# Object Codes

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| **100** | **Personal Service Salaries** – Salaries (examples)   * CTE Teacher to initiate a new program of study in an emerging or in demand area. * CTE Teacher stipend for serving as Chapter Advisors for a CTSO. * Substitute Teacher Salary while CTE teachers are attending CTSO events, WBL activities, or CTE professional development. * Career Coaches or CTE Counselors |
| **200** | **Employee Benefits** – Benefits   * Should be calculated at 20% of salary cost. |
| **300** | **Purchased Professional and Technical Services** – Contracted services for administrative, professional, educational, technical, and cooperative services. (examples)   * Curriculum Consortia * Speakers for Industry, Careers, or Professional Development * Technical Services (equipment repair or training) * Professional Training (Chef, CNA, RN, Welding etc.) |
| **400** | **Purchased Property Services** – Utilities, building usage charges, repairs and maintenance services, rent, minor construction. (examples)   * This is not typically used for Perkins funding- please contact CTE Specialist for approval. |
| **500** | **Other Purchased Services** – Student travel, employee travel, professional development, registrations, communications, printing. (examples)   * Student and advisor travel: registration, hotels, and transportation. * Professional development: registrations, hotel, and transportation. * Printing or marketing for CTE Pathways, CTE or CTSO recruitment. |
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| **600** | **Supplies** – Instructional supplies and materials, textbooks, library materials software, minor equipment. (examples)   * Upgrading technology for CTE classrooms and laboratories. * Minor equipment specific to the program area; power/ and hand tools, culinary items, digital equipment, medical equipment, PPE, etc. * Textbooks for a new CTE program area or enrichment of a program resource library. (Not ongoing textbook updates- this should be a district expense) * Subscriptions for software (Adobe, iCEV, MyCAERT, PLTW, etc.) |
| **700** | **Property** – Capital outlay, including major construction and equipment usually>5000 (Requires Pre-Approval by the OPI) |
| **800** | **Other Objects** – Rare-Dues, fees, student organization costs. (examples)   * Teacher memberships for AAFCS, MAFCS, ACTE, MACTE, MAAE, NAAE, MBEA, WBEA, MITEA, ITEA, NCHE etc. * CTSO memberships for teachers or students: BPA, DECA, FCCLA, FFA, HOSA, SkillsUSA, TSA * Instructional or organizational supplies for CTSO’s * Classroom set of Official Dress for CTSO students (cannot be for student ownership) * Professional and Industry Licenses for Educator necessary for their job. |
| **900** | **Transfers** – Transfers to other districts or cooperatives under a consortium or cooperative. |

(Note: The Office of Public Instruction recommends budgeting all 900 Transfers under Purpose Code 10 Instruction, rather than breaking down transfers into multiple purpose codes.) Used only for IDEA B and Preschool. NCLB/ESEA Transfers and REAP-flex are handled on the Allocations page.

\*Perkins does not allow consumable items. Examples: wood, metal, gas, groceries, seeds, soils, printer ink, filament, etc.

# Purpose Categories

**10 Instruction** - Activities dealing directly with the interaction between teachers and students.

**20 Support Services** –

* Instructional Staff – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students (i.e., improvement of instruction services, designing curriculum).
* Students – Activities designed to assess and improve the well-being of students and to supplement the teaching process. Non-instructional paraprofessionals should be recorded here.

**21 Parental/Family Involvement** – Activities provided by and for parent/guardians to learn about the intellectual and developmental needs of their children and to participate constructively in their children's education.

**22 Professional Development** – Activities associated with high-quality professional development and training of school system personnel including in-service training and workshops.

**23 Administration** – Includes support services for general administration, school administrators (i.e., federal program staff at the district office, district facilitators), and business office.

**27 Pupil Transportation** – Activities concerned with the conveyance of students to and from school, as provided by state and federal law. Includes trips between home and school.

**33 School and Community Support** – Activities concerned with providing community services to students, staff, or other community participants. Activities performed by students that address a given community need and provide for structured opportunities linking tasks to the acquisition of values, skills, or knowledge by participating youths.

**40 Facilities** – Activities concerned with the acquisition of land and buildings; remodeling and maintenance of buildings; construction of buildings and additions to buildings.