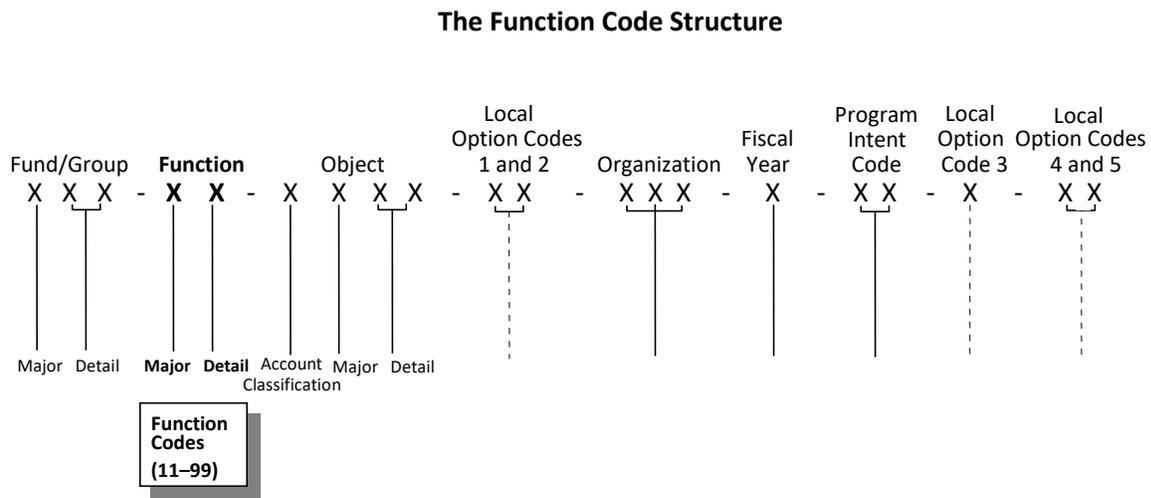# A.3 Function Codes

A function represents a general operational area in a school district. It includes a group of related activities. Most school districts use all functions in educating students or organizing the resources to educate students. For example, to provide an appropriate environment for learning, a school district transports students to school, teaches them, feeds them, and provides them health services. Each of these activities is a function.

An $\mathcal{R}$ by a function indicates that the function is required for reporting purposes (Public Education Information Management System [PEIMS], annual financial and compliance report, or both) if your district used that function.

Note: "Costs" means "expenditures" or "expenses" in this appendix.

Exhibit A.3 illustrates the position of the function codes in the accounting code system.

Exhibit A.3   Function Code Structure

The Function Code Structure

Function codes are grouped in the following major areas according to related activities:

      10   Instruction and Instruction-Related Services

      20   Instructional and School Leadership

      30   Student Support Services

      40   Administrative Support Services

      50   Support Services

      60   Ancillary Services

      70   Debt Service

      80   Capital Outlay

      90   Intergovernmental Charges

Each of these major areas includes specific function codes.

Organization Codes and Program Intent Codes

Certain costs must be accounted for by organization code and program intent code (PIC). See A.6 Organizational Codes and A.8 Program Intent Codes for information about which costs must be accounted for with these codes.

Your school district is encouraged to also use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent, organization, or both. However, your district should weigh the benefits to district management against the effort required to allocate costs before allocating costs that are not required to be allocated.

If your school district does not use specific PICs for costs that do not require them, it must use program intent code 99 (Undistributed) for those costs. If your district does not use specific organization codes for costs that do not require them, it must use organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option) for those costs.

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10   **INSTRUCTION AND INSTRUCTION-RELATED SERVICES**

This function code series is for costs for services that:

- provide direct interaction between staff members and students to achieve student learning or
- provide staff members with the appropriate materials or development to achieve student learning.

$\mathcal{R}$**11**   **Instruction**

This code is for costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided to students in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or **an approved** medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students.

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - classroom teachers - teacher aides - classroom assistants - graders - employees working in the classroom on a dedicated basis - adult basic education teachers - substitute teachers - substitute teachers who provide instruction while instructional staff members attend staff development or in-service training	- salaries for the following: - department heads (function code 13) - curriculum writers (function code 13) - program directors (function code 21) - school leadership, such as principals and assistant principals, and their staffs (function code 23) - network managers for noninstructional networks (function code 53) - webmasters (excluding costs attributable to instructional settings) (function code 53)

