



Johnson O'Malley (JOM) Budget Codes for Grant Application

The JOM grant application is managed via the Arizona Department of Education's (ADE's) Grant Management System (GME). Budget items are identified by function and object codes defined in the Uniform System of Financial Records (USFR). The USFR is the accounting and financial reporting manual for Arizona school districts and can be accessed via the Arizona Auditor General link:
<https://www.azauditor.gov/usfr>

The USFR link will provide the latest Chart of Accounts which provides guidance for the budget codes used in the JOM application.

Below is a quick reference table listing the common codes used in the JOM application. This reference table is based on the USFR Chart of Accounts effective 7/1/2022. When using this table, please verify the data by checking the latest information at the USFR link.

FUNCTION CODES

1000 - Instruction	2100,2200,2600,2700 - Support Services (Students, Instr., Operation, Transport)	2300,2400,2500,2900 - Support Services (General, School, Central Services, Other)	3000 - Operation of Non-Instructional Services
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Function Code	Description	Explanation
1000	Instruction	INSTRUCTION —Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities and school sponsored athletics. It may also 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. Include salaries and benefits of certified teachers and technology used by students in the classroom or that has a student instruction focus.
2100 2200	Support Services	Students —Activities designed to assess and improve the students' well-being and to supplement the teaching process. Instruction —Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This function also includes curriculum directors, special education directors, or others



Function Code	Description	Explanation
2600	(Students, Instruction, Operation, Transportation)	who supervise staff performing these functions. Operation and Maintenance of Plant —Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Student Transportation —Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities.
2700		
2300	Support Services	General Administration —Activities associated with establishing and administering policy for operation of a district.
2400		School Administration —Activities concerned with overall administrative responsibility for a school.
2500	(General, School, Central Services, Other)	Central Services —Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Other Support Services —All other support services not coded elsewhere in the function 2000 range.
2900		
3000	Operation and Non-Instructional Services	Food Service Operations —Activities concerned with providing food to students and staff in a school or district. Enterprise Operations —Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges Community Services Operations —Activities concerned with providing community services to students, staff, or other community participants. Bookstore Operations —Activities concerned with bookstore operations.



OBJECT CODES

Object Code	
6100 - Salaries	
6200 - Employee Benefits	
6300 - Purchased Professional Services	6737 - Supplies (Under \$5,000) 6738 - Supplies (Under \$5,000)
6400 - Services	6733 - Capital (\$5,000 or Above) 6736 - Capital (\$5,000 or Above) 6739 - Capital (\$5,000 or Above)
6500 - Other Purchased Services	6800 - Other Expenses
6600 - Supplies	6910 - Indirect Cost Recovery
6731 - Supplies (Under \$5,000)	0190 - Capital Outlay
6732 - Supplies (Under \$5,000)	
6734 - Supplies (Under \$5,000)	
6735 - Supplies (Under \$5,000)	

Budget Codes for the Johnson O'Malley Grant Application

Object Code	Description	Explanation
6100	Salaries	Amounts paid to personnel (certified & classified salaries), including Bus Driver Salary (<i>note: leased personnel are coded under 6300</i>)
6200	Employee Benefits	Benefits, including insurance paid by District on above salaries
6300	Purchased Professional Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. For example: <u>Conference registration fees</u> ; consultants; payments for professional educational services, technical services
6400	Services	The <u>primary reason for the purchase is the service provided</u> . For example: Purchased Property Services to operate, repair, maintaining, and rent property. Rentals - Musical Instrument Rental (instrument purchases go under 6700) or Car Rental for District personnel <i>6442 Rental of Equipment</i> —Expenditures for leasing machinery, vehicles, furniture, fixtures, and other equipment on a short-term (12 months or less) basis. This includes short-term bus and other vehicle leases when operated by district personnel . Expenditures for the rental of vehicles for employee travel should be coded to expenditure object code 6580 .

