PART 6

CLASSIFICATION AND DEFINITION OF EXPENDITURE ACCOUNTS

EXPENDITURE ACCOUNTS

Each expenditure account can be identified with the fund from which it may be disbursed by reviewing the master chart of expenditure accounts in this part. Proper accounting for disbursements on prescribed School Form No. 512, Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances, may be attained by following the procedures in this Part.

PREPARATION OF LEDGER

Prepare a ledger account on Form No. 512 for each item of appropriation in the approved budget; also, a ledger account for each item allotment by the School Board within each appropriation. Arrange the ledger accounts so the Instruction-Regular Programs Appropriation of the Education Fund will appear first. This will be followed by Expenditure Account Number 11100 and all other expenditure accounts within this program in numerical sequence. Follow the last expenditure account of the Instruction-Regular Programs appropriation with the Instruction-Special Programs appropriation of the Education Fund and all expenditure accounts within the Instruction-Special Programs appropriation of the Education Fund. Continue with all expenditure accounts within each of the other appropriations of the Education Fund until all appropriation and expenditure accounts have been included for that fund. Follow the last expenditure account of the Education Fund with the first appropriation account of the next Fund utilized. Continue to arrange the expenditure accounts by fund and appropriation (program) until the ledger is complete.

APPROPRIATIONS AND ALLOTMENTS

Post the amount of the budgeted appropriation for each program to that program account in the ledger and the amount of the allotment by the school board for each expenditure account to that expenditure account in the ledger. This posting will be the opening entry for these accounts each calendar year unless an encumbered amount of an appropriation is brought forward from the program account for the preceding calendar year. The encumbered amount brought forward and added to the appropriation in the program account must also be entered in the proper expenditure accounts and added to the allotment balances of the expenditure accounts. In this manner the proof of expenditure accounts, within any program, to the program account will not be disturbed. When this is done, the amounts brought forward must be entered in the "Encumbered" column and included in the balance showing in the "Outstanding" column of the ledger accounts.

Total and balance all expenditure and program (appropriation) accounts at the close of the school year on June 30. The appropriation and allotment balances are to be carried forward to July 1, the beginning of the new school year. Total and close the expenditure and program ledger accounts for the budget year on December 31. Open new accounts as of January I with the appropriations which are itemized in the approved budget for the new calendar year.

REQUISITIONS, PURCHASE ORDERS AND CLAIMS

When a requisition is received in the business office and the purchase order written, the purchase order must indicate to which Expenditure Account it is to be charged. If more than one Expenditure Account is to be charged, for items ordered on any one purchase order, all necessary Expenditure Account numbers should be indicated. When the purchase order is posted it will be entered in the columns under the heading 'Value of Purchase Orders" to properly encumber the allotment of each Expenditure Account. Post the total of the purchase orders to the program concerned to properly encumber the appropriation. If an amount already appears in the "Outstanding" column of the account, any additional encumbrances will be added to the amount already entered. This will update the total outstanding.

After merchandise ordered on encumbered purchase orders has been received and claims filed, the claims must be grouped by Funds from which they are to be paid and arranged numerically by program and Expenditure Account within each fund. Arranging the claims in this manner will greatly reduce the time and effort required to post the accounts after the checks are written. It will also facilitate future reference to the disbursements and the post-audit of the records. The arranging of claims must be done prior to numbering and entry on the Register of Claims prior to the allowance by the Board of School Trustees and the writing of checks.

RECORDING DISBURSEMENTS

To post a check written to a vendor for payment of a claim for which a purchase order was written and encumbered, determine the Expenditure Account on which the purchase order was encumbered. Turn to that account in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances and liquidate the purchase order in the 'Value of Purchase Orders Liquidated" column in the same amount as it was encumbered. Reduce the Value of Purchase Orders Outstanding by the amount liquidated. Place a check mark (√) in the proper column to indicate liquidation of that purchase order. Post the amount of the check in the Disbursements column and reduce the amount of the Appropriation or Allotment Balance by the amount of the check.

To post a check written in payment of a claim for which no purchase order was encumbered, enter the amount of the check in the disbursements column and reduce the amount of the allotment balance, on the proper Expenditure Account record.

At the end of each posting run the total value of the purchase orders liquidated for each program must be posted to the liquidation column of that program account and the value of purchase orders outstanding reduced accordingly. The total of the amounts of all checks issued against each program must be posted to the disbursements column of that program account and, with the totals for all other programs of the same fund, also posted to the disbursements column of that fund account in the Fund Ledger. In the same manner, the total disbursements for all funds must be posted to the disbursements column of the All Funds-Control account.

To record payrolls on the accounting records, post the gross amount of the payroll claim to the disbursements column of the applicable Expenditure Accounts and Program Accounts in total only. From the distribution section of the payroll claim, determine the gross amount to be disbursed from each fund and post it to the disbursements column of those Fund accounts in the Fund Ledger. Post the net amount of the payroll (after deductions) to the disbursements column of the All Funds-Control account and the total of each of the various deductions to the receipts column of the applicable Clearing Accounts in the Clearing Accounts section of the Fund Ledger. The total disbursements (net amounts of checks) must also be entered on the Treasurer's Daily Balance of Cash and Depositories record each day that transactions occur.

PROOF OF POSTING

For proof of accuracy in posting disbursements, follow these steps:

1. Total the disbursements, as shown in the expenditure accounts, by program and prove to the total disbursements of the program account.

2. Total the disbursements, as shown in all of the program accounts for any one fund, and prove to the total disbursements of the fund account.

3. Total the balance in all of the fund accounts with the balances in the payroll deductions clearing accounts and prove this total to the balance of the All Funds-Control account.

4. Prove the balance in the All Funds-Control account to the closing balance of the Treasurer's Daily Balance of Cash and Depositories.

FINANCIAL REPORTING

Not earlier than August 1 or later than August 15 of each year, the secretary of each school board shall publish an annual financial report of the school corporation. Said publication is to be made one time in accordance with IC 5-3-1-3.

If desired for the published report, school treasurers may set up a vendor ledger as a subsidiary ledger for accumulating totals for publication, with the employee earnings records used for payments to individual employees.

Preparation of the Financial Report for the State Department of Education will be relatively easy from currently posted records in the system. Simply refer to the accounts in the Ledger of Receipts (Form 508) or approved computerized equivalent for the receipts required for the report and continue the process for the disbursements section of the report by using the accounts in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512) or approved computerized equivalent. The report must agree with the totals and the balances reflected in the Fund Ledger and All Funds-Control account. Performance reporting would be as required by IC 20-20-8.

