

Function/Object Codes-

** CLASSROOM LEVEL **		
<u>Function</u>	<u>Object</u>	<u>Description</u>
5000		Instruction. Instruction includes the activities dealing directly with the teaching of students, or the interaction between teacher and students. Textbook purchases should be charged to this code.
5100		Basic (FEFP K-12). The Basic Program is that part of the district school board's full-time equivalent (FTE) instructional programs. Programs for Students at Risk and English for Speakers of Other Languages are included in this function.
5200		Exceptional. Programs for exceptional student education (ESE) are determined by law. Criteria for each program are specified by SBE rules. This function includes Pre-K ESE.

** INSTRUCTIONAL SUPPORT **		
<u>Function</u>	<u>Object</u>	<u>Description</u>
6100		Student Personnel Services . Activities that are designed to assess and improve the well-being of students and to supplement the teaching process.
6200		Instructional Media Services (School Library Related) These activities include developing and acquiring library materials.
6300		Instruction and Curriculum Development Services. Activities designed to <u>aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.</u> 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 <u>professional or occupational growth and competence of members of the instructional staff</u> (defined in Rules 6A-1.0502, F.A.C., Non-certificated Instructional Personnel, and 6A-1.0503, F.A.C., Definition of Qualified Instructional Personnel) during the time of their service to the district school board or school, including workshops, demonstrations, and school visits.
6500		Instructional-Related Technology. <u>Technology activities and services for the purpose of supporting instruction.</u> <i>These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds.</i> These activities include costs associated with 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 under this code.

For information not listed here, please visit Chapter 4 of the Red Book online <http://www.fldoe.org/fefp/pdf/red4.pdf>

**** OPERATIONS OF SCHOOL ****

<u>Function</u>	<u>Object</u>	<u>Description</u>
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 students.
7100		Board. <u>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.</u> Also included are expenditures of the board attorney and expenditures for other legal services, independent auditors and internal auditors who report directly to the district school board.
7300		School Administration (Office of the Principal). <u>Activities concerned with directing and managing the operation of a particular school.</u> This function includes the activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school, supervision and maintenance of the records of the school, and coordination of school instructional activities with the instructional activities of the school system.
7500		Fiscal Services. <u>Activities concerned with the fiscal operation of the school system.</u> This function includes fiscal and inventory control , and internal audit staff who do not report to the district school board should be included in this function.
7700		Central Services. <u>Activities, other than general administration, that support other instructional and supporting services programs.</u>
7720		Information Services. Activities concerned with writing, editing, and preparation necessary to disseminate educational and administrative information to students, staff, managers, or the general public through direct mailing, various news media, e-mail, Internet, and personal contact.
7760		Internal Services. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, and equipment
7900		Operation of Plant. Activities concerned with keeping the physical plant open and ready for use. Allowable components of this function are <u>building rent</u> , and insurance costs associated with school buildings.

For information not listed here, please visit Chapter 4 of the Red Book online <http://www.fldoe.org/fejp/pdf/red4.pdf>

<u>Function</u>	<u>Object</u>	<u>Description</u>
	100	Salaries. 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 individuals in permanent positions. See Subobject 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 over management policies in school operations. Included are the principals; assistant principals; and curriculum coordinators, deans, and persons who carry out the job responsibilities indicated above with an alternate job title.
	160	Other Support Personnel. Included are all district school board employees not listed in another category. Examples include clerical/secretarial staff
<u>Function</u>	<u>Object</u>	<u>Description</u>
	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 that 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 that by their nature can be performed only by persons with specialized skills and knowledge acquired through <i>intensive academic preparation</i> . Included are the services of auditors, lawyers, consultants, and accountants. Nonprofessional training and consulting services should use code 390.
	320	Insurance and Bond Premiums. Expenditures for all types of insurance coverage (other than group insurance as described in Object 230), such as property, liability, fidelity, and bond premiums.
	330	Travel. Costs for transportation, meals, hotels, registration fees, and other expenditures associated with traveling on business for the district school board. Per diem payments in lieu of reimbursement for subsistence (room and board) are reported as travel expenditures.
	360	Rentals. Expenditures for leasing or renting land, buildings, films, and equipment for both temporary and long-range use of the district school board . This object code includes annual fees charged for support and maintenance of software, software licenses, annual access fees for electronic devices, and fees for broadcast rights. Payments on capital leases are not recorded in this account, but are recorded as a reduction of principal and the recognition of expenditures.
	370	Communications. Expenditure to provide postage for the school.
	390	Other Purchased Services. Expenditures for all other purchased services not included above, such as printing, binding, reproduction, and other nonprofessional purchased services, including nonprofessional training and consulting services.

