

# Function Codes

Function codes are used to describe the activity for which a service or commodity is acquired and fit within the following structure:

USBE has defined the mandatory minimum level of reporting required by LEAs. Throughout the various sections of the Chart of Accounts, this is identified by the “**M**” at the left of the account code.

All numbers not defined in the USBE chart of accounts is, by default, available to be used by LEAs if they are mapped appropriately upon reporting.

When coding transactions that, if coded exactly, could span multiple locations, state programs, functions, LEAs are only required to do so if the amount exceeds 20% of the total for any given dimension. When applying this leeway to salaries/benefits, assigned responsibilities should be used to evaluate if the amount exceeds the threshold as opposed to actual time.

M 1000 – Instruction

2xxx – Support Services

M 2100 – Support Services - Students

M 2200 – Support Services - Instructional Staff Assistance

M 2300 – Support Services - General District Administration

M 2400 – Support Services - School Administration

M 2500 – Support Services - Central Business Services

M 2600 – Operation & Maintenance of Plant Services

M 2700 – Student Transportation Services

M 3100 – Food Services

M 3200 – Other Enterprise Services

M 3300 – Community Services

M 4000 – Facilities, Acquisition, & Construction Services

M 5000 – Debt Service

## M 1000 – Instruction

Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as the internet, television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, teaching machines, etc.) who assist in the instructional process.

## 2xxx – Support Services

Support services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts to supplement and enhance instruction, community services, and enterprise programs, rather than as entities themselves.

### M 2100 – Support Services - Students

Those activities that are designed to assess and improve the well-being of students and to supplement the teaching process which include:

- **Attendance and Social Workers** - Those activities that are designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.
- **Guidance Services** - Those activities of counseling pupils and parents, providing consultation with other staff members on learning problems, assisting pupils in personal and social development, assessing the abilities of pupils, assisting pupils as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
- **Health Services** - Physical and mental health services that are not direct instruction such as activities that provide pupils with appropriate medical, dental, and nurse services.
- **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.
- **Speech Pathology and Audiology Services** - Activities that identify, assess, and treat children with speech, hearing, and language impairments.

- **Occupational Therapy Related Services** - Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
- **Physical Therapy Related Services** - Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.
- **Visually Impaired/Vision Services** - Activities that assess, diagnose, or treat students for all conditions relating to visual impairment.
  
- If an LEA wishes to track these separately, use the following codes:
  - **2110 – Attendance and Social Work Services**
  - **2120 – Guidance Services**
  - **2130 – Health Services**
  - **2140 – Psychological Services**
  - **2150 – Speech Pathology and Audiology Services**
  - **2160 – Occupational Therapy - Related Services**
  - **2170 – Physical Therapy-Related Services**
  - **2180 – Visually Impaired/Vision Services**
  - **2190 – Other Support Services - Students**

## M 2200 – Support Services - Instructional Staff Assistance

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils that include:

- **Improvement of Instruction Services** - Those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for pupils that include curriculum development, techniques of instruction, child development and understanding, staff training, etc. These include:
- **Instruction and Curriculum Development Services** - Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- **Instruction Staff Training Services** - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

- **Library/Media Services** - Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) 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.
- **Instruction Related Technology** - Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, 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 costs that relate to the support of instructional activities.
- **Academic Student Assessment** - Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or SEA.
  
- If an LEA wishes to track these separately, use the following codes:
  - **2210 – Improvement of Instruction Services**
  - **2212 – Instruction and Curriculum Development Services**
  - **2213 – Instruction Staff Training Services**
  - **2219 – Other Improvement of Instruction Services**
  - **2220 – Library/Media Services**
  - **2230 – Instruction Related Technology**
  - **2240 – Academic Student Assessment**
  - **2290 – Other Support Services - Instructional Staff**

## M 2300 – Support Services - General District Administration

Activities associated with the establishment and administration of policies for operating the LEA. Do not include the chief business official here, but in Support Services - Business (2500).

- **Board of Education Services** - Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in each administrative unit.
- **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education. These include activities of the members of the Board of Education.
- **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.
- **Independent Audit Services.** Activities pertaining to independent audit services provided to the governing body.
- **District Executive Administration** – Activities associated with the overall general administration of or executive responsibility for the entire school district. (Office of the Superintendent, Community Relations, State and Federal Relations, and Other Executive Administration.)
- **Office of the Superintendent Services** – Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district.
  
- If an LEA wishes to track these separately, use the following codes:
  - 2310 – Board of Education Services
  - 2311 – Supervision of Board of Education Services
  - 2312 – Election Services
  - 2315 – Staff Relations and Negotiation Service
  - 2316 – Independent Audit Services
  - 2317 – Legal Services
  - 2319 – Other Board of Education Services
  - 2320 – District Executive Administration Services
  - 2321 – Office of the Superintendent
  - 2329 – Other Executive Administration Services

## M 2400 – Support Services - School Administration

Activities concerned with overall administrative responsibility for a single school that include:

- **Office of the Principal** – Activities concerned with directing and managing the operation of a school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members

of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for those activities.

- **Other Support Services – School Administration**

- If an LEA wishes to track these separately, use the following codes:
  - 2410 – Office of the Principal
  - 2490 – Other Support Services - School Administration

## M 2500 – Support Services - Central Business Services

Activities concerned with paying, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. This includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing funds.