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
- teachers who deliver instruction through telecommunications, television, satellite, etc. - school bus aides for special education - teachers for computer labs used for instruction - webmasters in an instructional setting - technology coordinators for instructional networks - network managers for instructional networks - instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur - distance learning - classes taught to students by regional education service centers - adult basic education - special education instructional and related services, including speech, occupational, and physical therapy - health instruction - food used to instruct students on food preparation - field trips - encyclopedias and other reference books in the classroom	- management information services (MIS) directors (function code 53) - information technology (IT) developers, programmers, testers, or systems analysts (excluding costs attributable to instructional settings) (function code 53) - curriculum development (function code 13) - IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53) - security for technology networks, data, or systems (excluding costs attributable to instructional settings) (function code 53) - supplies and services for maintaining buildings and grounds, including utilities (function code 51) - tuition for students attending classes in another district because the resident district does not offer certain grade levels (function code 99)

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
- instructional materials - upkeep and repairs to instructional materials and equipment in the classroom - band instruments purchased by the district or donated by band boosters or other groups - networks, software, licensing fees, maintenance, supplies, and staffs for computers used for instruction - testing materials for tests developed and administered by teachers - instructional supplies, including but not limited to classroom supplies, grade books, grade book software, report cards, and student handbooks - graduation - pre- or postemployment physicals or drug testing for personnel classified with this function code - purchase of vehicles for instructional purposes, including driver's education - insurance for driver's education vehicles - after-hours tutorials and enrichment - tuition paid by the school district for students to attend college during the regular school day	- purchase of weighted average daily attendance (WADA) from either the state or other school districts under the Texas Education Code, Chapter 41 (function code 91) - testing materials for standardized tests (function code 31) - band uniforms (function code 36) - property insurance on band instruments, uniforms, and equipment (function code 51) - additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League (UIL) speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

ℛ 12　　　　　　　**Instructional Resources and Media Services**

This code is for direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function Code 12—Costs to Include:	**Function Code 12—Costs to Exclude (correct function code appears in parentheses):**

• salaries for the following:
 	
  o librarians and library aides
 	
  o staff members who work in a media, resource, or audiovisual center; television studio; or similar work-study area
 	
  o substitute library staff members who work in the library while library staff members attend staff development or in-service training
 	
  o studio crews that record educational programs or program segments for broadcast
 	
• selecting, preparing, cataloging, and circulating books and other printed materials
 	
• planning the use of the library by students and by teachers and other members of the instructional staff
 	
• building individuals' ability to use library books and materials
 	
• selecting, preparing, maintaining, and making available to the instructional staff equipment, films, transparencies, tapes, television programs, software, CDs, DVDs, and similar materials
	• salaries for following:
	
	  o staff members who conduct in-service training on the use of technology (function code 13)
	
	  o network managers for noninstructional networks (function code 53)
	
	  o network managers for instructional networks (function code 11)
	
	  o technology coordinators for instructional networks (function code 11)
	
	• encyclopedias and other reference books in the classroom (function code 11)
	
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	
	• instructional materials (function code 11)
	
	• instructional supplies (function code 11)

Function Code 12—Costs to Include:	Function Code 12—Costs to Exclude (correct function code appears in parentheses):
• planning, programming, writing, and presenting educational programs or program segments for broadcast • books, films, videocassettes, CDs, DVDs, and other media that are maintained by a resource center or library • library system software and software licenses, including stand-alone and networked software • supplies for binding and repairing books or other media contained in the library or resource center • upkeep of and repairs to library or resource center media, materials, and equipment • media and living science services provided by a regional ESC • pre- and postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional resources and media purposes	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

$\mathcal{R}$ 13   **Curriculum Development and Instructional Staff Development**

This code is for direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs (function codes 11, 12, and 13). This code is also for costs related to researching, developing, and modifying instruction.

Function Code 13—Costs to Include:	Function Code 13—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - staff members who research, develop, and modify instructional methods, techniques, and procedures - staff members who prepare or conduct in-service training or staff development for instructional staff members and members of instruction-related staffs (includes training on use of technology) - curriculum coordinators (not responsible for supervising instructional staff members) - subject area or grade level department heads and related support staffs - assistant or deputy superintendents for curriculum - department heads and curriculum writers - curriculum development - fees for outside consultants conducting in-service training or staff development for instructional staff members and members of instruction-related staffs	- salaries for the following: - technology coordinators for instructional networks (function code 11) - substitute teachers who provide instruction while instructional staff members attend staff development or in-service training (function code 11) - substitute library staff members who work in the library while library staff members attend staff development or in-service training (function code 12) - assistant or deputy superintendents for instruction (function code 21) - instructional supervisors (function code 21) - salaries of instructional- and library staff members for the period when they attend in-service training or staff development (function code 11 or 12, as applicable) - supplies and services for maintaining buildings and grounds, including utilities (function code 51) - in-service training or staff development for staff members who are not classified with function code 11, 12, or 13 (applicable function code)

