

NM Public Education Department

Uniform Chart of Accounts

Function Descriptions

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students.

2100 Support Services-Students

Activities designed to access and improve the well-being of students to ensure that they arrive at school and able to learn (Examples: attendance and social work, guidance, health, psychological, speech pathology, audiology & occupational therapy, gifted)

2200 Support Services-Instruction

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students (Examples: library/media services, instruction related to technology, academic student assessment)

2300 Support Services-General Administration

Activities concerned with establishing and administering policy for operating the school district (Examples: Board of Education, Executive Administration)

2400 Support Services-School Administration

Activities concerned with overall administrative responsibility for the specific school site (Examples: Office of the Principal)

2500 Central Services

Activities that support other administrative and instructional functions (Examples: fiscal services, purchasing, warehouse and distributing, printing, publishing and duplicating, planning, research, development and evaluation, public information, personnel, administrative technology)

2600 Operation & Maintenance of Plant

Activities concerned with keeping the physical plant open, comfortable and safe for use, including keeping grounds, buildings, and equipment in effective working condition and state of repair. (Examples: Operation of buildings, maintenance of buildings, care and upkeep of grounds, care and upkeep of equipment, vehicle operation and maintenance, security, safety)

2700 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.

2900 Other Support Services

Includes expenditures for tax liability/penalties, litigation fees, emergency reserve.

3100 Food Services Operations

Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

4000 Capital Outlay

Activities concerned with acquiring heavy equipment, vehicles and land as well as construction of buildings.