- **Supervising Business Services** - The activities of directing, managing, and supervising the fiscal services area. It includes the activities of the assistant superintendent, director, or the LEA business administrator whose efforts are devoted to directing and managing business services.
- **Fiscal Services** - Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.
- **Purchasing, Warehousing, and Distributing Services** - Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.
- **Printing, Publishing, and Duplicating Services** - The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also included is centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
- **Planning, Research, Development, and Evaluation Services** - Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
- **Public Information Systems** - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.

- **Personnel Services** - Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, non-instructional personnel training, health services for LEA employees, and other personnel services.
- **Administrative Technology Services** - Activities concerned with supporting the LEA's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
- If an LEA wishes to track these separately, use the following codes:
  - 2505 – Supervising Business Services
  - 2510 – Fiscal Services
  - 2520 – Purchasing, Warehousing, & Distribution
  - 2530 – Printing, Publishing, & Duplicating Services
  - 2540 – Planning, Research, Development, and Evaluation Services
  - 2560 – Public Information Services
  - 2570 – Personnel Services
  - 2580 – Administrative Technology Services
  - 2590 – Other Support Services

## M 2600 – Operation & Maintenance of Plant Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included. Minor remodeling which does not change the capital asset value of the building should be charged here. Major remodeling should be charged to 4000, Facilities, Acquisition, and Construction Services.

- **Supervision of Operation & Maintenance of Plant Services** – The activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.
- **Operation of Buildings** - Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment. Also included are the costs of building rental and property insurance.



- **Maintenance of Buildings** - Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
- **Care and Upkeep of Grounds Services** - The activities of maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, grounds maintenance and the like.
- **Care and Upkeep of Equipment Services** - Activities concerned with maintaining, in good condition, equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included.
- **Vehicle Servicing and Maintenance Services** - Activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Included are such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.
- **Security Services** - Activities concerned with maintaining a secure 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.
- **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. (Fire alarms, crossing guards, as well as other costs incurred to ensure the basic safety of students and staff.)
- **Other Operation and Maintenance of Plant Services**
- If an LEA wishes to track these separately, use the following codes:
  - 2605 – Supervision of Operation & Maintenance of Plant Services
  - 2610 – Operation of Buildings
  - 2620 – Maintenance of Buildings
  - 2630 – Care and Upkeep of Grounds Services
  - 2640 – Care and Upkeep of Equipment Services
  - 2650 – Vehicle Servicing and Maintenance Services
  - 2660 – Security Services
  - 2670 – Safety
  - 2680 – Other Operation and Maintenance of Plant Services

## M 2700 – Student Transportation Services

Activities concerned with the conveyance of students to and from school, as provided by state law. Included are trips between home and school and trips to school activities that include:

- **Supervision of Student Transportation Services.** Activities pertaining to directing, managing and supporting student transportation services.
- **Vehicle Operation Services** - Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles is included.
- **Monitoring Services** - Activities concerned with supervising pupils in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded and directing traffic at the loading and unloading stations.
- **Vehicle Servicing and Maintenance Services** - Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered equipment and is charged to property.
- **Other Student Transportation Services**
- **Transportation Services from Special Activities**
  
- If an LEA wishes to track these separately, use the following codes:
  - 2705 – Supervision of Student Transportation Services
  - 2710 – Vehicle Operation Services
  - 2720 – Monitoring Services
  - 2730 – Vehicle Servicing and Maintenance Services
  - 2790 – Other Student Transportation Services

## M 3100 – Food Services

Those activities concerned with providing food to students and staff in a school or LEA. 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.

## M 3200 – Other Enterprise Services

Activities that are financed and operated in a manner like private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 3100. One example could be the LEA bookstore.

## M 3300 – Community Services

Those activities concerned with providing community services to students, staff or other community participants which include community recreation programs, the operation of a community swimming pool, civic services, the operation of a public library, a child care center, welfare activities services, LEA Foundations, and services provided to school-age children not related to public education.

- If an LEA wishes to track these separately, use the following codes:
  - 3310 – Community Recreation Services
  - 3320 – Civic Services
  - 3330 – Public Library Services
  - 3340 – Custody and Care of Children Services
  - 3350 – Welfare Activities Services
  - 3360 – Non-Public School Pupils Services
  - 3370 – Pre-Kindergarten Services
  - 3390 – Other Community Services

## M 4000 – Facilities, Acquisition, & Construction Services

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings & additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Minor remodeling which does not change the capital assets of the building should be charged to program 2600 - Operation and Maintenance of Plant Services.

If an LEA wishes to track these separately, use the following codes:

- **4100 – Land Acquisition Services**  
Activities pertaining to the initial acquiring and improving of land.

- **4200 – Land Improvement Services**  
Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- **4300 – Architecture and Engineering Services**  
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 that may or may not result in additions to the LEA's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600 as appropriate.
- **4400 – Educational Specification Development Services**  
Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- **4500 – Building Acquisition and Construction Services**  
Activities concerned with building acquisition through purchase or construction.
- **4600 – Site Improvement**  
Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping, along with reconstruction and remodeling.
- **4700 – Building Improvement**  
Activities concerned with building additions and with installing or extending service systems and other build-in equipment.
- **4900 – Other Facilities Acquisition & Construction Services**  
Facilities acquisition and construction activities that cannot be classified above.

## M 5000 – Debt Service

Activities related to servicing the long-term debt of the school district, 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 refunds), lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2510.

- If an LEA wishes to track these separately, use the following codes:

- 5100 – Bonds
- 5200 – Tax Anticipation Notes
- 5300 – Lease-Purchase Agreements
- 5900 – Other Debt Service