Function Code 13—Costs to Include:	Function Code 13—Costs to Exclude (correct function code appears in parentheses):
• travel and travel-related costs for instructional staff members and members of instruction-related staffs to attend in-service training or staff development • tuition and fees paid by the school district for instructional staff members to attend an institution of higher education for additional hours of credit • supplies, materials, and equipment for curriculum development or in-service training • upkeep of and repairs to equipment used for curriculum development or in-service training • paid sabbaticals for instructional staff members • staff development or in-service training provided by a regional education service center • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional staff development or curriculum development	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

20   INSTRUCTIONAL AND SCHOOL LEADERSHIP

This function code series is for costs related to managing, directing, supervising, and leading staff members who provide instruction or instruction-related services. This function code series is also for costs related to the general management and leadership of a school campus.

ℛ 21 **Instructional Leadership**

This code is for direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

Function Code 21—Costs to Include:	Function Code 21—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
 	
   o instructional supervisors
 	
   o coordinators or directors for special populations or educational programs (Title I, special education, career and technical education, etc.) and related support staffs
 	
   o assistant or deputy superintendents for instruction, instructional supervisors, or program directors or administrators for instruction
 	
 • upkeep of and repairs to materials and equipment related to instructional leadership
 	
 • pre- or postemployment physicals or drug testing for personnel classified with this function code
 	
 • purchase of vehicles for instructional leadership purposes
	• salaries for the following:
	
	   o principals, assistant principals, and related staffs (function code 23)
	
	   o staff members who perform accounting, personnel, or other administrative functions (function code 41)
	
	   o staff members who provide staff development and in-service training (function code 13)
	
	   o assistant or deputy superintendents for curriculum (function code 13)
	
	   o curriculum coordinators who are not responsible for supervising instructional staff (function code 13)
	
	 • supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 21—Costs to Include:	Function Code 21—Costs to Exclude (correct function code appears in parentheses):
	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

ℛ 23   School Leadership

This code is for costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they do the following:

- supervise all operations of the campus
- evaluate staff members of the campus
- assign duties to staff members who maintain student records for the campus

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
 	
  o principals, assistant principals, and related staffs
 	
  o staff members who record, compile, and report student attendance data, including enrollment records
 	
  o campus staff members who maintain a principal's activity fund or student activity fund
	• salaries for staff members who compile the superintendent's annual report (function code 41)
	
	• electronic devices, personal computers, servers, or mainframe computers that are used for multiple functions, for example, general administration and school leadership (function code 53)

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):
• teacher appraisal (even if appraisals are conducted by a teacher peer group) • upkeep of and repairs to equipment related to school leadership • electronic devices, including personal computers, that are used exclusively by the school leadership staff, whether the computers are networked or stand-alone • purchase of vehicles for school leadership purposes • pre- or postemployment physicals or drug testing for personnel classified with this function code • design of campus improvement plans	• supplies and services for maintaining buildings and grounds, including utilities (function code 51) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

30   **STUDENT SUPPORT SERVICES**

This function code series is for costs that directly support students.

ℛ **31**   **Guidance, Counseling, and Evaluation Services**

This code is for direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include the costs of providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.

Function Code 31—Costs to Include:	Function Code 31—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - counselors and related staffs, including career and technical education or occupational counselors - staff members who evaluate student performance using assessment instruments - psychologists - psychiatrists - diagnosticians - assistant or deputy superintendents for guidance and counseling - mental health screening - student appraisal services - maintaining information on a student's home and family background, standardized test results, and school performance - maintaining information on each student's course of study - placement services - testing materials for standardized tests - contracted testing services for standardized tests - student or parent counseling - upkeep of and repairs to equipment related to guidance and counseling services - purchase of vehicles for guidance, counseling, and evaluation personnel	- supplies and services for maintaining buildings and grounds, including utilities (function code 51) - costs for providing physical health services to students (function code 33) - testing materials for student tests developed and administered by teachers (function code 11)

Function Code 31—Costs to Include:	Function Code 31—Costs to Exclude (correct function code appears in parentheses):
• supplies for guidance, counseling, and evaluation services • pre- or postemployment physicals or drug testing for personnel classified with this function code	

𝓡 32 **Social Work Services**

This code is for direct costs that are exclusively for activities such as the following:

