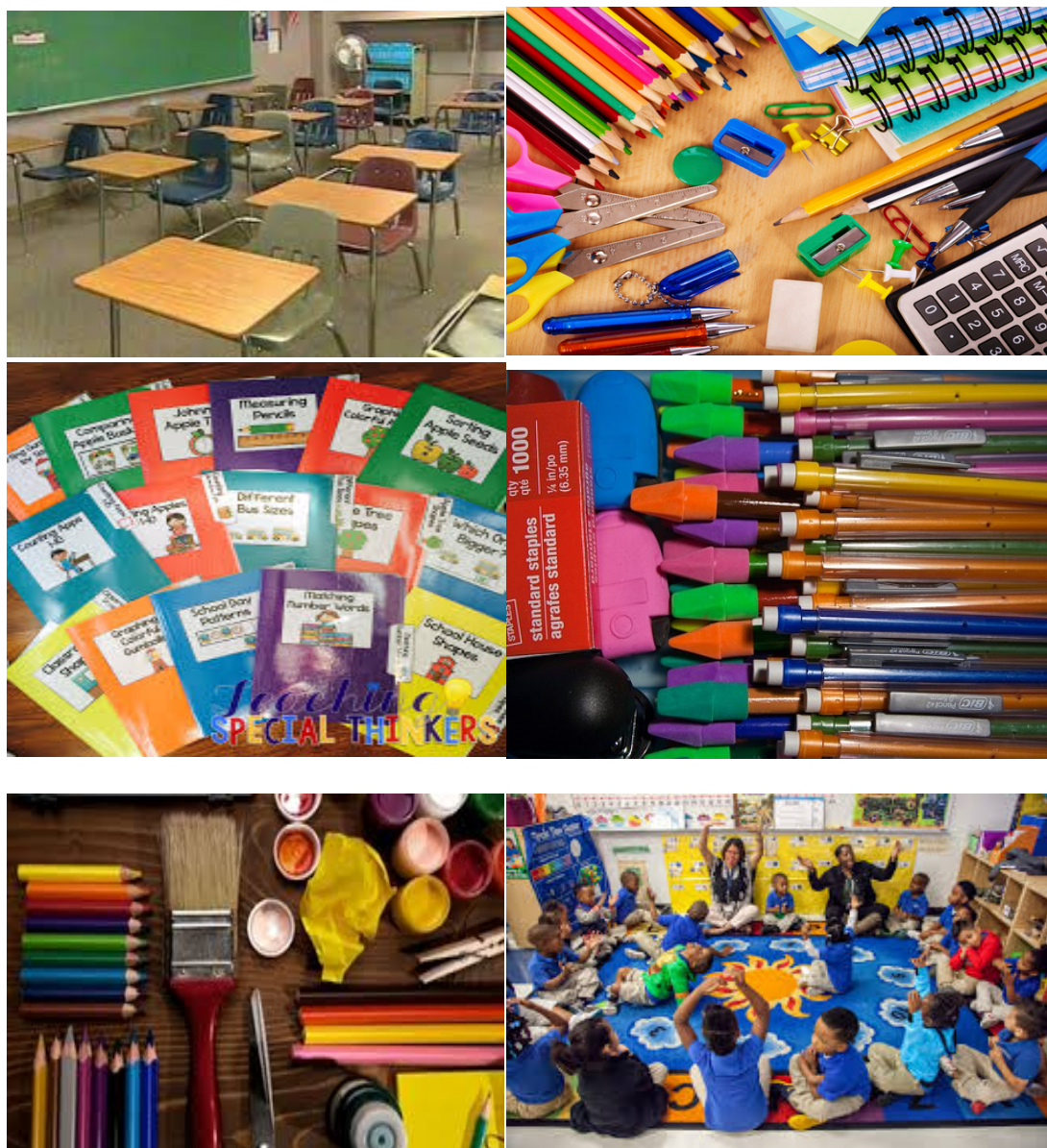


MOST USED BUDGET CODE FUNCTIONS

FUNCTION 11 – Includes expenditures/expenses for **DIRECT classroom instruction** and other activities that deliver, enhance or direct the delivery of learning situations to students.



