

## **Appendix A – Active Awards and Object Code Definitions**

School divisions are able to use OMEGA to submit reimbursement requests and object code transfer requests for eleven federal grants:

- Title I - Part A, Grants to LEAs;
- Title I - Part C, Education of Migrant Children;
- Title I - Part D, Neglected and Delinquent;
- Title II - Part A, Teacher and Principal Training;
- Title II - Part D, Enhancing Education Through Technology;
- Title III - Part A, English Language Acquisition;
- Title IV - Safe and Drug Free State and Local;
- Title V - Innovative Education;
- Title VI - Part B, Subpart 2, Rural Education;
- IDEA, Section 619 Preschool; and,
- IDEA, Section 611 Flow Through.

Below are definitions of the major expense categories that can be used for most expenditure reimbursements. Please note exceptions that follow.

1000 Personal Services - All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full and part-time work, including overtime, shift differential, and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.), which are earned during the reporting period.

2000 Employee Benefits - Job related benefits provided employees are part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.), and employee allowances.

3000 Purchased/Contractual Services - Services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

4000 Internal Services - Charges from an Internal Service Fund to other functions/activities/elements of the local government for the use of intragovernmental services, such as data processing, automotive/motor pool, central purchasing/central stores, print shop, and risk management.

5000 Other Charges – Includes expenditures that support the program, including utilities (maintenance and operation of plant), staff/administrative/consultant travel, travel (Staff/Administration), office phone charges, training, leases/rental, indirect cost, and other.  
*Note: Indirect cost cannot be claimed against capital outlay and equipment.*

6000 Materials and Supplies - Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. This includes any equipment purchased under \$5,000, unless the LEA has set a lower capitalization threshold. Therefore, computer equipment under \$5,000 would be reported in “materials and supplies.”

8000 Capital Outlay - Outlays that result in the acquisition of or additions to capitalized assets. Capital Outlay does not include the purchase of equipment costing less than \$5,000 unless the LEA has set a lower capitalization threshold.

Exceptions to use of major object expenditure codes by award title:

Title I Part A, Improving Basic Programs – Other valid object codes include 1010 Administration, 1020 Teachers, 1030 Paraprofessionals, 1040 (Other) From divisions designators, and 3010 Professional Development.

Title II Part D, Enhancing Education Through Technology - Valid codes are 3000, 4000, 5000, and 8000.