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# *Function Code Report*

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*Function Code*      1000

<i>Function</i>	<i>Title</i>	<i>Description</i>
Instruction	Regular Instruction	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. Instruction may also be provided through some other approved medium such as television, radio, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type who assist in the instructional process.

*Function Code*      2000

<i>Function</i>	<i>Title</i>	<i>Description</i>
Support Services	Support Services	Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. Only transactions using the 6000 program code (Adult Education) may be coded here.

*Function Code*      2100

<i>Function</i>	<i>Title</i>	<i>Description</i>
Support Services	Support Services - Student	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Only transactions using the 3000 program code series (Career and Technical Education Programs) may be coded here.

**Function Code**      2110

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Attendance and Social Work Services	Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Used only with program 2800 to indicate Social Work for Special Education students.

**Function Code**      2120

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Guidance Services	Activities involving counseling (to include substance abuse) with non-IEP identified students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Also includes social workers for non-IEP identified students.

**Function Code**      2130

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student 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.

**Function Code**      2140

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student 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.

**Function Code**      2150

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Speech Pathology	Activities that identify, assess, and treat children with speech and language impairments.

**Function Code**      2160

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Occupational Therapy - Related Services	Activities that assess, diagnose, or treat students for conditions requiring the services of an occupational therapist.

**Function Code**      2170

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Audiology Services	Activities that assess, diagnose, or treat students for hearing impairments.

**Function Code**      2180

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Student Physical Therapy Services	

**Function Code**      2190

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Other Support Services - Student	Other support services to students not classified elsewhere in the 2100 series. Examples of costs to be included here: ADA/Section 504, floating tutors, attendance officers, lunch and playground monitors, truant officers, non-security resource officers, here.

**Function Code**      2200

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Support Services - Instruction	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**Function Code**      2210

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Improvement of Instruction	Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training. Also include costs of literacy specialists and health coordinators here.

**Function Code**      2212

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

**Function Code**      2213

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instructional Staff Training	Activities associated with the professional development and training of instructional personnel. These include activities such as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement) and other activities related to the ongoing growth and development of instructional personnel. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should also be included in this code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

**Function Code**      2219

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Other Improvement of Instruction Services	Activities for improving instruction other than those classified elsewhere in the 2210 series.

**Function Code**      2220

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Library and Educational Media Services	Activities concerned with directing, managing, and supervising educational media services as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but to the instruction function. Code expenditures made with E-rate funds here.

**Function Code**      2221

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Library Services	Activities associated with selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials.

**Function Code**      2222

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Media Services	Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials.

*Function Code*      2223

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Support Services - Instruction	Educational Television Services	Activities concerned with planning, programming, writing, and presenting of educational programs or segments of programs by way of closed circuit or broadcast television.

*Function Code*      2230

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Support Services - Instruction	Instruction-Related Technology	This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application and development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be accounted for in this code. Use of this function is required for tracking EPS targeted funds component; to be used with General Fund (100) only. Expenditures of other funds for Instructional Technology will not be considered as fulfilling the EPS requirement for spending in this area.

**Function Code**      2231

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Student Learning Centers	Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.

**Function Code**      2232

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Technology Service Supervision and Administration	Activities concerned with directing, managing and supervising data-processing services.

**Function Code**      2233

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Systems Analysis and Planning	Activities concerned with seeking and evaluating alternatives for the development of data processing procedures or the application of electronic data processing equipment to achieve objectives within the school administrative unit.

**Function Code**      2234

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Systems Application Development	Activities concerned with the preparation of operations to be performed, either manually or electronically, in solving problems or processing data.

**Function Code**      2235

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Systems Operations	Activities concerned with scheduling, maintaining, and producing data.

**Function Code** 2236

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Network Support	Services that support the networks used for instruction-related activities.

**Function Code** 2237

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Hardware Maintenance and Support	

**Function Code** 2238

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Instruction-Related Technology - Professional Development for Instruction-Focused Technology Personnel	Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported as part of Instructional Staff Training.

**Function Code** 2240

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Academic Student Assessment	This function is inclusive of those services rendered for the academic assessment of the student. Use of this function is required for tracking EPS targeted funds component; to be used with General Fund (100) only. Expenditures of other funds for Academic Student Assessment will not be considered as fulfilling the EPS requirement for spending in this area.

