

FUNCTIONS

<p>100 INSTRUCTION 100 General Instruction: 111 Kindergarten Programs 112 Primary Programs 113 Elementary Programs 114 High School Programs 115 Career and Technology Education (Vocational) Programs 116 Career and Technology Education (Vocational) Programs - Middle School 117 Driver Education Program (Optional) 118 Montessori Programs 120 Exceptional Programs: 121 Educable Mentally Handicapped 122 Trainable Mentally Handicapped 123 Orthopedically Handicapped 124 Visually Handicapped 125 Hearing Handicapped 126 Speech Handicapped 127 Learning Disabilities 128 Emotionally Handicapped 129 Coordinated Early Intervening Services (CEIS) 130 Preschool Programs: 131 Preschool Handicapped Speech (5-yr.-Olds) 132 Preschool Handicapped Itinerant (5--yr.-Olds) 133 Preschool Handicapped Self-Contained (5--yr.-Olds) 134 Preschool Handicapped Homebased (5-yr.-Olds) 135 Preschool Handicapped Speech (3-and 4-yr.-Olds) 136 Preschool Handicapped Itinerant (3-and 4-yr.-Olds) 137 Preschool Handicapped Self-Contained (3- and 4-yr.-Olds) 138 Preschool Handicapped Homebased (3-and 4-yr.-Olds) 139 Early Childhood Programs 140 Special Programs: 141 Gifted and Talented Academic 142 Disadvantaged 143 Advanced Placement 144 International Baccalaureate 145 Homebound 147 Full Day4K 148 Gifted and Talented Artistic 149 Other Special Programs 150 Districtwide General/Exceptional Salary Increase 151 Districtwide General/Exceptional 160 Other Exceptional Programs 161 Autism 162 Limited English Proficiency 163 Comprehensive Coordinated Early Intervening Services (CCEIS) 170 Summer School Programs: 171 Primary Summer School 172 Elementary Summer School 173 High School Summer School 174 Gifted and Talented Summer School 175 Instructional Programs Beyond Regular School Day 180 Adult/Continuing Education Programs: 181 Adult Basic Education Programs 182 Adult Secondary Education Programs 183 Adult English Literacy (ESL) 184 Post Secondary Education Programs 185 Vocational Adult Education Programs 186 Integrated Education and Training 187 Adult Education Remedial 189 Early Childhood Parenting Program 190 Instructional Pupil Activity</p>	<p>200 SUPPORT SERVICES 210 Pupil Services: 211 Attendance and Social Work Services 212 Guidance Services 213 Health Services 214 Psychological Services 215 Exceptional Program Services 216 Career and Technical Education Placement Services 217 Career Specialist Services 220 Instructional Staff Services: 221 Improvement of Instruction Curriculum Development 222 Library and Media Services 223 Supervision of Special Programs 224 Improvement of Instruction Inservice and Staff Training 230 General Administration Services: 231 Board of Education 232 Office of Superintendent 233 School Administration 250 Finance and Operations Services: 251 Student Transportation (Federal/District Mandated) 252 Fiscal Services 253 Facilities Acquisition and Construction 254 Operation and Maintenance of Plant 255 Student Transportation (State Mandated) 256 Food Services 257 Internal Services 258 Security 259 Internal Auditing Services 260 Central Support Services: 261 Head of Component Unit 262 Planning 263 Information Services 264 Staff Services 265 Subawards In Excess of \$25,000 266 Technology and Data Processing Services 270 Support Services - Pupil Activity: 271 Pupil Service Activities 272 Enterprise Activities 273 Trust & Agency Activities 300 COMMUNITY SERVICES 320 Community Recreation Services 330 Civic Services 340 Public Library Services 350 Custody and Care of Children 360 Welfare Services 370 Nonpublic School Services 390 Other Community Services 400 OTHER CHARGES 410 Intergovernmental Expenditures: 411 Payments to State Department of Education 412 Payments to Other Governmental Units 413 Payments to Nonpublic Schools 415 Payments to Nonprofit Entities (for First Steps) 416 LEA Payments to Public Charter Schools 417 Payments to Nonprofit Entities (other than for First Steps) 420 Transfer of Funds: 420 Transfer to General Fund (EXCLUDE Indirect Cost) 421 Transfer to Special Revenue Fund 422 Transfer to Special Revenue EIA Fund 423 Transfer to Debt Service Fund 424 Transfer to Capital Projects Fund 425 Transfer to Food Service Fund 426 Transfer to Pupil Activity Fund 430 Indirect Cost Transfers: 431 Transfer-Special Revenue Fund Indirect Cost 432 Transfer-Food Service Fund Indirect Cost 440 Other Financing Sources/Uses: 441 Payment to Refunded Debt Escrow Agent 500 DEBT SERVICE</p>
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OBJECTS

