

MTW Grants Data Dictionary (Objects)

Object	Object Code Name	Object Code Description	Examples	Perkin's Examples
100	Personal Services - Salaries	Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000 Debt Service.)	Salaries to School and District staff	salaries for individuals involved in carrying out approved activities in the Perkins plan
200	Personal Services - Employee Benefits	Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000 Debt Service.)	Health Ins, FICA, Retirement, VSTRS Pension, VSTRS OPEB, Tuition Reimbursement, Unemployment, Workers Comp, Dental, Life Ins, STD, LTD, Cash in Lieu,	benefits for individuals involved in carrying out approved activities in the Perkins plan
300	Purchased Professional and Technical Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592.	Professional and Technical Development for Staff, Course Registrations fees (Not Tuition reimbursement), Services supporting instructional program and its administration- Improvement, assessment counseling and guidance services, library and media support	contracted on-going professional development; school improvement consulting (such as SREB, or other similar entity)
400	Purchased Property Services	Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	Utility Services (Water and sewage) disposal services, snow plowing, custodial and lawn care, repairs and maintenance, Renting or leasing land, buildings, equipment and vehicles, Renal of Computers and Related Equipment, Construction Services, Other purchased property Services	rented or leased computers; repairs to equipment; costs related to installing new equipment
500	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	Student Transportations Services, Insurance (other than Emp Benefits, including Property, Liability and Fidelity, Communication services, Advertising, Printing and Binding, Tuition, Food Service Management, Travel, Employee Travel, Interagency Purchased Services, Services Purchased from another SD (including Data Processing, Purchasing, Nursing and Guidance.)	generally, contracted transportation.
600	Supplies	Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item.	Supplies, Energy, Food, Books and Periodicals,	purchased computers; supplies for training and professional development;
700	Property	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets. Additional guidance regarding the classification of property expenditures is provided in exhibit E-1 (in appendix E) and in chapter 5 (under the capital assets and capitalization threshold sections).	Capital Assets Land, buildings , Infrastructure, Depreciation and Amortization.	Not Applicable
730	Equipment	Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.	Equipment, furniture and fixtures, Technology Related Hardware and Software	drill press, NOT computers, oven, tractor, 3d printer
800	Debt Service and Miscellaneous	Amounts paid for goods and services not otherwise classified above.	Dues and Fees, Debt Related Expenses, Miscellaneous Expenditures, Subgrants from SU to Member Districts	dues or fees related to professional organization membership for faculty or organization; use of this category should be minimal
900	Other Items	Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.	Fund Transfers, Losses on Investments, Extraordinary Items	use of this category should be minimal

MTW Grants Data Dictionary (Functions)

Perkins

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
2100	2110	Attendance and Social Work Services	Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.)	
	2120	Guidance Services	Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900.)	
2200	2212	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.	
	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
	2219	Other Improvement of Instruction Services	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.	
2200	2230	Instruction - Related Technology	<p>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. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. (Used with all programs 100–900.)</p> <p>Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. 	<ul style="list-style-type: none"> •Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences. •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support. Services that support the networks used for instruction-related activities. •Hardware Maintenance and Support. •Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 Instructional Staff Training.
	2240	Academic Student Assessment	Academic Student Assessment. Expenditures for academic assessments of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100–700.)	
	2290	Other Support Services - Instructional Staff	Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.)	
2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.		

MTW Grants Data Dictionary (Functions)

Perkins

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
2500	2580	Administrative Technology Services	<p>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. 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 administrative costs. (Used with all programs 100–900.)</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. <p>Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p>	<ul style="list-style-type: none"> •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support Services. •Hardware Maintenance and Support Services. •Professional Development Costs for Administrative Technology Personnel. •Other Technology Services. Activities concerned with data processing not described above.
2600	2670	Safety	<p>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 in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. (Used with all programs 100–900.)</p>	
2700	2715	Transportation for Education Related Field Trips		
2720	2716	Transportation fo Extra/Co-Curricular		
2900	2900	Other Support Services	<p>Other Support Services. All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.)</p>	
3000	3000	Operation of Non-Instructional Services	<p>Operation of Noninstructional Services. Activities concerned with providing noninstructional services to students, staff, or the community.</p>	
3200	3200	Enterprise Operations	<p>Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges. The school district bookstore, for example, could be charged to this code. Instruction should not be charged here, but rather to function 1000. Food services should not be charged here, but rather to function 3100. (Used with all programs 100–900.)</p>	
3300	3300	Community Services Operations	<p>Community Services Operations. Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student, should be reported in function 2120 Guidance Services. (Used only with program 800.)</p>	

MTW Grants Data Dictionary (Functions)

Tobacco

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
	2212	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.	
2200	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
	2219	Other Improvement of Instruction Services	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.	
	2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.	
2720	2716	Transportation fo Extra/Co-Curricular		
3300	3300	Community Services Operations	Community Services Operations. Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student, should be reported in function 2120 Guidance Services. (Used only with program 800.)	