ACCOUNTING BY OBJECT

In addition to the accounting procedures discussed previously each expenditure transaction must be identified by Object as described in Part VII so that the amounts for each object may be summarized on an annual basis for a school year or for a budget year as desired or needed. To facilitate this procedure, an additional column has been provided on the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (School Form No. 512) to record the Object Number. From this identification, the amounts may be summarized daily, monthly, quarterly or semiannually, dependent on the number of transactions occurring and the need for the Object data. All corporations shall maintain a summarizing report for each six month period ending June 30 and December 31.

ACCOUNTING BY BUILDING LEVEL NUMBER

Indiana Code 20-42.5-3-7 requires that the Chart of Accounts provides the ability to determine expenditures made at and for each individual school building. To facilitate this school corporations will be required to add a building identification number to their expenditure coding. The Board of Accounts prescribed method of coding will be as follows:

Fund Number-Expenditure Account Number-Object Code Number-Building Level Number

CLASSIFICATION OF EXPENDITURE ACCOUNTS

For the purposes of this manual and the prescribed accounting system for Indiana's public schools, the Expenditure Accounts are separated into classifications dependent upon the program area and purpose affected. The Expenditure Accounts are identified by numerical designations related as closely as possible to those used by the U.S. Department of Education.

DEFINITION OF EXPENDITURE ACCOUNTS

Expenditure Accounts are defined within each appropriation classification or budget and accounting program by the specific area or purpose which they serve. These accounts are identified by account titles basically comparable to the U.S. Department of Education which also serve to provide definitions of each.

The Master Chart of Expenditure Accounts beginning on the following page provides a detailed outline of the expenditure accounts prescribed for use and indicates by an "X" in the fund column from which fund each may generally be disbursed. The Master Chart of Expenditure Accounts is followed by a detailed description of each account and its use.

In the series of accounts for INSTRUCTION, there is additional detail which may be included that is optional to the local unit. The categories of Instruction-Regular Programs in Elementary as well as Middle/Junior High School, and High School are required to be used for budgeting, accounting and reporting purposes. Subaccounts within each of these are not required but may be included if such detail is within the capabilities of the local unit's system. Additional detail will provide better program cost data. The detail in Vocational Education (11400 and 11500) is required.

DESCRIPTION OF EXPENDITURE ACCOUNTS

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. It may also be provided through some other approved medium, such as televisions, radio, computer, 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 (clerks, graders, teaching machines, etc.) who assist in the instructional process.

Regular Programs. Instructional activities designed for the normal educational program as contrasted with those for special programs.

11025 Non Special Ed Preschool. Serves as a control account concerning expenditures for Non Special Ed Preschool.

11050 Full Day Kindergarten. Serves as a control account concerning expenditures for full day Kindergarten.

11100 Elementary. Serves as a control account for applicable subaccounts concerning expenditures for the regular instructional program at the elementary level. Included are any grades, ungraded areas and departmentalized subject matter areas included in the elementary level of the school corporation or cost center within the corporation. If free textbooks are provided the elementary, the cost must be made a part of this program. Also include amounts necessary to meet additional salary requirements for teachers' assigned extra duties such as coaching class plays, sponsor of a class or a social organization, etc.

11200 Middle/Junior High School. Serves as a control account for the applicable sub-accounts concerning expenditures for the regular instructional program at the middle or junior high school level. Included are the costs related for all required and elective subject matter areas in a departmentalized middle or junior high school or for all grade levels in those corporations whose junior high school is not departmentalized but is identified by grade levels. Also include amounts necessary to meet additional salary requirements for teachers' assigned extra duties such as coaching class plays, sponsor of a class or a social organization, etc.

11300 High School. Serves as a control account for the applicable subaccounts concerning expenditures for the regular instructional program at the high school level. Included are the costs related to this level for all required and elective subject matter areas in a departmentalized high school. Include costs for Agriculture, Art, Business, Driver Education, English, Foreign Languages, Home Economics, Industrial Arts, Junior R.0.T.C., Mathematics, Music, Physical Education and Health, Science, Social Studies, Vocational (excluding courses qualifying pupils for additional count toward state funding), items of a school wide nature such as the expense of providing substitute teachers, the cost of preparation periods for instructional staff, termination pay of retiring teachers and other program wide expenditures the estimate of which cannot be placed in detail categories. Also include amounts necessary to meet additional salary requirements for teachers' assigned extra duties such as coaching class plays, sponsor of a class or a social organization, etc.

11350 Honors Diploma. Serves as a control account for amounts disbursed to eligible students, in accordance with IC 20-43-10.

11355 Honors High Ability Student Program. Serves as a control account for

disbursements, in accordance IC 20-36.

Career and Technical Education. Serves as a control account for the applicable subaccounts concerning expenditures for the career and technical education programs which qualify the student for additional pupil count credit towards state support.

11410 Agriculture, Food, & Natural Resources. That portion of the career and technical education expense which provides Agriculture, Food, & Resources programs.

11415 Arts, Technology, & Communications. That portion of the career and technical education expense which provides Arts, Technology, & Communications programs.

11420 Science, Technology, Engineering, & Math. That portion of the career and technical education expense which provides Science, Technology, Engineering, & Math programs.

11425 Manufacturing. That portion of the career and technical education expense which provides Manufacturing programs.

11430 Business, Marketing, & Administration. That portion of the career and technical education expense which provides Business, Marketing, & Administration programs.

11435 Architecture & Construction. That portion of the career and technical education expense which provides Architecture & Construction programs.

11440 Education & Training. That portion of the career and technical education expense which provides Education & Training programs.

11445 Health Science. That portion of the career and technical education expense which provides Health Science programs.

11450 Human Services. That portion of the career and technical education expense which provides Human Services programs.

11455 Hospitality & Tourism. That portion of the career and technical education expense which provides Hospitality & Tourism programs.

11460 Law, Public Safety, & Security. That portion of career and technical education expense which provides Law, Public Safety, & Security programs.

11465 Marketing, Sales, & Services. That portion of career and technical education expense which provides Marketing, Sales, & Services programs.

11470 Transportation & Logistics. That portion of the career and technical education expense which provides Transportation & Logistics programs.

11475 Finance. That portion of the career and technical education expense which provides Finance programs.

11480 Government & Public Administration. That portion of the career and technical education expense which provides Government & Public Administration programs.

