

Chapter Four

Expenditure Accounts

This chapter presents fund and expenditure account numbers and the related definitions.

NOTE: Function and object code field sizes are four and three characters, respectively. The state does not currently require direct coding of the third and fourth characters of function codes or the third character of the object code, but may specify such coding in the future.

FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

<u>Code</u>	<u>Description</u>
00X	<u>Permanent Funds</u> . Funds established to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.
100	<u>General Fund</u> . The fund used to account for all financial resources except those required to be accounted for in another fund.
2XX	<u>Debt Service Funds</u> . Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are as follows: <ul style="list-style-type: none">210 SBE/COBI Bonds. State Board of Education/Capital Outlay Bond Indebtedness (COBI) Bonds issued by the SBE on behalf of the school district under Section 18, Article XII of the State Constitution.220 Special Act Bonds. Bonds or revenue certificates issued by the school district pursuant to authority granted by special acts of the Legislature.230 Section 237.161/237.162 F.S. Loans. Loans negotiated under authority of the cited statutory provisions.240 Motor Vehicle Revenue Bonds. Bonds issued under this expired authority.250 District Bonds. Bonds issued by the district as authorized by vote of the people of the district.290 Other Debt Service.
3XX	<u>Capital Projects Funds</u> . Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital projects funds are as follows: <ul style="list-style-type: none">310 COBI Bonds. Capital projects financed by COBI bond issues.320 Special Act Bonds. Capital projects financed by Special Act bonds.330 Section 237.161/237.162 Loans. Capital projects financed by the cited statutory provisions for loans.340 PECO. Capital projects financed through the Public Education Capital Outlay program.

- 350 District Bonds. Capital projects financed through district bonds.
360 CO & DS. Capital projects financed through the district's allocation of the state Capital Outlay and Debt Service program.
370 Capital Improvement - Section 236.25(2). Capital projects financed through tax levied pursuant to the cited statutes.
380 Voted Capital Improvement Fund. Capital projects financed by millage levied pursuant to vote of the people of the district.
390 Other Capital Projects.
- 4XX Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes. Use of Special Revenue Funds is required only when legally mandated. In Florida school districts, Special Revenue Funds should include federal categorical aid and a Food Services Fund.
- 410 Food Services.
420 Other Special Revenue.
490-499 Miscellaneous Special Revenue.
- 7XX Internal Service Funds. Funds established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis, when the reporting government is the predominant participant in the activity.
- 711-715 Self Insurance.
731 Consortium Programs (except self insurance).
791 Other Internal Service.
- 8XX Fiduciary Funds. Funds used to report resources held by a governmental unit in a trustee or agency capacity for others and therefore, cannot be used to support the government's own programs.
- 840-849 Investment Trust Funds.
850-859 Private-purpose Trust Funds.
870-879 Pension Trust Funds.
890-899 Agency Funds.
891 School Internal Funds.
- 9XX Enterprise Funds. Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if (1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, (2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs. All public entity risk pools (Self Insurance - Consortiums) are required to be accounted for as enterprise funds.
- 911-915 Self Insurance Consortium.
921-922 Other Enterprise Programs.

OBJECT CODES

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses, and (8) Transfers. These broad categories are further subdivided to capture more detailed expenditure information. These sub-object codes use two of the three characters in the three character field; the third character is reserved for future state specification. Although specified herein, the second character in the salaries object codes is not required, but is available for district consideration. The optional third characters of the 100, 200 and 600 object codes are provided in Appendix B.

<u>Code</u>	<u>Description</u>
100	<u>Salaries</u> . Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. See account 750, Other Personal Services, for temporary services. This includes gross salary for personal services rendered while on the payroll of the district school board. Salaries shall be classified as follows:
110	Administrator. Persons with administrative duties who have authority for management policies in district and/or school operations. Included here are the superintendent; deputy, associate, assistant and area superintendents; executive and general directors; assistant directors; supervisors; coordinators; administrators on special assignment; principals; assistant principals; curriculum coordinators, deans and persons who carry out the job responsibilities indicated above with an alternate job title.
120	Classroom Teacher. Staff members assigned the professional activity of instructing students in courses.
130	Other Certified. Included here are all other members of the instructional staff (teachers) as defined in Section 228.041 except classroom teachers and their substitutes. Examples include primary specialists, guidance counselors, psychologists, occupational/placement specialists, and media specialists. Salaries of personnel serving in positions which are part-time classroom teaching and part-time primary specialist (or other role) shall be apportioned to the two objects.
140	Substitute Teacher. Persons who substitute for classroom teachers either on a full-time or part-time basis.
150	Aide. Persons who are aides under the supervision of a classroom teacher, library aides, and other school-level aides and paraprofessionals.
160	Other Support Personnel. Included here are all school board employees not listed in another category. Examples include clerical/secretarial staff, technicians, transportation workers, custodians, cafeteria workers, accountants, architects, computer programmers, nurses, skilled craftsmen, engineers, mechanics, and unskilled laborers.

