

MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	Striving Readers Comprehensive Literacy Grant
		TBD

**SALARIES - SCHOOL EMPLOYEE**

0110	<b>Certified Services - (Contract)</b>	Yes, for state SRCL Program Director (30% of salary), up to 1/2 the salary of certified teacher as a high quality instructional coach in accordance with district literacy plan and will benefit either the entire project or a proportional piece of the project.
0111	<b>Extended Days - (Contract)</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0112	<b>Extra Duty - (Contract)</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0113	<b>Other Certified - (Not part of Contract)</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0114	<b>National Teacher Certification</b>	Yes, for districts whose approved SRCL Local Literacy Plan that was developed by the Literacy Leadership Team includes National Board Certified Teacher as an element of the plan.
0115	<b>Certified Undetermined Pay</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0120	<b>Certified Substitute</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0130	<b>Classified Salaries</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0131	<b>Other Classified Pay</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan.
0132	<b>Classified Salaries Extra Pay</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan.
0140	<b>Overtime</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and must align to the approved Local Literacy Plan developed by the Literacy Leadership Team.
0150	<b>Classified Substitute</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan.
0160	<b>Licensed</b>	No
0170	<b>Paraprofessional</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan.
0190	<b>Board Per Diem</b>	No

**EMPLOYEE BENEFITS**

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021x	<b>Group Insurance-Employer's share of any insurance plan</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0211	<b>Life Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0212	<b>Health Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0213	<b>Liability Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0214	<b>Dental Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0215	<b>Disability Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0216	<b>Retired Health/Life Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0219	<b>Other Group Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
022x	<b>Employer Social Security-Employer's share of Social Security paid by the school district</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0221	<b>Employer FICA Contribution</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0222	<b>Employer Medicare Contributions</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions.
0231	<b>KY Teacher's Retirement System (KTRS) Employer Contribution</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0232	<b>County Employee Retirement System (CERS) Employer Retirement Contributions</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0233	<b>Other Employee Retirement</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0240	<b>Tuition Reimbursement</b>	Yes, to promote professional learning in accomplishing goals in district literacy plan that is approved by KDE.
0250	<b>Unemployment Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0251	<b>State Unemployment Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.

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0253	<b>KSBA Unemployment Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0260	<b>Workmen's Compensation Insurance</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0270	<b>Other Health Care Benefits and COBRA</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0280	<b>On Behalf payments</b>	No
0291	<b>Sick Leave Payments</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0292	<b>Retirement Plan Incentive Payments</b>	No
0293	<b>Meal Reimbursements Taxable Portion</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0294	<b>Federally Funded Health Care Benefits</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0295	<b>Federally Funded Life Insurance Benefits</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0296	<b>Federally Funded State Administration</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0297	<b>Federally Funded Flexible Spending Benefits</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0298	<b>Other Employee Paid Benefits</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.
0299	<b>Other Employee Benefits</b>	Yes, if allowable fringe benefits for all personnel under board policies. Must be prorated for partially funded positions. Supplement not supplant required.

**PURCHAED PROFESSIONAL and TECHNICAL SERVICES – NON SCHOOL EMPLOYEE**

0311	<b>Tax Collection Service</b>	No
0312	<b>KSBA Policy Service</b>	No

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0319	<b>Other Administrative Services - Other services that can be performed only by persons or firms with specialized skills and knowledge</b>	No
0321	<b>Workshop Consultant</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0322	<b>Education Consultant</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
033x	<b>Professional Training &amp; Development Services</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0335	<b>Professional Consultant</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0338	<b>Registration Fees</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0339	<b>Other Professional Training and Development Services</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0341	<b>Drug Testing</b>	No
0342	<b>Auditing Services</b>	No
0343	<b>Legal Services</b>	No
0344	<b>Financial Services</b>	No
0345	<b>Medical Services</b>	No
0346	<b>Architectural/Engineering Services</b>	No
0347	<b>Security Services</b>	No
0349	<b>Other Professional Services</b>	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0351	<b>Data Processing and Coding Services</b>	No
0352	<b>Other Technical Services</b>	Not generally an allowable code, but may be allowed under a case-by-case basis. Contact KDE SRCL Program Director for more information.