11485 Information Technology. That portion of the career and technical education expense which provides Information Technology programs.

Career and Technical Education. Continuation of Accounts.

11510 Cooperative Education Participation. That portion of the career and technical education expense which provides Cooperative Education Participation programs.

11520 Area School Participation. That portion of the unit's share for students participating in the programs of an area career and technical school. This account should be used for the expense of only those students qualifying for the additional pupil count factor as it applies to state support. Other expense, if any, for Area Career and Technical School Participation should be provided in Account No. 17300.

11590 Other Vocational/Career & Technical Education Programs. That portion of the vocational/career & technical education expense which provides for vocational/career & technical education programs that are not identified separately

Alternative Education Programs. Serves as a control account for applicable sub accounts for Alternative Education Programs established in accordance with statute.

11610 Alternative Education-Elementary. That portion of Alternative Education Programs attributable to elementary school.

11620 Alternative Education-Middle/Jr. High School. That portion of Alternative Education Programs attributable to Middle/Jr. High School.

11630 Alternative Education-High School. That portion of Alternative Education Program attributable to High School.

Other Regular Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of regular programs not specifically identified separately.

11910 Competency Testing. That portion of expense from competency testing/ remediation program expenditures.

11920 Project 4R. That portion of expense for the Project 4R program.

Special Programs. Instructional activities designed primarily to deal with pupils having special needs. These are to improve or overcome physical, mental, social and/or emotional disabilities and include the gifted and talented as well as the disabilities and disturbed. Concerned with expenditures for programs which qualify the child for additional pupil count credit towards state support.

Gifted and Talented.

12110 Gifted and Talented. Serves as a control account for the applicable sub-accounts concerning expenditures for the special instructional programs for the gifted and talented at all levels.

12150 High Ability Students. Instructional activities for high ability students for all grade levels except for students in the honors diploma program (11355).

Mental Disabilities. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the mental disabilities at all levels.

12210 Mild Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities which is attributable to the programs established for the mild mental disabilities.

12220 Moderate Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities attributable to those programs which are established for the moderate mentally disabilities.

12230 Severe Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities which is attributable to the programs established for the mental disabilities.

Physical Impairment. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the physically impaired at all levels.

12310 Orthopedic Impairment. That portion of the special instructional programs expense for the physical disabilities which is attributable to the program established for those students identified or weighted as orthopedic impairment.

12320 Multiple Disabilities. That portion of the special instructional programs expense for the physical disabilities which is attributable to the programs established for the multiple disabilities.

12330 Visual Impairment. That portion of the special instructional programs expense for the physical disabilities which is attributable to the programs established for the visual impairment.

12340 Hearing Impairment. That portion of the special instructional programs expense for the physical disabilities attributable to those programs which are established for the hearing impairment.

12350 Homebound. That portion of the special instructional programs expense for the physically disabilities attributable to those programs which are established for the homebound.

Emotional Disabilities. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the emotionally disabilities at all levels.

12410 Emotional Disabilities-Full Time. That portion of the instructional programs expense for the emotional disabilities attributable to those in the full time program.

12420 Emotional Disabilities-All Others. That portion of the instructional programs expense for the emotional disabilities attributable to those not identified with the full time program.

Culturally Different. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the culturally different at all levels.

12510 Communication Disorders. That portion of the cost for the culturally dif-

ferent program identified with the communication disorders.

12520 Compensatory. That portion of the costs for the additional learning experiences to meet the special education needs of educationally deprived children.

Learning Disability. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the learning disabled at all levels

12610 Learning Disability. That portion of the special instruction programs expense for learning disability which is attributable to the programs established for the learning disability identified as full time.

Equal Opportunity at Risk. Serves as a control account for the applicable sub-accounts concerning expenditures for equal opportunity at risk program expense for the risk at all levels.

12710 Equal Opportunity at Risk. That portion of the costs for pupils considered by the school corporation as at risk.

Special Education Preschool. Serves as a control account for applicable sub-accounts concerning expenditures for special education preschool programs at all levels.

12810 Special Education Preschool. That portion of the cost for program expenses for children of preschool age, participating in the education program.

12900 Other Special Programs. Serves as a control account for the applicable sub-accounts concerning expenditures for the special instructional programs expense of those other special programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.

Adult/Continuing Education Programs. Instructional activities designed to develop knowledge and skills to meet educational objectives of adults who have completed or interrupted formal schooling.

13100 Adult Basic Education-Instruction. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the adult education program.

13150 Adult Basic Education-Non-Instruction. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the non-instructional expense of the adult education program.

13200 Advanced Adult Education. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the advance adult education program.

13300 Occupational Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the occupational programs division of the continuing education program.

13600 Special Interest Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the special interest program division of the adult/continuing education program.

13900 Other Adult/Continuing Education Programs. Serves as an accounting medium

or as a control for applicable subaccounts concerning expenditures for the instructional expense of those other adult/continuing education programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.

Summer School Programs. Instructional activities designed to assist regular students in meeting educational objectives for their formal schooling or in additional areas of instruction not included in the curriculum of the regular school programs. These programs are conducted during the summer months following the close of one regular school term and before the beginning of the next regular term.

14100 Elementary Summer School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the elementary level.

14200 Middle/Junior High Summer School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the middle school or junior high school level.

14300 High School Summer School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the high school level.

Enrichment Programs. Serves as a control account for applicable subaccounts concerning expenditures for enrichment programs.

15100 Non-Credit Enrichment Programs. That portion of the costs of enrichment programs for all ages of public school students

Remediation. Serves as a control account for applicable sub accounts concerning expenditures for remediation.

16100 Remediation Testing. Activities and costs associated with required and approved remediation testing.

16200 Preventive Remediation. Activities and costs associated with all other remediation.

Payments to Other Governmental Units Within State. Activities concerned with services requiring payments to other governmental units within Indiana for services rendered to pupils residing in the paying corporation.

17100 Transfer Tuition. Serves as a control for applicable subaccounts concerned with expenditures to other school corporations within the state of Indiana on account of transfer tuition for resident students.

17200 Tuition Transfers to Innovation Network Charter Schools. Serves as a control for applicable subaccounts concerned with expenditures to other innovation network charter schools for tuition passed through from the School Corporation.

17250 Tuition Transfers to Innovation Network Schools. Serves as a control for applicable subaccounts concerned with expenditures to other innovation network schools for tuition passed through from the School Corporation.

