

Function Code Descriptions

R.11

Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Function 11 - Costs to Include:	Function 11 - Costs to EXCLUDE (with Correct Function):
<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Classroom teachers • Teacher aides • Classroom assistants • Graders • Staff working in the classroom on a dedicated basis • Adult basic education teachers • Substitute teachers including while instructional staff is attending in-service training or staff development • Teachers that deliver instruction by television, satellite, etc. • TI-IN services provided by education service centers • Classes taught to students by education service centers • Special education instructional services, including speech, health, occupational and physical therapy • After hours tutorial and enrichment • Upkeep and repairs to instructional materials and equipment in the classroom • Instruction in health • Field trips • Band instruments purchased by the school district or donated by band boosters or other groups • Tuition paid by the school district for students to attend college during the regular school day 	<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Curriculum development (Function 13) • Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21) • School leadership costs such as principals, assistant principals and their staffs (Function 23) • Salaries and expenditures/ expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53) • Network managers for non-instructional computer networks (Function 53) • Management Information Services (MIS) directors (Function 53) • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53) • Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51) • Tuition for students attending classes in another school district because the

<ul style="list-style-type: none"> • Tuition paid by the school district for students who attend classes in another school district which is not a part of a Public Education Grant or transfer of an entire grade. • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher • Network manager for instructional networks • Stand alone or networked computers used by staff in this function • Webmaster in instructional setting • Technology coordinator for instructional networks • Testing materials for tests developed and administered by teachers • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place • Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs • Insurance for driver's education vehicles • Graduation expenditures/expenses • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional purposes, including driver education • Textbooks • Encyclopedias and other reference books in the classroom • Salaries of instructional staff while attending in-service training or staff development • Food purchases to instruct students on food preparation • School bus aides for special education 	<p>resident school district does not offer certain grade levels (Function 99)</p> <ul style="list-style-type: none"> • Testing materials for standardized tests (Function 31) • Band Uniforms (Function 36) • Insurance on band instruments (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
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Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function 12 - Costs to INCLUDE:	Function 12 - Costs to EXCLUDE (with Correct Function):
<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Salaries of library staff when attending in-service training or staff development • Substitute pay for library staff including while library staff are attending in-service training or staff development • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials • Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library • Supplies for binding and repairing books or other media contained in the resource 	<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for non-instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

<p>center</p> <ul style="list-style-type: none"> • Upkeep and repairs to media, library and resource center materials and equipment • Media and Living Science services provided by an education service center • Library system software/license including stand-alone and networked computers and applications • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes 	
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R.13

Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Function 13 - Costs to INCLUDE:	Function 13 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries or salary supplements related to curriculum writers • Staff that research and develop innovative, new or modified instruction • Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (includes instructional technology) • Curriculum coordinator (not responsible for supervising instructional staff) • Subject area or grade level department heads and related support staff • Assistant/Deputy Superintendent(s) for Curriculum • Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings 	<ul style="list-style-type: none"> • Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable) • Substitute pay for instructional staff attending staff development or in-service training (Function 11) • Substitute pay for library staff attending staff development or in-service training (Function 12) • Assistant/Deputy Superintendent(s) for Instruction (Function 21) • Instructional supervisors (Function 21) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • In-service training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function) • Additional costs associated with serving as coaches, athletic directors, band

<ul style="list-style-type: none"> • Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit • Supplies, materials and equipment for curriculum development or in-service training • Upkeep and repairs to equipment used for curriculum development or in-service training • Paid sabbatical leaves for instructional staff • Staff development or in-service training provided by an education service center • Stand-alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for staff development or curriculum development purposes 	<p>directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</p> <ul style="list-style-type: none"> • Technology coordinator for instructional networks (Function 11)
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R 21

Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

Function 21 - Costs to INCLUDE:	Function 21 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes • In-service training or staff development for staff classified in this function • Stand alone or networked computers 	<ul style="list-style-type: none"> • Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff members who perform Staff development and in-service training (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech,

used by staff in this function	debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
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R.23

School Administration

This function is used for expenditures/expenses that are used to direct and manage a school campus. These include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus

