

Expenditure	Expenditure Name	Education	Operations	Debt Service	School Lunch	Special Funds
<b>INSTRUCTION</b>						
<b>Regular Programs</b>						
11025	Non Special Education Preschool	X				X
11050	Kindergarten	X				X
11100	Elementary	X				X
11200	Middle/Junior High	X				X
11300	High School	X				X
11350	Honors Diploma	X				
11355	Honors High Ability Student Programs	X				X
11410	Agriculture, Food, & Natural Resources	X				X
11415	Arts, Technology, & Communications	X				X
11420	Science, Technology, Engineering, & Math	X				X
11425	Manufacturing	X				X
11430	Business, Marketing, & Administration	X				X
11435	Architecture & Construction	X				X
11440	Education & Training	X				X
11445	Health Science	X				X
11450	Human Services	X				X
11455	Hospitality & Tourism	X				X
11460	Law, Public Safety, & Security	X				X
11465	Marketing, Sales & Services	X				X
11470	Transportation & Logistics	X				X
11475	Finance	X				X
11480	Government & Public Administration	X				X
11485	Information Technology	X				X
11510	Cooperative Education Participation	X				X
11520	Area School Participation	X				X
11590	Other Vocational/Career & Technical Education Programs	X				X
11610	Alternative Education-Elementary	X				X
11620	Alternative Education-Middle/Junior High	X				X
11630	Alternative Education-High School	X				X
11910	Competency Testing	X				X
11920	Project 4R	X				X
<b>Special Programs</b>						
12110	Gifted and Talented	X				X
12150	High Ability Student Programs	X				X
12210	Mild Mental Disabilities	X				X
12220	Moderate Mental Disabilities	X				X
12230	Severe Mental Disabilities	X				X
12310	Orthopedic Impairment	X				X
12320	Multiple Disabilities	X				X
12330	Visual Impairment	X				X
12340	Hearing Impairment	X				X
12350	Homebound	X				X
12410	Emotional Disabilities-Full Time	X				X
12420	Emotional Disabilities-All Others	X				X
12510	Communication Disorders	X				X
12520	Compensatory	X				X
12610	Learning Disability	X				X
12710	Equal Opportunity At Risk	X				X
12810	Special Education Preschool	X				X
12900	Other Special Programs	X				X
<b>Adult/Continuing Education Program</b>						
13100	Adult Basic Education-Instruction	X				X
13150	Adult Basic Education-Non-Instruction	X				X
13200	Advanced Adult Education	X				X
13300	Occupational Programs	X				X
13600	Special Interest Programs	X				X
13900	Other Adult/Continuing Education Program	X				X
<b>Summer School Programs</b>						
14100	Elementary Summer School	X				X
14200	Middle/Junior High Summer School	X				X
14300	High School Summer School	X				X
<b>Enrichment Programs</b>						
15100	Non-Credit Enrichment Program	X				X
<b>Remediation</b>						
16100	Remediation Testing	X				X
16200	Preventive Remediation	X				X
<b>Payments to Other Governmental Units within State</b>						
17100	Transfer Tuition	X				X
17200	Tuition Transfers to Innovation Network Charter Schools	X				X
17250	Tuition Transfers to Innovation Network Schools	X				X
17300	Area Vocational School (Participating Share)	X	X			X
17400	Joint Services and Supply-Special Education	X				X
17500	Special Education-Interlocal Agreements	X				X
17600	Joint Services and Supply-Other	X				X
17700	Interlocal Agreements-Other	X				X
17800	Payments to Charter Schools	X	X			X
17900	Other	X				X
18000	Payments to Governmental Units Outside State	X				X
<b>SUPPORT SERVICES</b>						
<b>Support Services-Students</b>						
Attendance and Social Work Services						

21110	Service Area Direction-Attendance/Social Work	X				X
21120	Attendance Services	X				X
21130	Social Work Services	X				X
21140	Pupil Accounting	X				X
21190	Other Attendance and Social Work Services	X				X
Guidance Services						
21210	Service Area Direction-Guidance Services	X				X
21220	Counseling Services	X				X
21230	Appraisal Services	X				X
21240	Information Services	X				X
21250	Records Maintenance	X				X
21290	Other Guidance Services	X				X
Health Services						
21310	Service Area Direction-Health Services	X				X
21320	Medical Services	X				X
21330	Dental Services	X				X
21340	Nurse Services	X				X
21390	Other Health Services	X				X
Psychological Services						
21410	Service Area Direction-Psychological Services	X				X
21420	Psychological Testing	X				X
21430	Psychological Counseling	X				X
21490	Other Psychological Services	X				X
Speech Pathology and Audiology Services						
21510	Service Area Direction-Speech Pathology	X				X
21520	Speech Pathology Services	X				X
21530	Audiology Services	X				X
21590	Other Speech Pathology and Audiology Services	X				X
Occupational Therapy-Related Services						
21610	Service Area Direction-Occupational Therapy	X				X
21620	Occupational Therapy Services	X				X
Physical Therapy-Related Services						
21710	Service Area Direction-Physical Therapy	X				X
21720	Physical Therapy Services	X				X
Special Education Administration						
21810	Service Area Direction-Special Education Administration	X				X
