

**D. FUNCTION DEFINITIONS****Code   Descriptor**

- 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 television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, teaching machines, etc.) which assist in the instructional process.
- 2000**   **Supporting Services**. Supporting Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Supporting services exist to sustain and enhance instruction, rather than as entities within themselves.
- 2100   **Support Services - Students**. Those activities which are designed to assess and improve the well-being of students and to supplement the teaching process.
- 2110   **Attendance & Social Work Services**. Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.
- 2120   **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.
- 2130   **Health Services**. Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nurse services.
- 2140   **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.
- 2150   **Speech Pathology and Audiology Services**. Activities that identify, assess, and treat children with speech, hearing, and language impairments.
- 2160   **Occupational Therapy-Related Services**. Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
- 2190   **Other Support Services - Pupils**. Pupil support services other than those classified above.

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- 2200**   **Support Services - Instructional**. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

- 2210 Improvement of Instruction. Those activities which 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. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.
- 2212 Instruction and Curriculum Development. 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.
- 2213 Instructional Staff Training. 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. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.
- 2219 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.
- 2220 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.
- 2230 Instruction-Related Technology. This function 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 development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities.
- 2240 Academic Student Assessment. This function is inclusive of those services rendered for the academic assessment of the student.
- 2290 Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200.

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- 2300 Support Services - General District Administration.** Activities concerned with establishing and administering policy in connection with operating the LEA.
- 2310 Board of Education Services. The activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
- 2320 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.)

- 2400 Support Services - School Administration.** Activities concerned with overall administrative responsibility for single school or a group of schools.
- 2410 Office of the Principal. Activities concerned with directing and managing the operation of a particular 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.
- 2490 Other Support Services - School Administration. Other school administration services which cannot be recorded under the preceding areas of responsibility.
- 2500 Central Services.** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
- 2510 Fiscal Services. Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.
- 2520 Purchasing, Warehousing, and Distributing Services. Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.
- 2530 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.
- 2540 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.
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- 2560 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.
- 2570 Personnel Services. Activities concerned with maintaining efficient personnel for the school system. (Supervision of Personnel Services, Recruitment and Placement, Personnel Information, Non-Instructional Personnel Training, Health Services for district employees, and Other Personnel Services.)
- 2580 Administrative Technology Services. Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
- 2590 Other Support Services - Central Services. Other support services to business not classified elsewhere in the 2500 series.
- 2600 Operation and 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 which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

- 2610 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.
- 2620 Maintenance of Buildings. Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
- 2630 Care and Upkeep of Grounds. The activities of maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, grounds maintenance and the like.
- 2640 Care and Upkeep of Equipment. 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.
- 2650 Vehicle Operation and Maintenance. (Other than Student Transportation Vehicles.) 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.
- 2660 Security. 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.

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- 2670 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. (Firm alarms, crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.)
- 2680 Other Operation and Maintenance of School Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding areas of responsibility.
- 2700 Student Transportation**. 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. (To separate trips for school activities, a cost per mile could be charged in memorandum accounting.)
- 2710 Vehicle Operation. 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.
- 2730 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.
- 2740 Vehicle Servicing and Maintenance. 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 to be equipment and is charged to property.

2790 Other Student Transportation Services. Pupil transportation services which cannot be classified under the preceding areas of responsibility.

2795 Transportation Services from Special Transportation Levy. Field and Activity trips paid from special tax rate (Utah code 53A-17a-127).

**2900 Other Support Services.** Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas or areas of responsibility.

**3000 Operation Of Non-instructional Services.** Those activities concerned with providing non-instructional services to students, staff or the community.

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.

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3200 Enterprise Operations. Those 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. Food services should not be charged here, but rather to Function 3100. One example could be the LEA bookstore.

3300 Community Services Operations. Those 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, etc.

**4000 Facilities Acquisition and Construction.** (Capital Outlay.) Activities concerned with the acquisition of land and buildings; the remodeling and construction of buildings and additions to buildings; initially installing or extending service systems and other build-in equipment; and improving sites.

4100 Land Acquisition. Activities pertaining to the initial acquiring and improving land.

4200 Land Improvement. Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

4300 Architecture and 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 LEA's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600 as appropriate.

4400 Educational Specifications Development. 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. 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.
- 4700 Building Improvements. Activities concerned with building additions and with installing or extending service systems and other build-in equipment.
- 4900 Other Facilities Acquisition and Construction. Facilities acquisition and construction activities which cannot be classified above.

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- 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), capital 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.
- 6000** Other Uses of Financial Resources. A number of uses of the governmental funds are not properly classified as expenditures, but require budgetary and accounting control. These are classified under "other uses of financial resources." These include transfers of monies from one fund to another.
- 6100** Transfers. Included are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than accepting them in the "general fund" and later transferring them.

Inter-fund loans are not recorded here, but are handled through balance sheet accounts in the funds affected.