**Function Code** 2290

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Other Support Services - Instructional Staff	Services supporting the instructional staff not classified elsewhere in the 2200 series. Examples of costs to be included here: floating ed techs, staff wellness committees, staff vehicles, sub callers, volunteer coordinators, instructional photocopiers.

**Function Code** 2300

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	General Administration	Activities concerned with establishing and administering policy in connection with operating the school administrative unit.

**Function Code** 2310

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education	Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given school administrative unit. Examples of services to be included here are board secretary and clerk service.

**Function Code** 2311

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Supervision of Board of Education Services	Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described in the other 2310 series of function codes.

**Function Code** 2312

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Board Secretary/Clerk Services	The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

**Function Code** 2313

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Board Treasurer Services	The activities required to perform the duties of the Treasurer of the Board of Education.

**Function Code**      2314

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Election Services	Services rendered in connection with any school system election, including elections of officers, budget referendum and bond referendum elections.

**Function Code**      2315

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Tax Assessment and Collection Services	Services rendered in connection with tax assessment and collection.

**Function Code**      2316

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Staff Relations and Negotiations	Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

**Function Code**      2317

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Audit services	Activities and costs associated with the annual financial audit and related services provided by the audit firm.

**Function Code**      2318

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Legal Services	Activities associated with legal services rendered to the school administrative unit.

**Function Code**      2319

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Board of Education - Other Board of Education Services	Board of Education services that cannot be classified under other function codes in the 2310 series.

**Function Code**      2320

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Executive Administration	Activities associated with the overall general administration of or executive responsibility for the entire school administrative unit.

**Function Code**      2321

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Executive Administration - Office of the Superintendent	Activities performed by the superintendent and assistant superintendent(s) in generally directing and managing all affairs of the school administrative unit. Activities of any assistant superintendent(s) are charged here, unless the activities can be placed properly into a service area.

**Function Code**      2322

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Executive Administration - Community Relations	Activities and programs developed and operated systemwide for bettering school-community relations. Use to code costs for CTE Advisory Boards.

**Function Code**      2323

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Executive Administration - State and Federal Relations	Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included here, as well as costs for the administration of Adult Education programs.

**Function Code**      2329

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - General Administration	Executive Administration - Other Executive Administration	Other general administrative services that are not properly recorded elsewhere in the 2320 function code series. Use for Adult Education Advisory Council.

**Function Code**      2330

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	Special Area Administration	Costs for activities that cover an entire area, such as the Special Services Office. Also used with the appropriate program code to record costs for the administration of extra curricular activities and ESL programs, in units where these activities and programs are so large that an administrative office is required.

**Function Code**      2400

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services	School Administration	Activities concerned with overall administrative responsibility for a school.

**Function Code**      2410

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - School Administration	Office of the Principal	Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school administrative unit. These activities also include the work of clerical staff in support of the teaching and administrative duties.

**Function Code**      2490

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - School Administration	Other Support Services - School Administration	Other school administration services. This function includes graduation expenditure, accreditation costs and expenses and full-time department chairpersons.

*Function Code*      2500

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Central Services		Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

*Function Code*      2510

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Central Services	Fiscal Services	Activities concerned with the fiscal operations of the school administrative unit. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.

*Function Code*      2520

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Central Services	Purchasing, Warehousing, and Distributing Services	Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school administrative unit operations.

*Function Code*      2530

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Central Services	Printing, Publishing and Duplicating Services	The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and published items such as school bulletins, newsletters and notices.

**Function Code**      2540

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Planning, Research, Development, and Evaluation Services	Activities associated with conducting and managing systemwide programs of planning, research, development, and evaluation for a school administrative unit. Use to record costs of school unit reorganization.

**Function Code**      2541

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Planning, Research, Development and Evaluation Services - Planning Services	Includes activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.

**Function Code**      2542

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Planning, Research, Development, and Evaluation Services - Research services	Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

**Function Code**      2543

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Planning, Research, Development, and Evaluation Services - Development services	Activities in the deliberate, evolving process of improving educational programs.

**Function Code**      2544

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Planning, Research, Development, and Evaluation Services - Evaluation services	Activities concerned with ascertaining or judging the value or amount of an action or an outcome by appraisal of data in regards to a specific situation and previously established goal.

