

**Account Expenditure Description****Dollars Category**

<b>10000 INSTRUCTION (H)</b>			
11000	11000	Regular Programs (H)	
11025	11025	Non Spec Ed Preschool	1-AcAch
11050	11050	Full Day Kindergarten	1-AcAch
11100	11100	Elementary	1-AcAch
11200	11200	Middle/Junior High	1-AcAch
11300	11300	High School	1-AcAch
11350	11350	Academic Honors Diploma	1-AcAch
11355	11355	Academic Honors High Ability Student Programs	1-AcAch
11400	11400	Vocational Education (H)	
11410	11410	Agriculture A	1-AcAch
11420	11420	Agriculture B	1-AcAch
11430	11430	Distributive Education	1-AcAch
11440	11440	Health Occupations	1-AcAch
11450	11450	Consumer and Homemaking	1-AcAch
11460	11460	Occupational Home Economics	1-AcAch
11470	11470	Business Education	1-AcAch
11480	11480	Industrial Education A	1-AcAch
11490	11490	Industrial Education B	1-AcAch
11500	11500	Vocational Education (H)	
11510	11510	Cooperative Education	1-AcAch
11520	11520	Area School Participation	1-AcAch
11590	11590	Other Vocational Education Programs	1-AcAch
11600	11600	Alternative Education Programs (H)	
11610	11610	Elementary	1-AcAch
11620	11620	Middle/Junior High School	1-AcAch
11630	11630	High School	1-AcAch
11900	11900	Other Regular Programs (H)	
11910	11910	Competency Testing	1-AcAch
11920	11920	Project 4R	1-AcAch
12000	12000	Special Programs (H)	
12100	12100	Gifted and Talented (H)	
12110	12110	Gifted And Talented	1-AcAch
12150	12150	High Ability Student Programs	1-AcAch
12200	12200	Mental Disabilities (H)	
12210	12210	Mild Mental Disabilities	1-AcAch
12220	12220	Moderate Mental Disabilities	1-AcAch
12230	12230	Severe Mental Disabilities	1-AcAch
12300	12300	Physical Impairment (H)	
12310	12310	Orthopedic Impairment	1-AcAch
12320	12320	Multiple Disabilities	1-AcAch
12330	12330	Visual Impairment	1-AcAch
12340	12340	Hearing Impairment	1-AcAch
12350	12350	Homebound	1-AcAch
12400	12400	Emotional Disabilities (H)	
12410	12410	Emotional Disabilities - Full Time	1-AcAch
12420	12420	Emotional Disabilities - All Others	1-AcAch
12500	12500	Culturally Different (H)	
12510	12510	Communication Disorders	1-AcAch
12520	12520	Compensatory	1-AcAch
12600	12600	Learning Disability (H)	

