

**Sample coding for System Administration:**

Parent codes 2300 and 2500

EFM 45 report: Page 7E, columns 4 and/or 5

**School Board**

**Definition:** *Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Examples of services to be included here are board secretary and clerk service.*

Fund	Program	Function	Object	Cost Center	Description
100	0000	2310	1500	90	Board stipends
100	0000	2310	2000	90	Board benefits
100	0000	2310	1180	90	Board secretary salary
100	0000	2310	2080	90	Board secretary all benefits excluding retirement/tuition
100	0000	2310	2380	90	Board secretary retirement
100	0000	2310	2580	90	Board secretary tuition reimbursement
100	0000	2310	3000	90	Purchased Professional Services
100	0000	2310	5000	90	Other Purchased Services (include Board liability insurance)
100	0000	2310	5800	90	Board travel
100	0000	2310	6000	90	All Supplies
100	0000	2310	7000	90	Property
100	0000	2310	8000	90	Miscellaneous
100	0000	2310	9000	90	Contingency

**Elections**

**Definition:** *Services rendered in connection with any school system election, including elections of officers, budget referendum and bond referendum elections.*

Fund	Program	Function	Object	Cost Center	Description
100	0000	2314	1500	90	Stipends
100	0000	2314	2000	90	Stipend benefits
100	0000	2314	3100	90	Professional Services - Election Services
100	0000	2314	5000	90	Postage, Advertising and Printing

**Staff Negotiations**

**Definition:** *Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.*

Fund	Program	Function	Object	Cost Center	Description
100	0000	2316	3450	90	Staff Negotiations Legal Services

Superintendent's office

Definition:

Activities associated with the overall general administration of or executive responsibility for the entire school administrative unit.

Fund	Program	Function	Object	Cost Center	Description
100	0000	2320	1040	90	Administrative salaries (Superintendent/Assistant Superintendent)
100	0000	2320	2040	90	Administrative benefits, excluding retirement/tuition
100	0000	2320	2340	90	Administrative retirement
100	0000	2320	2540	90	Administrative tuition reimbursement
100	0000	2320	1180	90	Secretary's salary
100	0000	2320	2080	90	Secretary's benefits, excluding retirement/tuition
100	0000	2320	2380	90	Secretary's retirement
100	0000	2320	2580	90	Secretary's tuition reimbursement
100	0000	2320	1200	90	Temporary Office Staff Salary
100	0000	2320	2030	90	Temporary Office Staff Benefits
100	0000	2320	3000	90	Purchased Professional Services
100	0000	2320	3110	90	Contracted Services - Superintendent
100	0000	2320	3300	90	Employee Training and Development
100	0000	2320	3410	90	Assessment for Administration
100	0000	2320	4000	90	Purchased Property Services
100	0000	2320	4320	90	Technology Related Repairs and Maintenance
100	0000	2320	4330	90	Software Related Repairs and Maintenance
100	0000	2320	4430	90	Rental of Technology Equipment
100	0000	2320	5000	90	Other Purchased Services
100	0000	2320	5320	90	Other Purchased Services - Cell Phones
100	0000	2320	5800	90	Employee Travel, not including Professional Development
100	0000	2320	5810	90	Employee Travel for Professional Development
100	0000	2320	6000	90	Other Supplies (not delineated in 6000 range below)
100	0000	2320	6400	90	Books
100	0000	2320	6500	90	Technology Related Supplies
100	0000	2320	7000	90	Property (to include equipment; fixed asset)
100	0000	2320	7001	90	Property (to include equipment; supply asset)
100	0000	2320	7340	90	Technology related hardware (capitalized)
100	0000	2320	7350	90	Technology related software (capitalized)
100	0000	2320	8000	90	Miscellaneous (include interest on short term operating loans)
100	0000	2320	9000	90	Contingency

Central Services

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

Fund	Program	Function	Object	Cost Center	Description
100	0000	2500	1180	90	Business staff salary(ies)
100	0000	2500	2080	90	Business staff benefits, excluding retirement/tuition
100	0000	2500	2380	90	Business staff retirement
100	0000	2500	2580	90	Business staff tuition reimbursement
100	0000	2500	1200	90	Temporary Office Staff Salary
100	0000	2500	2030	90	Temporary Office Staff Benefits
100	0000	2500	1500	90	Stipend (use for Affirmative Action Officer)
100	0000	2500	2000	90	Stipend benefits, excluding retirement
100	0000	2500	2300	90	Stipend retirement
100	0000	2500	3000	90	Purchased Professional Services
100	0000	2500	3300	90	Employee Training/Development
100	0000	2500	3410	90	Assessment for Administration
100	0000	2500	4000	90	Purchased Property Services
100	0000	2500	4320	90	Technology Related Repairs and Maintenance
100	0000	2500	4330	90	Software Related Repairs and Maintenance
100	0000	2500	4430	90	Rental of Technology Equipment
100	0000	2500	5000	90	Other Purchased Services
100	0000	2500	5320	90	Other Purchased Services - Cell Phones
100	0000	2500	5800	90	Employee Travel, not including Professional Development
100	0000	2500	5810	90	Employee Travel for Professional Development
100	0000	2500	6000	90	Other Supplies (not delineated in 6000 range below)
100	0000	2500	6100	90	Office Supplies
100	0000	2500	6400	90	Books
100	0000	2500	6500	90	Technology Related Supplies
100	0000	2500	7000	90	Property (to include equipment; fixed asset)
100	0000	2500	7001	90	Property (to include equipment; supply asset)
100	0000	2500	7340	90	Technology related hardware (capitalized)
100	0000	2500	7350	90	Technology related software (capitalized)
100	0000	2500	8000	90	Miscellaneous
100	0000	2500	9000	90	Other Items

**NOTE:** If a unit has administrative technology services (ie a staff member strictly devoted to providing service to system and school administrators OR, technology training is provided to admin staff), function code 2580 should be used with corresponding lines of coding as delineated above