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<u>Function</u>	<u>Object</u>	<u>Description</u>
	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. Examples include expenditures for instructional supplies. (CAN INCLUDE STUDENT WORKBOOKS)
	520	Textbooks. Expenditures for textbooks furnished free by school districts, including freight (Section 1006.40, F.S.). This category also includes the costs of electronic media (e-books), workbooks, textbook binding or repair, and text-related materials.
	530	Periodicals. Expenditures for all periodicals and newspapers. A periodical is any publication (<u>paper or electronic</u>) appearing at regular intervals of less than a year and continuing for an indefinite period.
	590	Other Materials and Supplies. Expenditures for all other supplies and materials not included above.

NOTE: THRESHOLD TO DETERMINE **CAPITALIZED VS. NONCAPITALIZED** DEPENDS ON DISTRICTS LOCAL POLICIES.
 *REGARDLESS OF THRESHOLD, ALL FURNITURE, FIXTURES, AND EQUIPMENT (INCLUDING COMPUTER HARDWARE),
 MUST BE ACCOUNTABLE AND REVERTED BACK TO SCHOOL DISTRICT.

<u>Function</u>	<u>Object</u>	<u>Description</u>
	600	Capital Outlay. Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.
	610	Library Books. Expenditures for noncapitalized regular or incidental purchases of school library books (hard copy or electronic) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Costs of freight for school library books are included.
	620	Audiovisual (AV) Materials (Nonconsumable). Expenditures for nonconsumable 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.
	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. *Included in this category is computer hardware. The term “computer” refers to not only the main processing unit, but also expansion cards, upgrade devices, and peripherals such as: operating system

See note reference
CAPITALIZED VS. NONCAPITALIZED

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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 drives, CDROM drives, plotters, modems, computer projection devices, adaptive hardware, and other peripherals that attach to the main unit. (tangible)

- 641 Capitalized Furniture, Fixtures, and Equipment.
- 642 Noncapitalized Furniture, Fixtures, and Equipment.
- 643 Capitalized Computer Hardware
- 644 Noncapitalized Computer Hardware

See note reference
CAPITALIZED VS. NONCAPITALIZED

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 includes operating systems, programming languages, and utility programs; and 2) **application programs that are designed to perform tasks such as database management, spreadsheet functions, instruction, and word processing.**

690 Included with computer software is enterprise resource software, which consists of programs and applications used district-wide for administration of the school district or used to comply with state-mandated reporting requirements. Such software includes software used district-wide to account and coordinate for resources and information related to items such as financial data, human resource information, and student and asset records, but does not include instructional software. This software must be classified as a capital asset in accordance with GASB Statement 51, Accounting and Financial Reporting for Intangible Assets, and have a useful life of at least five years.

- 691 Capitalized Software
- 692 Noncapitalized Software

See note reference
CAPITALIZED VS. NONCAPITALIZED

<u>Function</u>	<u>Object</u>	<u>Description</u>
	700	Other. Amounts paid for goods and services not previously classified. This includes payment of dues and fees.
	730	Dues and Fees. Expenditures for dues and fees include dues paid to professional organizations as determined by district school board policies and procedures. Also included are tuition fees for employee training activities, and administration fees paid to other organizations
	790	Miscellaneous. Expenditures that cannot be assigned to any other category should be charged to this account. Included are the expenditures for Federal Indirect Cost for projects, which should be assigned to Function 7200 and General Administration