- investigating and diagnosing student social needs arising out of the home, school, or community
- providing casework and group work services for the child, parent, or both
- interpreting the social needs of students for other staff members
- promoting change in an individual student's circumstances related to his or her social needs, including providing referrals to and interacting with other governmental agencies

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  o social workers
  o truancy or attendance officers
  o staff members who transfer records of migrant students
  o assistant or deputy superintendents for social services
  o purchase of vehicles for social work services
	• salaries for the following:
	  o staff members who record, compile, and report student attendance data (function code 23)
	  o staff members who record and compile the superintendent's report on attendance (function code 41)

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):
o upkeep of and repairs to materials and equipment related to social work services o supplies for social work services o pre- or postemployment physicals or drug testing for personnel classified with this function code	o liaisons or coordinators for parent education and involvement (function code 61) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

𝓡 33   **Health Services**

This code is for direct costs that are exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.

Function Code 33—Costs to Include:	Function Code 33—Costs to Exclude (correct function code appears in parentheses):
• salaries for the following:	• medical and health supplies to be used for athletics (function code 36, program intent code 91) • instruction in health (function code 11)

Function Code 33—Costs to Include:	Function Code 33—Costs to Exclude (correct function code appears in parentheses):
o school physicians (including ophthalmologists), dentists, optometrists, physician's assistants, nurses, and nurse's aides who maintain the health of students or provide health services to students o industrial nurses • contracted medical services, including doctor visits, dentist visits, vision services, and nurse services • inoculations for staff members and students • medical and health supplies for the use of students to assist in health care • Medicaid administrative expenditures • physical health services, screenings, and referrals for students • upkeep of and repairs to materials and equipment related to health services • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for health services	• speech, health, physical, and occupational therapy to assist special education students in the learning process (function code 11) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • pre- or postemployment physicals or drug testing for personnel classified with other function codes (applicable function code) • physical examinations for purposes of athletics (function code 36)

ℛ 34   **Student Transportation**

This code is for costs incurred in transporting students to and from school. It is also for costs that are exclusively for student transportation

that is related to career and technical education (CTE) services, special education services, or other special program services.

Your school district must record costs for regular bus routes to and from school, or for bus passes for transportation to and from school, using program intent code 99 (Undistributed) and organization code 999 (Undistributed) or 998 (Unallocated, Local Option).

Your district must record costs that are exclusively for transportation of students related to CTE services, special education services, or other special educational services using the applicable PIC.

Function Code 34—Costs to Include:	Function Code 34—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
 	
   o transportation supervisors and directors, bus drivers, and bus maintenance personnel
 	
   o assistant or deputy superintendents for transportation
 	
• transportation specifically for students who participate in special programs as defined in the PICs, for example, special education (services to students with disabilities), CTE, etc. (Applicable program intent code must be used.)
 	
• Expenditures/expenses for regular bus routes to and from school for **eligible regular program students**
 	
• fuel, tires, etc., for buses
 	
• contracted repair of buses
 	
• bus driver training and certification
 	
• fleet insurance for buses
 	
• surety bonds for bus drivers
	• field trips (function code 11)
	
	• trips for members of student organizations, for example, Future Farmers of America (FFA), National Honor Society, etc. (function code 36)
	
	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)
	
	• financing costs, for example, principal and interest for acquisition of buses (function code 71)
	
	• principal and interest on school bus loans and capital leases (function code 71)

Function Code 34—Costs to Include:	Function Code 34—Costs to Exclude (correct function code appears in parentheses):
• bus passes • pre- or postemployment physicals or drug testing for personnel classified with this function code • initial purchase of school buses	• vehicles other than those used for student transportation (applicable function code)

ℛ 35   **Food Services**

This code is for direct costs that are exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.

Function Code 35—Costs to Include:	Function Code 35—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
   o food service supervisors or directors and related staffs
   o cooks
   o snack bar staff members
 	
• Summer Food Service Program
 	
• food
 	
• nonfood items such as plates, silverware, and napkins that are essential to providing food services to students
 	
• commodities
 	
• vehicles for transporting food from central locations to satellite locations and related costs
	• food used to instruct students on food preparation (function code 11)
	
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	
	• concession stands at athletic events (function code 36)
	
	• snacks, food, and drinks for resale in an activity fund (function code 36)

Function Code 35—Costs to Include:	Function Code 35—Costs to Exclude (correct function code appears in parentheses):
• food service equipment (Contact the Food and Nutrition Division at the TDA [http://www.squaremeals.org/About/ContactFoodandNutrition.aspx] to find out which equipment is eligible under the food service program.) • pre- or postemployment physicals or drug testing for personnel classified with this function code • vehicles used for food services	

ℛ 36   **Extracurricular Activities**

This code is for costs for school-sponsored activities outside of the school day (extracurricular activities). These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement. The activities may be competitive or noncompetitive.