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
12610	12610 Learning Disability		1-AcAch
12700	12700 Equal Opportunity At Risk (H)		
12710	12710 Equal Opportunity At Risk		1-AcAch
12800	12800 Special Education Preschool (H)		
12810	12810 Special Education Preschool		1-AcAch
12900	12900 Other Special Programs		1-AcAch
13000	13000 Adult/Continuing Education Programs (H)		
13100	13100 Adult Basic Education - Instruction		1-AcAch
13150	13150 Adult Basic Education - Non-Instruction		1-AcAch
13200	13200 Advanced Adult Education		1-AcAch
13300	13300 Occupational Programs		1-AcAch
13600	13600 Special Interest Programs		1-AcAch
13900	13900 Other Adult/Continuing Education Program		1-AcAch
14000	14000 Summer School Programs (H)		
14100	14100 Elementary		1-AcAch
14200	14200 Middle/Junior High School		1-AcAch
14300	14300 High School		1-AcAch
15000	15000 Enrichment Programs (H)		
15100	15100 Non-Credit		1-AcAch
16000	16000 Remediation (H)		
16100	16100 Remediation Testing		1-AcAch
16200	16200 Preventive Remediation		1-AcAch
17000	17000 Payments to Other Governmental Units Within State (H)		
17100	17100 Transfer Tuition		1-AcAch
17200	17200 Transfer Tuition to Innovation Network Charter Schools		1-AcAch
17250	17250 Transfer Tuition to Innovation Network Schools		1-AcAch
17300	17300 Area Vocational School (Participating Share)		1-AcAch
17400	17400 Joint Services and Supply - Special Education		1-AcAch
17500	17500 Special Education - Interlocal Agreements		1-AcAch
17600	17600 Joint Services and Supply - Other		1-AcAch
17700	17700 Interlocal Agreements - Other		1-AcAch
17800	17800 Payments to Charter Schools		1-AcAch
17900	17900 Other		1-AcAch
18000	18000 Payments to Governmental Units Not Used State		1-AcAch
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<b>20000</b>	<b>SUPPORT SERVICES (H)</b>		
21000	21000 Support Services - Students (H)		
21100	21100 Attendance and Social Work Services (H)		
21110	21110 Service Area Direction		2-StdSupp
21120	21120 Attendance Services		2-StdSupp
21130	21130 Social Work Services		2-StdSupp
21140	21140 Pupil Accounting		2-StdSupp
21190	21190 Other Attendance and Social Work Services		2-StdSupp
	21200 21200 Guidance Services (H)		
21210	21210 Service Area Direction		2-StdSupp

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
21220	21220 Counseling Services		2-StdSupp
21230	21230 Appraisal Services		2-StdSupp
21240	21240 Information Services		2-StdSupp
21250	21250 Records Maintenance		2-StdSupp
21290	21290 Other Guidance Services		2-StdSupp
	21300 21300 Health Services (H)		
21310	21310 Service Area Direction		2-StdSupp
21320	21320 Medical Services		2-StdSupp
21330	21330 Dental Services		2-StdSupp
21340	21340 Nurse Services		2-StdSupp
21390	21390 Other Health Services		2-StdSupp
	21400 21400 Psychological Services (H)		
21410	21410 Service Area Direction		2-StdSupp
21420	21420 Psychological Testing		2-StdSupp
21430	21430 Psychological Counseling		2-StdSupp
21490	21490 Other Psychological Services		2-StdSupp
	21500 21500 Speech Pathology and Audiology Services (H)		
21510	21510 Service Area Direction		2-StdSupp
21520	21520 Speech Pathology Services		2-StdSupp
21530	21530 Audiology Services		2-StdSupp
21590	21590 Other Speech Pathology and Audiology Services		2-StdSupp
21600	21600 Occupational Therapy - Related Services (H)		
21610	21610 Service Area Direction		2-StdSupp
21620	21620 Occupational Therapy Services		2-StdSupp
21700	21700 Physical Therapy Services (H)		
21710	21710 Service Area Direction		2-StdSupp
21720	21720 Physical Therapy Services		2-StdSupp
21800	21800 Special Education Administration (H)		
21810	21810 Service Area Direction		2-StdSupp
21890	21890 Other Special Education Administration		2-StdSupp
21900	21900 Other Support Services - Students (H)		
21910	21910 Service Area Direction		2-StdSupp
21990	21990 Other Student Services		2-StdSupp
22000	22000 SUPPORT SERVICES - INSTRUCTION (H)		
22100	22100 Improvement of Instruction (H)		
22110	22110 Service Area Direction		1-AcAch
22120	22120 Instruction and Curriculum Development		1-AcAch
22130	22130 Instructional Staff Training		1-AcAch
22190	22190 Other Improvement of Instructional Services		1-AcAch
	22200 22200 Library/Media Services (H)		
22210	22210 Service Area Direction		1-AcAch
22220	22220 School Library		1-AcAch
22230	22230 Audiovisual		1-AcAch
22240	22240 Educational Television		1-AcAch
22250	22250 Computer Assisted Instruction Services		1-AcAch
22290	22290 Other Educational Media Services		1-AcAch
22300	22300 Instruction-Related Technology (H)		
22310	22310 Technology Service Supervision and Administration		1-AcAch
22320	22320 Student Learning Centers		1-AcAch
22330	22330 Systems Analysis and Planning		1-AcAch
22340	22340 Systems Application Development		1-AcAch