**PURCHASED PROPERTY SERVICES**

0411	<b>Water/Sewage</b>	No
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0413	Sewage (if separate from Water)	No
0419	Other Utilities	No
0421	Sanitation Service	No
0422	Snow Removal	No
0423	Contracted Custodial Services	No
0424	Contracted Grounds Services	No
0425	Pest Control Services	No
0426	Laundry/Dry Cleaning Services	No
0429	Other Cleaning Services	No
0431	Non-Technology repairs and maintenance	No
0432	Technology related repairs and maintenance	Not generally an allowable code, but may be allowed under a case-by-case basis. Contact KDE SRCL Program Director for more information.
0433	Equipment/Machinery/Furniture Repairs and Maintenance	No
0434	Building Repairs and Maintenance	No
0435	Vehicle Repairs and Maintenance	No
0436	Electronics Repairs and Maintenance	No
0437	Plumbing Repairs and Maintenance	No
0438	Roof Repairs and Maintenance	No
0439	Other Repairs and Maintenance	No
0441	Land or Building Rental	No
0442	Equipment or Vehicle Rental	No
0443	Rentals of Computers and related Equipment	No
0444	Copier Rental	No
0445	Portable Classroom Rental	No
0446	Storage Container Rental	No
0447	Machinery Rental	No
0449	Other Rentals	No
0450	Construction Services	No
0452	Construction - Masonry	No
0453	Construction - Carpentry	No
0455	Construction - Mechanical	No

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0456	Construction - Electrical	No
0457	Construction - Plumbing	No
0459	Construction - Other	No
0490	Other Purchased Property Services	No
0491	Asphalt Resurfacing/Stripping	No
0492	Asbestos Removal	No
0498	Fencing Repair/Maintenance	No

**OTHER PURCHASED SERVICES**

0511	Transportation - Purchased from another KY school district	No
0512	Transportation - Purchased from an out of state school district	No
0513	Bus Token-Public Conveyance	No
0514	Contracted Bus Services	No
0515	Contracted Bus Maintenance Service	No
0519	Student Transportation Purchased Other Services	No
0521	Pupil Transportation Insurance	No
0522	Property Insurance	No
0523	Fidelity Insurance	No
0524	Fleet Insurance	No
0525	General Liability Insurance	No
0526	Legal Liability Insurance	No
0527	Student Liability Insurance	No
0529	Other Insurance	No
0531	Postage	Yes, while not a likely expense, some postage may be necessary in executing SRCL requirements.
0532	Telephone	No
0533	On-Line Network	No
0534	Cell Phone Services	No
0535	Pager Services	No
0536	Radio Services	No
0537	Cable TV	No

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0538	<b>Shipping/Delivery/ Freight Services</b>	Yes, while not a likely expense, some postage, freight, shipping expense may be necessary in executing SRCL requirements.
0539	<b>Other communications</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0541	<b>Radio and Television Advertising</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0542	<b>Newspaper Advertising</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0549	<b>Other Advertising</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0552	<b>Posters</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0553	<b>Publications</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0559	<b>Other Printing</b>	Yes, if in support of promoting literacy events and included in state approved Local Literacy plan which was developed by the Literacy Leadership Team.
0561	<b>Tuition: Kentucky LEA</b>	No
0562	<b>Tuition: Out-of-State LEA</b>	No
0563	<b>Tuition: Private School</b>	No
0564	<b>Tuition:Kentucky Intermediate Agency</b>	No
0565	<b>Tuition:Other Intermediate Agency</b>	No
0569	<b>Tuition: Other</b>	No
0570	<b>Food Service Management</b>	No
0580	<b>Travel</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0581	<b>Travel: Mileage</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0583	<b>Food Service - Hauling of Commodities</b>	No
0585	<b>Travel:Meals</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0586	<b>Travel: Lodging</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0589	<b>Travel: Other</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0591	<b>Services Purchased from Another District or Educational Agency within the State</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.
0592	<b>Services Purchased from Another District or Educational Agency outside the State</b>	Yes, if in accordance to the SRCL guidelines and local, state-approved literacy plan.