21850	Pupil Support Services for Public Elementary-Secondary Special Education	X				X
21890	Other Special Education Administration	X				X
Other Support Services-Students						
21910	Service Area Direction-Other Support Services	X				X
21990	Other Student Services	X				X
Support Services-Instruction						
Improvement of Instruction						
22110	Service Area Direction-Improvement of Instruction	X				X
22120	Instruction and Curriculum Development	X				X
22130	Instructional Staff Training	X				X
22190	Other Improvement of Instructional Services	X				X
Support Services - Instruction; Special Education						
22200	Public Elementary-Secondary Special Ed	X				X
Library/Media Services						
22210	Service Area Direction-Library/Media Services	X				X
22220	School Library	X				X
22230	Audiovisual	X				X
22240	Educational Television	X				X
22250	Computer Assisted Instruction Services	X				X
22290	Other Educational Media Services	X				X
Instruction-Related Technology						
22310	Technology Service Supervision and Administration	X				X
22320	Student Learning Centers	X				X
22330	Systems Analysis and Planning	X				X
22340	Systems Application Development	X				X
22350	Systems Operations	X				X
22360	Network Support	X				X
22370	Instructional Computer Hardware, Software and Support	X				X
22380	Professional Development for Instruction-Focused Technology Personnel	X				X
22400	Academic Student Assessment	X				X
22900	Other Support Services-Instructional Staff	X				X
Support Services-General Administration						
Board of Education						
23110	Service Area Direction-Board of Education	X				
23120	Service Area Assistants	X				
23150	Legal Services	X				X
23160	Promotion Expenses	X				
23190	Other Governing Body Expenses	X				
Executive Administration						
23210	Office of the Superintendent	X				
23220	Community Relations	X				X
23230	Staff Relations and Negotiations	X				
23290	Other Executive Administration Services	X				X
School Administration						
24100	Office of the Principal	X				X
24900	Other Support Services-School Administration	X				X
Central Services						
Fiscal Services						
25110	Office of the Business Manager	X				
25120	Service Area Direction-Fiscal Services	X				
25130	Budgeting	X				
25140	Receiving and Distributing Funds	X				
25150	Payroll Services	X				
25160	Financial Accounting	X				
25170	Internal Auditing	X				
25180	Property Accounting	X				
25191	Refund of Revenue	X	X	X	X	X
25192	Petty Cash	X				
25193	Printed Forms	X				
25195	Bank Account Service Charge	X			X	X
25196	Cash Change	X			X	X
25199	Other	X	X			X
Purchasing, Warehousing, and Distribution Services						
25210	Service Area Direction-Purchasing, Warehousing, and Distribution Services	X				X
25220	Purchasing	X				X
25230	Warehousing and Distribution	X				X
25300 Printing, Publishing, and Duplicating Services						
25400 Planning, Research, Development, and Evaluation						
Curricular Materials for Rent or Resale						

25510	Direction of Rental Services-Curricular Materials for Rent or Resale	X			X
25520	Curricular Materials, Workbooks, and Repairs	X			X
25525	Computers in Lieu of Curricular Materials	X			X
25530	Distribution of Curricular Material Reimbursement	X		X	X
25540	Other Curricular Material Rental Services	X			X
25550	Direction of Resale Service	X			X
25560	Curricular Materials and Workbooks-Resale	X			X
25570	Materials and Supplies-Resale	X			X
25590	Other Curricular Material Resale Services	X			X
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25600	Public Information Services		X		X
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Personnel Services					
25710	Supervision of Personnel Services	X			X
25720	Recruitment and Placement	X			X
25730	Personnel Services	X			X
25740	Non-Instructional Personnel Training	X			X
25750	Health Services	X			X
25790	Other Personnel Services	X		X	X
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Administrative Technology Services					
25810	Technology Service Supervision and Administration	X			X
25820	Systems Analysis and Planning	X			X
25830	Systems Application Development	X			X
25840	Systems Operations	X			X
25850	Network Support	X			X
25860	Operational Computer Hardware, Software and Support	X			X
25870	Professional Development for Instruction-Focused Technology Personnel	X			X
25890	Other Technology Services	X			X
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Other Support Services-Central Services					
25910	Judgments	X	X	X	X
25920	Ditch Assessments	X	X		
25930	Easements	X			
25940	Settlements	X			
25950	Other Assessments	X			
25990	Other Support Services-Central	X			X
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Operations and Maintenance of Plant Services					
26100	Service Area Direction-Operation and Maintenance of Plant Services	X			X
26200	Maintenance of Buildings	X			X
26300	Maintenance of Grounds	X			X
26400	Maintenance of Equipment	X		X	X
26500	Vehicle Maintenance (not buses)	X		X	X
