

## DETAILED OBJECT CODE AND EDUCATION IMPROVEMENT CATEGORY DESCRIPTIONS

**Object:** A service or commodity obtained as a result of a specific purpose.

### **Object Code # Detailed Object Code Description**

#### **100 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.

#### **200 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.

#### **300 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.

#### **400 Purchased Property Services**

Services purchased to operate, repair, maintain, and rent property owned or used by the school district. Persons other than school district employees perform these services. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

#### **500 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.

#### **600 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. Equipment that has a cost lower than the school district's capitalization threshold should be coded in this series instead of to a 700 series code.

#### **700 Property**

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

#### **800 Other Objects**

Amounts paid for goods and services not otherwise classified above.

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Specific Instructions on EIC coding relative to a particular grant can be found under the Instructions link on the individual budget detail pages.

**Education Improvement Category:** The action or purpose for which a person or thing is used or exists. This includes activities or actions that are performed to accomplish the objectives of the project.

### Category Code

#### Education Improvement Category Descriptions

##### 11 Instruction

Activities dealing directly with the interaction between teachers and students that are rigorous, intentional and aligned with academic expectation, core content, and program of studies that also include a free appropriate public education for students (ages 3 through 21) with disabilities in their least restrictive environment. Teaching may be provided through some other approved medium, such as television, radio, computer, Internet, multimedia telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Instruction should include student needed accommodations and modifications to meet challenging academic standards. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process.

##### 12 Remediation Instruction

Only instructional activities outside the realm of “regular programs” specifically for raising high stakes proficiency levels so that students will score within acceptable ranges on LEAP and/or GEE tests. This extra help can be provided before or after school, on weekends, in the summer, or during the regular school day, such as might be provided through targeted assistance programs, whether or not the instruction occurs in a lab setting.

##### 13 Extended Instruction

Instructional activities for PreK-12 which, by their very nature, must be provided outside of the “regular school day program”. Extended instruction specifically applies only to services offered before or after school, on weekends, or in the summer where the intent is to extend the learning time for students in order to increase performance in any or all of the core academic subjects, such as supplemental educational services and 21<sup>st</sup> century learning communities.

##### 14 Pre-School Instruction

Activities of quality early childhood programs for at-risk or disabled pre-school students receiving services outside the realm of “regular K-12 programs”.

##### 15 Career and Technical Education

Activities delivered through traditional comprehensive and career and technical education high schools or recognized charter schools that prepare students to meet industry skill standards while preparing students for broad-based careers and further education beyond high school.

##### 21 Student Standards and Assessments

Activities designed to assess students and to supplement the teaching process. Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials and equipment, and understanding and appreciating the various techniques that stimulate and motivate students. Includes activities that provide valid and reliable measures of students’ academic performance.

## **Category Code**

### **Education Improvement Category Descriptions**

#### **22 School Accountability and Improvement**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities that support the implementation of the accountability systems that will drive fundamental changes in classroom teaching by helping schools and communities focus on improved student achievement helping schools achieve their annual school performance growth targets.

#### **23 Personnel Certification and Professional Development**

Activities associated with high quality professional development and training of school system personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing professional growth and development of school system instructional personnel. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured here. All costs should be charted to this area regardless of whether training services are provided internally or purchased from external vendors.

#### **24 Instructional Technology**

Activities and services for the purpose of supporting increased student achievement and literacy through the use of technology. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured here. Training that supports the use of technology for instruction should be included here.

#### **31 Parental/Family Involvement**

Activities providing opportunities for parents/guardians to learn about the intellectual and developmental needs of their children at all ages and to participate constructively in their children's education. Activities associated with the education of homeless children and youth.

#### **32 School and Community Support**

Activities designed to provide an opportunity for students and their families to continue to learn new skills and discover new abilities after the school day has ended. In addition, programs may provide youth development activities, drug and violence prevention programs, technology education programs, art, music and recreation programs, counseling and character education to enhance the academic component of the program. Activities concerned with providing community services to students, staff, or other community participants.

#### **41 Administration**

Activities designed to develop and enhance dynamic, high-performing leadership for the renewal and improvement of schools and school systems. Activities designed to help those in leadership roles to provide effective leadership for teaching learning. Leadership activities associated with the provision of information, technical assistance and oversight necessary to achieve a quality education system. Activities associated with the overall general administration of the district or overall administrative responsibility for a school or program.

#### **51 Support Services – Central Services, Operation and Maintenance of Plant, Transportation and Nutrition Assistance**

Activities concerned with the fiscal, human resource, administrative technology and planning operations of the school district. 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. Activities concerned with conveying students to and from school, as provided by state and federal law. Activities concerned with providing food to students and staff in a school or school district.