- 170 Board Members and Attorneys. Persons who serve as school board members and those who are attorneys for the school board.
- 200 Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded. In the special case of Worker's Compensation a functional proration based on an approximate premium cost is required.
- 210 Retirement. A plan whereby a fund of money, built up through contributions from participants and the employer, is used to make regular payments to those who retire from service in the school system by reason of age, disability or length of service.
- 220 Social Security. Contributions of the employer's share of social security for district personnel.
- 230 Group Insurance. Expenditures to provide group insurance coverage for school personnel, such as life, health, and accident.
- 240 Worker's Compensation. Expenditures to provide workers compensation coverage.
- 250 Unemployment Compensation. Expenditures for the district's share of unemployment compensation claims arising from former employees. If claims of any year are material, the cost should be distributed to functions on the basis of salaries paid in the current year. If the claims are immaterial, the costs may be charged to Function 7100.
- 290 Other Employee Benefits. Expenditures for various non-salary benefits for employees not provided in any other account classification.
- 300 Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 310 Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic 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 Services. Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, and other nonprofessional purchased services.

400 Energy Services. Expenditures for the various types of energy used by the district are to be classified as follows:

- 410 Natural Gas.
- 420 Bottled Gas.
- 430 Electricity.
- 440 Heating Oil.
- 450 Gasoline.
- 460 Diesel Fuel.
- 490 Other Energy Services.

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 vehicles, pupil transportation or otherwise, with the exception of gas, oil, grease, gear lubricants, tires, and tubes.
- 560 Tires and Tubes. Expenditures for tires and tube replacement, including recapping. If done in a district-operated garage, labor costs would be recorded under salaries.
- 570 Food. Expenditures for food purchased for use in the food service program. Food or food products used in instructional programs should be charged to materials and supplies, object code 510.
- 580 Commodities. Market value of USDA donated commodities.
- 590 Other Materials and Supplies. Expenditures for all other supplies and materials not included above.
- 600 Capital Outlay. Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.
- 610 Library Books. Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of freight for school library books.
- 620 Audio-Visual Materials (Non-Consumable). Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps and globes, regardless of cost, are charged to this account.
- 621 Capitalized AV Materials.
- 622 Noncapitalized AV Materials.

- 630 Buildings and Fixed Equipment. All expenditures to acquire existing buildings or to construct new buildings and additions. Construction costs of buildings and additions consist of all expenditures 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 Noncapitalized 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 Noncapitalized 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.

680 Remodeling and Renovations. Expenditures for major permanent structural alterations and the initial installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are renovations which should be capitalized. Installation of replacement systems should be capitalized and the replaced systems removed from the accounting records. Remodeling projects should be capitalized. Remodeling or improvement of buildings usually takes place within the existing floor area, while a building addition extends the floor area. See Section 235.011(16) and (17), F.S. Repairs to buildings and service systems are classified as maintenance of plant.

690 Computer Software. The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) **systems software** which include operating systems, programming languages, and utility programs; and (2) **application programs** that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Generally, when software is acquired with computer hardware for a single purchase price and the relative value of the software is material to the total cost, it is necessary to allocate the acquisition cost to both the software and hardware in accordance with generally accepted accounting principles for lump-sum or basket purchases. However, **systems software** acquired in conjunction with computer hardware may be recorded as part of the equipment purchase (no allocation of cost to the software) when the software will not be removed, transferred, or in any way separated from the original hardware. In the event that software which was originally recorded as equipment is subsequently removed, transferred, or detached from the original hardware, it would be necessary to retroactively allocate a portion of the original cost, if material, to the software for proper recording of the removal or transfer.

691 Capitalized Software.

692 Noncapitalized Software.

700 Other Expenses. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

710 Redemption of Principal. Expenditures from current funds to retire serial bonds or Section 237.161 loans.

720 Interest. Expenditures from current funds for interest on serial bonds, Section 237.161 or Section 237.151 loans.

730 Dues and Fees. Expenditures for dues and fees include dues in professional organizations as determined by school board policy and procedures. Also included are tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.