MTW Grants Data Dictionary (Functions)

CFP

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
2100	2110	Attendance and Social Work Services	Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.)	
	2120	Guidance Services	Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900.)	
	2130	Health Services	Health Services. Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900.)	
	2140	Psychological 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 as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900.)	
	2150	Speech Pathology and Audiology Services	Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200.)	
	2180	Visually Impaired/Vision Services		
	2190	Other Support Services - Students	Other support services to students not classified elsewhere in the 2100 series.	
2200	2212	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.	
	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
	2219	Other Improvement of Instruction Services	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.	
	2220	Library/Media Services	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. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function, but rather to the instruction function. (Used with all programs 100–900.)	

MTW Grants Data Dictionary (Functions)

CFP

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
2200	2230	Instruction - Related Technology	<p>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. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. (Used with all programs 100–900.)</p> <p>Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. 	<p>•Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p> <p>•Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.</p> <p>•Network Support. Services that support the networks used for instruction-related activities</p>
	2240	Academic Student Assessment	Academic Student Assessment. Expenditures for academic assessments of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100–700.)	
	2290	Other Support Services - Instructional Staff	Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.)	
2300	2300	Support Service - General Administration	Support Services—General Administration. Activities concerned with establishing and administering policy for operating the school district.	
2400	2400	Support Services - School Administration	Support Services—School Administration. Activities concerned with overall administrative responsibility for a school.	
			Office of the Principal. Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of teaching and administrative duties at the school building level. (Used with all programs 100–900.)	
		2410	Office of the Principal	
		2420	Office of Special Ed	
		2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.
2500	2500	Central Services	Central Services. Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.	

MTW Grants Data Dictionary (Functions)

CFP

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
	2570	Personnel Services	<p>Personnel Services. Activities concerned with maintaining efficient personnel for the school system. This code includes such activities as recruitment and placement, noninstructional staff training, staff transfers, in-service training, health services, and staff accounting. (Used with all programs 100–900.)</p> <ul style="list-style-type: none"> •Supervision of Personnel Services. The activities of directing, managing, and supervising staff services. •Recruitment and Placement. Activities concerned with employing and assigning personnel for the school district. •Personnel Information. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district. •Noninstructional Personnel Training. Activities associated with the professional development and training of noninstructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of noninstructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. •Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care outside of employee's health insurance. •Other Personnel Services. Personnel services that cannot be classified under the preceding functions. 	
2500	2580	Administrative Technology Services	<p>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. 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 administrative costs. (Used with all programs 100–900.)</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. <p>Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p>	<ul style="list-style-type: none"> •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support Services. •Hardware Maintenance and Support Services. •Professional Development Costs for Administrative Technology Personnel. •Other Technology Services. Activities concerned with data processing not described above.
	2660	Security	<p>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 in an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. (Used with all programs 100–900.)</p>	
2600	2670	Safety	<p>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 in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. (Used with all programs 100–900.)</p>	
2700	2700	Student Transportation	<p>Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction.</p>	

MTW Grants Data Dictionary (Functions)

CFP

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
	2710	Vehicle Operation	Vehicle Operation. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2711	2711	Resident Students	Vehicle Operation for Resident of school district students. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2712	2712	Non-Resident Student	Vehicle Operation of non-residents of school district students. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2711	2713	Resident Tech		
2712	2714	Non-Resident Tech		
2700	2715	Transportation for Education Related Field Trips		
2720	2716	Transportation fo Extra/Co-Curricular		
2700	2720	Monitoring Services	Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Used with all programs 100–900.)	
	2730	Vehicle Servicing and Maintenance	Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100–400, 900.)	
	2790	Other Student Transportation Services	Other Student Transportation Services. Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100–400, 900.)	
2900	2900	Other Support Services	Other Support Services. All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.)	

MTW Grants Data Dictionary (Functions)

SIG 1003G

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
2100	2110	Attendance and Social Work Services	Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.)	
	2120	Guidance Services	Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900.)	
	2130	Health Services	Health Services. Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900.)	
	2140	Psychological 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 as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900.)	
	2150	Speech Pathology and Audiology Services	Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200.)	
	2180	Visually Impaired/Vision Services		
	2190	Other Support Services - Students	Other support services to students not classified elsewhere in the 2100 series.	
2200	2212	Instruction and Curriculum Development	Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.	
	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
	2219	Other Improvement of Instruction Services	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.	
	2220	Library/Media Services	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. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function, but rather to the instruction function. (Used with all programs 100–900.)	