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
22350	22350 Systems Operations		1-AcAch
22360	22360 Network Support		1-AcAch
22370	22370 Hardware Maintenance and Support		1-AcAch
22380	22380 Professional Development for Instruction-		1-AcAch
22400	22400 Academic Student Assessment		1-AcAch
22900	22900 Other Support Service - Instructional Staff		1-AcAch
23000	23000 SUPPORT SERVICES - GENERAL ADMINISTRATION (H)		
23100	23100 Board of Education (H)		
23110	23110 Service Area Direction		3-Overhead
23120	23120 Service Area Assistants		3-Overhead
23150	23150 Legal Services		3-Overhead
23160	23160 Promotion Expenses		3-Overhead
23190	23190 Other Governing Body Services		3-Overhead
23200	23200 Executive Administration (H)		
23210	23210 Office of The Superintendent		3-Overhead
23220	23220 Community Relations		3-Overhead
23230	23230 Staff Relations and Negotiations		3-Overhead
23290	23290 Other Executive Administration Services		3-Overhead
24000	24000 Support Services - School Administration (H)		
24100	24100 Office of The Principal		2-StdSupp
24900	24900 Other Support Services - School Administration		2-StdSupp
25000	25000 Central Services (H)		
25100	25100 Fiscal Services (H)		
25110	25110 Office of The Business Manager		3-Overhead
25120	25120 Service Area Direction		3-Overhead
25130	25130 Budgeting		3-Overhead
25140	25140 Receiving and Disbursing Funds		3-Overhead
25150	25150 Payroll Services		3-Overhead
25160	25160 Financial Accounting		3-Overhead
25170	25170 Internal Auditing		3-Overhead
25180	25180 Property Accounting		3-Overhead
25190	25190 Other Fiscal Services (H)		
25191	25191 Refund of Revenue		3-Overhead
25192	25192 Petty Cash		3-Overhead
25193	25193 Printed Forms		3-Overhead
25195	25195 Bank Account Service Charge		3-Overhead
25196	25196 Cash Change		3-Overhead
25199	25199 Other		3-Overhead
25200	25200 Purchasing, Warehousing, and Distribution Services (H)		
25210	25210 Service Area Direction		3-Overhead
25220	25220 Purchasing		3-Overhead
25230	25230 Warehousing and Distributing		3-Overhead
25300	25300 Printing, Publishing, and Duplicating Services		3-Overhead
25400	25400 Planning, Research, Development and Evaluation		3-Overhead
25500	25500 Textbooks for Rent or Resale (H)		
25510	25510 Direction of Rental Service		1-AcAch
25520	25520 Textbooks, Workbooks, and Repairs		1-AcAch