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. They include related activities, such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.

If your school district has activity funds, it must classify the goods purchased for resale with this function code and record the gross sale of goods with revenue object code 5755 (Results from Enterprising Activities, Activity Funds, and Clearing Accounts).

Function Code 36—Costs to Include:	Function Code 36—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
 	
  o athletic directors, assistants, and trainers (program intent code 91)
 	
  o game officials (program intent code 91)
 	
  o gatekeepers, timers, and scorekeepers at athletic events (program intent code 91)
 	
• athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team, pep squad, or cheerleading (program intent code 91)
 	
• **insurance** to cover student injuries that occur while students participate in athletics (program intent code 91)
 	
• physical examinations for purposes of athletics (program intent code 91)
 	
• medical and health supplies to be used for athletics (program intent code 91)
 	
• athletic supplies and equipment, including uniforms (program intent code 91)
 	
• travel for coaches, trainers, sponsors, and students, including meals and lodging (program intent code 91)
 	
• travel for band directors, sponsors of debate and other activities, and student
	• instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur (function code 11)
	
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	
	• property insurance for band uniforms, instruments, and other equipment (function code 51)
	
	• band instruments purchased by the school district or donated by band boosters or other groups (function code 11)
	
	• security for extracurricular events (function code 52)
	
	• property insurance for athletic uniforms and equipment (function code 51)

participants in extracurricular activities, including meals and lodging for student competition and extracurricular activities (program intent code 99) • trips for members of student organizations, for example, FFA, National Honor Society, etc. • membership fees and dues for coaches (program intent code 91) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (program intent code 91 or 99) • band uniforms (program intent code 99) • items (snacks, food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (program intent code 99) • concession stands at athletic events • pre- or postemployment physicals or drug testing for personnel classified with this function code • vehicles for extracurricular purposes	

40   ADMINISTRATIVE SUPPORT SERVICES

This function code series is for costs related to the overall general administrative support services of your school district.

ℛ 41   **General Administration**

This code is for costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.

For all costs that your district records with function code 41, your district must use:
- program intent code 99 and
- the organization codes in the 700 organization code group. (The organization codes in that group may not be used with any other function code, other than specific costs in function code 53 [Data Processing] that relate to the functions of the business office.)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - staff members who perform accounting, personnel, or other administrative functions - staff members who compile the superintendent's annual report - costs for the board of trustees, including travel, training, and legal fees - portion of superintendent's salary associated with performing administrative duties directly related to the superintendency	- portion of superintendent's salary associated with other functions, such as instruction, campus leadership, and support services (applicable function code) - incremental costs of tax collection due to purchase of weighted average daily attendance (WADA) from either the state or other school districts (function code 92) - building and property insurance (function code 51) - supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):

• other salaries and costs related to the office of the superintendent
 	
• salaries and other costs related to the following:
 	
  o budgeting, accounting, and fiscal affairs, including payroll and internal auditing costs, property accounting (capital assets and fixed assets), inventory, and purchasing
 	
  o human resources (personnel services)
 	
  o tax office services for the school district
 	
  o the instructional materials custodian
 	
  o support services for aggregating attendance reports to the superintendent's report on attendance and for compiling that report
 	
  o legal and risk management issues, including analysis of tax value limitation agreements
 	
  o planning and research
 	
  o community and public relations
 	
• electronic devices, including personal computers and stand-alone or networked computers, used primarily by function code 41 personnel for administrative purposes
	• salaries and other costs related to a warehouse operation (function code 51)
	
	• IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53)
	
	• MIS directors (function code 53)
	
	• amounts collected as "costs" from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes (liability object code 2110, Accounts Payable)
	
	• amounts paid to other governmental entities, such as county appraisal districts, for costs related to appraising property (function code 99)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
• vehicles (including acquisition, maintenance, and supplies) for administrative personnel • insurance for administrative automobiles • surety bonds for administrative personnel • costs related to records management • liability insurance for the board of trustees and administrative personnel • design of the district improvement plan • pre- and postemployment physicals or drug testing for personnel classified with this function code • fees, travel, and other costs related to appraising property and collecting taxes when no other governmental entities are involved • amounts paid to other governmental entities, such as county appraisal districts, for costs related to collecting taxes • amounts paid for monitors, conservators, or management teams required by TEA • normal tax collection costs of the school district • normal legal and election costs of the school district	

| 50 | SUPPORT SERVICES[35] |

This function code series is for costs for non-student-based school district support services. That is, support services that do not directly support students. See the **30 function code series** for information on costs for student support services.

| ℛ 51 | Facilities Maintenance and Operations |

This code is for costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.

