

**To: Business Managers, Business Officers and Treasurers**

**From: IDOE Office of School Finance**

**Date: April 30, 2018**

**Re: Updates to Guidance for Local Education Agency (LEA) school building level data reporting under the federal Every Student Succeeds Act (ESSA) and Indiana Code 20-42.5-3-7**

In January of this year, the Indiana Department of Education (IDOE) released guidance to provide Indiana Local Education Agencies (LEAs) with an overview of state and federal reporting requirements for school building level financial data. The guidance assists LEAs with understanding how per pupil expenditures will be reported by IDOE. It is each LEA's responsibility to timely and accurately report state, federal and local expenditures as part of the Form 9 financial process to ensure the appropriate reporting of funds at the school building level. Based on discussions with our federal working group, other state agencies, financial software vendors, and most of all LEAs, the guidance, which is a fluid document, will be periodically updated. Please read the updated guidance in its entirety.

The following updates are included in this April release of the guidance document:

- The ESSA assignment of account 33400 "Athletic Coaches" has been moved from the "excluded" section of the ESSA report to the instructional rows. This modification reflects the recent State Board of Education re-categorization of the account into the "Student Instructional Support Expenditures" category of I.C. 20-42.5-3-7;
- The format of Appendix A of the guidance document has been streamlined to include only the account number, account name, category as defined in I.C. 20-42.5-3-7, and line of ESSA report;
- Exclusions have been expanded to incorporate adult education, donations to foundations, and scholarships as a result of discussions with national working group;
- Fund to fund transfers and transfer tuition to other Indiana LEAs are not included in the report;
- The methodology for LEA-Based Cooperatives and Shared Services has been modified; and
- The coding for School ID for expenditures on behalf of nonpublic schools and other Indiana school corporations is being reviewed.

If you have questions about this information, please contact Amy Pattison at 317-232-0843, [apattison@doe.in.gov](mailto:apattison@doe.in.gov), Melissa Ambre at [mambre@doe.in.gov](mailto:mambre@doe.in.gov), or email the Form 9 inbox at [Form9@doe.in.gov](mailto:Form9@doe.in.gov).

# ESSA FORM 9 GUIDANCE

Guidance for Local Education Agency  
(LEA) school building level data reporting  
under the federal Every Student Succeeds  
Act (ESSA) and Indiana Code 20-42.5-3-7



This guidance is meant to provide Indiana Local Education Agencies (LEAs) with an overview of state and federal reporting requirements for school building level data. The guidance is a fluid document that may be periodically updated as variables change and assists LEAs with understanding how per pupil expenditures will be reported by the Indiana Department of Education (IDOE). It is each LEA's responsibility to timely and accurately report state, federal and local expenditures as part of the Form 9 financial process to ensure the appropriate reporting of funds at the school building level.

In 2015, the Every Student Succeeds Act (ESSA) was signed into law, and with it came a requirement that all states report per-pupil expenditures down to the school level on district and school report cards. In Indiana, spending has been typically tracked and reported statewide at the *corporation*-level. The new federal financial transparency clause calls on states to publicly report spending *by school*, which results in Form 9 Financial Data reporting changes for Indiana LEAs. The federal, and now state requirement, will allow all of us an opportunity to view never-before-available school-level financials easily accessible to communities and school systems.

## ESSA

The IDOE undertook a Form 9 Financial data project in response to ESSA requirements. The project includes collection of school building level data for LEAs reporting Form 9 financial data.

As part of the project, the IDOE worked with, and continues to work with, a team of school business officials to assist with the endeavor, which includes assisting the State Board of Accounts with updates to the Chart of Accounts, piloting program changes, implementing Form 9 program changes, and phasing in the updated program requirements during the next year. **Full implementation and participation by all LEAs is expected to occur on or before July 1, 2018 for FY 2019 Form 9 reporting purposes.** The July to December 2018 Form 9 expenditures submitted as part of the Form 9 data file by LEAs in January 2019 must reflect expenditures by building.

The IDOE plans to continue its work with the IN Association of School Business Officials, State Board of Accounts and the Department of Local Government Finance as part of this project and to ensure the reporting requirements comply with recently passed HEA 1009-2017 and other agency and state transparency needs.

**All** LEAs must continue to file Form 9 data for other state and federal reporting purposes. Although the data for Cooperatives, Service Centers and certain LEAs will not be included in as part of this ESSA requirement, the IDOE must still collect Form 9 data for federal reporting as well as other needs. We also encourage LEAs to begin coding at the school building level as soon as possible. Given the calendar year budget process, it might be beneficial to align expenditures by school building at the beginning of a calendar year rather than in the middle of the year. Expenditures must be recorded at the building level beginning with fiscal year 2019 rather than calendar year 2019.

## Federal Requirements

ESSA requires that SEAs report: “The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency **and each school** in the State for the preceding fiscal year.”

