

HEA 1009

Expenditure Accounts

By

Category

IC 20-42.5

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
10000	10000 INSTRUCTION (H)	
11000	11000 Regular Programs (H)	
11025	11025 Non Spec Ed Preschool	1-AcAch
11050	11050 Full Day Kindergarten	1-AcAch
11100	11100 Elementary	1-AcAch
11200	11200 Middle/Junior High	1-AcAch
11300	11300 High School	1-AcAch
11350	11350 Academic Honors Diploma	1-AcAch
11355	11355 Academic Honors High Ability Student Programs	1-AcAch
11400	11400 Vocational Education (H)	
11410	11410 Agriculture A	1-AcAch
11420	11420 Agriculture B	1-AcAch
11430	11430 Distributive Education	1-AcAch
11440	11440 Health Occupations	1-AcAch
11450	11450 Consumer and Homemaking	1-AcAch
11460	11460 Occupational Home Economics	1-AcAch
11470	11470 Business Education	1-AcAch
11480	11480 Industrial Education A	1-AcAch
11490	11490 Industrial Education B	1-AcAch
11500	11500 Vocational Education (H)	
11510	11510 Cooperative Education	1-AcAch
11520	11520 Area School Participation	1-AcAch
11590	11590 Other Vocational Education Programs	1-AcAch
11600	11600 Alternative Education Programs (H)	
11610	11610 Elementary	1-AcAch
11620	11620 Middle/Junior High School	1-AcAch
11630	11630 High School	1-AcAch
11900	11900 Other Regular Programs (H)	
11910	11910 Competency Testing	1-AcAch
11920	11920 Project 4R	1-AcAch
12000	12000 Special Programs (H)	
12100	12100 Gifted and Talented (H)	
12110	12110 Gifted And Talented	1-AcAch
12150	12150 High Ability Student Programs	1-AcAch
12200	12200 Mental Disabilities (H)	
12210	12210 Mild Mental Disabilities	1-AcAch
12220	12220 Moderate Mental Disabilities	1-AcAch
12230	12230 Severe Mental Disabilities	1-AcAch
12300	12300 Physical Impairment (H)	
12310	12310 Orthopedic Impairment	1-AcAch
12320	12320 Multiple Disabilities	1-AcAch
12330	12330 Visual Impairment	1-AcAch
12340	12340 Hearing Impairment	1-AcAch
12350	12350 Homebound	1-AcAch
12400	12400 Emotional Disabilities (H)	
12410	12410 Emotional Disabilities - Full Time	1-AcAch
12420	12420 Emotional Disabilities - All Others	1-AcAch
12500	12500 Culturally Different (H)	
12510	12510 Communication Disorders	1-AcAch
12520	12520 Compensatory	1-AcAch
12600	12600 Learning Disability (H)	
12610	12610 Learning Disability	1-AcAch
12700	12700 Equal Opportunity At Risk (H)	
12710	12710 Equal Opportunity At Risk	1-AcAch
12800	12800 Special Education Preschool (H)	
12810	12810 Special Education Preschool	1-AcAch

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
12900	12900 Other Special Programs	1-AcAch
13000	13000 Adult/Continuing Education Programs (H)	
13100	13100 Adult Basic Education	1-AcAch
13200	13200 Advanced Adult Education	1-AcAch
13300	13300 Occupational Programs	1-AcAch
13600	13600 Special Interest Programs	1-AcAch
13900	13900 Other Adult/Continuing Education Program	1-AcAch
14000	14000 Summer School Programs (H)	
14100	14100 Elementary	1-AcAch
14200	14200 Middle/Junior High School	1-AcAch
14300	14300 High School	1-AcAch
15000	15000 Enrichment Programs (H)	
15100	15100 Non-Credit	1-AcAch
16000	16000 Remediation (H)	
16100	16100 Remediation Testing	1-AcAch
16200	16200 Preventive Remediation	1-AcAch
17000	17000 Payments to Other Governmental Units Within State (H)	
17100	17100 Transfer Tuition (not including Object Codes 561, 564, & 566) Intra-state Transfer Tuition (Object Codes 561, 564, & 566)	1-AcAch Excluded
17300	17300 Area Vocational School (Participating Share)	1-AcAch
17400	17400 Joint Services and Supply - Special Education	1-AcAch
17500	17500 Special Education - Interlocal Agreements	1-AcAch
17600	17600 Joint Services and Supply - Other	1-AcAch
17700	17700 Interlocal Agreements - Other	1-AcAch
17800	17800 Payments to Charter Schools	1-AcAch
17900	17900 Other	1-AcAch
18000	18000 Payments to Governmental Units Outside State	1-AcAch
20000	20000 SUPPORT SERVICES (H)	
21000	21000 Support Services - Students (H)	
21100	21100 Attendance and Social Work Services (H)	
21110	21110 Service Area Direction	2-StdSupp
21120	21120 Attendance Services	2-StdSupp
21130	21130 Social Work Services	2-StdSupp
21140	21140 Pupil Accounting	2-StdSupp
21190	21190 Other Attendance and Social Work Services	2-StdSupp
	21200	21200 Guidance Services (H)
21210	21210 Service Area Direction	2-StdSupp
21220	21220 Counseling Services	2-StdSupp
21230	21230 Appraisal Services	2-StdSupp
21240	21240 Information Services	2-StdSupp
21250	21250 Records Maintenance	2-StdSupp
21290	21290 Other Guidance Services	2-StdSupp
	21300	21300 Health Services (H)
21310	21310 Service Area Direction	2-StdSupp
21320	21320 Medical Services	2-StdSupp
21330	21330 Dental Services	2-StdSupp
21340	21340 Nurse Services	2-StdSupp
21390	21390 Other Health Services	2-StdSupp
	21400	21400 Psychological Services (H)

