

**Sample coding for Adult Ed Administration:**

*Parent codes 2300 and 2500*

*EFM 45 Report: Page 11 E, column 1; also use for any other applicable Adult Ed financial reports*

**Advisory Council**

Fund	Program	Function	Object	Cost Center	Description
150	6000	2329	1500	40	Stipends
150	6000	2329	2000	40	Stipend benefits, excluding retirement
150	6000	2329	1180	40	Advisory council staff salary
150	6000	2329	2080	40	Staff salary benefits excluding retirement/tuition
150	6000	2329	2380	40	Staff retirement
150	6000	2329	2580	40	Staff tuition reimbursement
150	6000	2329	3000	40	Purchased Professional Services
150	6000	2329	5000	40	Other Purchased Services
150	6000	2329	5800	40	Travel
150	6000	2329	6000	40	All Supplies
150	6000	2329	7000	40	Property
150	6000	2329	8000	40	Miscellaneous
150	6000	2329	9000	40	Contingency

**Director's office**

Fund	Program	Function	Object	Cost Center	Description
150	6000	2300	1040	40	Administrative salaries (Director/Assistant Director)
150	6000	2300	2040	40	Administrative benefits, excluding retirement/tuition
150	6000	2300	2340	40	Administrative retirement
150	6000	2300	2540	40	Administrative tuition reimbursement
150	6000	2300	1180	40	Secretary's salary
150	6000	2300	2080	40	Secretary's benefits, excluding retirement/tuition
150	6000	2300	2380	40	Secretary's retirement
150	6000	2300	2580	40	Secretary's tuition reimbursement
150	6000	2300	3000	40	Purchased Professional Services
150	6000	2300	3110	40	Contracted Services - Administration
150	6000	2300	3300	40	Employee Training and Development
150	6000	2300	4000	40	Purchased Property Services
150	6000	2300	4320	40	Technology Related Repairs and Maintenance
150	6000	2300	4330	40	Software Related Repairs and Maintenance
150	6000	2300	4430	40	Rental of Technology Equipment
150	6000	2300	5000	40	Other Purchased Services
150	6000	2300	5800	40	Employee Travel, excluding Professional Development and travel to state meetings
150	6000	2300	5310	40	Postage
150	6000	2300	5320	40	Telephone
150	6000	2300	5400	40	Advertising
150	6000	2300	5810	40	Employee Travel for Professional Development
150	6000	2300	5830	40	Employee Travel for state meetings
150	6000	2300	6000	40	Other Supplies (not delineated in 6000 range below)
150	6000	2300	6400	40	Books
150	6000	2300	6500	40	Technology Related Supplies
150	6000	2300	7000	40	Property
150	6000	2300	7340	40	Technology related hardware (fixed asset)
150	6000	2300	7341	40	Technology related hardware (supply asset)
150	6000	2300	7350	40	Technology related software (fixed asset)
150	6000	2300	7351	40	Technology related software (supply asset)
150	6000	2300	8000	40	Miscellaneous (include interest on short term operating loans)
150	6000	2300	8130	40	GED testing site fees
150	6000	2300	9000	40	Contingency

Central Services

**Definition:** *Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.*

<b>Fund</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>Cost Center</b>	<b>Description</b>
150	6000	2500	1180	40	Business staff salary(ies)
150	6000	2500	2080	40	Business staff benefits, excluding retirement/tuition
150	6000	2500	2380	40	Business staff retirement
150	6000	2500	2580	40	Business staff tuition reimbursement
150	6000	2500	3000	40	Purchased Professional Services
150	6000	2500	3300	40	Employee Training/Development
150	6000	2500	4000	40	Purchased Property Services
150	6000	2500	4320	40	Technology Related Repairs and Maintenance
150	6000	2500	4330	40	Software Related Repairs and Maintenance
150	6000	2500	4430	40	Rental of Technology Equipment
150	6000	2500	5000	40	Other Purchased Services
150	6000	2500	5310	40	Postage
150	6000	2500	5320	40	Telephone
150	6000	2500	5400	40	Advertising
150	6000	2500	5800	40	Employee Travel, not including Professional Development
150	6000	2500	5810	40	Employee Travel for Professional Development
150	6000	2500	6000	40	Other Supplies (not delineated in 6000 range below)
150	6000	2500	6100	40	Office Supplies
150	6000	2500	6400	40	Books
150	6000	2500	6500	40	Technology Related Supplies
150	6000	2500	7000	40	Property
150	6000	2500	7340	40	Technology related hardware (capitalized)
150	6000	2500	7341	40	Technology related hardware (supply asset)
150	6000	2500	7350	40	Technology related software (capitalized)
150	6000	2500	7351	40	Technology related software (supply asset)
150	6000	2500	8000	40	Miscellaneous
150	6000	2500	9000	40	Contingency