<p>100 Salaries 110 Regular Salaries 111 Principal/Assistant Principal Salaries 115 Paraprofessional/Teacher Assistant/Clerical Salaries 120 Substitute/Temporary Salaries 130 Overtime Salaries 140 Terminal Leave 180 Head of Organizational Unit Salaries 200 Employee Benefits 210 Group Health and Life Insurance 220 Employee Retirement 221 Pension Expense 230 Social Security 240 Tuition Reimbursement 250 Deferred Compensation 260 Unemployment Compensation Tax 270 Worker's Compensation Tax 280 Head of Organizational Unit Employee Benefits 281 Group Health and Life Insurance 282 Employee Retirement 283 Social Security 284 Tuition Reimbursement 285 Deferred Compensation 286 Unemployment Compensation Tax 287 Worker's Compensation Tax 289 Other Employee Benefits 290 Other Employee Benefits 300 Purchased Services 310 Professional and Technical Services: 311 Instructional Services 312 Instructional Programs Improvement Services 313 Student Services 314 Staff Services 315 Management Services 316 Data Processing Services 317 Statistical Services 318 Audit Services 319 Legal Services 320 Property Services: 321 Public Utility Services (Excludes Energy-See 470) 322 Cleaning Services 323 Repairs and Maintenance Services 324 Property Insurance 325 Rentals 329 Other Property Services 330 Transportation Services: 331 Student Transportation 332 Travel 339 Other Transportation Services 340 Communication 345 Technology 350 Advertising 360 Printing and Binding 370 Tuition: 371 Tuition to AVC/Technology Center 372 Tuition to LEA 373 Tuition to other Entity 380 Head of Organizational Unit Travel 390 Other Purchased Services: 391 Food Service Contracted Salaries 392 Food Service Contracted Fringe Benefits 393 Food Service Direct Purchase Services 395 Other Professional and Technical Services 399 Miscellaneous Purchased Services</p>	<p>400 Supplies and Materials 410 Supplies 420 Textbooks 430 Library Books and Materials 440 Periodicals 445 Technology and Software Supplies 450 Warehouse Inventory Adjustment 460 Food 461 USDA Commodities 462 Commodity Distribution Charge 470 Energy (Electric, Gas, and Other Heating Fuels) 480 Head of Organizational Unit Supplies 490 Other Supplies and Materials 500 Capital Outlay 510 Land 520 Construction Services (Exclude Costs for Acquiring Existing Buildings) 525 Buildings (Include Costs for Acquiring Existing Buildings) 530 Improvements Other Than Buildings 540 Equipment 545 Technology Equipment and Software 550 Vehicles 560 Library Books and Materials 570 Depreciation 580 Mobile Classrooms 590 Other Capital Outlay 600 Other Objects 610 Redemption of Principal 620 Interest 630 Discount on Bonds Sold 640 Organization Membership Dues and Fees (Professional) 650 Liability/Tort Insurance 651 Litigation and Settlements 660 Pupil Activity 670 Sales Tax on Adult Meals 680 Head of Organizational Unity Other Objects 690 Other Objects 700 Transfers 710 Fund Modifications 720 Transits 791 Indirect Costs</p>
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