<u>Account</u>	<u>Expenditure Description</u>		<u>Category</u>
21410	21410	Service Area Direction	2-StdSupp
21420	21420	Psychological Testing	2-StdSupp
21430	21430	Psychological Counseling	2-StdSupp
21490	21490	Other Psychological Services	2-StdSupp
	21500	21500 Speech Pathology and Audiology Services (H)	
21510	21510	Service Area Direction	2-StdSupp
21520	21520	Speech Pathology Services	2-StdSupp
21530	21530	Audiology Services	2-StdSupp
21590	21590	Other Speech Pathology and Audiology Services	2-StdSupp
21600	21600	Occupational Therapy - Related Services (H)	
21610	21610	Service Area Direction	2-StdSupp
21620	21620	Occupational Therapy Services	2-StdSupp
21700	21700	Physical Therapy Services (H)	
21710	21710	Service Area Direction	2-StdSupp
21720	21720	Physical Therapy Services	2-StdSupp
21800	21800	Special Education Administration (H)	
21810	21810	Service Area Direction	2-StdSupp
21890	21890	Other Special Education Administration	2-StdSupp
21900	21900	Other Support Services - Students (H)	
21910	21910	Service Area Direction	2-StdSupp
21990	21990	Other Student Services	2-StdSupp
22000	22000	SUPPORT SERVICES - INSTRUCTION (H)	
22100	22100	Improvement of Instruction (H)	
22110	22110	Service Area Direction	1-AcAch
22120	22120	Instruction and Curriculum Development	1-AcAch
22130	22130	Instructional Staff Training	1-AcAch
22190	22190	Other Improvement of Instructional Services	1-AcAch
	22200	22200 Library/Media Services (H)	
22210	22210	Service Area Direction	1-AcAch
22220	22220	School Library	1-AcAch
22230	22230	Audiovisual	1-AcAch
22240	22240	Educational Television	1-AcAch
22250	22250	Computer Assisted Instruction Services	1-AcAch
22290	22290	Other Educational Media Services	1-AcAch
22300	22300	Instruction-Related Technology (H)	
22310	22310	Technology Service Supervision and Administration	1-AcAch
22320	22320	Student Learning Centers	1-AcAch
22330	22330	Systems Analysis and Planning	1-AcAch
22340	22340	Systems Application Development	1-AcAch
22350	22350	Systems Operations	1-AcAch
22360	22360	Network Support	1-AcAch
22370	22370	Hardware Maintenance and Support	1-AcAch
22380	22380	Professional Development for Instruction-Focused Technology Personnel	1-AcAch
22400	22400	Academic Student Assessment	1-AcAch
22900	22900	Other Support Service - Instructional Staff	1-AcAch
23000	23000	SUPPORT SERVICES - GENERAL ADMINISTRATION (H)	
23100	23100	Board of Education (H)	
23110	23110	Service Area Direction	3-Overhead
23120	23120	Service Area Assistants	3-Overhead
23150	23150	Legal Services	3-Overhead
23160	23160	Promotion Expenses	3-Overhead
23190	23190	Other Governing Body Services	3-Overhead
23200	23200	Executive Administration (H)	
23210	23210	Office of The Superintendent	3-Overhead