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**SUPPLIES AND MATERIALS**

0610	<b>General Supplies</b>	Yes, if defined more clearly. Requires KDE prior approval.
0616	<b>Food Non-Instructional Non Food</b>	Yes, if defined more clearly. Requires KDE prior approval.
0617	<b>Food Instructional Non-Food Service</b>	No
0621	<b>Natural Gas</b>	No
0622	<b>Electricity</b>	No
0623	<b>Bottled Gas</b>	No
0624	<b>Fuel Oil</b>	No
0625	<b>Coal</b>	No
0626	<b>Gasoline - Data required for Federal reporting</b>	No
0627	<b>Diesel Fuel - Data required for Federal reporting</b>	No
0629	<b>Alternative fuels</b>	No
0630	<b>Food (for Food Services Fund only)</b>	No
0631	<b>Catering</b>	No
0635	<b>Milk</b>	No
0636	<b>In-Service</b>	No
0637	<b>Vending</b>	No
0641	<b>Library Books</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan which was developed by the Literacy Leadership Team.
0642	<b>Periodicals and Newspapers</b>	Not a typical expense unless purchased in accordance to SRCL guidelines and a part of state approved literacy plan which was developed by the Literacy Leadership Team.
0643	<b>Supplemental Books, Study Guides and Curriculum</b>	Yes, if to provide or to promote literacy services according to the SRCL guidelines and in accordance with a local, approved literacy plan which was developed by the Literacy Leadership Team.
0644	<b>Textbooks &amp; other Instructional Materials Data required for State reporting</b>	No
0645	<b>Audiovisual Materials</b>	No
0646	<b>Tests - Data required for State reporting</b>	No
0647	<b>Reference Materials</b>	No
0649	<b>Binding and Repairs</b>	No

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0650	Supplies - Technology related	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0651	Supplies - Technology related Devices	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0661	Lubricants	No
0662	Tires and Tubes	No
0663	Repair Parts	No
0669	Other Transportation Maintenance	No
0671	Merchandise for Resale	No
0672	Personal Services	No
0673	Fees and Registrations	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0674	Awards	No
0675	Organizational Supplies	No
0676	Scholarships	No
0679	Other Student Activities	No
0680	Welfare Spending (Food, Utilities, Clothing)	No
0692	Health/Supplies and Materials	No
0693	Flooring /Supplies and Materials	No
0694	Equipment/Supplies and Materials	No
0695	Furniture and Fixtures/Supplies and Materials	No
0697	Other Supplies and Materials	
0698	Lawn and Landscaping/Supplies and Materials	No
0699	Reimbursement of current year expenditure	No
<b>PROPERTY</b>		
0710	Land and Land Improvements	No
0720	Buildings	No
0731	Machinery	No
0732	Vehicles	No
0733	Furniture and Fixtures	No

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0734	Technology related Hardware	No
0735	Technology Software	No
0739	Other Equipment	No
0740	Depreciation	No
<b>MISCELLANEOUS</b>		
0750	Intangible Assets	No
0760	Infrastructure	No
0810	Dues and Fees	Yes, to provide professional learning in accordance with the state approved Local Literacy Plan which was developed by the Literacy Leadership Team
0811	Permits	No
0820	Judgments against the School District	No
0831	Redemption of Principal	No
0832	Interest	No
0833	Amortization of Bonds Issuance and Other Debt Related Costs	No
0834	Amortization of Premium & Discount on Issuance of Bonds	No
0838	KISTA Principal	No
0839	KISTA Debt Service	No
0891	Diplomas and Graduation Expenditures	No
0893	Uniforms	No
0894	Instructional Field Trips	No
0895	Other Student Travel	No
0896	Student Wages	No
0898	Field Trips - Non Instructional	No
0899	Other Miscellaneous Expenditures	No
<b>OTHER USES OF FUNDS</b>		
0910	Fund Transfers out	No
0913	Indirect Cost	No
0914	Fund Transfers for Debt Service	No
0915	Reimbursable Fund Transfers	No

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0920	Payments to Escrow Agents for Defeasance of Debt	No
0925	Bond Discount	No
0930	Net Decreases in the Fair Value of Investments	No
0931	Realized Losses on Investments	No
0932	Unrealized Losses on Investments	No
0940	Loss on the Sale of Capital Assets	No
0950	Special Items	No
0960	Extraordinary Items	No
0990	Other Uses of Funds	No