Function 23 - Costs to INCLUDE:	Function 23 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Principals, assistant principals and related staff • Staff to record, compile and report pupil attendance data, such as attendance databases, including enrollment records • Campus staff that maintain principal's activity or student activity funds • All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group) • Upkeep and repairs to equipment related to school leadership • Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone • Purchase of vehicles for school leadership purposes • Pre/post-employment physicals or drug testing for personnel classified in this function • Design of campus improvement plans • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Staff who compile superintendent's annual report (Function 41) • Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (Function 53) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

R.31

Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping the students establish realistic goals. This function includes costs of psychological services, identification of

individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Function 31 - Costs to INCLUDE:	Function 31 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Counselors and related staff, including Career and Technical or occupational counselors • Staff who evaluate student performance using assessment instruments • Mental health screening • Psychologists • Psychiatrists • Diagnosticians • Assistant/Deputy Superintendent(s) for Guidance and Counseling • Student appraisal services • Maintaining information on home and family background, standardized test results and school performance • Maintaining information on course of study for each student • Placement services • Testing materials for standardized tests • Contracted testing services for standardized tests • Student/parent counseling • Upkeep and repairs to equipment related to guidance and counseling services • Purchase of vehicles for guidance and counseling personnel • Supplies for guidance, counseling and evaluation services • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Costs for providing physical health services to students (Function 33) • Testing materials for student tests developed and administered by teachers (Function 11)

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

Function 32 - Costs to INCLUDE:	Function 32 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Truant/attendance officers • Personnel transferring migrant student records • Social workers • Assistant/Deputy Superintendent(s) for Social Services • Purchase of vehicles for social work services • Upkeep and repairs to materials and equipment related to social work services • Supplies for social work services • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Staff that record and compile student attendance -- e.g., attendance databases (Function 23) • Staff that record and compile superintendent's report on attendance (Function 41) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Parent education/involvement liaison or coordinator (Function 61) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

R.33

Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

Function 33 - Costs to INCLUDE:	Function 33 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students • Contracted medical services including doctor visits, dental visits, vision services and nursing services • Staff and student inoculations 	<ul style="list-style-type: none"> • Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91) • Instruction in health (Function 11) • Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11) • Supplies and services for upkeep and

<ul style="list-style-type: none"> • Medical and health supplies for the use of students to assist in health care • Medicaid administrative expenditures • Student physical health screening and referral • Upkeep and repairs to materials and equipment related to health services • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Industrial nurses • Purchase of vehicles for health services • In-service training or staff development for staff classified in this function 	<p>maintenance for buildings and grounds, including utilities (Function 51)</p> <ul style="list-style-type: none"> • Pre/post-employment physicals or drug testing for personnel classified in other functions (charge to appropriate function) • Physical examinations for purposes of athletics (Function 36, Program Intent Code 91)
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R.34

Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. This includes transporting students immediately following the close of school and transporting students' home following afterschool activities such as tutoring.

Function 34 - Costs to INCLUDE:	Function 34 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Transportation specifically for students that participate in special programs as defined in program intent codes -- e.g., Services to Students with Disabilities (Special Education), Career and Technical, etc. Include the appropriate program intent code when applicable • Transportation supervisors, directors, bus drivers and bus maintenance personnel • Fuel, tires, etc. for buses • Contracted repair of buses • Bus driver training and certification • Fleet insurance for buses • Bonding expenditures/expenses for bus drivers • Assistant/Deputy Superintendent(s) for Transportation • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug 	<ul style="list-style-type: none"> • Field trips (Function 11) • Student organization trips -- e.g., FFA, National Honor Society (Function 36) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Financing costs -- e.g. principal and interest for acquisition of buses (Function 71) • Principal and interest on school bus loans/capital leases (Function 71) • Vehicles other than those used for student transportation (charge to appropriate function)

testing for personnel classified in this function <ul style="list-style-type: none"> • Initial purchase of school buses • In-service training or staff development for staff classified in this function 	
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R.35

Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff.

Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Function 35 - Costs to INCLUDE:	Function 35 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Food service supervisors or directors and related staff • Cooks • Snack bar staff • Food purchases • Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students • Commodities • Summer feeding program • Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations • Purchase of food service equipment (Contact School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program) • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Food purchases to instruct students on food preparation (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Concession stands at athletic events (Function 36) • Snacks, food and drinks for resale in an activity fund (Function 36)

R.36

Co-Curricular - Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

Function 36 - Costs to INCLUDE:	Function 36 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91) • Athletic Directors/assistants and trainers (use Program Intent Code 91) • Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91) • Physical examinations for purposes of athletics (use Program Intent Code 91) • Medical and health supplies to be used for athletics (use Program Intent Code 91) • Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91) • Game officials (use Program Intent Code 91) • Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91) • Travel for band director, sponsors of debate, science competition, etc. and students including meals & lodging for student competition & extracurricular activities (use Program Intent Code 99) • Gatekeepers, timers, scorekeepers at athletic events (use Program Intent Code 91) • Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor 	<ul style="list-style-type: none"> • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Property insurance for band uniforms, instruments and other equipment (Function 51) • Band instruments purchased by the school district or donated by band boosters or other groups (Function 11) • Security for co-curricular/ extracurricular events (Function 52) • Property insurance for athletic uniforms and equipment (Function 51)

<p>Society, etc. including costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99 or PIC 21 for Advanced Academics or student organizations sponsors)</p> <ul style="list-style-type: none"> • Band uniforms (use Program Intent Code 99) • Items (snacks, food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99) • Costs for Concession stands at athletic events • Student organization trips – e.g., FFA, National Honor Society • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for co-curricular/extracurricular purposes 	
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R 41

General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

Function 41 - Costs to INCLUDE:	Function 41 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Expenditures/expenses for board of trustees, including travel, training and legal fees • Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency • Other salaries and expenditures/expenses related to the office of the superintendent • Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and 	<ul style="list-style-type: none"> • Building and property insurance (Function 51) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Salaries and expenditures/ expenses related to a warehouse operation (Function 51) • Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve

<p>internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing</p> <ul style="list-style-type: none"> • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodial • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • Vehicles (including acquisition, maintenance and supplies) used for administrative personnel • Expenditures/expenses for bonding administrative personnel • Costs associated with records management • Insurance for administrative automobiles • Purchase of vehicles for administrative staff • Liability insurance for board of trustees and administrative personnel • Design of district improvement plan • Pre/post-employment physicals or drug testing for personnel classified in this function • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities 	<p>multiple functions (Function 53)</p> <ul style="list-style-type: none"> • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property. (Function 99)
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<p>are involved</p> <ul style="list-style-type: none"> • Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes • Amounts paid for monitors or conservators or management teams required by TEA • In-service training or staff development for staff classified in this function 	
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R.51

Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Function 51 - Costs to INCLUDE:	Function 51 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and other expenditures/expenses for custodian services • Salaries and other expenditures/expenses for maintenance of buildings, grounds, and appliances • Salaries and other expenditures/expenses for property/casualty insurance • Supervisors, Directors, Assistant/ Deputy Superintendents for facilities maintenance and operation • Premiums for blanket casualty insurance for physical facilities, including food service operations • Property insurance for band instruments, uniforms and other equipment • Property insurance for athletic uniforms and other athletic equipment • Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations • Utilities for the entire school district, including food service operations • Salaries and expenditures/ expenses related to a warehouse operation • Stand alone or networked computers used by staff in this function 	<ul style="list-style-type: none"> • Acquisition or purchase of land and/or buildings (Function 81) • Remodeling or construction of buildings (Function 81) • Major improvement to sites (Function 81) • Initial installation or extension of service systems or other equipment (Function 81) • Security and monitoring expenditures (Function 52)

<ul style="list-style-type: none"> • Pre/post-employment physicals or drug testing for personnel in this classification • Security systems that are part of a smoke detector system • Vehicles purchased for facilities maintenance and operation • In-service training or staff development for staff classified in this function 	
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R.52

Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school sponsored events at another location.

