

## Cost Center Definitions

**Instruction includes the activities dealing 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 such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Included are regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave.

**Support Services (Students)** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Include only staff in attendance and social work services, substance abuse, guidance, health, psychology, speech pathology, and audiology.

**Support Services - Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes such things as library media services, instruction related technology and assessment of students.

**Support Services-General Administration** Activities concerned with establishing and administering policy for operating the Local Education Agency (LEA). Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent. This would also include supplies and materials and other operational expenses of the central office.

**Support Services-School Administration** Activities concerned with overall administrative responsibility for a school. Include only the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons and the principal. This would also include secretarial, clerical and coordination of instructional activities staff. Supplies, materials and other operation expenses for the school building should also be included here.

**Central Services.** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

**Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes such things as maintenance of buildings and grounds, repairing equipment, utilities, building insurance and security staff.

**Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

**Community Services Operations.** Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program, etc.

**Food Services Operations.** Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.