17300 Area Vocational School (Participating Share). Serves as a control for applicable subaccounts concerned with payments to an area

vocational school in which the school corporation has a participating interest or has students in attendance. Account for amounts here which do not qualify to be included in 11400 or 11500 program costs.

17400 Joint Services and Supply – Special Education. Serves as a control for applicable subaccounts concerned with payments to the administering school corporation in respecting joint services and supply agreement with other Indiana public school corporations concerning Special Education.

17500 Special Education – Interlocal Agreements. Serves as a control for payments to the administering school corporations for interlocal agreements concerning special education.

17600 Joint Services and Supply – Other. Serves as a control for payments to the administering school corporation for joint service and supply agreements not listed above. (i.e., service centers, etc.).

17700 Interlocal Agreements – Other. Serves as a control for payments to the administering school corporation for interlocal agreements not listed above (i.e., service centers, etc.).

17800 Payments to Charter Schools. Serves as a control for payments to charter schools in accordance with IC 20-24-7.

17900 Other. Activities related to nonprogramed charges, not otherwise classified.

18000 Payments to Governmental Units Outside State. Activities concerned with services requiring payments to governmental units located in other states for services rendered to pupils resident in the paying corporation. There are very few examples of this in Indiana at the present time.

SUPPORT SERVICES. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs rather than as entities within themselves.

Support Services - Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

Attendance and Social Work Services. Serves as a control for applicable subaccounts concerned with 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.

21110 Service Area Direction-Attendance/Social Work. Activities associated with directing and managing the service area concerned with the attendance of pupils at school as required by the Compulsory Education Act.

21120 Attendance Services. Activities of attendance officers and assistants and expenses associated therewith.

21130 Social Work Services. Activities of those persons identified with the social services as related to pupils of the school corporation.

21140 Pupil Accounting. Activities of acquiring and maintaining records of pupil attendance at school, historical information and census data. Provides

such information to assist teacher and guidance personnel.

21190 Other Attendance and Social Work Services. Those activities associated with attendance services for pupils of the school corporation not specifically classified otherwise, for example parent involvement.

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.

21210 Service Area Direction-Guidance Services. Activities associated with directing and managing guidance services.

21220 Counseling Services. Activities associated with the relationships between pupils and other persons and to assist pupils to understand their needs, strengths and limitations.

21230 Appraisal Services. Activities associated with assessment of pupil characteristics for use in guidance, etc., for the pupil.

21240 Information Services. Activities associated with the dissemination of educational, occupational and personal - social information to help acquaint pupils with curriculum, educational and vocational opportunities and requirements.

21250 Records Maintenance. Compilation, maintenance and interpretation of cumulative records of individual pupils for support in guidance services to them.

21290 Other Guidance Services. Activities associated with the guidance program which are not identified separately.

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.

21310 Service Area Direction-Health Services. Activities associated with directing and managing the service area concerned with the health services provided for the pupils.

21320 Medical Services. Activities concerned with the physical and mental health of pupils; including hearing and vision testing, screening for psychiatric services and communicable diseases, providing emergency injury and illness care, etc.

21330 Dental Services. Activities associated with dental screening, dental care and orthodontic services provided.

21340 Nurse Services. Nursing activities which are not instruction; such as health inspection, treatment of minor injuries, and referrals for other health services.

21390 Other Health Services. Those health services provided but not classified otherwise. Identify and appropriately title accounts used herein.

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.

21410 Service Area Direction-Psychological Services. Activities associated with directing and managing the service area concerned with the psychological services provided for the pupils.

21420 Psychological Testing. Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interest and personality and the interpretation of these measures for pupils, school personnel and parents.

21430 Psychological Counseling. Activities between psychologist or counselor and pupils or parents to help resolve problems and assist in adjustments for pupils.

21490 Other Psychological Services. Those psychological services provided but not classified separately.

Speech, Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments.

21510 Service Area Direction-Speech Pathology. Activities associated with directing and managing the service area concerned with occupational services provided for pupils.

21520 Speech Pathology Services. Activities concerned with the identification, diagnosis and appraisal of specific speech and language disorders; also, referral of pupils for professional attention and the counseling and guidance of children, parents and teachers, as appropriate.

21530 Audiology Services. Activities organized for the identification of children with hearing loss; determination of the degree of loss or difficulty and referral for treatment.

21590 Other Speech Pathology and Audiology Services. Activities identified with the speech pathology and audiology programs but not separately identified herein.

Occupational Therapy – Related Services. Activities that assess, or treat students for all conditions requiring the services of an occupational therapist.

21610 Service Area Direction-Occupational Therapy. Expense attached to the office of the director of occupational therapy.

21620 Occupational Therapy Services. Activities concerned with the identification, diagnosis and appraisal of occupational therapy; also, referral of pupils for professional attention and the counseling and guidance of children, parents and teachers, as appropriate.

Physical Therapy-Related Services.

21710 Service Area Direction. Expense attached to the office of the director of physical therapy.

21720 Physical Therapy Services

Special Education Administration. Serves as a control for applicable sub-accounts concerning expenditures for direction and/or administration of the special education program.

21810 Service Area Direction-Special Education Administration. Activities associated with managing and directing special education services not otherwise identified.

21890 Other Special Education Administrations. Activities not separately identified herein.

Other Support Services-Students. Serves as a control for applicable sub-accounts for student services not categorized elsewhere.

21910 Service Area Direction-Other Support Services. Activities associated with managing and directing other student services not otherwise identified.

21990 Other Student Services. Activities not separately identified herein.

Support Services - Instruction. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Improvement of Instruction. Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

22110 Service Area Direction-Improvement of Instruction. Activities associated with directing and managing the service area concerned with the improvement of instruction.

22120 Instruction and Curriculum Development. Activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

22130 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, and other activities related to the ongoing growth and development instructional personnel.

22190 Other Improvement of Instructional Services. Activities for improving instruction other than those classified above.

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.

22210 Service Area Direction Library/Media Services. Activities associated with directing and managing the service area concerned with educational media.

22220 School Library. Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials, also includes C.D.s and software that replaces books and reference materials; planning the use of the library by staff and students; and, providing guidance in the use of library books and materials. The school library also services the free textbook program with regard to storage, inventory and maintenance of the textbooks.

22230 Audiovisual. Activities concerned with selecting, preparing, storing and maintaining audiovisual equipment, films, filmstrips, transparencies, tapes and TV programs as well as associated services.

22240 Educational Television. Activities concerned with planning, programming, writing and presenting educational programs by way of closed circuit or broadcast television.