## Education Improvement Category Examples

Category Code	Selected Examples <i>(not an inclusive or exhaustive list)</i>
<b>11</b>	<p><b>Instruction</b></p> <p><u>Curriculum Materials</u>: supplemental textbooks, workbooks, manipulatives and 3-D learning objects, kits, library books, copier paper, copier toner, consumables, etc.</p> <p><u>Support Materials</u> for all students, includes materials for students with disabilities to facilitate accommodations and modifications related to instruction.</p> <p><u>Personnel</u> for classroom instruction including general and special education teachers, medical and rehabilitative personnel (OT/PT, Speech, etc), paraprofessionals, guidance counselors, etc. To split personnel among more than one EIC, include by percent of time.</p> <p><u>Instructional services</u> provided in alternative settings such as alternative schools, neglected and/or delinquent student institutions, homebound and hospital settings, etc.</p>
<b>12</b>	<p><b>Remediation Instruction</b></p> <p>Stipends, materials, supplies related to instruction for LEAP and/or GEE preparation.</p>
<b>13</b>	<p><b>Extended Instruction</b></p> <p>Extended School Year Services (ESYS), Supplemental Educational Services, 21<sup>st</sup> Century Learning Communities</p>
<b>14</b>	<p><b>Pre-School Instruction</b></p> <p>Teachers, paraprofessionals, materials, supplies, and other expenses associated with providing this service.</p>
<b>15</b>	<p><b>Career and Technical Education</b></p> <p>Expenses associated with providing this service.</p>
<b>21</b>	<p><b>Student Standards and Assessments</b></p> <p>Test prep materials, etc.</p>
<b>22</b>	<p><b>School Accountability and Improvement</b></p> <p>Anything related to the actual development, drafting, and revision of school improvement plans, district assistance team (DAT) visits, review and disaggregation of accountability data, implementation of Scholastic Audits, and Degree of Implementation Guide (DIG).</p>
<b>23</b>	<p><b>Personnel Certification and Professional Development</b></p> <p>High quality professional development that addresses areas of need identified in the district Professional Development Plan and/or those needs identified in individual school improvement plans. Professional development activities conducted in accordance with Section 1119 of NCLB; Activities leading to the attainment of CLUs or highly-qualified status; INTECH; and other technology training; etc.</p>
<b>24</b>	<p><b>Instruction Technology</b></p> <p>Operational training that teaches how to use technology (ie. INTECH and other technology training), technology purchases as well as infrastructure enhancements, operational support, equipment, materials, supplies, etc.</p>
<b>31</b>	<p><b>Parental/Family Involvement</b></p> <p>Any activities related to the 1% allocation under Section 1118, parent liaison salary, translators and translations related to Parental and Family Involvement, parent centers, parent outreach, materials and supplies, etc. Activities associated with the Education of Homeless Students such as a Homeless Liaison, related benefits and supplies.</p>
<b>32</b>	<p><b>School and Community Support</b></p> <p>Title IV activities, stipends, etc. Some programs may occur during the regular school day, such as character education activities.</p>
<b>41</b>	<p><b>Administration</b></p> <p>Includes federal programs staff at the district office level such as directors, district facilitators, administrative assistants, etc.</p>

**51**

**Support Services – Central Services, Operation and Maintenance of Plant, Transportation and Nutrition Assistance**

Transportation for choice or remediation, other transportation, clerks, secretaries, copier rental/leasing, etc.

**EXAMPLES OF  
EDUCATION IMPROVEMENT CATEGORIES  
BY OBJECT CODE**

<b>OBJECT CODE</b>	<b>EIC CODE</b>	<b>DESCRIPTION</b>
<b>100</b>	<b>11</b>	<b>Instruction</b>
		1 Reading Coach (60%)
		1 Paraprofessional (HQ)
		1 Reading Interventionist
		1 FT Occupational Therapist
	<b>12</b>	<b>Remediation Instruction</b>
		2 Teachers for Extended School Day Program
	<b>13</b>	<b>Extended Instruction</b>
		1 FT Teacher for services to non-publics (SES)
	<b>14</b>	<b>Pre-School Instruction</b>
		6 FT Pre-School Teachers
		6 FT Preschool Paraprofessionals
	<b>23</b>	<b>Personnel Certification and Professional Development</b>
		1 Reading Coach (40%)
		Stipends for professional development ABC framework 10 teachers
		Stipends for study groups 17 teachers
		Substitutes to replace teachers attending Professional Development training
	<b>31</b>	<b>Parental/Family Involvement</b>
		Stipends for family involvement workshops
		Stipends for family involvement workshops Homeless Liaison
	<b>41</b>	<b>Administration</b>
		Director (60% Federal Programs)
		1 FT Administrative Assistant
	<b>51</b>	<b>Support Services</b>
		1 FT Clerk
		Bus Driver for School Choice Transportation
<b>200</b>	<b>23</b>	<b>Personnel Certification and Professional Development</b>
		Tuition Reimbursement
<b>300</b>	<b>23</b>	<b>Personnel Certification and Professional Development</b>
		ABC site visits from ABC Consultant
		Contract with ABC Consultant for PD
	<b>31</b>	<b>Parental/Family Involvement</b>
		Contract with translator to attend parent conferences
<b>400</b>	<b>51</b>	<b>Support Services</b>
		Copy Machine Contract
<b>500</b>	<b>23</b>	<b>Personnel Certification and Professional Development</b>
		3 Teachers to attend SFA Regional Conference

<b>600</b>	<b>21</b>	<b>Student Standards and Assessment</b>
		Excel Best test preparation materials
	<b>23</b>	<b>Personnel Certification and Professional Development</b>
		Material and supplies for ABC Framework program that are needed for professional development
	<b>31</b>	<b>Parental/Family Involvement</b>
		Materials for homeless program family nights (examples...)
		Books and literature for family literacy nights
	<b>32</b>	<b>School and Community Support</b>
		Character Education program materials
	<b>51</b>	<b>Support Services</b>
		Administrative Supplies (examples...)
<b>700</b>	<b>24</b>	<b>Instructional Technology</b>
		10 Multimedia Projectors (INTECH)
		4 Laptop Computers (INTECH)