
Function Code Report

Function ID 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 ID 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 ID 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 ID 2110

| Function | Title | Description |
|------------------|---|--|
| 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. |

Function ID 2120

| Function | Title | Description |
|------------------|---------------------------|--|
| Support Services | Student Guidance Services | Activities involving counseling with 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. |

Function ID 2130

| Function | Title | Description |
|------------------|-------------------------|---|
| 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 ID 2140

| Function | Title | Description |
|------------------|--------------------------------|--|
| 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 ID 2150

| Function | Title | Description |
|------------------|--------------------------|--|
| Support Services | Student Speech Pathology | Activities that identify, assess, and treat children with speech and language impairments. |

Function ID 2160

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

Function ID 2170

| Function | Title | Description |
|------------------|----------------------------|--|
| Support Services | Student Audiology Services | Activities that assess, diagnose, or treat students for hearing impairments. |

Function ID 2180

| Function | Title | Description |
|------------------|-----------------------------------|--------------------|
| Support Services | Student Physical Therapy Services | |

Function ID 2190

| Function | Title | Description |
|------------------|----------------------------------|---|
| Support Services | Other Support Services - Student | Other support services to students not classified elsewhere in the 2100 series. Include costs for ADA/Section 504 here. |

Function ID 2200

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

Function ID 2210

| Function | Title | Description |
|-----------------------------------|----------------------------|---|
| 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. |

Function ID 2212

| Function | Title | Description |
|-----------------------------------|---|--|
| 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 ID 2213

| Function | Title | Description |
|-----------------------------------|------------------------------|---|
| 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 ID 2219

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

Function ID 2220

| Function | Title | Description |
|-----------------------------------|---|---|
| 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. |

Function ID 2221

| Function | Title | Description |
|-----------------------------------|------------------|---|
| 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 ID 2222

| Function | Title | Description |
|-----------------------------------|----------------|--|
| 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 ID 2223

| Function | Title | Description |
|-----------------------------------|---------------------------------|--|
| 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 ID 2230

| Function | Title | Description |
|-----------------------------------|--------------------------------|---|
| 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 ID 2231

| Function | Title | Description |
|-----------------------------------|--|---|
| 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 ID 2232

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

Function ID 2233

| Function | Title | Description |
|-----------------------------------|---|---|
| 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 ID 2234

| Function | Title | Description |
|-----------------------------------|---|---|
| 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 ID 2235

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

Function ID 2236

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

Function ID 2237

| Function | Title | Description |
|--------------------------------|---|--------------------|
| Support Services - Instruction | Instruction-Related Technology - Hardware Maintenance and Support | |

Function ID 2238

| Function | Title | Description |
|--------------------------------|--|--|
| 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 ID 2240

| Function | Title | Description |
|--------------------------------|-----------------------------|--|
| 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 ID 2290

| Function | Title | Description |
|--------------------------------|--|--|
| Support Services - Instruction | Other Support Services - Instructional Staff | Services supporting the instructional staff not classified elsewhere in the 2200 series. |

Function ID 2300

| Function | Title | Description |
|------------------|------------------------|--|
| Support Services | General Administration | Activities concerned with establishing and administering policy in connection with operating the school administrative unit. |

Function ID 2310

| Function | Title | Description |
|---|--------------------|--|
| 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 ID 2311

| Function | Title | Description |
|---|--|---|
| 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 ID 2312

| Function | Title | Description |
|---|---|--|
| 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 ID 2313

| Function | Title | Description |
|---|---|---|
| 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 ID 2314

| Function | Title | Description |
|---|--|--|
| 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 ID 2315

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

Function ID 2316

| Function | Title | Description |
|---|---|---|
| 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 ID 2317

| Function | Title | Description |
|---|-------------------------------------|--|
| 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 ID 2318

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

Function ID 2319

| Function | Title | Description |
|---|--|--|
| 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 ID 2320

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

Function ID 2321

| Function | Title | Description |
|---|---|---|
| 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 ID 2322

| Function | Title | Description |
|---|--|---|
| Support Services - General Administration | Executive Administration - Community Relations | Activities and programs developed and operated systemwide for bettering school-community relations. |

Function ID 2323

| Function | Title | Description |
|---|--|--|
| 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. |

Function ID 2329

| Function | Title | Description |
|---|---|--|
| 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 ID 2330

| Function | Title | Description |
|------------------|-----------------------------|--|
| Support Services | Special Area Administration | Costs for activities that cover an entire area, such as the Special Services Office. |

Function ID 2400

| Function | Title | Description |
|------------------|-----------------------|---|
| Support Services | School Administration | Activities concerned with overall administrative responsibility for a school. |

Function ID 2410

| Function | Title | Description |
|--|-------------------------|---|
| 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 ID 2490

| Function | Title | Description |
|--|--|---|
| Support Services - School Administration | Other Support Services - School Administration | Other school administration services. This function includes graduation expenditure and expenses and full-time department chairpersons. |

Function ID 2500

| Function | Title | Description |
|------------------|--------------|--|
| Central Services | | Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. |

Function ID 2510

| Function | Title | Description |
|------------------|-----------------|--|
| 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, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. |

