

- Proposed Deletion of Fund Number
- Proposed Additional Fund or Change to Fund number/name
- Updated Change (6-1-18) from Draft #1
- Pending possible need for Board of Ed approval

Instructions will be provided that expenditure accounts will be extended to include a building level number. For example, 11100-AAA-XXXX; 11100-AAA-YYYY; 11100-AAA-ZZZZ

INSTRUCTION	Expenditure	Expenditure Name	Explanation/Support					
				Education	Operations	Debt Service	School Lunch	Special Funds
Regular Programs								
	11025	Non Special Education Preschool		X				X
	11050	Full Day 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	Per IDOE CTE area	X				X
	11415	Arts, Technology, & Communications	Per IDOE CTE area	X				X
	11420	Science, Technology, Engineering, & Math	Per IDOE CTE area	X				X
	11425	Manufacturing	Per IDOE CTE area	X				X
	11430	Business, Marketing, & Administration	Per IDOE CTE area	X				X
	11435	Architecture & Construction	Per IDOE CTE area	X				X
	11440	Education & Training	Per IDOE CTE area	X				X
	11445	Health Science	Per IDOE CTE area	X				X
	11450	Human Services	Per IDOE CTE area	X				X
	11455	Hospitality & Tourism	Per IDOE CTE area	X				X
	11460	Law, Public Safety, & Security	Per IDOE CTE area	X				X
	11465	Marketing, Sales & Services	Per IDOE CTE area	X				X
	11470	Transportation & Logistics	Per IDOE CTE area	X				X
	11475	Finance	Per IDOE CTE area	X				X
	11480	Government & Public Administration	Per IDOE CTE area	X				X
	11485	Information Technology	Per IDOE CTE area	X				X
	11490	Industrial Education B	Per IDOE CTE area	X				X
	11510	Cooperative Education Participation	Per IDOE CTE area	X				X
	11520	Area School Participation		X				X
	11590	Other Vocational/Career & Technical Education Programs	Per IDOE CTE area	X				X
	11610	Elementary		X				X
	11620	Middle/Junior High		X				X
	11630	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	Education	IC 20-32-8-7	X			X
	16200	Preventive Remediation	Education	IC 20-32-8-7	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
	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								

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
25540	Other Curricular Material Rental Services			X			X
25550	Direction of Resale Service			X			X
25560	Curricular Materials and Workbooks			X			X
25570	Materials and Supplies			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	Operations	IC 20-40-18-5(c)(12)	X			X
25820	Systems Analysis and Planning	Operations		X			X
25830	Systems Application Development	Operations		X			X
25840	Systems Operations	Operations		X			X
25850	Network Support	Operations		X			X
25860	Operational Computer Hardware, Software and Support	Operations		X			X
25870	Professional Development for Instruction-Focused Technology P	Operations		X			X
25890	Other Technology Services	Operations		X			X
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Other Support Services-Central Services							
25910	Judgments	Operations	IC 20-40-18-7(c)(17)	X	X	X	X
25920	Ditch Assessments			X	X		
25930	Easements			X			
25940	Settlements			X			
25950	Other Assessments			X			
25990	Other Support Services-Central			X			X
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Operations and Maintenance of Plant Services							
26100	Service Area Direction-Operation and Maintenance of Plant Ser	Operations		X			
26200	Maintenance of Buildings	Operations		X			X
26300	Maintenance of Grounds	Operations		X			X
26400	Maintenance of Equipment	Operations		X		X	X
26500	Vehicle Maintenance (not buses)	Operations		X			X
26600	Security Services	Operations		X			X
26700	Insurance	Operations		X			X
26800	Other Operating and Maintenance of Plant	Operations		X		X	X
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Student Transportation							
27010	Service Area Direction-Student Transportation	Operations	IC 20-40-18-8	X			
27100	Vehicle Operation	Operations	IC 20-40-18-8	X			X
27200	Monitoring Services	Operations	IC 20-40-18-8	X			X
27300	Vehicle Servicing and Maintenance	Operations	IC 20-40-18-8	X			X
27400	Purchase of School Buses	Operations	IC 20-40-18-8	X			X
27500	Insurance on Buses	Operations	IC 20-40-18-8	X			X
27600	Insurance on Pupils	Operations	IC 20-40-18-8	X			X
27700	Contracted Transportation Services	Operations	IC 20-40-18-8	X			X
27900	Other Student Transportation Services	Operations	IC 20-40-18-8	X			
27910	Bus Driver Training	Operations	IC 20-40-18-8	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	
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	
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Community Service Operations							
33100	Direction of Community Services			X			
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33200	Community Recreation			X			
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33300	Civic Services			X			
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33400	Athletic Coaches	Education	IC 20-40-2-5	X			
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33500	Welfare Activities Services			X			X
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33600	Nonpublic School Pupil Services			X			
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Other Community Services							
33910	High School Band Uniforms	Operations	IC 20-30-15-8	X			X
33920	Contributions to Historical Societies	Operations	IC 20-40-18-5	X			X
33921	Contributions to Art Associations	Operations	IC 20-40-18-5	X			X
33925	Public Playground	Operations	IC 20-40-18-5	X			X
33930	Latch Key Kid Program			X			
33940	Child Care Services			X			X
33950	Step Ahead			X			X
33990	Other			X			
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FACILITIES ACQUISITION AND CONSTRUCTION							
40100	Service Area Direction-Facilities Acquisition and Construction	Operations	IC 20-40-18-7	X			
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41000	Land Acquisition and Development	Operations	IC 20-40-18-7	X			
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43000	Professional Services	Operations	IC 20-40-18-7	X			X
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44000	Educational Specifications Development	Operations	IC 20-40-18-7	X			
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Building Acquisition, Construction, and Improvement							
45100	Building Acquisition, Construction, and Improvements	Operations	IC 20-40-18-7	X			X
45200	Energy Savings Contracts	Operations	IC 20-40-18-7	X			
45300	Skilled Craft Employees	Operations	IC 20-40-18-7	X			
45400	Sports Facilities	Operations	IC 20-40-18-7	X			
45500	Rent of Buildings, Facilities, and Equipment	Operations	IC 20-40-18-7	X			X
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46000	Purchase of Moveable Equipment	Operations	IC 20-40-18-7	X			X
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47000	Purchase of Mobile or Fixed Equipment	Operations	IC 20-40-18-7	X			
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49000	Other Facilities Acquisition and Construction	Operations	IC 20-40-18-7	X			
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DEBT SERVICES							
Principal on Debt							
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