22250 Computer Assisted Instruction Services. Activities concerned with educational projects which have been especially programmed for a computer which is to be used as the principal medium of instruction.

22290 Other Educational Media Services. Activities associated with educational media services not separately identified.

Instruction – Related Technology. This functional 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 analyses, 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.

22310 Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services.

22320 Student Learning Centers. Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.

22330 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.

22340 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.

22350 Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

22360 Network Support. Services that support the networks used for instruction-related activities.

22370 Instructional Computer Hardware, Software, and Support. Activities concerned with purchasing computer hardware, software and support to be used for instructional purposes.

22380 Professional Development for Instruction - Focused Technology Personnel. Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

22400 Academic Student Assessment. This function is inclusive of those services rendered for the academic assessment of the student.

22900 Other Support Service – Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 22000 series.

Support Services - General Administration. Activities concerned with establishing and administering policy for operating the school corporation.

Board of Education. Activities of the governing body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

23110 Service Area Direction-Board of Education. Activities concerned with directing and managing the general operation of the governing board. Include compensation and other expenditures directly related to board members.

23120 Service Area Assistants. Activities pertaining to the duties of the corporation board's secretary as well as other assistants directly related to this service area.

23150 Legal Services. Activities pertaining to legal services and counseling provided to the governing body of the local school corporation.

23160 Promotion Expense. Account here for expenditures created by authority provided in the General School Powers Act (IC 20-26-5-4) to appropriate from the Operations Fund an amount not to exceed the greater of $3,000 or $1.00 per pupil not to exceed $12,500 per budget year, for the purpose of promoting the best interests of the school corporation by purchasing meals, decorations, memorabilia or awards; expenses incurred in interviewing job applicants; or, developing relations with other governmental units.

23190 Other Governing Body Services. Those activities of the governing body which are not specifically classified otherwise.

Executive Administration Services. Activities associated with the overall general

administration of or executive responsibility for the entire school corporation.

23210 Office of the Superintendent. Activities performed by the superintendent and associate or assistant superintendents concerning the general direction and management of the school corporation. This program area includes all personnel and materials in the office of the superintendent of schools except for those which can be properly placed in a separate service area.

23220 Community Relations. Activities and programs developed and operated corporation wide for betterment of school/community relations.

23230 Staff Relations and Negotiations. Activities concerned with staff relations for the school corporation and the responsibilities for contractual negotiations with both instructional and non - instructional personnel.

23290 Other Executive Administration Services. Activities concerned with this category not specifically classified otherwise.

Support Services - School Administration. Activities concerned with overall administrative responsibility for a school.

24100 Office of the Principal Services. Serves as a control for applicable subaccounts concerned with directing and managing the administration of a particular school in the corporation. Included are the activities performed by the principal, assistant principals and other assistants in general supervision of all operations of the school.

24900 Other Support Services - School Administration. Those activities associated with administration of the individual schools not included in the office of the principal services.

Central Services. Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

Fiscal Services. Activities concerned with the fiscal operations of the school corporation. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.

25110 Office of the Business Manager. Those activities concerned with the office of the business manager, associate superintendent, assistant superintendent for business affairs or other official designated to manage the business office of the school corporation.

25120 Service Area Direction-Fiscal Services. Activities pertaining to directing and managing the area of internal services.

25130 Budgeting. Activities concerned with supervising budget planning, formulation, control and analysis.

25140 Receiving and Distributing Funds. Activities concerned with receiving revenues, preparing official receipts, and disbursing the funds for items authorized by the local governing body in accordance with state statutes. This includes the current audit of receipts and pre-audit of requisitions or purchase orders to determine whether or not the amounts are within the budgetary allowances.

25150 Payroll Services. Activities concerned with the preparation of payrolls and the distribution of same to employees of the school corporation as well as maintaining clearing accounts for payroll deductions, reporting and transmitting such deductions to the proper agencies or companies.

25160 Financial Accounting. Activities concerned with maintaining records of the financial operations and transactions of the school corporations. These include such activities as accounting and interpreting financial transactions and account records.

25170 Internal Auditing. Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment,

25180 Property Accounting. Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment.

Other Fiscal Services. Serves as a control for applicable subaccounts concerned with fiscal service activities not specifically classified otherwise.

25191 Refund of Revenue. Account here for refunds of revenue received earlier, but now requiring refund to person or unit from which received.

25192 Petty Cash. When petty cash amounts are disbursed to establish a Petty Cash Fund from the Operations Fund, records here.

25193 Printed Forms. To account for the cost of printed forms that are not directly associated with specific program area or closely enough associated to be considered a part of that program's expense.

25195 Bank Account Service Charge. Bank service charge authorized by statute for handling negotiable order of withdrawal accounts.

25196 Cash Change. When cash change payments are established for applicable funds, record here.

25199 Other. Activities for other fiscal services not otherwise classified.

Purchasing, Warehousing, and Distribution Services. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.

25210 Service Area Direction-Purchasing, Warehousing, and Distribution Services. Activities pertaining to directing and managing the area of internal services.

25220 Purchasing. Activities concerned with purchasing supplies, furniture, equipment and materials for the internal services (Central Stores) program.

25230 Warehousing and Distributing. Activities concerned with the operation of the corporation wide program of receiving, warehousing and distributing supplies, furniture, equipment, materials and mail. If a pick-up and trans-

port service for cash is provided between schools and the central administration office or bank it should be included here.

25300 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

25400 Planning, Research, Development and Evaluation. Serves as a control for applicable subaccounts concerning activities on a corporation wide basis associated with conducting and managing programs of planning, research, development and evaluation for the school corporation.

Curricular Materials for Rent or Resale. Serve as a control for applicable subaccounts concerned with providing curricular materials for rent for sale to pupils. Expenditures for curricular materials for resale may be handled through the Education Fund. The textbook rental program may be handled through the school corporation's Curricular Materials Rental Fund or, if no purchases or financial commitments are made by the corporations, the governing body may cause the rental program to be operated through the extracurricular account or accounts as provided in IC 20-26-5. If operated through the extracurricular account, all disbursement of the curricular material rental program shall be recorded in a Curricular Material Rental Fund in the Extracurricular Account records.

25510 Direction of Rental Service-Curricular Materials for Rent or Resale. Activities pertaining to directing and managing the curricular material rental program.

25520 Curricular Materials, Workbooks, and Repairs. Activities concerned with the purchases of curricular materials and workbooks that accompany, and repair of curricular materials for the rental program and keeping them available for service in the rental program.

