

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).

CODE

DESCRIPTOR

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 *Career Education*

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.

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.

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.

6150 Parental Involvement

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.

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.

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.

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.

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 FEFP 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.

8120 Building & Ground Maintenance

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.

9800 Reserves

9890 Reserves