

**FUNCTIONAL AREAS & COMMITMENT ITEMS**

<b>FUNCTIONS (Functional Area)</b>	
5100	BASIC EDUCATION
5200	EXCEPTIONAL EDUCATION
5300	VOCATIONAL EDUCATION
5500	PREKINDERGARTEN EDUCATION
5900	OTHER INSTRUCTION (NON-FEFP INSTRUCTION)
6100	PUPIL PERSONNEL SERVICES
6200	INSTRUCTIONAL MEDIA SERVICES
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES
6400	INSTRUCTIONAL STAFF TRAINING SERVICES
6500	INSTRUCTION-RELATED TECHNOLOGY
7100	SCHOOL BOARD
7200	GENERAL ADMINISTRATION
7300	SCHOOL ADMINISTRATION
7400	FACILITIES ACQUISITION & CONSTRUCTION
7500	FISCAL SERVICES
7600	FOOD SERVICES
7700	CENTRAL SERVICES
7800	PUPIL TRANSPORTATION SERVICES
7900	OPERATION OF PLANT
8100	MAINTENANCE OF PLANT
8200	ADMINISTRATIVE TECHNOLOGY SERVICES
9100	COMMUNITY SERVICES
9200	DEBT SERVICE
<b>OBJECTS (Commitment Items)</b>	
110	ADMINISTRATOR SALARY
120	CLASSROOM TEACHER SALARY
130	OTHER CERTIFIED INSTRUCTIONAL SALARY
140	PERMANENT SUBSTITUTE TEACHER SALARY
150	PARAPROFESSIONAL SALARY
160	OTHER SUPPORT PERSONNEL SALARY
170	BOARD MEMBERS & ATTORNEY SALARY
200	EMPLOYEE BENEFITS
310	PROFESSIONAL & TECHNICAL SERVICES
311	PROFESSIONAL & TECH SVCS (Non SUB-AGREEMENTS)
312	PROFESSIONAL & TECH SVCS SUB AGREE (in excess of \$25,000)
319	TECHNOLOGY RELATED PROFESSIONAL & TECH SVCS
313	SUBSTITUTES (Contracted)
320	INSURANCE & BOND PREMIUMS
331	IN-COUNTY TRAVEL
332	OUT-OF-COUNTY TRAVEL
333	OUT-OF-STATE TRAVEL
334	CONFERENCE REGISTRATION FEES
350	REPAIRS & MAINTENANCE
359	TECHNOLOGY-RELATED REPAIRS AND MAINTENANCE
360	RENTALS
369	TECHNOLOGY-RELATED RENTALS
370	COMMUNICATIONS
	371 POSTAGE
	372 CELLULAR PHONES
	373 TELEPHONES
	379 TELEPHONE AND OTHER DATA COMMUNICATION SVCS
380	PUBLIC UTILITY SERVICES OTHER THAN ENERGY SERVICES
	382 RECYCLING
	383 GARBAGE
	385 WATER & SEWER
	386 WATER
390	OTHER PURCHASED SERVICES (Non Sub-agreements)
391	OTHER PURCH SVCS SUB-AGREEMENTS (first \$25,000)
392	OTHER PURCH SVCS SUB-AGREEMENTS (in excess of \$25,000)
393	DISTRIBUTIONS TO CHARTER SCHOOLS (FEFP)
394	DISTRIBUTIONS TO CHARTER SCHOOLS (Non-FEFP)
399	OTHER TECHNOLOGY-RELATED PURCHASED SERVICES
400	ENERGY SERVICES
	410 NATURAL GAS
	420 BOTTLED GAS
	430 ELECTRICITY
	440 HEATING OIL
	450 GASOLINE
	460 DIESEL FUEL
	490 OTHER ENERGY SERVICES
510	SUPPLIES
519	TECHNOLOGY-RELATED SUPPLIES
520	TEXTBOOKS
	521 COUNTY FREE
	522 STATE FREE
	523 FLEXIBILITY
	529 TECHNOLOGY-RELATED TEXTBOOKS
530	PERIODICALS
539	TECHNOLOGY-RELATED PERIODICALS
540	OIL AND GREASE
550	REPAIR PARTS
560	TIRES AND TUBES
570	FOOD (For Food Service Program)
580	COMMODITIES
590	OTHER MATERIALS & SUPPLIES
610	LIBRARY BOOKS
	611 LIBRARY BOOKS, NEW LIBRARIES
	612 LIBRARY BOOKS, EXISTING LIBRARIES
	619 TECH-RELATED LIBRARY BOOKS
620	AUDIOVISUAL MATERIALS (Non-consumable)
	621 CAPITAL. AV MATERIALS (\$750 or more)
	622 NON-CAPITAL. AV MATERIALS (Less than \$750)
630	BUILDINGS & FIXED EQUIPMENT
640	FURNITURE, FIXTURES & EQUIPMENT
	641 FURNITURE, FIXTURES & EQUIPMENT (\$750 or more)
	642 FURNITURE, FIXTURES & EQUIPMENT (Less than \$750)
	643 COMPUTER HARDWARE & TECH-RELATED INFRASTRUCTURE (\$750 or more)
	644 COMPUTER HARDWARE (Less than \$750)
	648 TECH-RELATED FURNITURE, FIXTURES & EQUIPMENT (\$750 or more)
	649 TECH-RELATED FURNITURE, FIXTURES & EQUIPMENT (Less than \$750)
650	MOTOR VEHICLES
	651 BUSES
	652 MOTOR VEHICLES OTHER THAN BUSES
660	LAND
670	IMPROVEMENTS OTHER THAN BUILDINGS
	671 CAPITAL. IMPROVEMENTS OTHER THAN BLDG
	672 NON-CAPITAL. IMPROVEMENTS OTHER THAN BLDG
680	REMODELING AND RENOVATIONS
	681 CAPITAL. REMODELING AND RENOVATIONS
	682 NON-CAPITAL. REMODELING AND RENOVATIONS
690	COMPUTER SOFTWARE
	691 CAPITAL. SOFTWARE (Software \$750 or more)
	692 NON-CAPITAL. SOFTWARE (Software less than \$750)
710	REDEMPTION OF PRINCIPAL
720	INTEREST
730	DUES AND FEES
740	JUDGMENTS/SETTLEMENT OF LITIGATION
758	OTHER PERSONAL SERVICES (Temp. employees)
790	MISCELLANEOUS SERVICES (Incl indirect cost)
	791 OTHER DEBT SERVICE
	792 INDIRECT COST
	793 CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT
	794 CHARTER SCHOOL STATE CAPITAL OUTLAY
	799 MISCELLANEOUS TECHNOLOGY-RELATED

*Items indented are considered subobjects or subcommitments.  
Funds are budgeted to the object, but expended to the subobject.*