

Function Descriptions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are subfunctions to provide program and service area information. Functions and subfunctions consist of activities which have similar general operational objectives.

1000 Instruction. Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

1100 Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5 or K-6; Middle or Junior High; High School; and Pre- kindergarten. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.

1111 Elementary, K-5 or K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

1113 Elementary Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

1121 Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

1122 Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

- 1131 High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.
- 1132 High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.
- 1140 Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
- 1200 Special Programs.** Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.
- 1210 Programs for the Talented and Gifted.** Special learning experiences for students identified as gifted or talented.
- 1220 Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1221 Learning Centers – Structured and Intensive.
- 1222 Developmental Kindergarten.
- 1223 Community Transition Centers.
- 1224 Life Skills with Nursing.
- 1225 Out of District Programs.
- 1226 Home Instruction.
- 1227 Extended School Year Programs. As defined in OAR 581-015-2065(7).
- 1228 Diagnostic Classrooms.
- 1229 Other.
- 1250 Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

- 1260 Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education. Do not use with AofR 340 Early Intervening Services.
- 1270 Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Area of responsibility codes are required with this function.
- 1272 Title IA/D.** Record Title IA/D instructional activities here.
- 1280 Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.
- 1281 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.
- 1282 Private Alternative Programs. Alternative learning experiences provided by private contractors.
- 1283-1287 District Alternative Programs. Alternative learning experiences provided by the school district.
- 1288 Charter Schools. Expenditures related to an Oregon public charter school.
- 1289 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.
- 1290 Designated Programs.** Special learning experiences for other students with special needs; such as, English second language students, teen parents and migrant education.
- 1291 English Second Language Programs.** Instructional activities designed to improve English skills of students who do not speak English as their native language.
- 1292 Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents.

1293 Migrant Education. Instructional programs designed to meet the needs of migrant students.

1294 Youth Corrections Education. Instructional programs delivered to youth in detention.

1299 Other Programs. Do not use 1299 for children with IEPs.

1400 Summer School Programs. Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

1410 Elementary. Instructional activities as defined under 1111 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1420 Middle/Junior High. Instructional activities as defined under 1121 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1430 High School. Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1490 Other Summer School Programs. Other summer school programs which cannot be defined above.

2000 Support Services. Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2100 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

2110 Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2111 Service Area Direction. Activities associated with directing and managing attendance and social work services.

2112 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

- 2113 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).
- 2114 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.
- 2115 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.
- 2117 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.
- 2119 Other Attendance and Social Work Services. Attendance and social work services other than those described above.
- 2120 Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.
- 2121 Service Area Direction. Activities associated with directing and managing guidance services.
- 2122 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.
- 2130 Health Services.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
- 2140 Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

- 2150 Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
- 2160 Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
- 2190 Service Direction, Student Support Services.** Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the district should be recorded here.
- 2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
- 2211 **Service Area Direction.** Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.
- 2213 **Curriculum Development.** Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.
- 2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.
- 2220 Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education
- 2221 **Service Area Direction.** Activities concerned with directing and managing educational media services
- 2222 **Library/Media Center.** Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.
- 2223 **Multimedia Services.** Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.
- 2240 Instructional Staff Development.** Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be

charged to their function. Use this function for staff development that is instructionally related.

- 2300 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2400 School Administration. Activities concerned with areawide supervisory responsibility. This function could include directors of districtwide instructional programs that have administrative responsibilities.
- 2410 Office of the Principal Services.** Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 Other Support Services—School Administration.** Other school administration services which cannot be recorded under the preceding functions.
- 2500 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.
- 2510 Direction of Business Support Services.** Activities concerned with directing and managing the business support services as a group.
- 2520 Fiscal Services.** Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2541 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
- 2542 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

- 2543 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.
- 2544 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.
- 2546 Security Services. Activities concerned with maintaining security and safety of school property.
- 2549 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.
- 2550 Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.
 - 2552 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.
 - 2558 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.
 - 2559 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.
- 2570 Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
 - 2571 Service Area Direction. Activities of directing and managing internal services.
 - 2572 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.
 - 2573 Warehousing and Distributing Services. The operation of the systemwide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.
- 2600 Support Services—Central Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include

planning, research, development, evaluation, information, staff, statistical, and data processing services.

2610 Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group.

2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services. Activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

2630 Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

2640 Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

2660 Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2670 Records Management Services. Activities concerned with retention and disposal of district records.

2690 Other Support Services—Central. Central Services not classified above.

2700 Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3100 Food Services. Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3200 Other Enterprise Services. Activities concerned with other Enterprise Services

3300 Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

3310 Direction of Community Services Activities. Activities concerned with directing and managing community services activities.

3390 Other Community Services. Services provided the community which cannot be classified under the preceding areas of responsibility. College scholarship expenditures are recorded here

