Financial Operations Support

Quick Reference

Functional Areas (FA) & Commitment Items (CI)

When working within the District budget it is important to understand Functional Areas (FA) and Commitment Items (CI) as these two classifications, along with the Fund number, are utilized in all transactions that affect the budget, e.g. Purchase Requisitions, Budget Transfers, PCFs, etc.

Functions a.k.a. Functional Areas (FA) 2010 - 2011

BASIC EDUCATION	SCHOOL ADMINISTRATION
EXCEPTIONAL EDUCATION	FACILITIES ACQUISITION & CONSTRUCTION
VOCATIONAL EDUCATION	FISCAL SERVICES
PREKINDERGARTEN EDUCATION	FOOD SERVICES
OTHER INSTRUCTION (NON-FEFP INSTRUCTION)	CENTRAL SERVICES
PUPIL PERSONNEL SERVICES	PUPIL TRANSPORTATION SERVICES
INSTRUCTIONAL MEDIA SERVICES	OPERATION OF PLANT
INSTRUCTION & CURRICULUM DEVELOPMENT	MAINTENANCE OF PLANT
INSTRUCTIONAL STAFF TRAINING SERVICES	ADMINISTRATIVE TECHNOLOGY SERVICES
INSTRUCTION RELATED TECHNOLOGY	COMMUNITY SERVICES
SCHOOL BOARD	DEBT SERVICE
GENERAL ADMINISTRATION	

Object

	ADMINISTRATOR SALARY (PT = 118)		TEXTBOOKS
	CLASSROOM TEACHER SALARY (PT = 128)	521	COUNTY FREE
	OTHER CERTIFIED INSTRUCTIONAL SALARY (PT = 138)	522	STATE FREE
	PERMANENT SUBSTITUTE TEACHER SALARY (PT = 148)	523	FLEXIBILITY
	PARAPROFESSIONAL SALARY (PT = 158)		PERIODICALS
	OTHER SUPPORT PERSONNEL SALARY (PT = 168)		OIL AND GREASE
	BOARD MEMBERS & ATTORNEY SALARY		REPAIR PARTS
	EMPLOYEE BENEFITS		TIRES AND TUBES
	PROFESSIONAL & TECHNICAL SERVICES		FOOD (for Food Service Program)
311	PROFESS & TECH SVCS (Non SUB-AGREEMENTS)		COMMODITIES
312	PROFESS & TECH SUB AGREE (in excess of $25,000)		OTHER MATERIALS & SUPPLIES
314	PROFESS & TECH SUB AGREE (first $25,000)		LIBRARY BOOKS
	SUBSTITUTES - CONTRACTED	611	LIBRARY BOOKS, NEW LIBRARIES
	INSURANCE & BOND PREMIUMS	612	LIBRARY BOOKS, EXISTING LIBRARIES
	TRAVEL		AUDIO VISUAL MATERIALS(NON-CONSUMABLE)
331	IN-COUNTY	621	AV MATERIALS $750 OR MORE
332	OUT-OF-COUNTY	622	AV MATERIALS LESS THAN $750
333	OUT-OF-STATE		BUILDINGS & FIXED EQUIPMENT
334	CONFERENCE REGISTRATION FEES		FURNITURE, FIXTURES, EQUIPMENT
	REPAIRS & MAINTENANCE	641	EQUIPMENT $750 OR MORE
	RENTALS	642	EQUIPMENT LESS THAN $750
	COMMUNICATIONS	643	COMPUTER HARDWARE $750 OR MORE
371	POSTAGE	644	COMPUTER HARDWARE LESS THAN $750
372	CELLULAR PHONES		MOTOR VEHICLES
373	TELEPHONES	651	BUSES
	PUBLIC UTILITY OTHER THAN ENERGY SERVICES	652	MOTOR VEHICLES OTHER THAN BUSES
382	RECYCLING		LAND
383	GARBAGE		IMPROVEMENTS OTHER THAN BUILDINGS
385	WATER & SEWER	671	CAPITAL IMPROVEMENTS OTHER THAN BLDG
386	WATER	672	NON-CAPITAL IMPROVEMENTS OTHER THAN BLDG
	OTHER PURCHASED SERVICES (Non SUB-AGREEMENTS)		REMODELING AND RENOVATIONS
	OTHER PURCH5ROVEMECR HA	O55(O)-35	REMODE w5DEUBVAEGWREE3(ES(TS)-35O)-3542 1 Tw -33.455

Computer Hardware - Furniture/Fixtures/Equipment	P096
Buildings	
(non- sub - agreements)	C130 (>15k)

Description	CI #	CI	Material Grp #	Material Group

The following information was obtained directly from:

"Redbook 2001, Chapter Four." *Florida Department of Education*. Weblink:

http://www.fldoe.org/fefp/pdf/red4.pdf

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

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:

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; and aiding pupils in making optimum use 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 conducting 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, 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 sub-functions. This would include positions such as diagnostic and child find specialists. In making the program cost report, these specialists are to be identified to appropriate FEFP programs through use of school/program tables.

