

FUNCTION

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of a local school system are classified into five broad areas for functions: Instructional, Instructional Support, General Support, Community Services, and Non-programmed Charges (Debt Service and Transfers).

CODEDESCRIPTOR**5000 *Instruction***

Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.

5100 *Basic (FEFP K-12)*

The Basic program is that part of the school board's Full-Time Equivalent (FTE) eligible instructional program which is not identified as Special Programs for Exceptional Students, Vocational-Technical or Adult General Education. (Lunchroom monitors are also 5100.)

5200 *Exceptional*

Programs for exceptional student education are determined by law. Criteria for each program are specified by State Board of Education Rule.

5300 *Vocational-Technical*

Vocational-Technical programs are established by law with program criteria established through State Board of Education Rule. All vocational courses are categorized into program established by the Legislature.

5301 *Creative Arts – Career Education***5400 *Adult General***

All Adult General course offerings are categorized into programs established by the Legislature.

5500 Prekindergarten

Prekindergarten program expenditures, including Voluntary Prekindergarten.

5900 Other Instruction

Instruction not qualifying for FTE student reporting; such as instruction provided in recreation and leisure courses, Lifelong Learning or Workforce Development. Childcare programs, if fee supported, should be coded to Function 9100.

6000 Instructional Support Services

Provided administrative, technical, (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

6100 Pupil Personnel Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following sub functions:

6101 Home Education**6110 Attendance and Social Work**

Pertains to promoting and improving school attendance of pupils. It includes early identification of patterns of nonattendance, promoting positive pupil and parent attitudes toward attendance, analysis of causes of nonattendance, and enforcement of compulsory attendance.

6120 Guidance Services

Pertains to helping pupils assess and understand their abilities, aptitudes, interests environmental factors, and educational needs; assisting pupils in increasing their understanding of educational and career opportunities through the formulation of realistic goals. It includes counseling pupils and parents, evaluating the abilities of pupils, assisting pupils in making their own educational and career plans and choices, assisting pupils in personal and social adjustments, and working with other staff members in planning and conduction guidance services.

6130 Health Services

Pertains to physical and mental health services which are not direct instruction. It includes activities involved with providing the pupil with appropriate medical, dental, psychiatric, and nurse services.

6140 Psychological Services

This area includes the professional services of a psychologist for pupil test analysis and for mental diagnosis. Pertains to supplementing the school system reservoir of information identifying the individuality of each pupil, his capacities, achievement, interests, potentialities, and needs; studying individuals pupils who are experiencing acute problems of educational development in order to furnish diagnostic information; and suggesting programs concerning the psychological aspects of these problems.

6141 Testing

6150 Parental Involvement

6190 Other Pupil Personnel Services

Pupil personnel services not classified elsewhere in 6100 sub functions. This would include positions such as diagnostic and child find specialists.

6200 Instructional Media Services

Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

6300 Instruction and Curriculum Development Services

Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils, Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

6301 Curriculum Development

6302 Curriculum Support

6303 Staff Development – Curriculum

6400 Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves.

6500 Instruction Related Technology

Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development systems operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

7000 General Support Services

Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

7100 Board

Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney, independent auditors, etc.

7200 General Administration (Superintendent's Office)

Consists of those activities performed by the superintendent and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless the activities can be placed properly into another function. When two or more functions are directed by the same individuals, the services of that individual's office are charged to the office of the superintendent or prorated between the functions.

7300 School Administration (Office of the Principal)

Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.

7400 Facilities Acquisition and Construction

Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

7500 Fiscal Services

Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

7600 Food Services

Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.

7601 Food Service – Summer Program

7610 Food Service/Department (Administrative)

7700 Central Services

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities are defined in the following sub-functions:

7710 Planning, Research, Development, and Evaluation Services

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation.

7730 Staff Services

Activities concerned with maintaining an efficient staff for the school district including such activities as recruiting and placement, staff transfers, health services and staff accounting. In-service training of non-instructional personnel is to be recorded as a cost of this function.

7740 Statistical Services

Activities concerned with manipulating, relating, and describing statistical information.

7760 Internal Services

Activities concerned with buying, storing and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the school board.

7761 Property Control

7762 Furniture Shop

7780 PC & Network Support – SM

Activities related to Seat Management Contract regarding network and PC services.

7790 Other Central Services

Fixed charges include sick and annual leave payoff and bonuses. Workmen's Compensation and Self-Insurance Loss Funds.

7800 Pupil Transportation Services

Consists of those activities which have as purpose the conveyance of pupils to and from school activities, either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.

7801 Transportation/North

7802 Transportation/Central

7803 Transportation/South

7900 Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, custodial costs, and insurance costs associated with school buildings

including cleaning, heating, lightings, communications, and power, moving furniture, caring for grounds, security and other such activities as are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

8100 Maintenance of Plant

Consists of activities that are concerned with keeping the grounds, building and equipment at an acceptable level of efficiency. NOTE: Equipment repair services which are direct costs of specific programs within the FEEP shall be charged to the function of Instruction when the amount of such services is material in relation to the cost of the programs. Equipment repair services rendered for the functions of Transportation and Food Services are to be charged to these functions. All other equipment repairs may be charged to 8100.

8110 Plant Inspection

8120 Building & Ground Maintenance

8200 Administrative Technology Services

Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

9100 Community Services

Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

9200 Debt Service

Expenditure for the retirement of debt and expenditures for interest on debt including interest on current loans.

9300 Trust Fund - COP (Administrative use only)

9600 Remittances**9700 Transfer of Funds**

These are budgeted transactions which withdraw money from one fund and place it in another fund, under control of the board.

9800 Reserves

9810 Reserves – Warehouse Inventory (Administrative use only)

9811 Reserves – Insurance Loss (Administrative use only)

9820 Reserves – Cafeteria Plan (Administrative use only)

9890 Reserves

9891 Reserves – Salary & Fringe Benefits (Administrative use only)

9900 Inventories (Administrative use only)

9901 Warehouse Inventories

9902 School Food Service Inventory

9903 Gasoline Inventory

9904 Textbook Inventory

9905 Commodity Inventory

9908 Transportation Inventory Parts

9911 Inventory Issue - Warehouse

9912 Inventory Issue - School Food Service

9913 Inventory Issue - Gasoline

9914 Inventory Issue - Textbooks

9915 Inventory Issue - Commodities

9918 Inventory Issue - Transportation Parts

9921 Inventory Adjustment - Warehouse

9922 Inventory Adjustment - School Food Service

9923 Inventory Adjustment - Gasoline

9924 Inventory Adjustment - Textbooks

9925 Inventory Adjustment - Commodities

9928 Inventory Adjustment – Transportation