Object Code	Description	Explanation



6500	Other Purchased Services	<p>Service related purchases. For example: Student transportation (bus); telecommunications - internet services; advertising, printing and binding; student tuition; travel expenses for district personnel.</p> <p>6580 Travel—Expenditures for district personnel, as well as federally funded advisory committee members and nonemployees traveling for an official district purpose. Included are transportation (e.g., public transportation fares, private vehicle reimbursement at the designated rate per mile, or vehicle rentals), meals with an overnight stay or substantial rest period, lodging, and other expenses. Payments of set amounts on a monthly or other periodic basis, regardless of actual travel time, are not considered travel expenses but should be treated as employee compensation in the applicable expenditure object code in the 6100s. Student travel should be coded to expenditure object code 6890. Conference registration fees are not travel costs and should be coded to expenditure object code 6300.</p> <p>Incentives like gift certificates should be coded under 6600 Supplies, not 6500</p> <p>Note: Some districts use object code 6600 for fuel that the district provides when employees are using a district vehicle. If they are obtaining gas from a gas station while traveling, it should be coded to 6500 travel.</p>												
6600	Supplies	For consumables (items that deteriorate through use), or items that would not be repaired if malfunctioning. For example: periodicals, workbooks, kits, magazines, food, gift cards, technology related supplies such as cables, monitor stands, computer software, and flash drives; some districts use this code for fuel which the district provides when employees use a district vehicle												
6700	District Schools Only													
6731/32	Supplies under \$5,000	Furniture and equipment used with Function Codes 1000-4000												
6737/38	Supplies under \$5,000	<p>Technology-related Hardware and NON INSTRUCTIONAL SOFTWARE (items with at least 1 year life, typically repaired rather than replaced) i.e. tablets, laptops, hotspots, Blackboard, student information systems. Excludes software subscriptions.</p> <p>* Items may be coded to Technology-Related Hardware and Software if connected to the computer network.</p> <table border="1"><tr><td colspan="3">Technology-Related Hardware and Software Examples (Object Codes 6737-39)</td></tr><tr><td>▪ Computers (tablets, laptops, etc.)</td><td>▪ Network equipment</td><td>▪ Scanners</td></tr><tr><td>▪ Computer monitors</td><td>▪ Projectors</td><td>▪ Smart Boards</td></tr><tr><td>▪ Copiers (on network)</td><td>▪ Printers</td><td>▪ Software (Non-instructional)</td></tr></table> <p>If an item is <u>not</u> included in the examples above, it should be coded as equipment if it meets <u>all</u> of the following EQUIPMENT CRITERIA.</p> <ol style="list-style-type: none">1. Typically has a useful life of at least one year.2. Typically repaired rather than replaced when worn or damaged.3. An independent unit that retains its original shape, appearance, and character with use and does not lose its identity through fabrication or incorporation into a different or more complex unit or substance. <p><i>The choice between using 6737 or 6738 is up to the district</i></p>	Technology-Related Hardware and Software Examples (Object Codes 6737-39)			▪ Computers (tablets, laptops, etc.)	▪ Network equipment	▪ Scanners	▪ Computer monitors	▪ Projectors	▪ Smart Boards	▪ Copiers (on network)	▪ Printers	▪ Software (Non-instructional)
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Object Code	Description	Explanation
6800	Other Expenses	<p>This category includes <u>dues and fees</u>, instructional software subscriptions, and <u>student travel costs</u>.</p> <p>6890 Miscellaneous Expenditures—Amounts paid for goods or services not properly coded to any other expenditure object code. Students' food and hotel costs associated with student travel, as well as student entrance fees paid by a district should be coded here. The refund of prior year's revenues should also be reported here.</p>
6910	Indirect Costs	Up to, but not exceeding, the amount provided by ADE per individual grants.
NOT USED FOR JOM		
6733	Capital above \$5,000	furniture and equipment cost per unit more than \$5,000 - NOT USED FOR JOM
6734/35	Supplies under \$5,000	Vehicles - NOT USED FOR JOM
6736	Capital above \$5,000	Vehicles - NOT USED FOR JOM
6739	Capital above \$5,000	Technology-related Hardware and software. Unit cost greater than \$5,000. NOT USED FOR JOM
190	Capital Outlay	<p>PROHIBITED FOR JOM</p> <p><i>CFR 273.35- Capital outlay or debt retirement.: In no instance shall contract funds provided under this part be used as payment for capital outlay or debt retirement expenses; except that, such costs are allowable if they are considered to be a part of the full per capita cost of educating eligible Indian students who reside in Federal boarding facilities for the purpose of attending public schools.</i></p>