FUNCTION 13 – Includes 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. Also includes inservice training and other staff development for instructional or instructional-related personnel of the district



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FUNCTION 23 – Includes expenditures/expenses that are used to direct and manage a school campus. Includes the activities performed by the principal, assistant principals and other assistants.



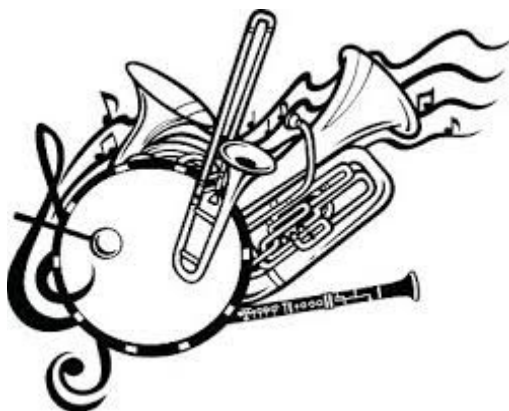
FUNCTION 31 – Includes expenditures/expenses that are **DIRECTLY** and **Exclusively** used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities, psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.



FUNCTION 33 – Includes expenditures/expenses that are **DIRECTLY** and **EXCLUSIVELY** used for providing physical health services to students.



FUNCTION 36 – Includes expenditures/expenses for school-sponsored activities **OUTSIDE** of the school day. Designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.



MOST USED BUDGET CODE OBJECTS

6219 – Professional Services

Expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. These professionals are REQUIRED to be LICENSED or REGISTERED with the state. Services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public.

6249 – Contracted Maintenance & Repair

Expenditures/expenses for normal contracted maintenance and repair of items such as office equipment, furniture, pianos, etc.

6269 – Rentals – Operating Leases

Expenditures/expenses for rentals – operating leases including, but not limited to: furniture, computers, audio-visual equipment, vehicles, and buildings

6299 – Miscellaneous Contracted Services

Expenditures/expenses for miscellaneous contracted services not specified elsewhere.

6329 – Reading Materials

Expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are NOT cataloged and controlled by the library.

6339 – Testing Materials

Expenditures/expenses for testing materials including test booklets and study materials related to those tests.

6397 – Instructional Materials

Expenditures/expenses for technology materials listed on the districts Technology Consumables/Fixed Asset Standards Lists.

6399 – General Supplies

Expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. Also includes furniture.

6411 – Travel and Subsistence – Employee ONLY

Code used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business.

6412 – Travel and Subsistence - Students

Code used to classify the cost of transportation (rental of buses and other vehicles), meals, participation fees, room and other expenses associated with students traveling for school sponsored events.

6419 – Travel and Subsistence – Non- Employees (Parents/Board Members)

Code used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere.

6499 – Miscellaneous Operating Costs

Expenditures/expenses for all other operating costs including, but not limited to: fees (not associated with travel), awards, graduation expenses, food/refreshments for school-related meetings and newspaper advertisements, etc.

6639 – Furniture, Equipment and Software

Code used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.

MOST USED PROGRAM INTENT CODES (PIC)

Fund 199 - PIC 11

The costs incurred to provide the basic services for education/instruction to PK-12 students. Basic is defined as the curriculum provided for students not in special ed. This PIC must be used with function "11."

Fund 199 - PIC 99

All charges which are not readily distributed to program intent codes are classified here. This code may be used for costs not clearly attributable to a specific program intent code.

Fund 199 - PIC 24

State Compensatory Education (SCE) supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school. Non-Title I campuses and central departments to use this PIC for its SCE funds.

Fund 199 - PIC 30

To be used on Title I campuses only to upgrade the educational program where the actual poverty % of the campus is 40% or greater as long as the SCE funds allocated to the campus are supplemental to the costs of the regular education program.