26600	Security Services	X			X
26700	Insurance	X		X	X
26800	Other Operating and Maintenance of Plant	X		X	X
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Student Transportation					
27010	Service Area Direction-Student Transportation	X			X
27100	Vehicle Operation	X			X
27200	Monitoring Services	X			X
27300	Vehicle Servicing and Maintenance	X			X
27400	Purchase of School Buses	X			X
27500	Insurance on Buses	X			X
27600	Insurance on Pupils	X			X
27700	Contracted Transportation Services	X			X
27800	Public Elementary-Secondary Special Ed	X			X
27900	Other Student Transportation Services	X			X
27910	Bus Driver Training	X			X
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OPERATION OF NONINSTRUCTIONAL SERVICES					
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Food Service Operations					
31100	Service Area Direction-Food Services Operations	X		X	X
31200	Food Preparation and Dispensing	X		X	
31300	Food Delivery	X		X	
31400	Food Purchases	X		X	
31500	Distribution of School Lunch Reimbursement	X		X	
31900	Other Food Services	X		X	X
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Community Service Operations					
33100	Direction of Community Services	X			X
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33200	Community Recreation	X			X
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33300	Civic Services	X			X
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33400	Athletic Coaches	X			
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33500	Welfare Activities Services	X			X
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33600	Nonpublic School Pupil Services	X			X
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Other Community Services					
33910	High School Band Uniforms	X			X
33920	Contributions to Historical Societies	X			X
33921	Contributions to Art Associations	X			X
33925	Public Playground	X			X
33930	Latch Key Kid Program	X			X
33940	Child Care Services	X			X
33950	Step Ahead	X			X
33990	Other	X			X
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FACILITIES ACQUISITION AND CONSTRUCTION					
40100	Service Area Direction-Facilities Acquisition and Construction	X			
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41000	Land Acquisition and Development	X			
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43000	Professional Services	X			X
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44000	Educational Specifications Development	X			
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Building Acquisition, Construction, and Improvement					
45100	Bulding Acquisition, Construction, and Improvements	X			X
45200	Energy Savings Contracts	X			
45300	Skilled Craft Employees	X			
45400	Sports Facilities	X			
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46000	Purchase of Moveable Equipment	X		X	X
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47000	Purchase of Mobile or Fixed Equipment	X		X	X
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49000	Other Facilities Acquisition and Construction	X			
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DEBT SERVICES					
Principal on Debt					
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51100	Bonds-Principal			X		X
51200	Temporary Loans-Principal	X	X	X		
51300	Emergency Loans-Principal	X	X	X		
51400	School Bus Loans-Principal			X		
51500	Bond Anticipation Notes-Principal			X		X
51600	Bank Loans or DLGF Approved Debt-Principal			X		
<b>Interest on Debt</b>						
52100	Bonds-Interest			X		X
52200	Temporary Loans-Interest	X	X	X		X
52300	Emergency Loans-Interest	X	X	X		
52400	School Bus Loans-Interest			X		
52500	Bond Anticipation Notes-Interest			X		
52600	Other DLGF Approved Debt-Interest			X		
<b>Lease Rental</b>						
53100	Buildings-Principal		X	X		
53150	Buildings-Interest		X	X		
53200	Equipment-Principal		X	X		
53250	Equipment-Interest		X	X		
53300	School Buses-Principal		X	X		
53350	School Buses-Interest		X	X		
53400	Other-Principal		X	X		
53450	Other-Interest		X	X		
<b>Advancements and Obligations</b>						
54100	Veterans' Memorial Loan-Principal			X		
54150	Veterans' Memorial Loan-Interest			X		
54200	Common School Fund Loan-Principal	X	X	X		
54250	Common School Fund Loan-Interest	X	X	X		
54300	Civil Aid Bond Obligations-Principal			X		
54350	Civil Aid Bond Obligations-Interest			X		
<b>Other Debt Service Obligations</b>						
59100	Registrars Fee			X		X
59200	Bank Fee			X		
<b>NONPROGRAMED CHARGES</b>						
60100	Transfers From One Fund to Another	X	X	X	X	X
60115	Transfers out as Fiscal Agent	X	X	X	X	X
60120	Expenditures for Refund of Revenue Erroneously Received	X	X	X	X	X
60150	Donations to Foundations in Accordance with IC 20-47-1		X			X
60200	Loans From One Fund to Another	X	X	X	X	X
60300	Securities Purchased	X	X	X	X	X
60400	FICA Transfers-CoOps	X				
60600	Indirect Costs				X	X
60700	Scholarships					X
60800	Self Insurance Payment					X
60900	Withholdings					X