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# *Required Function Code Report*

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*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*            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

<i>Function</i>	<i>Title</i>	<i>Description</i>
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 ID**            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 ID**            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 ID**            2140

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<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 ID**            2150

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<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 ID**            2160

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<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 ID**            2170

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<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 ID**            2180

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

**Function ID**            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 ID**            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 ID**            2213

<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 ID**            2220

<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 ID**            2230

<b>Function</b>	<b>Title</b>	<b>Description</b>
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 (1000) only. Expenditures of other funds for Instructional Technology will not be considered as fulfilling the EPS requirement for spending in this area.

**Function ID**            2240

<b>Function</b>	<b>Title</b>	<b>Description</b>
Support Services - Instruction	Standards Based Implementation	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 (1000) 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**            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 ID**            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 ID**            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 ID**            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 ID**            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 ID**            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 ID**            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 ID**            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 ID**            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 ID**            2600

<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 ID**            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 ID**            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 ID**            2680

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<b>Function</b>	<b>Title</b>	<b>Description</b>
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

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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 ID**            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 ID**            2750

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<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 ID**            2760

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<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 ID**            3000

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<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 ID**            3100

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<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 ID**            4000

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<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 ID**            4100

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<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 ID**            4200

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<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 ID**            4300

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<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 ID**            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 ID**            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 ID**            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 ID**            5000

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<b>Function</b>	<b>Title</b>	<b>Description</b>
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

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