, for example flash drives, headphones, printer cartridges, and monitor stands.
651	Software - Installed on Device	Expenditures for software that is installed on a device (and only accessed from that device) and a per unit cost of \$4,999 or less, including software upgrades and software licensing fees.
652	Supplies - IT Related of Higher Value (\$1,000-\$4,999 per unit)	IT-related supplies with a per unit cost of between \$1,000 - \$4,999.
653	Web-Based - Accessed via Internet	Web-based and similar programs that are accessed via the internet from any device and a per unit cost of \$4,999 or less, including instructional curriculum.

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654	Supplies - IT Related of Lower Value (\$999 or less per unit), More than 1 Year Useful Life	IT-related supplies with a per unit cost of \$999 or less and a useful life of MORE than one year, for example laptops, Chromebooks, and robotic kits.
700	Property & Capital Assets	Expenditures for acquiring capital assets, including land and existing buildings.
730	Equipment Above \$5,000 per Unit Cost	Equipment items with a per unit cost of \$5,000 or more, such as machinery, furniture, fixtures, and vehicles.
810	Dues & Fees	Expenditures for membership in professional or other organizations for staff, and some student fees (such as entry fees for student competitions and summer school fees). Use <u>Object Code 350 for fees paid to vendors for student testing.</u>
890	Other Miscellaneous Expenditures	Amounts paid for goods and services not better classified in another Object Code.
893	Indirect Costs	Costs that have been incurred for common or joint purposes. NOTE: Indirect cost rates must be approved in advance by the Nevada Department of Education.
900	Other Items (Temp. use only with NDE pre-approval)	Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.
971	Pass-through Dollars to Other School Districts	Pass through Dollars to Other School Districts within the State.
972	Pass-through Dollars to Charter/University Schools	Pass through Dollars to Charter/University Schools within the State.
973	Pass-through Dollars to Other Entities	Pass through Dollars to Other Entities (in or out of State).

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Function Codes	Function Name	Function Description
1000	Instruction	Instruction-related activities dealing directly with the interaction between teacher and students, provided in a classroom or other approved setting, including co-curricular activities.
2100	Support Services - Student	Student support services and related activities designed to assess and improve the well-being of students and to supplement the teaching process.
2200	Support Services - Instruction	Instruction-related support services and activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
2213	Expenditures for Professional Development	Training and related activities for the professional development of instructional personnel, including in-service training, workshops, conferences, tuition reimbursement, and costs for substitute teachers while regular teachers attend training. Training for noninstructional staff should be coded to the applicable Function Code associated with the role/purpose of that position.
2300	Support Services - General Administration	Activities concerned with establishing and administering policy for operating the school district.
2400	Support Services - School Administration	Activities concerned with overall administrative responsibility for a school.
2500	Central Services	Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
2600	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.
2700	Student Transportation	Student Transportation, including trips to school activities.
2900	Other Support Services	All other support services not classified elsewhere in the Function Code 2000 series.
3300	Community Services Operations	Activities concerned with providing community services to students, staff, or other community participants, including training for 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 Code 2100.
IC	Indirect Costs	