**Function Code**      2560

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Public Information Services	Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services.

**Function Code**      2570

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Personnel Services	Activities concerned with maintaining efficient personnel for the school administrative unit. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting. Use to record costs of staff fingerprinting and EAP programs.

**Function Code**      2571

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Supervision of Personnel Services	The activities of directing, managing, and supervising staff services.

**Function Code**      2572

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Recruitment and Placement	Activities concerned with employing and assigning personnel for the school administrative unit.

**Function Code**      2573

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Personnel Information	Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school administrative unit.

**Function Code**      2574

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Non-Instructional Personnel Training Services	Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured here. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

**Function Code**      2575

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Health Services	Activities concerned with medical, dental, and nursing services provided for school administrative unit employees. Included are physical examinations, referrals and emergency care.

**Function Code**      2579

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Personnel Services	Other Personnel Services	Personnel services that cannot be classified under other function codes in the 2500 series. Most commonly used to record retiree costs, such as retiree health insurance.

**Function Code**      2580

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Administrative Technology Services	Activities concerned with supporting the school administrative unit's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology related administrative costs. Used when accounting for a staff person devoted to providing services to administrative personnel only or when technology training is provided to administrative staff.

**Function Code**      2581

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Technology Service Supervision and Administration	Activities concerned with directing, managing, and supervising data processing services.

**Function Code**      2582

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Systems Analysis and Planning	Activities concerned with searching for and evaluating alternatives for achieving defined objectives. These activities may pertain to the development of data processing procedures or application to electronic data processing equipment.

**Function Code** 2583

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Systems Application Development	Activities concerned with solving problems via processing data. These activities also involve preparing coded instructions and data in order to develop a problem solving application.

**Function Code** 2584

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Systems Operations	Activities concerned with scheduling, maintaining, and producing data.

**Function Code** 2585

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Network Support	

**Function Code** 2586

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Hardware Maintenance and Support	

**Function Code** 2587

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Professional Development Costs for Administrative Technology Personnel	

**Function Code** 2589

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services - Administrative Technology	Other Technology Services	Activities concerned with technology not properly classified elsewhere in the 2580 function code series.

**Function Code** 2590

<b>Function</b>	<b>Title</b>	<b>Description</b>
Central Services	Other Support Services - Central Services	Other support services to business not classified elsewhere in the 2500 series.

**Function Code**      2600

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<b>Function</b>	<b>Title</b>	<b>Description</b>
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 the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Costs for building rental and property insurance should also be included here.

**Function Code**      2610

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation & Maintenance of Plant	Care of Buildings	Custodial activities concerned with keeping the physical plant clean and ready for daily use. This includes operating the heating, lighting, and ventilating systems, and doing minor repairs.

**Function Code**      2620

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation and Maintenance of Plant	Maintenance of Buildings	Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

**Function Code**      2630

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation & Maintenance of Plant	Care and Upkeep of Grounds	Activities involved in maintaining and improving the land (but not the buildings). This code includes snow removal, landscaping, grounds maintenance, and the like.

*Function Code*      2640

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Operation & Maintenance of Plant	Care and Upkeep of Equipment	Activities involved in maintaining equipment owned or used by the school administrative unit. This includes such activities as servicing and repairing furniture, machines, and movable equipment.

*Function Code*      2650

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Operation & Maintenance of Plant	Vehicle Operation and Maintenance (other than Student Transportation Vehicles)	Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. This includes such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety, ( i.e., preventive maintenance).

*Function Code*      2660

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Operation & Maintenance of Plant	Security	Activities concerned with maintaining a safe and secure environment for students and staff, whether in-transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. This includes costs associated with security plan development and implementation, installation of monitoring devices such as cameras or metal detectors, security personnel such as campus police and security guards, purchase of security vehicles and communication equipment, and other security related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for here.

*Function Code*      2670

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Operation and Maintenance of Plant	Safety	Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school sponsored events. This includes costs associated with chemical officers, installation and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure basic safety of staff and students. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

*Function Code*      2680

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Operation & Maintenance of Plant	Capital Enhancement and Improvement	Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. (Adding a new ventilation system when one did not exist is a capital improvement or enhancement while replacing a roof is capital renewal.)