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
23220	23220 Community Relations	3-Overhead
23230	23230 Staff Relations and Negotiations	3-Overhead
23290	23290 Other Executive Administration Services	3-Overhead
24000	24000 Support Services - School Administration (H)	
24100	24100 Office of The Principal	2-StdSupp
24900	24900 Other Support Services - School Administration	2-StdSupp
25000	25000 Central Services (H)	
25100	25100 Fiscal Services (H)	
25110	25110 Office of The Business Manager	3-Overhead
25120	25120 Service Area Direction	3-Overhead
25130	25130 Budgeting	3-Overhead
25140	25140 Receiving and Disbursing Funds	3-Overhead
25150	25150 Payroll Services	3-Overhead
25160	25160 Financial Accounting	3-Overhead
25170	25170 Internal Auditing	3-Overhead
25180	25180 Property Accounting	3-Overhead
25190	25190 Other Fiscal Services (H)	
25191	25191 Refund of Revenue	3-Overhead
25192	25192 Petty Cash	3-Overhead
25193	25193 Printed Forms	3-Overhead
25195	25195 Bank Account Service Charge	3-Overhead
25196	25196 Cash Change	3-Overhead
25199	25199 Other	3-Overhead
25200	25200 Purchasing, Warehousing, and Distribution Services (H)	
25210	25210 Service Area Direction	3-Overhead
25220	25220 Purchasing	3-Overhead
25230	25230 Warehousing and Distributing	3-Overhead
25300	25300 Printing, Publishing, and Duplicating Services	3-Overhead
25400	25400 Planning, Research, Development and Evaluation	3-Overhead
25500	25500 Textbooks for Rent or Resale (H)	
25510	25510 Direction of Rental Service	1-AcAch
25520	25520 Textbooks, Workbooks, and Repairs	1-AcAch
25530	25530 Distribution of Textbook Reimbursement	Excluded
25540	25540 Other Textbook Rental Service	1-AcAch
25550	25550 Direction of Resale Service	1-AcAch
25560	25560 Textbooks and Workbooks	1-AcAch
25570	25570 Materials and Supplies	1-AcAch
25590	25590 Other Textbook Resale Services	1-AcAch
25600	25600 Public Information Services	3-Overhead
25700	25700 Personnel Services (H)	
25710	25710 Supervision of Personnel Services	3-Overhead
25720	25720 Recruitment and Placement	3-Overhead
25730	25730 Personnel Services	3-Overhead
25740	25740 Noninstructional Personnel Training	3-Overhead
25750	25750 Health Services	3-Overhead
25790	25790 Other Personnel Services	3-Overhead
25800	25800 Administrative Technology Services (H)	
25810	25810 Technology Services Supervision And Administration	3-Overhead
25820	25820 Systems Analysis And Planning	3-Overhead
25830	25830 Systems Application Development	3-Overhead

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
25840	25840 Systems Operations	3-Overhead
25850	25850 Network Support	3-Overhead
25860	25860 Hardware Maintenance And Support	3-Overhead
25870	25870 Professional Development Costs For Administrative Technology Personnel	3-Overhead
25890	25890 Other Technology Services	3-Overhead
25900	25900 Other Support Services - Central Services (H)	
25910	25910 Judgments	3-Overhead
25920	25920 Ditch Assessments	3-Overhead
25930	25930 Easements	3-Overhead
25940	25940 Settlements	3-Overhead
25950	25950 Other Assessments	3-Overhead
25990	25990 Other Support Services - Central	3-Overhead
26000	26000 Operation and Maintenance of Plant Services (H)	
26100	26100 Service Area Direction	3-Overhead
26200	26200 Maintenance of Buildings	3-Overhead
26300	26300 Maintenance of Grounds	3-Overhead
26400	26400 Maintenance of Equipment	3-Overhead
26500	26500 Vehicle Maintenance (not buses)	3-Overhead
26600	26600 Security Services	3-Overhead
26700	26700 Insurance	3-Overhead
26800	26800 Other Operation and Maintenance of Plant	3-Overhead
27000	27000 Student Transportation (H)	
27010	27010 Service Area Direction	3-Overhead
27100	27100 Vehicle Operation	3-Overhead
27200	27200 Monitoring Services	3-Overhead
27300	27300 Vehicle Servicing and Maintenance	3-Overhead
27400	27400 Purchase of School Buses	3-Overhead
27500	27500 Insurance on Buses	3-Overhead
27600	27600 Insurance on Pupils	3-Overhead
27700	27700 Contracted Transportation Services	3-Overhead
27900	27900 Other Student Transportation Services	3-Overhead
27910	27910 Bus Driver Training	3-Overhead
30000	30000 OPERATION OF NONINSTRUCTIONAL SERVICES (H)	
31000	31000 Food Services Operations (H)	
31100	31100 Service Area Direction	3-Overhead
31200	31200 Food Preparation and Dispensing	3-Overhead
31300	31300 Food Delivery	3-Overhead
31400	31400 Food Purchases	3-Overhead
31500	31500 Distribution of School Lunch Reimbursements	3-Overhead
31900	31900 Other Food Services	3-Overhead
33000	33000 Community Service Operations (H)	
33100	33100 Direction of Community Services	4-Non-oper
33200	33200 Community Recreation	4-Non-oper
33300	33300 Civic Services	4-Non-oper
33400	33400 Athletic Coaches	4-Non-oper
33500	33500 Welfare Activities Services	4-Non-oper
33600	33600 Nonpublic School Pupil Services	4-Non-oper
33900	33900 Other Community Services (H)	

