

Indirect and Direct Cost Classification

Grants Management staff cannot directly advise organizations where to report costs within the Data Sheet page. An "x" in the table below indicates the most common classification of costs by object and/or function, however it is intended to be a guide and may not represent all scenarios. Please consult with your auditors and/or accounting team regarding questions about coding and associated costs unique to your organization.

Function Definition	District Function	Charter Function	Used by Unrestricted Objects 6100, 6200, 6300, 6400, 6500, 6600		Used by Restricted for Objects 6100, 6200, 6300, 6400, 6500, 6600		Excluded or Unallowed Costs			
			Direct	Indirect	Direct 2	Indirect 2	Food Objects 6600	Capital Objects 6700	Debt Services 5000	Other 6800
Instruction	1000	1000	x		x		x	x	x	x
Support Services - Students	2100	2100	x		x		x	x	x	x
Heads of Components Support Services - Students	2170	2110		x	x		x	x	x	x
Support Services - Instruction	2200	2200	x		x		x	x	x	x
Heads of Components Support Services - Instruction	2240	2210		x	x		x	x	x	x
Support Services - General Administration	2300	2300		x		x	x	x	x	x
Retiree Health	2350	2320		x	x		x	x	x	x
Executive Administration and Heads of Components	2351	2321		x	x		x	x	x	x
Support Services - School Administration	2400	2400		x		x	x	x	x	x
Office of the Principal	2410	2410	x		x		x	x	x	x
Central Services	2500	2500		x		x	x	x	x	x
Heads of Components Support Services - Central	2530	2510		x	x		x	x	x	x
Planning, Research, Development and Evaluation Services	2550	2520		x		x	x	x	x	x
Public Information Services	2560	2530	x		x		x	x	x	x
Operation and Maintenance of Plant	2600	2600		x	x		x	x	x	x
Heads of Components Operation and Maintenance of Plant	2680	2610		x	x		x	x	x	x
Student Transportation	2700	2700	x		x		x	x	x	x
Heads of Components Student Transportation	2740	2710		x	x		x	x	x	x
Other Support Services	2900	2900		x		x	x	x	x	x
Heads of Components Support Services - Other	2910	2910		x	x		x	x	x	x
Food Service Operations	3100	3100	x		x		x	x	x	x
Heads of Components Food Service Operations	3110	3110		x	x		x	x	x	x
Enterprise Operations	3200						x	x	x	x
Heads of Components Enterprise Operations	3210						x	x	x	x
Community Services Operations	3300	3300					x	x	x	x
Heads of Components Community Services Operations	3310	3310		x	x		x	x	x	x
Bookstore Operations	3400	3400					x	x	x	x
Heads of Components Bookstore Operations	3410	3410		x	x		x	x	x	x
Facilities, Acquisition, & Construction	4000	4000					x	x	x	x
Heads of Components Facilities, Acquisition, & Construction	4800	4100					x	x	x	x
Debt Service	5000	5000					x	x	x	x
Other Financing Uses	6000	6000								x

