

**Utah State Board of Education Chart of Accounts
Fiscal Year 2022**

Revised 10/8/21

Function Classification

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 minimum level of reporting required by LEAs as identified by the “M” at the left of the code to indicate ‘Minimum’. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so.

<u>Function</u>		<u>Code</u>	<u>Function Description</u>	<u>Definitions (As Applicable)</u>
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 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.
M		2100	SUPPORT SERVICES - STUDENTS	Attendance and Social Workers. Guidance Services. Health Services. Psychological Services. Speech Pathology and Audiology Services. Occupational Therapy Related Services. Physical Therapy Related Services. Visually Impaired/Vision Services.
		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 - 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; Instruction and Curriculum Development Services; Instruction Staff Training; Library/Media Services; Instruction Related Technology; Academic Student Assessment.
		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 DIST ADMIN	Activities concerned with establishing and administering policy in connection with operating the LEA that include: Board of Education Services; Executive Administration.
		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 ADMIN	Activities concerned with overall administrative responsibility for a single school that include: Office of the Principal; Other Support Services – School Administration.
		2410	Office of the Principal	
		2490	Other Support Services - School Administration	

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M	2500	SUPPORT SERVICES - Central Services	Activities that support other administrative and instructional functions that includes: Fiscal Services; Purchasing, Warehousing, and Distributing Services; Printing, Publishing, and Duplicating Services; Planning, Research, Development, and Evaluation Services; Public Information Systems; Personnel Services; Administrative Technology 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	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.
	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	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.
	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	Those 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.
	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	
	3395	Recapture	
M	4000	Capital Outlay	
	4100	LAND ACQUISITION SERVICES	Activities pertaining to the initial acquiring and improving land.
	4200	LAND IMPROVEMENT SERVICES	Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

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M	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	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 IMPROVEMENT	Activities concerned with building additions and with installing or extending service systems and other build-in equipment.
	4900 OTHER FACILITIES ACQUISITION & CONSTRUCTION	Facilities acquisition and construction activities that cannot be classified above.
	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.
	5100 BONDS	
	5200 TAX ANTICIPATION NOTES	
	5300 LEASE-PURCHASE AGREEMENTS	
	5900 OTHER DEBT SERVICE	