Function Code 51—Costs to Include:	Function Code 51—Costs to Exclude (correct function code appears in parentheses):
• salaries for supervisors, directors, and assistant or deputy superintendents for facilities maintenance and operations • salaries and other costs related to a warehouse operation • custodian services • building and appliance maintenance • equipment for maintenance and operation of facilities • property and casualty insurance • premiums for blanket casualty insurance for physical facilities, including food service operations • building and property insurance	• acquisition or purchase of land and buildings (function code 81) • remodeling or construction of buildings (function code 81) • major improvements to a site (function code 81) • initial installation or extension of service systems or other equipment (function code 81) • security and monitoring (function code 52)

[35] Before September 1, 2005, this series was titled "Support Services: Non-student-based."

Function Code 51—Costs to Include:	Function Code 51—Costs to Exclude (correct function code appears in parentheses):
• property insurance for band instruments, uniforms, and equipment • property insurance for athletic uniforms and equipment • property insurance for other equipment • vehicles purchased for facilities maintenance and operations • supplies and contracted maintenance for vehicles used for facilities maintenance and operations, including food service operations • utilities for the entire school district, including for food service operations • supplies and services for maintaining buildings and grounds • pre- and postemployment physicals or drug testing for personnel classified with this function code • security systems that are part of a smoke detector system	

ℛ 52   **Security and Monitoring Services**

This code is for costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.

Function Code 52—Costs to Include:	Function Code 52—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - security guards - hall monitors for security purposes - school bus security monitors - school crossing guards - campus police - security and monitoring - security at school-sponsored events, including extracurricular events - communication devices for personnel classified with this function code - vehicles used for security and monitoring - supplies, equipment, and contracted services for the safekeeping of students and staff members, including metal detectors, drug dogs, surveillance devices, etc. - emergency management - pre- and postemployment physicals or drug testing for personnel classified with this function code	- salaries for the following: - truancy or attendance officers (function code 32) - social workers (function code 32) - liaisons or coordinators for parent education and involvement (function code 61) - school bus aides for special education (function code 11) - security systems that are part of a smoke detector system (function code 51)

ℛ 53   **Data Processing Services**

This code is for costs for data processing services, whether in-house or contracted.

For data-processing costs associated with business office functions, such as accounting and payroll, your district must use organization code 750.

Function Code 53—Costs to Include:	Function Code 53—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
 	
   o network managers for noninstructional networks
 	
   o management information services (MIS) directors
 	
   o webmasters (excluding costs attributable to instructional settings)
 	
   o information technology developers, programmers, testers, and systems analysts (excluding costs attributable to instructional settings)
 	
• information technology networks; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees, development, and maintenance for these hardware and software
 	
• networked or stand-alone mainframes, servers, computers, or other electronic equipment that is used for multiple functions
 	
• applications such as the following:
 	
   o student information systems
 	
   o financial accounting systems
	• salaries for the following:
	
	   o technology coordinators for instructional networks (function code 11)
	
	   o webmasters in instructional settings (function code 11)
	
	   o staff members who prepare or conduct in-service training or staff development for instructional and instruction-related staffs (includes instructional technology) (function code 13)
	
	• stand-alone or networked electronic devices used by a specific functional area (applicable function code)
	
	• peripheral devices, including monitors and printers (applicable function code)
	
	• networks, software, licensing fees, maintenance, supplies, and staffs, including computer lab teachers, for computers used for instruction (function code 11)
	
	• library system software and software licenses, including stand-alone and networked applications (function code 12)

Function Code 53—Costs to Include:	Function Code 53—Costs to Exclude (correct function code appears in parentheses):
○ human resources or personnel systems - management of facilities that house computers, servers, or network equipment - computer processing - systems development - analysis of workflows, processes, and requirements - coding, testing, debugging, and documentation - systems integration - design of applications supporting IT infrastructure - interfacing costs associated with general types of technical assistance to data users - security for technology networks, data, or systems (excluding costs attributable to instructional settings) - vehicles used by personnel classified with this function code - pre- and postemployment physicals or drug testing for personnel classified with this function code	supplies and services for maintaining buildings and grounds, including utilities (function code 51)

60 ANCILLARY SERVICES

This function code series is for costs for school district support services that supplement the operation of the district.