MTW Grants Data Dictionary (Functions)

SIG 1003G

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
2200	2230	Instruction - Related Technology	<p>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. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. (Used with all programs 100–900.)</p> <p>Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. 	<p>•Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p> <p>•Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.</p> <p>•Network Support. Services that support the networks used for instruction-related activities</p>
	2240	Academic Student Assessment	Academic Student Assessment. Expenditures for academic assessments of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100–700.)	
	2290	Other Support Services - Instructional Staff	Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.)	
2300	2300	Support Service - General Administration	Support Services—General Administration. Activities concerned with establishing and administering policy for operating the school district.	
2400	2400	Support Services - School Administration	Support Services—School Administration. Activities concerned with overall administrative responsibility for a school.	
			Office of the Principal. Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of teaching and administrative duties at the school building level. (Used with all programs 100–900.)	
		2410	Office of the Principal	
		2420	Office of Special Ed	
		2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.
2500	2500	Central Services	Central Services. Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.	

MTW Grants Data Dictionary (Functions)

SIG 1003G

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
	2570	Personnel Services	<p>Personnel Services. Activities concerned with maintaining efficient personnel for the school system. This code includes such activities as recruitment and placement, noninstructional staff training, staff transfers, in-service training, health services, and staff accounting. (Used with all programs 100–900.)</p> <ul style="list-style-type: none"> •Supervision of Personnel Services. The activities of directing, managing, and supervising staff services. •Recruitment and Placement. Activities concerned with employing and assigning personnel for the school district. •Personnel Information. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district. •Noninstructional Personnel Training. Activities associated with the professional development and training of noninstructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of noninstructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. •Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care outside of employee's health insurance. •Other Personnel Services. Personnel services that cannot be classified under the preceding functions. 	
2500	2580	Administrative Technology Services	<p>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. 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 administrative costs. (Used with all programs 100–900.)</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. <p>Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p>	<ul style="list-style-type: none"> •Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. •Network Support Services. •Hardware Maintenance and Support Services. •Professional Development Costs for Administrative Technology Personnel. •Other Technology Services. Activities concerned with data processing not described above.
	2660	Security	<p>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 in an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. (Used with all programs 100–900.)</p>	
2600	2670	Safety	<p>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 in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. (Used with all programs 100–900.)</p>	
2700	2700	Student Transportation	<p>Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction.</p>	

MTW Grants Data Dictionary (Functions)

SIG 1003G

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
	2710	Vehicle Operation	Vehicle Operation. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2711	2711	Resident Students	Vehicle Operation for Resident of school district students. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2712	2712	Non-Resident Student	Vehicle Operation of non-residents of school district students. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.)	
2711	2713	Resident Tech		
2712	2714	Non-Resident Tech		
2700	2715	Transportation for Education Related Field Trips		
2720	2716	Transportation fo Extra/Co-Curricular		
2700	2720	Monitoring Services	Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Used with all programs 100–900.)	
	2730	Vehicle Servicing and Maintenance	Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100–400, 900.)	
	2790	Other Student Transportation Services	Other Student Transportation Services. Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100–400, 900.)	
2900	2900	Other Support Services	Other Support Services. All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.)	

MTW Grants Data Dictionary (Functions)

IDEA-B

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
1000	1000	Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)	
2100	2130	Health Services	Health Services. Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900.)	
	2140	Psychological 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 as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900.)	
	2150	Speech Pathology and Audiology Services	Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200.)	
	2160	Occupational Therapy - Related Services	Occupational Therapy-Related Services. Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200.)	
	2170	Physical Therapy - Related Services		
	2190	Other Support Services - Students	Other support services to students not classified elsewhere in the 2100 series.	
	2213	Instructional Staff Training	Instructional Staff Training. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	

MTW Grants Data Dictionary (Functions)

IDEA-B

Old COA	UCOA Function	Function Name	Function Description	Function Description (Cont.)
2200	2230	Instruction - Related Technology	<p>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. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 1000. (Used with all programs 100–900.)</p> <p>Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.</p> <ul style="list-style-type: none"> •Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services. •Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment. 	<p>•Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.</p> <p>•Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.</p> <p>•Network Support. Services that support the networks used for instruction-related activities.</p>
	2290	Other Support Services - Instructional Staff	Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.)	
2300	2300	Support Service - General Administration	Support Services—General Administration. Activities concerned with establishing and administering policy for operating the school district.	
	2495	Administration of Grants	Activities related to the direct administration of the grant. Amounts assigned to this function code, combined with any earned indirects, are counted toward any administrative cost caps associated with Federal grants.	
2700	2700	Student Transportation	Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction.	