25525 Computers Purchased in Lieu of Curricular Materials. Activities concerned with replacing textbooks with computer hardware (1:1 program).

25530 Distribution of Curricular Materials Reimbursement. Amounts received from the State for distribution to individual school buildings.

25540 Other Curricular Materials Rental Service. Activities concerned with the curricular materials rental program not included in a specific classification. Identify and appropriately title accounts used herein.

25550 Direction of Resale Service. Activities pertaining to directing and managing the curricular materials resale program.

25560 Curricular Materials and Workbooks-Resale. Activities concerned with the purchase of educational materials and supplies for resale to pupils.

25570 Materials and Supplies-Resales. Activities concerned with the purchases of educational materials and supplies for resale to pupils.

25590 Other Curricular Materials Resale Services. Activities concerned with the curricular materials resale program not included in a specific classification. Identify and appropriately title accounts used herein.

25600 Public Information Services. Activities concerned with writing, editing, and other

preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, email, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services.

Personnel Services. Serves as a control for applicable subaccounts for activities concerned with maintaining an efficient staff for the school corporation including such activities as employment and placement, staff transfers, and staff accounting.

25710 Supervision of Personnel Services. Activities pertaining to directing and managing the area of staff services.

25720 Recruitment and Placement. Activities concerned with employing and assigning personnel for the school corporation.

25730 Personnel Services. Serves as a control for applicable subaccounts for activities concerned with maintaining an efficient staff for the school corporation including such activities as employment and placement, staff transfers, and staff accounting.

25740 Non-instructional Personnel Training. Activities developed by the local school corporation for training of non-instructional personnel in all classifications.

25750 Health Services. Activities concerned with medical, and nurse services provided on school grounds for school corporation employees.

25790 Other Professional Services. Other personnel activities not otherwise classified.

Administrative Technology Services. Activities concerned with supporting the school corporation'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 cost.

25810 Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data processing services.

25820 Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, where possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.

25830 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.

25840 Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

25850 Network Support. Services that support the networks.

25860 Operational Computer Hardware, Software, and Support. Activities concerned with purchasing computer hardware, software and support to be used for administrative purposes.

25870 Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred as a result of acquiring knowledge and skills to support technologies.

25890 Other Technology Services. Activities concerned with data processing not described above.

Other Support Services – Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs.

25910 Judgments. Activities concerned with payments associated with judgments against the school corporation as a result of court decisions and formal administrative adjudications which are not covered by liability or other insurance.

25920 Ditch Assessments. Record of county assessments required to be paid by school corporation.

25930 Easements. Record of fees required for easements necessary to school property.

25940 Settlements. Record payments of settlements advised in writing by the school corporation attorney.

25950 Other Assessments.

25990 Other Support Services Central. Activities include but are not limited to health insurance payments for retirees.

Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

26100 Service Area Direction-Operation and Maintenance of Plant Services. Activities of directing and managing the operation and maintenance of the school plant facilities.

26200 Maintenance of Buildings. Activities concerned from the Operations Fund with keeping the physical plant clean and ready for daily use. Operating the heating, lighting and ventilating systems and repair and replacement of facilities and equipment are included. Rent of buildings are included.

26300 Maintenance of Grounds. Activities concerned with the care and upkeep of land and its improvements, other than buildings.

26400 Maintenance of Equipment. Activities concerned with the care and upkeep of

equipment owned or used by the school corporation. Activities such as servicing equipment repairing furniture, machines and moveable equipment are included.

26500 Vehicle Maintenance (not buses). Activities concerned with maintaining general purpose vehicles such as trucks, tractors graders and staff vehicles in operating condition.

26600 Security Services. Activities concerned with maintaining order and safety in school buildings and on school grounds and providing traffic control on school property. Protection from vandalism, arson, etc. are included here.

26700 Insurance. Activities concerned with insurance coverage other than for buses or insurance identified with a specific program area.

26800 Other Operation and Maintenance of Plant. Activities concerned with operation and maintenance of the school plant which are not specifically classified otherwise. Identify and appropriately title accounts used herein.

Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities. The Transportation Director should be coded here.

27010 Service Area Direction-Student Transportation. Activities pertaining to directing and managing the department concerned with transporting pupils to and from school.

27100 Vehicle Operation. Activities concerned with operating corporation owned buses for transporting pupils to and from school. Includes cost of providing drivers to operate the buses.

27200 Monitoring Services. Activities concerned with supervising pupils in the process of being transported to and from school. These activities include supervision while in transit and while being loaded and unloaded. Superintendent and Principal salaries are not intended to be included here.

27300 Vehicle Servicing and Maintenance. Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; cleaning, painting, greasing, fueling and inspecting vehicles for safety.

27400 Purchase of School Buses. Activities concerned with the purchase of buses for pupil transportation.

27500 Insurance on Buses. Activities concerned with the providing of insurance coverage for pupils transportation equipment.

27600 Insurance on Pupils. Activities concerned with providing insurance coverage for pupils while being transported to and from school as authorized by the school transportation code.

27700 Contracted Transportation Services. Activities concerned with providing pupil transportation to and from school by way of contracts with school bus drivers owning all or part of their transportation equipment. Also, contracts with common carriers to assist in the transporting of pupils to and from school.

27900 Other Student Transportation Services. Activities identified with pupil transportation services not specifically classified otherwise.

27910 Bus Driver Training. Expense of paying compensation and other expenses of

new drivers in required state training program.

Operation of Noninstructional Services. Activities which are not directly related to the provision of education for pupils in the school corporation.

Food Services Operations. Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

31100 Service Area Direction-Food Service Operations. Activities pertaining to directing and managing the food service program for the school corporation.

31200 Food Preparation and Dispensing. Activities concerned with preparing and serving the food and beverages associated with the food service program. This includes operating kitchen equipment, preparing food, cooking, serving food, cleaning and storing dishes and kitchen and lunch room equipment.

31300 Food Delivery. Activities concerned with delivering food to schools within the corporation when a satellite or other program requiring food delivery is maintained in the school corporation.

31400 Food Purchases. Activities concerned with the acquisition of food and food products to be used in the School Lunch Program.

31500 Distribution of School Lunch Reimbursement. Amounts received through the State for distribution to individual school buildings.

31900 Other Food Services. Serves as a control for applicable subaccounts concerned with food service activities not specifically classified herein.

Community Service 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.