ℛ 61   **Community Services**

This code is for costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

Function Code 61—Costs to Include:	Function Code 61—Costs to Exclude (correct function code appears in parentheses):
- salaries for the following: - liaisons or coordinators for parent education and involvement - staff members providing child care for teachers or working parents - individuals providing child care for teen parents attending school - salaries and related costs for community recreation services, such as the operation of a school library, swimming pool, or playground for the public - parenting programs - parental involvement programs - parental and education services for adults other than adult basic education - child care for teen parents attending school - after-hours babysitting and after-school daycare - salaries and related costs for amnesty programs - salaries and related costs for civic centers	- supplies and services for maintaining buildings and grounds, including utilities (function code 51) - Summer Food Service Program (function code 35) - after-hours tutorials and enrichment (function code 11) - adult basic education (function code 11)

Function Code 61—Costs to Include:	Function Code 61—Costs to Exclude (correct function code appears in parentheses):
• salaries and related costs for public health programs • salaries and related costs for conducting meetings with parental advisory committees • vehicles used by personnel classified with this function code • pre- and postemployment physicals or drug testing for personnel classified with this function code	

𝓡 **62**   **School District Administrative Support Services (for Use by Regional Education Service Centers Only)**

This code is used exclusively by regional education service centers (ESCs) for costs related to performing certain administrative services for school districts. These services include:
- indirect instructional services for students, such as guidance and counseling, social work, health services, and food services, and
- general administrative services, such as budget management, accounting, joint purchasing, tax administration, and preparing program applications.

This code includes costs for region-wide in-service education and development activities that ESCs provide to school district professional staff members classified with function codes **other than** 11, 12, and 13.

Function Code 62—Costs to Include:	Function Code 62—Costs to Exclude (correct function code appears in parentheses):
• salaries for the following: ○ guidance and counseling staff members who provide services to students	• salaries for staff members who provide instructional services to students (function code 11)

Function Code 62—Costs to Include:	Function Code 62—Costs to Exclude (correct function code appears in parentheses):
- social workers who provide services to students - health staff members who provide services to students - staff members who provide administrative services to students - administrative support services for school district personnel - vehicles used by personnel classified with this function code - pre- and postemployment physicals or drug testing for personnel classified with this function code	

70   **DEBT SERVICE**

This function code series is for costs for the payment of debt principal and interest.

ℛ **71**   **Debt Service**

This code is for costs to pay the following:

- principal and interest on debt and
- related debt service costs

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option).

Note: For financial reporting purposes, only, principal, interest, and related debt service costs are broken down further by more specific accounting codes. Refer to the sample annual financial and compliance report (AFR) in **Appendix F** and to the *AFR Data Feed Standards*,

available on the Financial Compliance Division's **Electronic Submissions** web page.

Function 71—Costs to Include:	Function 71—Costs to Exclude (correct function code appears in parentheses):
• principal and interest on: o bonds o capital leases o long-term debt o school bus loans that exceed one year in duration • interest on short-term debt • debt service costs and fees	• principal on short-term (12 months or less) debt (liability object code 2122, Loans Payable—Current Year) (record initial liability as a credit in notes payable liability account; record repayment as a debit in notes payable liability account) • acquisition or purchase of land and buildings financed with debt (function code 81)

80   **CAPITAL OUTLAY**

This function code series is for costs for the acquisition, construction, or major renovation of school district facilities.

ℛ **81**   **Facilities Acquisition and Construction**

This code is for costs to acquire, equip, or make additions to real property and sites, including capital lease transactions.

Function Code 81—Costs to Include:	Function Code 81—Costs to Exclude (correct function code appears in parentheses):
• acquisition or purchase of land, buildings, or both • remodeling or construction of buildings • major improvements to a site • initial installation or extension of service systems or other equipment • initial capital outlay to equip new facilities	• debt service costs associated with debt to finance capital construction (function code 71) • debt service costs associated with capital leases to finance capital items (function code 71)

Function Code 81—Costs to Include:	Function Code 81—Costs to Exclude (correct function code appears in parentheses):
• capital outlays under capital leases (these outlays do not include lease payments) • pre- and postemployment physicals or drug testing for personnel classified with this function code	• capital expenditures that do not relate to major renovation or construction (applicable function code) • equipment for maintenance and operation of facilities (function code 51)

90   INTERGOVERNMENTAL CHARGES

"Intergovernmental" is a classification for circumstances in which one governmental unit transfers resources to another. Examples of intergovernmental charges are:

- the purchase of weighted average daily attendance (WADA) under the TEC, Chapter 41, and
- payment by one school district to another school district for educating students.

ℛ 91   Contracted Instructional Services between Public Schools

This code is used exclusively for the purchase of weighted average daily attendance (WADA) from either the state or other school districts.

