

## **Category Definitions**

### **Direct Instructional Services (Function 1000)**

Activities dealing directly with the interaction between teachers and students.

### **Student Support Services (Function 2100)**

Activities designed to assess and improve the well being of students and to supplement the teaching process.

### **Instructional Staff Support Services (Function 2200)**

Activities designed to assist the instructional staff with the content and process of providing learning experiences for students.

### **General Administration Support Services (Function 2300)**

Activities concerned with establishing and administering responsibility for a school or group of schools.

### **School Administration Support Services (Function 2400)**

Activities concerned with the overall administrative responsibility for a school or group of schools.

### **Business Support Services (Function 2500)**

Activities related to paying, transporting, and maintaining goods and services for the school system. Included are the fiscal and internal services necessary to operate the school system.

### **Operation and Maintenance of Plant Services (Function 2600)**

Activities concerned with keeping the physical plant open, comfortable and safe for use, and for keeping the grounds, buildings and equipment in effective working condition and state of repair. This includes safety activities.

### **Student Transportation Services (Function 2700)**

Activities related to the transportation of students to and from school, and co-curricular activities.

### **Central Support Services (Function 2800)**

Activities other than those classified under General Administration (2300) which support the other instructional and supporting services programs.

### **Food Services Operations (Function 3100)**

Activities conducted in order to provide food to students and staff.

Further definitions can be found in the *Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification System*.