- 740 Judgments/Settlement of Litigation Against School System. Expenditures from current funds for all judgments (except as indicated) against the school system that are not covered by insurance. Judgments against the school system resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Also record settlements of litigation in this account.
- 750 Other Personal Services. Compensation paid to persons (including substitute teachers not under written contract) on temporary appointment. See temporary position definition in rules of the Division of Retirement. These services may be in lieu of those rendered by an absent regular employee or for the creation of temporary additional capacity as authorized by the board. The annual budget should anticipate the payment of such compensation prior to payment of same. Payments made from these funds are not subject to retirement deductions; however, Federal income tax is to be withheld in accordance with the withholding tables. Other personal services may be budgeted in any area of responsibility.
- 760 Payments to Refunded Bond Escrow Agent. Payments escrowed pursuant to refunding contract.
- 770 Claims Expense. Expenditures by Internal Service Fund to settle claims of participating funds or agencies.
- 780 Depreciation Expense. The portion of the cost of a fixed asset which is charged to expense during a particular period. See Balance Sheet accounts 1339, 1349, and 1359.
- 790 Miscellaneous Expense. Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account. Included here is the expenditure for Federal Indirect Cost and for Food Service Indirect Cost.
- 810 Loss on Disposition of Assets. The excess of the carrying value of the disposed assets over the financial inflows generated from the disposition.
- 900 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.
- 910 Transfers to the General Fund. Amounts disbursed to the general fund with no return or requirement for repayment.
- 920 Transfers to Debt Service Funds. Amounts disbursed to debt service funds with no return or requirement for repayment.
- 930 Transfers to Capital Projects Funds. Amounts disbursed to capital projects funds with no return or requirement for repayment.
- 940 Transfers to Special Revenue Funds. Amounts disbursed to special revenue funds with no return or requirement for repayment.

- 950 Interfund Transfers. Amounts disbursed to a fund within the same fund type with no return or requirement for repayment.
- 960 Transfers to Permanent Funds. Amounts disbursed to permanent funds with no return or requirement for repayment.
- 970 Transfers to Internal Service Funds. Amounts disbursed to internal service funds with no return or requirement for repayment.
- 980 Transfers to Trust Funds. Amounts disbursed to trust funds with no return or requirement for repayment.
- 990 Transfers to Enterprise Funds. Amounts disbursed to enterprise funds with no return or requirement for repayment.

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 subfunctions 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. 4-4) on basis that reflects cost incidence.
Unemployment Compensation	Identify or allocate to employee function (see p. 4-4) on basis that reflects cost incidence. If immaterial, 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 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. Pupil transportation costs are <u>not</u> to be charged to Instruction.
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. Programs for Students at Risk are included in the function.
5200	Exceptional. Programs for exceptional student education are determined by law. Criteria for each program is 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 programs established by the Legislature.
5400	Adult General. All Adult General course offerings which are funded under Workforce Development.
5500	Other Instruction. Instruction not qualifying for FEFP funding; such as instruction provided in recreation and leisure courses, Lifelong Learning, or in Pre-kindergarten programs not funded through the FEFP or Workforce Development. 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.
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 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 subfunctions:
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 subfunctions. 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 Inservice 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 inservice 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). 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 individual, 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 cash, 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. 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:
- 7710 Planning, Research, Development, and Evaluation Services. Activities, on a systemwide 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 to 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, health services, and staff accounting. Inservice 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.
- 7750 Data Processing Services. Activities concerned with preparing data for storage, storing data, and retrieving data for reproduction as information for management and reporting.
- 7760 Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; activities concerned with duplicating and printing for the school board; and mail room and courier services.
- 7790 Other Central Services.
- 7800 Pupil Transportation Services. Consists of those activities which have as their 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.

- 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, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for 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 function 7900.
- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.
- 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 Pupil Transportation (7800) and Food Services (7600) are to be charged to these functions. Routine maintenance of audio visual equipment is to be charged to Instructional Media Services (6200). All other equipment repairs may be charged to 8100. If the maintenance labor force is used to construct facilities, the costs should be reclassified to function 7400.
- 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, and community welfare activities. Does not include instructional programs. Fee supported instructional programs should be coded to 5500.
- 9200 Debt Service. Payments of principal and interest for the retirement 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.

FACILITY

Florida law requires financial reporting on a school basis. By statute, a school is defined as, ". . . an organization of pupils for instructional purposes on an elementary, secondary or other public school level, approved under regulations 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 which 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 237.34, Florida Statutes, requires program cost reporting. This reporting is to be accomplished as described in Chapter 5 of this manual.

FISCAL YEAR

Fiscal year denotes a twelve-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. In transmitting records to DOE, fiscal year shall be identified as illustrated here:

01 for FY 2000-2001
00 for FY 1999-2000

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 code 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.