



## **Object Codes**

- 100 Personal Service Salaries – Salaries
- 200 Employee Benefits – Benefits
- 300 Purchased Professional and Technical Services – Contracted services for administrative, professional, educational, technical, and cooperative services.
- 400 Purchased Property Services – Utilities, building usage charges, repairs and maintenance services, rent, minor construction.
- 500 Other Purchased Services – Student travel, employee travel, professional development, registrations, communications, printing.
- 600 Supplies – Instructional supplies and materials, textbooks, library materials software, minor equipment
- 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
- 900 Transfers – Transfers to other districts or cooperatives under a consortium or cooperative.

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

## **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.

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