Function ID 2520

| Function | Title | Description |
|------------------|--|--|
| 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 ID 2530

| Function | Title | Description |
|------------------|---|--|
| 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 ID 2540

| Function | Title | Description |
|------------------|--|---|
| 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. |

Function ID 2541

| Function | Title | Description |
|------------------|---|---|
| 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 ID 2542

| Function | Title | Description |
|------------------|--|---|
| 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 ID 2543

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

Function ID 2544

| Function | Title | Description |
|------------------|--|---|
| 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 ID 2560

| Function | Title | Description |
|------------------|-----------------------------|--|
| 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 ID 2570

| Function | Title | Description |
|------------------|--------------------|--|
| 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. |

Function ID 2571

| Function | Title | Description |
|---------------------------------------|-----------------------------------|--|
| Central Services - Personnel Services | Supervision of Personnel Services | The activities of directing, managing, and supervising staff services. |

Function ID 2572

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

Function ID 2573

| Function | Title | Description |
|---------------------------------------|-----------------------|--|
| 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 ID 2574

| Function | Title | Description |
|--|--------------------------------------|--|
| Central Services - Personnel Services | Non-Instructional Personnel Training | 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 ID 2575

| Function | Title | Description |
|--|-----------------|--|
| 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 ID 2579

| Function | Title | Description |
|--|--------------------------|---|
| Central Services - Personnel Services | Other Personnel Services | Personnel services that cannot be classified under other function codes in the 2500 series. |

Function ID 2580

| Function | Title | Description |
|------------------|------------------------------------|--|
| 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 ID 2581

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

Function ID 2582

| Function | Title | Description |
|---|-------------------------------|---|
| 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 ID 2583

| <i>Function</i> | <i>Title</i> | <i>Description</i> |
|---|---------------------------------|--|
| 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 ID 2584

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

Function ID 2585

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

Function ID 2586

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

Function ID 2587

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

Function ID 2589

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

Function ID 2590

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

Function ID 2600

| Function | Title | Description |
|------------------------------------|--------------|---|
| 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 ID 2610

| Function | Title | Description |
|----------------------------------|-------------------|--|
| 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 ID 2620

| Function | Title | Description |
|------------------------------------|--------------------------|---|
| 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 ID 2630

| Function | Title | Description |
|----------------------------------|----------------------------|---|
| 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 ID 2640

| Function | Title | Description |
|----------------------------------|------------------------------|--|
| 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 ID 2650

| Function | Title | Description |
|----------------------------------|--|--|
| 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 ID 2660

| Function | Title | Description |
|----------------------------------|--------------|---|
| 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 ID 2670

| Function | Title | Description |
|------------------------------------|--------------|--|
| 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 installing 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 ID 2680

| Function | Title | Description |
|----------------------------------|-------------------------------------|---|
| 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 ID 2690

| Function | Title | Description |
|------------------------------------|--------------------------------|---|
| 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 ID 2700

| Function | Title | Description |
|------------------------|--------------|---|
| 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 ID 2710

| Function | Title | Description |
|------------------------|-------------------|--|
| 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 ID 2720

| Function | Title | Description |
|------------------------|---------------------|---|
| 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 ID 2730

| Function | Title | Description |
|------------------------|-----------------------------------|--|
| 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 ID 2750

| Function | Title | Description |
|------------------------|--|---|
| Student Transportation | Transportation for Special Needs Students - Out of District Placements | Costs associated with the transportation of special needs students to out of district placements. |

Function ID 2760

| Function | Title | Description |
|------------------------|--|--|
| 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 ID 2770

| Function | Title | Description |
|------------------------|--|---|
| 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 ID 2790

| Function | Title | Description |
|------------------------|---------------------------------------|--|
| Student Transportation | Other Student Transportation Services | Student transportation services which cannot be classified elsewhere in the 2700 series. |

Function ID 3000

| Function | Title | Description |
|---|--------------|--|
| 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 ID 3100

| Function | Title | Description |
|---|--------------------------|---|
| 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 ID 3200

| Function | Title | Description |
|---|-----------------------|---|
| 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. |

Function ID 3300

| Function | Title | Description |
|---|-------------------------------|---|
| 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 the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers. |

Function ID 4000

| Function | Title | Description |
|---|--------------|---|
| 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 ID 4100

| Function | Title | Description |
|---|------------------|---|
| Facilities Acquisition and Construction | Land Acquisition | Activities concerned with the initially acquiring and improving land. |

Function ID 4200

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

Function ID 4300

| Function | Title | Description |
|---|----------------------------|---|
| 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 ID 4400

| Function | Title | Description |
|---|--|---|
| 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 ID 4500

| Function | Title | Description |
|---|---------------------------------------|---|
| Facilities Acquisition and Construction | Building Acquisition and Construction | Activities concerned with buying or constructing buildings. |

Function ID 4600

| Function | Title | Description |
|---|------------------|---|
| 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 ID 4700

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

Function ID 4900

| Function | Title | Description |
|---|---|---|
| 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 ID 5000

| Function | Title | Description |
|-----------------|--------------|---|
| 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 ID 5100

| Function | Title | Description |
|-----------------|----------------------------|---|
| 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 ID 5110

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

Function ID 5300

| <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. |