

## School LAND Trust Expenditures - Categories and Descriptions

### Salaries and Benefits

- Teachers, aides, specialists, productivity, substitutes
- JSD 100 & 200 Object Codes

### Contracted Services

- Counseling, library and media support, employee training including professional development not requiring an overnight stay
- Does not include paying Jordan School District employees
- JSD 300 Object Codes
  - 331 - Professional Training opportunities, local conference registrations
  - 334 - Professional Development contracted services

### Professional Development requiring an overnight stay

- Travel, meals, hotel, registration, per-diem
- JSD 583 Object Code

### Admission, transportation to and from school.

- Transportation for school related activities provided by LEAs, public carriers, parents, students.
- Field Trips
- JSD 599 Object Code

### Expendable items that are consumed, worn out or lost identify through use

- Supplies: Paper, science and art supplies, food for a cooking class, a field trip, or a parent night (consistent with LEA policy)
- JSD 610 Object Code

### Books

- Textbooks, ebooks, online curriculum/subscriptions
- JSD 641 Object Code

### Software

- Site licenses and software
- JSD 670 Object Code

### Technology Related Supplies

- Under \$5,000 for individual devices, computers, e-readers, flash drives, cables, monitor stands
- JSD 650 Object Code