

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: Instruction, Instructional Support, General Support, Community Services, and Non-program Charges (Debt Service and Transfers). The four character field required for function codes does not currently specify the third and fourth characters. The subfunction codes presently identified for 6100 and 7700 are recommended but not required.

The following expenditures should be classified by function as indicated below:

<u>Employee Benefits</u>	<u>Function</u>
Employee Health Life and Accident	Identify or allocate to employee function on basis that reflects cost incidence.
Cafeteria Benefits	Identify or allocate to employee function on basis that reflects cost incidence.
Workers Compensation	Identify or allocate to employee function (see p. 4-6) on basis that reflects cost incidence.
Unemployment Compensation	Identify or allocate to employee function (see p. 4-6) on basis that reflects cost incidence. If immaterial, expenditure may be charged to Function 7100.
 <u>Insurance</u>	
Property	Function 7900
Boiler	Function 7900
Casualty (General Liability & Automobile)	Function 7900
Casualty – Pupil Transportation	Function 7800
Fidelity Bonds	Function 7100

<u>Code</u>	<u>Description</u>
5000	<u>Instruction.</u> 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 a home or hospital, or in 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	<u>Basic (FEFP K-12).</u> 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.
5200	<u>Exceptional.</u> 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	<u>Career Education.</u> 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.
5400	<u>Adult General.</u> All Adult General course offerings, including GED.
5500	<u>Prekindergarten.</u> Prekindergarten program expenditures, including voluntary prekindergarten. Childcare programs, if fee supported, should be coded to Function 9100. Project or cost center accounting may be needed for such programs in order to capture support costs.
5900	<u>Other Instruction.</u> Other instruction not qualifying for FEFP funding, such as instruction provided in recreation and leisure courses, Lifelong Learning programs, or Adults with Disabilities.
6000	<u>Instructional Support Services.</u> 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 personnel.
6100	<u>Pupil Personnel Services.</u> 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 subfunctions: <ul style="list-style-type: none"> 6110 <u>Attendance and Social Work.</u> Pertains to promoting and improving attendance of pupils. It includes early identification of patterns of nonattendance, promotion of 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 their 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 conducting 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 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 individual 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.
- 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 subfunctions. This would include positions such as diagnostic and child find specialists. In making the program cost report, these specialists should be identified with appropriate FEFP programs through use of school/program tables.
- 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. In preparing the program cost report, these specialists should be identified with appropriate FEFP programs through use of school/program tables.

- 6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff (defined in Rules 6A-1.0502, F.A.C., Non-certificated Instructional Personnel, and 6A-1.0503, F.A.C., Qualified Instructional Personnel) 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 substitute 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 operation, network support services, hardware maintenance and support services, and 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 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 the 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. Internal audit staff who do not report to the Board should be included in this function. Independent auditors or auditors who report directly to the Board should be coded to Function 7100.
- 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. Food purchased and served outside the district's defined food services program must be charged as a purchased service of the applicable function.
- 7700 Central Services. Activities, other than general administration, that support the other instructional and supporting services programs. These activities are defined in the following subfunctions:
- 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.
- 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.
- 7790 Other Central Services.

- 7800 Pupil Transportation Services. Activities that have as their 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.
- 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, school crossing guards, security, and other such activities that 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.
- 8100 Maintenance of Plant. Activities that are concerned with maintaining the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventive maintenance.
- NOTE:** Equipment repair services that are direct costs of specific programs within the FEFP shall be charged to the function of Instruction (Function 5000) when the amount of such services is material in relation to the cost of the programs. Equipment repair services rendered for the functions of Pupil 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 the maintenance labor force is used to construct facilities, the cost should be reclassified to Function 7400.
- 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 as 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.
- 9200 Debt Service. Payments of principal and interest for the retirement of debt.

- 9299 Issuance Discounts and Payments to Escrow Agent. To record other financing uses associated with the original issuance and refunding of debt.
- 9700 Transfers. Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without a requirement for repayment.
- 9900 Proprietary Expenses. To record the operating expenses of the Enterprise and Internal Service Funds.

FACILITY

Florida law requires financial reporting on a school basis. According to Section 1003.01(2), F.S., a school is defined as “. . . an organization of students for instructional purposes on an elementary, middle or junior high school, secondary or high school, or other public school level, authorized under rules of the State Board of Education.” In many instances, “facility” is synonymous with “school.” Accounting for the financial transactions of a school district will require the identification of a number of facilities or cost centers that are not schools; however, the operating costs associated with such centers will be attributed to schools on program cost reports. The four-digit numbers for schools are assigned by the Department of Education. Administrative departments are designated by the 9000 series of numbers.

PROGRAM

Section 1010.20, F.S., requires program cost reporting. This reporting is to be accomplished as described in Chapter Five of this manual.

FISCAL YEAR

Fiscal year denotes a 12-month period of time to which the annual budget applies and at the end of which a school system determines its financial position and the results of its operations.

GRANT

Grant numbers are assigned by DOE to control reporting of expenditures for state and federal grants. This is a five-character reporting field. Districts may elect to crosswalk from a locally designed code structure.

PROJECT/REPORTING

This dimension is used to account for expenditures on specific projects funded through grants and to account for construction projects. This is a five-character field. Districts may elect to crosswalk from a locally designed code structure.

NOTE: The expenditure of money received and recorded under revenue Account 3344, District Discretionary Lottery Funds, shall be recorded and reported through Grant and Project/Reporting. Expenditures recorded must be consistent with policies and procedures established by the district to define “enhancement” and expenditures consistent with that definition.