The code is for costs for the following:
- purchasing attendance credits from the state under the TEC, Chapter 41, Subchapter D
- providing financial resources for services in another public school through a contract for education of nonresident students under the TEC, Chapter 41, Subchapter E

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and organization code 999 (Undistributed).

Function Code 91—Costs to Include:	Function Code 91—Costs to Exclude (correct function code appears in parentheses):
• purchase of WADA from other school districts • purchase of WADA from the state • technology consortium costs under Option 4 • career and technical education programs under the TEC, §41.125	• tuition paid by the school district for students to attend college during the regular school day (function code 11) • tuition paid by the school district for students attending classes in another school district because the resident school district does not offer certain grade levels (function code 99)

ℛ 92   **Incremental Costs Associated with the Purchase of WADA under the Texas Education Code, Chapter 41**

This code is for costs to position a school district with excess wealth per student in weighted average daily attendance (WADA) to purchase attendance credits either from the state or from another school district.

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and organization code 999 (Undistributed).

Function Code 92—Costs to Include:	Function Code 92—Costs to Exclude (correct function code appears in parentheses):
• salaries and expenditures related to the cost of collecting excess taxes to purchase WADA • salaries and expenditures related to the cost of legal fees or election expenses incurred to purchase WADA	• normal tax collection costs of the school district (function code 41) • normal legal and election costs of the school district (function code 41) • amounts collected as "costs" from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes (liability object code 2110, Accounts Payable)

ℛ 93　　　　**Payments to the Fiscal Agent or Member Districts of Shared Services Arrangements**

This code is for costs for the following:

- payments from a member district to a fiscal agent of a shared services arrangement (SSA)
- payments from a fiscal agent to a member district of an SSA

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 93—Costs to Include:	Function Code 93—Costs to Exclude:
• payments from a member district to a fiscal agent of an SSA in circumstances in which the fiscal agent expends funds on behalf of the member district (expenditure object code 6492) • payments from a fiscal agent to member districts of an SSA under circumstances in which member districts expend funds (expenditure object code 6493)	• No other costs may be classified with this function code.

ℛ 95　　　　**Payments to Juvenile Justice Alternative Education Programs**

This code is for costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under the TEC, Chapter 37. This code is used to account for payments from your school district to a JJAEP in connection with students who are placed in discretionary or mandatory JJAEP settings.

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 95 - Costs to Include:	Function Code 95 - Costs to Exclude:
• payments from the school district in which a student resides to a JJAEP (expenditure object code 6223)	• No other costs may be classified with this function code.

ℛ 97   **Payments to Tax Increment Fund**

This code is for costs to provide financial resources paid into a tax increment fund under the Texas Tax Code, Chapter 311. Revenues are recorded under fund code 199, object code 5746. Costs are recorded under fund code 199, object code 6499.

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 97—Costs to Include:	Function Code 97—Costs to Exclude:
• payments into a tax increment fund under the Texas Tax Code, Chapter 311 (expenditure object code 6499)	• No other costs may be classified with this function code.

ℛ 98   **Payments of Ad Valorem Tax Credits under Texas Economic Development Act (Texas Tax Code, Chapter 313)**

This code is for costs for value limitations under the Texas Economic Development Act (TEDA)[36].

For costs classified with this function code, your school district must use fund code 199; object code 6499; either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable; and the applicable program intent code.

Texas Tax Code, Chapter 313[37] TEC, §25.039

Function Code 98—Costs to Include:	Function Code 98—Costs to Exclude:
• **payments of** ad valorem tax credit granted by a school district under the Texas Tax Code, Chapter 313 (expenditure object code 6499)	• No other costs may be classified with this function code.

ℛ 99   **Other Intergovernmental Charges**

This code is for recording intergovernmental charges not defined by any of the preceding codes. Costs classified with this code include the following:

- costs to obtain instructional services from another public school for grade levels not offered by your school district[37]
- set-aside amounts for private school services

Function Code 99—Costs to Include:	Function Code 99—Costs to Exclude (correct function code appears in parentheses):
• salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade levels not provided by the sending school district (expenditure object code 6222) • amounts paid to other governmental entities such as county appraisal districts for costs related to appraising property (expenditure object code 6213)	• tuition paid by the school district for students to attend college during the regular school day (function code 11) • fees, travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (function code 41)

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[37] TEC, §25.039

Function Code 99—Costs to Include:	Function Code 99—Costs to Exclude (correct function code appears in parentheses):
• tuition paid by the school district for students attending classes in another school district because the resident school district does not offer certain grade levels • set-aside amounts for private school services	