**Object Codes to be used with the 2020-2021 Perkins Budget Narrative Spending Workbook**

Source: Oregon Department of Education (n.d.). 2019 Program Budgeting and Accounting   
 Manual for School Districts and Education Service Districts.

https://www.oregon.gov/ode/schools-and

districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20(PBA M)%20-%202019%20Edition%20(Effective%20as%20of%20July%201,%202020).pdf

**111 Licensed Salaries**.

Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

**112 Classified Salaries.**

Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below or you may use a district-defined code to track separately.

**11X Support Staff Salaries - Regular Salaries.**

Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.

**12X Substitute Salaries - Nonpermanent Salaries**.

Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.

**200 Associated Payroll Costs.**

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees’ retirement system, (3) social security, (4) workers’ compensation, and (5) unemployment insurance.

**210 Public Employees Retirement District** payments to the Public Employees Retirement System.

**310 Instructional, Professional and Technical Services.**

Instructional, Professional and Technical Services. Services, which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, ~~teachers for the instructional area.~~

**311 Instruction Services.**

Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and “performance contract” activities. Use this code if the resident district is providing instructional services to the student and the resident district is paying for the student to receive additional services i.e. expanded options. On-line curriculums would be coded here.

**312 Instructional Programs Improvement Services.**

Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

**313 Student Services.**

Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

**318 Professional and Improvement Costs for Non-Instructional Staff**. (Workshops, etc.)

**319 Other Instructional, Professional and Technical Services.**

Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters, language interpreters and translation services for student instruction. (See Appendix E for additional guidance.)

**340 Travel.**

Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.

**341 Travel, Local in District.**

Expenditures for district personnel between facilities and within the boundaries of the school district.

**342 Travel, Out of District.**

Travel, Out of District. Travel expenditures for district personnel to points outside the boundaries of the school district. Non-instructional staff travel is included here.

**343 Travel, Student, Out of District.**

Travel expenditures for students to points outside the boundaries of the school district.

**349 Other Travel**

Travel expenditures which cannot be classified above.

**410 Consumable Supplies and Materials.**

Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

**460 Non-consumable Items.**

Expenditures for equipment with a current value of less than $5,000 or for items which are “equipment like,” but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).

**470 Computer Software.**

Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

**480 Computer Hardware.**

Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

**541 Initial and Additional Equipment - Depreciable \*\*Requires ODE Approval\*\*.** Expenditures for the initial and additional equipment such as machinery, furniture and fixtures, ~~and~~  ~~vehicles.~~

**690 Grant Indirect Charges.**

Charges made to a grant to recover charges made to administration. See page 27 Grant Administrative Charges for more detail.