**Function Code**      2690

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation and Maintenance of Plant	Capital Renewal and Renovation	Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. Examples include: replacing a roof covering, replacing a boiler, installing new windows.

**Function Code**      2700

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<b>Function</b>	<b>Title</b>	<b>Description</b>
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 school activities.

**Function Code**      2710

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Vehicle Operation	Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.

**Function Code**      2720

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Monitoring Services	Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.

**Function Code** 2730

<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Vehicle Servicing and Maintenance	Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

**Function Code** 2750

<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Transportation for Special Needs Students - Out of District Placements	Costs associated with the transportation IEP identified students to approved out of district placements on unique bus runs meaning, if the out of district placement didn't exist, neither would the bus run. Only costs for driver salary, benefits and fuel, or, contracted service may be included here.

**Function Code** 2760

<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Transportation for Career and Technical Education Students	Costs associated with transporting students to and from a career and technical education center or region as part of the regular program of instruction.

**Function Code** 2770

<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Out of District Transportation for Homeless Students	Transportation services provided to homeless students, as required by Federal statute, who choose to attend schools in other school administrative units.

**Function Code** 2790

<b>Function</b>	<b>Title</b>	<b>Description</b>
Student Transportation	Other Student Transportation Services	Student transportation services which cannot be classified elsewhere in the 2700 series.

**Function Code**      3000

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services		Activities concerned with providing non-instructional services to students, staff, or the community. Summary code only; no transactions should be recorded here.

**Function Code**      3100

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Services Operations	Activities concerned with providing food to students and staff in a school or school administrative unit. 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.

**Function Code**      3110

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations Summer Food Program	

**Function Code**      3120

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations A la Carte Program	

**Function Code**      3130

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations Breakfast Program	

**Function Code**      3140

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations Lunch Program	

**Function Code**      3150

<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations Milk Program	

**Function Code**      3160

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Food Service Operations After School Snack Program	

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**Function Code**      3200

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Enterprise Operations	Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges; one example could be the school administrative unit bookstore. Food Services should not be charged here but under function code 3100. This function is most commonly used by Career and Technical Education Regions and Centers.

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**Function Code**      3300

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Operation of Non-Instructional Services	Community Services Operations	Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be with program code 8000 series and for such transactions as the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers. This function may also be used with Community Service Adult Education programs, identified via program 6095.

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**Function Code**      4000

<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction		Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Usually used with the Capital Project Fund or General Fund activities preceding a major capital project pending State Board of Education approval. This is a summary code only; no transactions should be recorded here.

**Function Code**      4100

<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Land Acquisition	Activities concerned with the initially acquiring and improving land.

**Function Code**      4200

<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Land Improvement	Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

**Function Code**      4300

<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Architecture & Engineering	The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the school administrative unit's property.

**Function Code**      4400

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Educational Specifications Development	Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

**Function Code**      4500

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Building Acquisition and Construction	Activities concerned with buying or constructing buildings.

**Function Code**      4600

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Site Improvement	Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

**Function Code**      4700

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Building Improvements	Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**Function Code**      4900

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<b>Function</b>	<b>Title</b>	<b>Description</b>
Facilities Acquisition and Construction	Other Facilities Acquisition and Construction	Facilities acquisition and construction activities which cannot be classified elsewhere in the 4000 function code series.

*Function Code*      5000

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Debt Service		Activities related to servicing the long-term debt of the school administrative unit, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is not charged here as the receipt and payment of principal on those loans are treated as adjustments to the balance sheet.

*Function Code*      5100

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Debt Service	Major Capital Debt Service	Principal and interest payments on major capital projects (new school construction or additions to existing schools) should be recorded here.

*Function Code*      5110

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Debt Service	Major Capital Debt Service Local Only Projects	Principal and interest payments on major capital projects that have no state support.

*Function Code*      5200

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Debt Service	Other Debt Service (not major capital)	Principal and interest payments on bonds that are not related to school construction or school renovations may be coded here

*Function Code*      5300

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<i>Function</i>	<i>Title</i>	<i>Description</i>
Debt Service	Outlays	The use of non-revenue receipts not related to major capital construction (function code 5100) should be recorded here; examples include the use of a bank loan to purchase a bus or the use of Maine's Revolving Renovation Fund to make repairs.