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
25525	25525 Computers in Lieu of Textbooks		1-AcAch
25530	25530 Distribution of Textbook Reimbursement		Excluded
25540	25540 Other Textbook Rental Service		1-AcAch
25550	25550 Direction of Resale Service		1-AcAch
25560	25560 Textbooks and Workbooks		1-AcAch
25570	25570 Materials and Supplies		1-AcAch
25590	25590 Other Textbook Resale Services		1-AcAch
25600	25600 Public Information Services		3-Overhead
<b>25700</b>	<b>25700 Personnel Services (H)</b>		
25710	25710 Supervision of Personnel Services		3-Overhead
25720	25720 Recruitment and Placement		3-Overhead
25730	25730 Personnel Services		3-Overhead
25740	25740 Noninstructional Personnel Training		3-Overhead
25750	25750 Health Services		3-Overhead
25790	25790 Other Personnel Services		3-Overhead
<b>25800</b>	<b>25800 Administrative Technology Services (H)</b>		
25810	25810 Technology Services Supervision And Administration		3-Overhead
25820	25820 Systems Analysis And Planning		3-Overhead
25830	25830 Systems Application Development		3-Overhead
25840	25840 Systems Operations		3-Overhead
25850	25850 Network Support		3-Overhead
25860	25860 Hardware Maintenance And Support		3-Overhead
25870	25870 Professional Development Costs For		3-Overhead
25890	25890 Other Technology Services		3-Overhead
<b>25900</b>	<b>25900 Other Support Services - Central Services (H)</b>		
25910	25910 Judgments		3-Overhead
25920	25920 Ditch Assessments		3-Overhead
25930	25930 Easements		3-Overhead
25940	25940 Settlements		3-Overhead
25950	25950 Other Assessments		3-Overhead
25990	25990 Other Support Services - Central		3-Overhead
<b>26000</b>	<b>26000 Operation and Maintenance of Plant Services (H)</b>		
26100	26100 Service Area Direction		3-Overhead
26200	26200 Maintenance of Buildings		3-Overhead
26300	26300 Maintenance of Grounds		3-Overhead
26400	26400 Maintenance of Equipment		3-Overhead
26500	26500 Vehicle Maintenance (not buses)		3-Overhead
26600	26600 Security Services		3-Overhead
26700	26700 Insurance		3-Overhead
26800	26800 Other Operation and Maintenance of Plant		3-Overhead
<b>27000</b>	<b>27000 Student Transportation (H)</b>		
27010	27010 Service Area Direction		3-Overhead
27100	27100 Vehicle Operation		3-Overhead
27200	27200 Monitoring Services		3-Overhead
27300	27300 Vehicle Servicing and Maintenance		3-Overhead
27400	27400 Purchase of School Buses		3-Overhead
27500	27500 Insurance on Buses		3-Overhead

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
27600	27600 Insurance on Pupils		3-Overhead
27700	27700 Contracted Transportation Services		3-Overhead
27900	27900 Other Student Transportation Services		3-Overhead
27910	27910 Bus Driver Training		3-Overhead
<b>30000 OPERATION OF NONINSTRUCTIONAL SERVICES (H)</b>			
31000	31000 Food Services Operations (H)		
31100	31100 Service Area Direction		3-Overhead
31200	31200 Food Preparation and Dispensing		3-Overhead
31300	31300 Food Delivery		3-Overhead
31400	31400 Food Purchases		3-Overhead
31500	31500 Distribution of School Lunch Reimbursements		3-Overhead
31900	31900 Other Food Services		3-Overhead
33000	33000 Community Service Operations (H)		
33100	33100 Direction of Community Services		4-Non-oper
33200	33200 Community Recreation		4-Non-oper
33300	33300 Civic Services		4-Non-oper
33400	33400 Athletic Coaches		2-StdSupp
33500	33500 Welfare Activities Services		4-Non-oper
33600	33600 Nonpublic School Pupil Services		4-Non-oper
33900	33900 Other Community Services (H)		
33910	33910 High School Band Uniforms		4-Non-oper
33920	33920 Contributions to Historical Societies		4-Non-oper
33930	33930 Latch Key Kid Program		4-Non-oper
33940	33940 Child Care Services		4-Non-oper
33950	33950 Step Ahead		4-Non-oper
33990	33990 Other		4-Non-oper
<b>40000 FACILITIES ACQUISITION AND CONSTRUCTION (H)</b>			
40100	40100 Service Area Direction		4-Non-oper
41000	41000 Land Acquisition and Development		4-Non-oper
43000	43000 Professional Services		4-Non-oper
44000	44000 Educational Specifications Development		4-Non-oper
45000	45000 Building Acquisition, Construction and Improvement (H)		
45100	45100 Building Acquisition, Construction and Improvements		4-Non-oper
45200	45200 Energy Savings Contracts		4-Non-oper
45300	45300 Skilled Craft Employees		4-Non-oper
45400	45400 Sports Facilities		4-Non-oper
45500	45500 Rent of Buildings, Facilities, and Equipment		4-Non-oper
46000	46000 Purchase of Moveable Equipment		4-Non-oper
47000	47000 Purchase of Mobile or Fixed Equipment		4-Non-oper
49000	49000 Other Facilities Acquisition and Construction		4-Non-oper
<b>50000 DEBT SERVICES (H)</b>			
51000	51000 Principal on Debt (H)		
51100	51100 Bonds		4-Non-oper
51200	51200 Temporary Loans		Excluded
51300	51300 Emergency Loans		4-Non-oper
51400	51400 School Bus Loans		4-Non-oper
51500	51500 Bond Anticipation Notes		4-Non-oper