Function 52 - Costs to INCLUDE:	Function 52 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Visitor monitoring system • Security guards • Hall monitors for security purposes • School bus security monitors • School crossing guards • Campus police • Security at school-sponsored events, including co-curricular/extracurricular events • Security vehicles for personnel assigned to this functional area • Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc. • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Security systems that are part of a smoke detector system (Function 51) • Truant officers (Function 32) • Social workers (Function 32) • Parent education/involvement liaison or coordinator (Function 61) • School bus aides for special education (Function 11)

R.53

Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general

types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

Function 53 - Costs to INCLUDE:	Function 53 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and expenditures/ expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions • Network managers for non-instructional computer networks • Salaries and expenditures/ expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions • Salaries and expenditures/ expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions • Management Information Services (MIS) directors • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) • Purchase of vehicles for Data Processing Services • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Stand alone or networked computers used by a specific functional area (Charge to appropriate function) • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher (Function 11) • Instructional Technology Coordinator (Function 11) • Webmaster in instructional setting (Function 11) • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (Function 13) • Library system software/license including stand-alone and networked applications (Function 12) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

R.61

Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function 61 - Costs to INCLUDE:	Function 61 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public • Parenting programs • Parental involvement programs • Parent education/involvement liaison or coordinator • Parental and education services to adults other than adult basic education • Salaries and related expenditures for child care for teen parents attending school • Staff for child care for teachers or working parents • Baby-sitting after hours and after school daycare • Salaries and related expenditures for amnesty programs • Salaries and related expenditures for civic centers • Salaries and related expenditures for public health programs • Salaries and related expenditures for conducting meetings with parental advisory committees • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Upkeep and maintenance for buildings and grounds (Function 51) • Summer feeding program (Function 35) • After hours' tutorial and enrichment (Function 11) • Adult basic education (Function 11)

R.71

Debt Services

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

Function 71 - Costs to INCLUDE:	Function 71 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Bond principal • Interest on bonds • Capital lease principal • Capital lease purchase interest • Principal on long-term debt • Interest on long-term debt • Interest on short term notes • Principal on school bus loans (that exceed one year in duration) • Interest on school bus loans 	<ul style="list-style-type: none"> • Short-term debt principal – 12 months or less in duration (record initial liability and repayment as a credit and debit to Notes Payable liability account respectively) • Acquisition or purchase of land and/or buildings financed with debt (Function 81)

R.81

Facility Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

Function 81 - Costs to INCLUDE:	Function 81 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Acquisition or purchase of land and/or buildings • Remodeling or construction of buildings • Major improvement to sites • Initial installation or extension of service systems or other equipment • Initial capital outlay to equip new facilities • Capital outlays under capital leases (this does not include lease payments) • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Debt service expenditures associated with debt to finance capital construction (Function 71) • Debt service expenditures associated with capital leases to finance capital items (Function 71) • Capital expenditures that do not relate to major renovation or construction (charge to appropriate function) • Equipment for facilities maintenance and operation (Function 51)

R.93

Payments to Fiscal Agent/Member Districts of Shared Services Arrangements

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

Function 93 - Costs to INCLUDE:	Function 93 - Costs to EXCLUDE (with Correct Function):

<ul style="list-style-type: none"> • Payments from member districts to fiscal agents of shared services arrangements, where fiscal agent will expend funds on behalf of member districts (Use Expenditure Object Code 6492) • Payments from fiscal agents to member districts of shared services arrangements, where member districts will expend funds (Use Expenditure Object Code 6493) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function
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R.95

Payments to Juvenile Justice Alternative Education Programs

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

Function 95 - Costs to INCLUDE:	Function 95 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Payments to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function

R.99

Other Governmental Charges (Harris Co. Appraisal District)

This code is used to record other intergovernmental charges not defined above. This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

Function 99 - Costs to INCLUDE:	Function 99 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade levels not provided by the sending school district (Use Expenditure Object Code 6222) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213) 	<ul style="list-style-type: none"> • Tuition paid by the school district for students to attend college during the regular school day (Function 11) • Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer of an entire grade (Function 11) • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (Function 41)