

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
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		Preventive 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
17400		Joint Services and Supply-Special Education	X	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
21120	Attendance Services								X
21130	Social Work Services								X
21140	Pupil Accounting								X
21190	Other Attendance and Social Work Services								X
Guidance Services									
21210	Service Area Direction-Guidance Services								X
21220	Counseling Services								X
21230	Appraisal Services								X
21240	Information Services								X
21250	Records Maintenance								X
21290	Other Guidance Services								X
Health Services									
21310	Service Area Direction-Health Services								X
21320	Medical Services								X
21330	Dental Services								X
21340	Nurse Services								X
21390	Other Health Services								X
Psychological Services									
21410	Service Area Direction-Psychological Services								X
21420	Psychological Testing								X
21430	Psychological Counseling								X
21490	Other Psychological Services								X
Speech Pathology and Audiology Services									
21510	Service Area Direction-Speech Pathology								X
21520	Speech Pathology Services								X
21530	Audiology Services								X
21590	Other Speech Pathology and Audiology Services								X
Occupational Therapy-Related Services									
21610	Service Area Direction-Occupational Therapy								X
21620	Occupational Therapy Services								X
Physical Therapy-Related Services									
21710	Service Area Direction-Physical Therapy								X
21720	Physical Therapy Services								X
Special Education Administration									
21810	Service Area Direction-Special Education Administration								X
21890	Other Special Education Administration								X
Other Support Services-Students									
21910	Service Area Direction-Other Support Services								X
21990	Other Student Services								X
Support Services-Instruction									
Improvement of Instruction									
22110	Service Area Direction-Improvement of Instruction								X
22120	Instruction and Curriculum Development								X
22130	Instructional Staff Training								X
22190	Other Improvement of Instructional Services								X
Library/Media Services									
22210	Service Area Direction-Library/Media Services								X
22220	School Library								X
22230	Audiovisual								X
22240	Educational Television								X
22250	Computer Assisted Instruction Services								X
22290	Other Educational Media Services								X
Instruction-Related Technology									
22310	Technology Service Supervision and Administration								X
22320	Student Learning Centers								X
22330	Systems Analysis and Planning								X
22340	Systems Application Development								X
22350	Systems Operations								X
22360	Network Support								X
22370	Instructional Computer Hardware, Software and Support								X
22380	Professional Development for Instruction-Focused Technology Personnel								X
22400	Academic Student Assessment								X
22900	Other Support Services-Instructional Staff								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
Printing, Publishing, and Duplicating Services									
25300	Printing, Publishing, and Duplicating Services					X			X
Planning, Research, Development, and Evaluation									
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
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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
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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
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
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
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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
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	Building 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					
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Principal on Debt					

51100	Bonds-Principal			X		X
51200	Temporary Loans-Principal			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
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