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
33910	33910 High School Band Uniforms	4-Non-oper
33920	33920 Contributions to Historical Societies	4-Non-oper
33930	33930 Latch Key Kid Program	4-Non-oper
33940	33940 Child Care Services	4-Non-oper
33950	33950 Step Ahead	4-Non-oper
33990	33990 Other	4-Non-oper

40000	40000	FACILITIES ACQUISITION AND CONSTRUCTION (H)	
40100	40100	Service Area Direction	4-Non-oper
41000	41000	Land Acquisition and Development	4-Non-oper
43000	43000	Professional Services	4-Non-oper
44000	44000	Educational Specifications Development	4-Non-oper
45000	45000	Building Acquisition, Construction and Improvement (H)	
45100	45100	Building Acquisition, Construction and Improvements	4-Non-oper
45200	45200	Energy Savings Contracts	4-Non-oper
45300	45300	Skilled Craft Employees	4-Non-oper
45400	45400	Sports Facilities	4-Non-oper
45500	45500	Rent of Buildings, Facilities, and Equipment	4-Non-oper
46000	46000	Purchase of Moveable Equipment	4-Non-oper
47000	47000	Purchase of Mobile or Fixed Equipment	4-Non-oper
49000	49000	Other Facilities Acquisition and Construction	4-Non-oper

50000	50000	DEBT SERVICES (H)	
51000	51000	Principal on Debt (H)	
51100	51100	Bonds	4-Non-oper
51200	51200	Temporary Loans	Excluded
51300	51300	Emergency Loans	4-Non-oper
51400	51400	School Bus Loans	4-Non-oper
51500	51500	Bond Anticipation Notes	4-Non-oper
51600	51600	Other Department of Local Government Finance Approved Debt	4-Non-oper

52000	52000	Interest on Debt (H)	
52100	52100	Bonds	4-Non-oper
52200	52200	Temporary Loans	4-Non-oper
52300	52300	Emergency Loans	4-Non-oper
52400	52400	School Bus Loans	4-Non-oper
52500	52500	Bond Anticipation Notes	4-Non-oper
52600	52600	Other Department of Local Government Finance Approved Debt	4-Non-oper

53000	53000	Lease Rental (H)	
53100	53100	Buildings-Principal	4-Non-oper
53150	53150	Buildings-Interest	4-Non-oper
53200	53200	Equipment-Principal	4-Non-oper
53250	53250	Equipment-Interest	4-Non-oper
53300	53300	School Buses-Principal	4-Non-oper
53350	53350	School Buses-Interest	4-Non-oper
53400	53400	Other-Principal	4-Non-oper
53450	53450	Other-Interest	4-Non-oper

54000	54000	Advancements and Obligations (H)	
54100	54100	Veterans' Memorial Fund - Principal	4-Non-oper
54150	54150	Veterans' Memorial Fund - Interest	4-Non-oper
54200	54200	Common School Fund - Principal	4-Non-oper
54250	54250	Common School Fund - Interest	4-Non-oper
54300	54300	Civil Aid Bond Obligations - Principal	4-Non-oper

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
54350	54350 Civil Aid Bond Obligations - Interest	4-Non-oper
59000	59000 Other Debt Services Obligations (H)	
59100	59100 Registrars Fee	4-Non-oper
59200	59200 Bank Fee	4-Non-oper
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60000	60000 Nonprogramed Charges (H)	
60100	60100 Transfers From One Fund to Another	Excluded
60114	60114 PL109-2010 Transfers	Excluded
60115	60115 Transfer to Extracurricular Accounr	Excluded
60150	60150 Donations to Foundations in Accordance with IC 20-47-1	4-Non-oper
60200	60200 Loans From One Fund to Another	Excluded
60300	60300 Securities Purchased	Excluded
60400	60400 FICA Transfers - Co-ops	1-AcAch
60500	60500 Debt Service TBR-Transfers ECA Only	1-AcAch
60600	60600 Indirect Costs	Excluded
60700	60700 Scholarships	4-Non-oper
60800	60800 Self-Insurance Payments	Excluded

* Note: Object code 910 (Transfers) was excluded for all account numbers.