33100 Direction of Community Services. Activities concerned with directing and managing community service programs.

33200 Community Recreation. Activities concerned with providing community recreation programs. These may include community recreation programs identified in the statute as educational activities when school is not in session. Some of these activities are identified as agricultural club work industrial club work, home economics club work, music activities and summer recreational athletic programs.

33300 Civic Service. Activities concerned with providing authorized services to civic functions or organizations. This program area includes services to parents-teacher groups and other local civic activities for which the school corporation may provide facilities or similar assistance.

33400 Athletic Coaches. All amounts to be recorded for payment of athletic coaches. Include amounts paid laymen coaches and all other amounts paid athletic coaches (only athletic coaches) from the corporation Education Fund, whether or not they are licensed teachers.

33500 Welfare Activities Services. Activities concerned with providing assistance for the personal requirements of individuals for whom a need is determined. This includes aid to students in meeting the provisions of the compulsory education

law.

33600 Nonpublic School Pupil Services. Activities concerned with services to pupils attending a school other than the public school. Under present statutes, this may include items in the area of transportation and curricular materials.

Other Community Services. Activities concerned with services provided the community which are not included a specific program area. Identify and appropriately title accounts used herein.

33910 Noncurricular Activities Support – Amounts appropriated to match amounts collected by school patrons to support noncurricular activities. This would include items for extracurricular activities such as music and athletics. Examples include high school band uniforms, payments to athletic officials, etc…

33920 Contributions to Historical Societies. Permissible appropriation for contribution to local historical society.

33921 Contributions to Art Associations. Permissible appropriation for contribution to local art associations.

33925 Public Playground. Activities and expenses concerned with providing a playground for the general public.

33930 Latch Key Kid Program. Activities concerned with services for this type of child care program. Also applies to Early Childhood, Preschool and Latch Key programs in accordance with IC 20-20-28.

33940 Child Care Services. Cost incurred for child care services associated with adult education programs and other child care programs.

33950 Step Ahead. Cost incurred for the Step Ahead Program in accordance with IC 12-17-19.

33990 Other. Activities not otherwise categorized.

Facilities Acquisition and Construction. Serves as a control for applicable subaccounts concerned with activities associated with the acquisition of land and buildings; the construction and/or remodeling of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; also, improvements to sites. All as deemed necessary for school purposes.

40100 Service Area Direction-Facilities Acquisition and Construction. Activities pertaining to directing and managing the area of facilities acquisition and construction services.

41000 Land Acquisition and Development. Activities pertaining to the initial acquisition of sites and site improvement.

43000 Professional Services. Services of architects, engineers, attorneys and fiscal consultants related to land acquisition, site improvement and improvements to buildings. Could include payments to professionals to conduct non-recurring in-service technology training of school corporation employees in accordance with IC 20-40-18-6.

44000 Educational Specifications Development. Activities of educators relative to space requirements for various learning experiences of pupils to be incorporated in the building design and the transmittal to the architect of information produced by such activities.

Building Acquisition, Construction and Improvement. Activities concerned with building

acquisition through purchase or construction; also, improvements to existing buildings and initial installation or extension of service systems and other build-in equipment as well as building additions, alterations and remodeling.

45100 Building Acquisition, construction and Improvements. Activities concerned with building acquisition through purchase or construction; also, improvements to existing buildings and initial installation or extension of service systems and other build-in equipment as well as building additions, alterations and remodeling.

45200 Energy Savings Contracts. Payments for energy savings contracts.

45300 Skilled Craft Employees. Statutory authorized payments for skilled craft employees.

45400 Sports Facilities. Expenditures for school sport facilities in accordance with IC 20-40-18-7.

46000 Purchase of Moveable Equipment. To account for school corporation's expense of purchasing equipment not charged to a specific program or acquisition contract otherwise recorded.

47000 Purchase of Mobile or Fixed Equipment. To account for purchases of mobile or fixed equipment.

49000 Other Facilities Acquisition and Construction. Serves as a control for accounts concerned with the acquisition and construction of facilities not specifically classified otherwise.

DEBT SERVICES. Activities concerned with the repayment of loans and payment of other items included in the definition of indebtedness or of debt service obligations.

Principal on Debt. Activities concerned with redemption of the principal of an indebtedness.

51100 Bonds-Principal. Repayment of the amount borrowed by way of bonds.

51200 Temporary Loans-Principal. Repayment of the amount borrowed by way of a temporary loan.

51300 Emergency Loans-Principal. Repayment of the amount borrowed by way of the emergency loan procedure.

51400 School Bus Loans-Principal. Activities concerned with the repayment of the principal amount of loans for the purchase of school buses.

51500 Bond Anticipation Notes-Principal. Repayment of the amount borrowed by way of the bond anticipation loan procedure.

51600 Bank Loans or Other Department of Local Government Finance Approved Debt-Principal. Repayment of principal on amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.

Interest on Debt. Activities concerned with the payment of interest charges on indebtedness items.

52100 Bonds-Interest. Interest paid or coupons redeemed on bonds (including paying agent fees).

52200 Temporary Loans-Interest. Interest charges on temporary loans.

52300 Emergency Loans-Interest. Interest charges on emergency loans.

52400 School Bus Loans-Interest. Interest paid on loans negotiated at a bank for the purchase of equipment to transport children to and from school.

52500 Bond Anticipation Loans-Interest. Interest charges on bond anticipation loans.

52600 Other Department of Local Government Finance Approved Debt-Interest. Repayment of interest of amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.

Lease Rental. Expenditures for payments on lease rental agreements with public or private holding companies, religious organizations, and with certain vendors.

53100 Buildings-Principal. Principal payments for lease rental agreements involving buildings.

53150 Buildings-Interest. Interest payments for lease rental agreements involving buildings.

53200 Equipment-Principal. Principal payments for lease rental agreements with option to purchase for all types of equipment except pupil transportation equipment.

53250 Equipment-Interest. Interest payments for lease rental agreements with option to purchase for all types of equipment except pupil transportation equipment.

53300 School Buses-Principal. Principal payments for replacement of school buses through lease rentals.

53350 School Buses-Interest. Interest payments for replacement of school buses through lease rentals.

53400 Other-Principal. Principal payments not otherwise classified.

53450 Other-Interest. Interest payments not otherwise classified.

Advancements and Obligations. Activities concerned with the repayment of advancements or obligations.

54100 Veterans' Memorial Fund-Principal. Activities concerned with reimbursing the school corporation's Education Fund from its Debt Service Fund for principal amounts withheld from state support for the purpose of repaying the state for advancements from the Indiana Veterans' Memorial Fund for school construction.

