

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
DESCRIPTIONS OF FREQUENTLY USED EXPENDITURE FUNCTION CODES  
FISCAL YEAR 2020-2021**

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***FUNCTION***

Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of a local school system are classified into five broad areas: Instructional, Instructional Support, General Support, Community Services, and Non-Program 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 school classroom, in another location such as in a home or hospital, and other learning environments such as those involving co-curricular activities. It may also be provided through a nontraditional medium such as television, radio, telephone, or correspondence. This function includes the activities of paraprofessionals or assistants of any type who assist in the instructional process. Pupil transportation costs, including trips for curricular or co-curricular activities, should be coded to Function 7800.

*5100    Basic (FEFP K-12)*

The Basic program is that part of the school board's full-time equivalent (FTE) eligible instructional program that is not identified as Special Programs for Exceptional Students, Career Education, or Adult General Education. Programs for Students at Risk and English for Speakers of Other Languages are included in this function. (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. This function includes Pre-K exceptional student education.

*5300    Career Education*

Career Education programs are established by law with program criteria established through State Board of Education Rule. This function includes 9-12 career education, adult vocational, and continuing workforce development. It also includes continuing workforce education expenditures related to the course fees collected and reported under Account 3463, Continuing Workforce Education Course Fees.

*5301    Creative Arts - Career Education*

*5400    Adult General*

All Adult General course offerings, including GED.

*5500    Prekindergarten*

Prekindergarten program expenditures, including Voluntary Prekindergarten. Childcare programs, if fee supported, should be coded to Function 9100.

*5900    Other Instruction*

Other instruction not qualifying for FEFP funding, such as instruction provided in recreation and leisure courses, Lifelong Learning programs or Adults with Disabilities. Childcare programs, if fee supported, should be coded to Function 9100.

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**6000    *Instructional Support Services***

Provides 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 separate entities. Although some supplies and operational costs are generated in instructional support, the major cost will be in the area of personnel.

**6100    Pupil Personnel Services**

Activities that 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 reasons for 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; develop understanding of educational and career opportunities; and make optimum use of educational and career opportunities through the formulation of realistic goals. It includes counseling pupils and parents, evaluating the abilities of pupils, helping pupils make 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 that are not direct instruction. This function includes activities such as providing pupils with appropriate medical, school clinic, 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. This function pertains to supplementing the school system reservoir of information identifying the individuality of each pupil, his capacities, achievements, 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**

This function primarily relates to federal projects that require parent participation as a requirement of the grant.

**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.

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**6200**    *Instructional Media Services*

Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. This includes printed and non-printed sensory materials, school media centers (school libraries), and central media center operations. Routine repair and maintenance of audio-visual equipment should be coded to this function.

**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 that 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. All in-service training costs should be recorded in this function and Function 7730 (Non-Instructional). Hiring substitutes teachers to cover classes of teachers participating in training is a cost of in-service training and should be coded to Function 6400. Paraprofessional training should be coded to Function 7730.

**6500**    *Instructional-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 relate 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***

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 that has been created according to state law and vested with responsibilities for educational activities in a given

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administrative unit. Also included here are expenses of the Board Attorney and other legal services, independent auditors, internal auditors who report directly to the Board, negotiators, and lobbyists.

**7200**     *General Administration (Superintendent's Office)*

Activities performed by the superintendent and assistant superintendents in the 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 they can be placed properly into another function.

**7300**     *School Administration (Office of the Principal)*

Activities concerned with directing and managing the operation of a particular school. This function includes the activities performed by the principal, assistant principal, and other assistants in the 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. It includes clerical staff for these activities.

**7400**     *Facilities Acquisition and Construction*

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. This function is not limited to purchases made with capital funds.

**7410**     *Facilities Acquisition and Construction – Current Expenditures*

**7420**     *Facilities Acquisition and Construction – Capital Outlay*

**7500**     *Fiscal Services*

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

**7600**     *Food Services*

Activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and service 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, that support 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.

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- 7720    Information Services  
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, the various news media, or personal contact.
- 7730    Staff Services  
Activities concerned with maintaining an efficient staff for the school district including such activities as recruiting and placement, staff transfers, staff health services, and position control. In-service training of non-instructional personnel, including teaching paraprofessionals, must 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; duplicating and printing for the school board; and mail room and courier services.
- 7761    Property Control
- 7762    Furniture Shop
- 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  
Activities that have as purpose the conveyance of pupils to and from school activities, either between home and school, from school to 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  
Activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, building rental, and insurance costs associated with school buildings. This function includes cleaning, disinfecting, HVAC, moving furniture, routine maintenance of 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. Custodians may do "light" maintenance tasks, but should be coded to this function, not Maintenance of Plant.

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**8100    *Maintenance of Plant***

Activities that are concerned with maintaining the grounds, building and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

NOTE: Equipment repair services that 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 (Function 7800) and Food Services (Function 7600) are to be charged to these functions. Routine maintenance of audio-visual equipment should be charged to Instructional Media Services (Function 6200). All other equipment repairs may be charged to Function 8100. If maintenance labor force is used to construct facilities, the cost should be reclassified to Function 7400.

*8110    Plant Inspection*

*8120    Building & Ground Maintenance*

**8200    *Administrative Technology Services***

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. 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, financial aid, and community welfare activities. This function does not include instructional programs. Fee-supported instructional programs should be coded to Function 5500.

**9800    *Reserves***

*9890    Reserves*