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. Included are 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 which stimulate and motivate pupils.

Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral. In making the program cost report, these specialists are to be identified to 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 Rule 6A-1.051, FAC) 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 are to be recorded in this function and Function 7730 (Non-Instructional). Substitute teachers hired to cover classes of teachers participating in training is a cost of in-service training.

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 and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

7200 General Administration (Superintendent's Office). Co

Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

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:

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preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

320 Insurance and Bond Premiums. Expenditures for all types of insurance coverage (other than group insurance (230)) such as property, liability, fidelity, and bond premiums.

330 Travel. Costs for transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the district school board. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.

350 Repairs and Maintenance. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Costs for new construction, renovations and remodeling are capital expenditures and therefore are not included.

NOTE: Equipment repair services which are direct costs of specific programs within the FEFP shall be charged to the function of Instruction. Equipment repair services rendered for the functions of Transportation and Food Services are to be charged to those functions. Routine maintenance of audio visual equipment should be charged to function 6200. All other equipment repairs may be charged to 8100.

360 Rentals. Expenditures for leasing or renting land, buildings, films, and equipment for both temporary and long-range use of the district school board. Include fees charged for annual maintenance of software and broadcast rights fees. Payments on capital leases are not recorded in this account, but are recorded to recognize principal and interest components of each payment.

370 Communications. Expenditures to provide telephone service, telegraph service, and postage for the district school system. Telephone service should be charged to function 7900. Other communication costs should be identified with the appropriate function.

380 Public Utility Services Other than Energy Services. Expenditures for services usually provided by public utilities except energy services (see Object 400). Examples include water, sewage, and garbage collection.

390 Other Purchased Servicesio re3(d) refBT/TT0 1 Tf11.04 0 0 11.04 348.12 325.56 Tm[.)1(mps8i)-3(c)-5(a)8(t)-

500 Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

510 Supplies. Expenditures for consumable supplies for the operation of a school system, including freight and cartage. Examples include expenditures for instructional, custodial, maintenance supplies, etc.

520 Textbooks. Expenditures for textbooks furnished free by districts, including freight. This category also includes the costs of workbooks, textbook binding or repair, and text related materials.

530 Periodicals. Expenditures for periodicals and newspapers ordered for the media center (function 6200). Periodicals for other functions should be charged to supplies (510). A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

540 Oil and Grease. Expenditures for oil and grease for all types of motor vehicles.

550 Repair Parts. Expenditures for repair parts, antifreeze, and supplies used in district-owned

for general construction, advertisements for contracts; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers; elevators, architectural and engineering services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of buildings or additions to buildings.

640 Furniture, Fixtures and Equipment. Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, and portable bleachers that are not integral parts of the building or building service systems.

641 Capitalized Furniture, Fixtures and Equipment.
642 Non-capitalized Furniture, Fixtures and Equipment.
643 Capitalized Computer Hardware. A computer is a digital, electronic device capable of reading, processing and executing software designed for administrative and instructional uses. The term computer includes not only the main processing unit, but also expansion cards, upgrade devices and peripherals, such as: operating system software (ROM based), installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware and other peripherals that attach to the main unit.
644 Non-capitalized Computer Hardware.

650 Motor Vehicles. Expenditures for all types of motor vehicles. Buses are motor vehicles regularly used for the transportation of pupils of the public schools to and from school or to and from school activities, excepting motor vehicles of the type commonly called pleasure cars and carrying eight pupils or less.

651 Buses.
652 Other Motor Vehicles.

660 Land. Expenditures for the purchase of any land by the school district.

670 Improvements Other Than Buildings. Construction costs of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general construction, advertisements for contracts, payments, or construction. Examples of such improvements are fill dirt, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the initial purchase of fixed playground apparatus, flagpoles, gateways, underground storage tanks, etc., which are not parts of building service systems, and similar improvements. If the improvements are purchased or constructed, this account contains the purchase or contract price and related costs. If improvements are obtained by gifts, it records the fair market value at time of acquisition. Include under this classification permanent bleachers requiring footings or foundations, natatoriums and swimming pools, and the necessary filtering and plumbing equipment.

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