54150 Veterans' Memorial Fund-Interest. Activities concerned with reimbursing the school corporation's Education Fund from its Debt Service Fund for interest amounts withheld from state support for the purpose of repaying the state for advancements from the Indiana Veterans' Memorial Fund for school construction.

54200 Common School Fund-Principal. Activities concerned with reimbursing the school corporation's Education Fund from its Debt Service Fund for principal amounts withheld from state support distributions to the school corporation's Education Fund for the purpose of repaying the state for advancements from the Indiana Common School Fund. Includes construction and computer consortium advancements.

54250 Common School Fund-Interest. Activities concerned with reimbursing the school corporation's Education Fund from its Debt Service Fund for interest amounts withheld from state support distributions to the school corporation's Education Fund for the purpose of repaying the state for advancements from the Indiana Common School Fund. Includes construction and computer consortium advancements.

54300 Civil Aid Bond Obligations-Principal. Activities concerned with principal repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.

54350 Civil Aid Bond Obligations-Interest. Activities concerned with interest repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.

Other Debt Service Obligations. Activities concerned with the payment of debt service obligations which are not specifically included elsewhere. Identify and appropriately title any accounts used in this classification.

59100 Registrars Fees. Expense attached to bond issue and its redemption, by the law requiring registration of bonds.

59200 Bank Fee. Expenses to participate in the Bond Bank which would otherwise be considered interest.

Nonprogramed Charges. Activities concerned with payments of a non-programmed nature which are not otherwise classified herein. Identify and appropriately title any accounts used in this classification.

60100 Transfers From One Fund to Another. All transfers for one fund to another fund, as detailed under Receipt Account No. 5200. The disbursements posted to this account (60100) should agree with receipts posted to account No, 5200. Also include Debt Service TBR Transfer Authorized by IC 20-40-9.

60115 Transfers out as Fiscal Agent. All transfers of funds to units when the transferred funds were being held by the school as the fiscal agent. Can be used for transfers to Extra Curricular Accounts.

60120 Expenditures for Refund of Revenue Erroneously Received.

60150 Donations to Foundations in Accordance with IC 20-47-1. Donations authorized by statute to foundations in accordance with statute.

60200 Loans From One Fund to Another. Advancements or transfers from a fund with a sufficient balance to a fund with a depleted balance, per IC 36-1-8-4, instead of negotiating a temporary loan with a bank. Such loans or transfers must be repaid to the fund from which advanced during the calendar year of such advancement.

60300 Securities Purchased. Payment for securities purchased and other investments.

60400 FICA Transfers – Co-ops. Social security transfers for co-ops only.

60600 Indirect Costs. Amounts authorized for payment to the Operations Fund of the school corporation, per approved rate, to reimburse for certain grant administrative costs.

60700 Scholarships. Amounts for designated scholarships.

60800 Self-Insurance. Amounts paid from Self-Insurance Fund only. Amounts must be expensed from applicable expenditure accounts, e.g. instruction regular programs, etc., and receipted into Self-Insurance Fund (1100), Receipt account 1971.

Expenditure	Expenditure Name	Education	Operations	Debt Service	School Lunch	Special Funds
INSTRUCTION						
Regular Programs						
11025	Non Special Education Preschool	X				X
11050	Kindergarten	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
11490	Industrial Education B	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
Special Programs						
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
Adult/Continuing Education Program						
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
Summer School Programs						
14100	Elementary Summer School	X				X
14200	Middle/Junior High Summer School	X				X
14300	High School Summer School	X				X
Enrichment Programs						
15100	Non-Credit Enrichment Program	X				X
Remediation						
16100	Remediation Testing	X				X
16200	Preventitive Remediation	X				X
Payments to Other Governmental Units within State						
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
SUPPORT SERVICES						
Support Services-Students						
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 Administartion						
21810	Service Area Direction-Special Education Administration	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
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			
23230	Staff Relations and Negotiations		X			
23290	Other Executive Administration Services		X			X
School Administration						
24100	Office of the Principal	X				
24900	Other Support Services-School Administration	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	Finanical 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			
25196	Cash Change		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		X			X
25400	Planning, Research, Development, and Evaluation		X			X
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
25600	Public Information Services		X		X
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
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
Other Support Services-Central Services					
25910	Judgments		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
Operations and Maintenance of Plant Services					
26100	Service Area Direction-Operation and Maintenance of Plant Services		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
26600	Security Services		X		X
26700	Insurance		X		X
26800	Other Operating and Maintenance of Plant		X	X	X
Student Transportation					
27010	Service Area Direction-Student Transportation		X		
27100	Vehicle Operation		X		X
27200	Monitoring Services		X		X
27300	Vehicle Servicing and Maintenance		X		X
27400	Puchase of School Buses		X		X
27500	Insurance on Buses		X		X
27600	Insurance on Pupils		X		X
27700	Contracted Transportation Services		X		X
27900	Other Student Transportation Services		X		
27910	Bus Driver Training		X		X
OPERATION OF NONINSTRUCTIONAL SERVICES					
Food Service Operations					
31100	Service Area Direction-Food Services Operations		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
Community Service Operations					
33100	Direction of Community Services		X		
33200	Community Recreation		X		
33300	Civic Services		X		
33400	Athletic Coaches	X			
33500	Welfare Activities Services		X		X
33600	Nonpublic School Pupil Services		X		
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		
33940	Child Care Services		X		X
33950	Step Ahead		X		X
33990	Other		X		x
FACILITIES ACQUISITION AND CONSTRUCTION					
40100	Service Area Direction-Facilities Acquisition and Construction		X		
41000	Land Acquisition and Development		X		
43000	Professional Services		X		X
44000	Educational Specifications Development		X		
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		
46000	Purchase of Moveable Equipment		X	x	X
47000	Purchase of Mobile or Fixed Equipment		X	x	
49000	Other Facilities Acquisition and Construction		X		
DEBT SERVICES					
Principal on Debt					

51100	Bonds-Principal			X		X
51200	Temporary Loans-Principal		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		
Interest on Debt						
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		
Lease Rental						
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		
Advancements and Obligations						
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		
Other Debt Service Obligations						
59100	Registrars Fee			X		X
59200	Bank Fee			X		
NONPROGRAMED CHARGES						
60100	Transfers From One Fund to Another	X	X	X	X	X
60114	PL 109-2010 Transfers					
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