<u>Account</u>	<u>Expenditure Description</u>	<u>Dollars</u>	<u>Category</u>
51600	51600 Bank Loans or DLGF Approved Debt		4-Non-oper
<b>52000</b>	<b>52000 Interest on Debt (H)</b>		
52100	52100 Bonds		4-Non-oper
52200	52200 Temporary Loans		4-Non-oper
52300	52300 Emergency Loans		4-Non-oper
52400	52400 School Bus Loans		4-Non-oper
52500	52500 Bond Anticipation Notes		4-Non-oper
52600	52600 Bank Loans or DLGF Approved Debt		4-Non-oper
<b>53000</b>	<b>53000 Lease Rental (H)</b>		
53100	53100 Buildings-Principal		4-Non-oper
53150	53150 Buildings-Interest		4-Non-oper
53200	53200 Equipment-Principal		4-Non-oper
53250	53250 Equipment-Interest		4-Non-oper
53300	53300 School Buses-Principal		4-Non-oper
53350	53350 School Buses-Interest		4-Non-oper
53400	53400 Other-Principal		4-Non-oper
53450	53450 Other-Interest		4-Non-oper
<b>54000</b>	<b>54000 Advancements and Obligations (H)</b>		
54100	54100 Veterans' Memorial Loan - Principal		4-Non-oper
54150	54150 Veterans' Memorial Loan - Interest		4-Non-oper
54200	54200 Common School Fund Loan - Principal		4-Non-oper
54250	54250 Common School Fund Loan - Interest		4-Non-oper
54300	54300 Civil Aid Bond Obligations - Principal		4-Non-oper
54350	54350 Civil Aid Bond Obligations - Interest		4-Non-oper
<b>59000</b>	<b>59000 Other Debt Services Obligations (H)</b>		
59100	59100 Registrars Fee		4-Non-oper
59200	59200 Bank Fee		4-Non-oper
<b>60000</b>	<b>Nonprogramed Charges (H)</b>		
60100	60100 Transfers From One Fund to Another		Excluded
60114	60114 PL109-2010 Transfers		Excluded
60115	60115 Transfer to Extracurricular Account		Excluded
60150	60150 Donations to Foundations in Accordance with IC 20-47-1		4-Non-oper
60200	60200 Loans From One Fund to Another		Excluded
60300	60300 Securities Purchased		Excluded
60400	60400 FICA Transfers - Co-ops		1-AcAch
60500	60500 Debt Service TBR-Transfers ECA Only		1-AcAch
60600	60600 Indirect Costs		Excluded
60700	60700 Scholarships		4-Non-oper
60800	60800 Self-Insurance Payments		Excluded

**Note: All expenditures coded to object 910 are excluded (Fund Transfers).**

**Expenditures coded to account 17100 and objects 561, 564, and 566 are excluded (In-State Transfer Tuition).**