

2300 Support Services - General Administration. Activities concerned with establishing and administering policy for operating the school district. Do not include the Chief Business Official here, but in Support Services - Business (Program 2500).

2303 Support Services – General Administration Indirect Cost Roll-up: unbolded program codes below, 2314-2319, 2322, 2323 roll to program 2303. These activities are included in the indirect cost pool for the restricted and unrestricted indirect cost rate calculation. If allowable activity is not coded to Program 2303, or the unbolded codes which roll to 2303, the calculated indirect cost rate will be affected.

2304 Support Services – General Administration Cabinet Level Positions NOT treated like the Superintendent for indirect cost purposes, including their immediate staff – EG never included in the indirect cost rate. Ensure that the appropriate Program coding is used – if not reportable as General Administration, use the coding that is representative of the activities.

**Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent’s executive team,
Report directly to the Superintendent**

2310 District Governance Services. Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

2311 Supervision of Board of Education Services. Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of school district board meetings.

2312 Board Secretary/Clerk Services. The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 Board Treasurer Services. The activities required to perform the duties of the Treasurer of the Board of Education.

2314 Election Services. Services rendered in connection with any school system election, including elections of officers and bond elections.

2315 Legal Services. Services rendered to the school district regarding interpretation of laws and statutes and general liability situations.

2316 Tax Assessment and Collection Services. Services rendered in connection with tax assessment and collection.

2317 Audit Services. Activities pertaining to independent audit services provided to the governing body.

2318 Staff Relations and Negotiations Services. Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2319 Other District Governance Services. District governance services which cannot be classified under the preceding areas of responsibility, including services of district advisory committees.

2320 Executive Administration Services. Activities associated with the overall general administration of or executive responsibility for the entire school district.

2321 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents

should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

2322 Community Relations Services. Activities and programs developed and operated system-wide for bettering school/community relations.

2323 State and Federal Relations Services. Activities associated with devoting and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.

2329 Other Executive Administration Services. Other executive administrative services which cannot be recorded under the preceding programs.

2390 Other Support Services - General Administration. Services supporting general administration not properly classified elsewhere in the 2300 series.

2500 Support Services - Business. Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the Chief Business Official and the activities of the Chief Business Official here, unless reportable under Program 2501 below.

2501 Support Services – Business: Cabinet Level Positions and Immediate Staff to Cabinet Level Positions: these activities are considered restricted costs for indirect cost rate calculation: meaning these activities are treated like the Superintendent, and are a part of the unrestricted pool, but not the restricted pool.

**Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent’s executive team,
Report directly to the Superintendent**

Immediate Staff to Cabinet Level Positions should also be coded to Program 2501.

2510 Business/Fiscal Services. Activities concerned with the fiscal operations of the school district. This program includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing funds.

2511 Supervising Business Services. The activities of directing, managing, and supervising the business services area. This includes the activities of the assistant superintendent, director, or chief school business official who directs and manages the business services activities.

2512 Supervising Fiscal Services. The activities of directing, managing, and supervising the fiscal services area.

2513 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.

2514 Receiving and Disbursing Funds Services. Activities concerned with taking in money and paying it out. They include the current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or the school district; and the management of school funds.

2515 Payroll Services. Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.

2516 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.

- 2517 Internal Auditing Services. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 2518 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.
- 2519 Other Fiscal Services. Fiscal services which cannot be classified under the preceding programs.
- 2520 Purchasing Services. Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.
- 2530 Warehousing and Distributing Services. The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit, or both.
- 2535 Warehouse Inventory Adjustment. Includes adjustments to inventories reported on a consumption basis, in object 610 (general supplies), in object 630 (food), or 730 (equipment), for lost or stolen equipment.
- 2540 Printing, Publishing, and Duplicating Services. The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletin, newsletters, and notices.
- 2590 Other Support Services - Business. Other business support services not classified elsewhere in the 2500 series.

2800 Support Services - Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing, and risk management services.

2801 Support Services – Central: Cabinet Level Positions: these activities are considered restricted costs for indirect cost rate calculation: meaning these activities are treated like the Superintendent, and are a part of the unrestricted pool, but not the restricted pool.

**Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent’s executive team,
Report directly to the Superintendent**

Immediate Staff to Cabinet Level Positions should also be coded to Program 2801.

2810 Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing programs of planning, research development, and evaluation for a school system on a system-wide basis.

2811 Planning Services. Includes activities concerned with selecting or identifying the over-all, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.

2812 Research Services. Includes activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2813 Development Services. Includes activities in the deliberate evolving process of improving educational programs - such activities as using the products of research.

- 2814 Evaluation Services.** Includes activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.
- 2820 Communications Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.
- 2821 Supervision of Communications Services. The activities of directing, managing, and supervising information services.
- 2822 Internal Communications Services. Activities concerned with writing, editing, and providing administrative information to students and staff.
- 2823 Public Communications Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.
- 2824 Management Communications Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the school district and (2) information about the community, state, and nation to make logical decisions.
- 2829 Other Communications Services. Activities concerned with communication services not classified above.
- 2830 Staff Services. Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.
- 2831 Supervision of Staff Services. The activities of directing, managing, and supervising staff services.
- 2832 Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the school district.
- 2833 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2834 In-service Training Services (for Non-licensed Staff). The activities developed by the school district for training of non-licensed personnel. The cost of mileage and other related costs should be included.
- Staff training for *instructional staff* is coded to 2213 - Instructional Staff Training Services. *Other licensed staff* training is coded to the program related to the specific employee (e.g., 2120 for counselors, 2400 for school administrators). *Non-licensed staff* training is generally coded to program 2834, except for transportation (2700) and food service (3100), or may be coded to a support program related to the specific employee (e.g., 2400 for school administration, 2600 for maintenance workers). Mileage related to training should be charged to the same program used for the training.
- 2835 Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.
- 2839 Other Staff Services. Staff services which cannot be classified under the preceding programs.
- 2840 Information Systems Services. Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting. This includes activities related to networks and networking of information systems.

- 2841 Supervising Information Systems Services. Activities concerned with directing, managing, and supervising information systems services.
- 2842 Systems Analysis Services. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment, and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of information systems procedures or application to electronic data processing equipment.
- 2843 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- 2844 Operations Services. Activities concerned with scheduling, maintaining, and producing data. This includes activities related to networks and networking of information systems, as well as operating business machines, data preparation devices, and data processing machines.
- 2845 Telecommunication Services. Activities concerned with installing and maintaining equipment and software for telephone and computer networking systems.
- 2849 Other Information Systems Services. Activities concerned with data processing not described above.
- 2850 Risk Management Services. Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits. Included here are the costs of acquiring liability, fidelity, unemployment compensation, workers' compensation and student insurance coverage. Property insurance is coded in program 2620 (or 2600). Vehicle insurance for student transportation vehicles is coded in program 2720 (or 2700). Vehicle insurance for Food Service is coded in program 3130 (or 3100). Vehicle insurance for other vehicles is coded in program 2650 (or 2600).
- 2890 Other Support Services - Central. Other central support services which cannot be classified elsewhere in the 2800 series.