The IDOE has developed, and continues to work on, statewide procedures to calculate and report per-pupil expenditures of federal, state and local funds. Based on the prescribed State Board of Accounts Chart of Accounts, LEAs must use the chart to accurately report expenditures for federal, state and local funds that will be used as part of the state and LEA report cards to comply with both federal and state requirements.

- The State Education Agency (SEA) and LEAs must report expenditures per pupil by
  - (1) Federal funds, and
  - (2) By State and Local funds.
    - For this reason, it is important to receipt all federal money into funds 4000 and higher. This includes federal funding distributed by the state.
- The report must also include the amount of expenditures per pupil that are not included in the school-level-per-pupil expenditures data. This would include nonoperational expenditures like capital projects, facilities acquisition and debt service.
- Federal funds intended to replace local property tax revenues should be reported with state and local funds, not with federal funds. For Indiana, an example is the federal Impact Aid program that provides funds to certain participating school corporations, is deposited into receipt accounts 4231 and 4800.

### **Updated Federal Timeline for Implementation as Described in July 28, 2017 US IDOE Letter**

- Allows in accordance with section 4(b) of the ESSA an SEA and its LEAs to delay until the 2018-2019 school year reporting information on per-pupil expenditures of Federal, State, and local funds on annual report cards as required under section 1111(h)(1)(C)(x) and (h)(2)(C) of the law.
- Because Indiana elects to delay reporting per-pupil expenditures, both the SEA and its LEAs must provide on report cards for the 2017-2018 school year a brief description of the steps the SEA and LEAs are taking to ensure that information will be included as part of the 2018-2019 report card.

This delay enables the IDOE to continue to evaluate and update systems to provide LEAs with more accurate and reliable reporting guidance.

### **State Requirements**

HEA1009-2017 IC 20-42.5-3-7, effective July 1, 2018, requires:

“Sec. 7. (a) The chart of accounts used by school corporations must:

(1) Coincide with the categories of expenditures described in section 4 of this chapter; and  
(2) Provide the ability to determine expenditures made at and for each individual school building of a school corporation. Each school corporation shall on January 1, 2019, begin using the chart of accounts developed under this section.

(b) The state board of accounts may, in consultation with the department and the office of management and budget, modify the chart of accounts as necessary to make the chart of accounts coincide with the categories of expenditures described in section 4 of this chapter.”

This level of financial reporting is unprecedented for our state, but it also provides a tremendous opportunity to build an information system that can be used to drive improvements for our schools. School-level financial data will enable education leaders and stakeholders at all levels to better understand spending patterns across the state and individual districts, and use that knowledge for the benefit of our students.

### **Benefits of Providing Per Pupil Expenditure Data**

- Allows expenditure comparisons within a school district and across each school;
- Assists with determining whether programs and services are meeting LEA needs;

- Provides the school governing body a comparison across other school districts within the state and across states;
- Assists the governing body with allocating funds to each school building;
- Provides legislators with meaningful data to determine allocation of funds;
- Assists the school governing body in evaluating whether or not LEA goals are realistic;
- Assists with analyzing how funds are allocated within the district;
- Helps districts develop long term goals.

### Reporting Requirement Example:

The formula for the calculation of per-pupil expenditures is:

$$\text{Expenditures Per Pupil} = (\text{Expenditures Per I.C. 20-42.5}) / \text{Pupil Enrollment}$$

The numerator reflects expenditures, which includes actual personnel costs and actual non-personnel expenditures of federal, state, and local funds used to provide public education services. The denominator is the aggregate total of pupils for whom public education is provided on or around October 1. For report purposes, the IDOE will use the October 1 pupil enrollment count gathered as part of the Real Time data as the denominator. Each pupil counts as one for purposes of the calculation.

For FY 2019, the IDOE will generate the Expenditures by Building Report using the Form 9 data filed by each LEA. The first data set released by the IDOE will reflect July 1, 2018, through June 30, 2019, expenditures. With the exception of exclusions from the report, the IDOE's report will account for all expenditures made by each LEA for the fiscal year.

The IDOE plans to use the K-12 Chart of Accounts with Expenditure Categories at the end of the document as the basis for assigning "Operational" costs such as central office, transportation, etc. as defined by the report mappings already set by the State Board of Education (see blue items in attached document). The Nonoperational and Excluded categories will be excluded from the table but are part of the total Excluded Expenditures at the bottom of the report. The K-12 Chart of Accounts provides mapping for the ESSA Report and identifies how expenditure accounts are classified on the ESSA report. **It is up to each LEA to determine whether or not to specifically code expenditures to a school building using the four-digit school building number or to the corporation-level using either "0000" or the four-digit school corporation number.** If the LEA chooses to apportion an expenditure to a specific building, anything left or coded to the central office will be allocated by the IDOE across all school buildings based on enrollment at each building. It is important that LEAs code teacher salaries and benefits at the school building level. The state is not going to prescribe in detail how expenditures are coded because there is no one size fits all method for each LEA. Programs such as professional development may be for teachers in one district and for central office personnel in another district so the allocation of costs would be handled differently in each district.

The IDOE will generate the report for each school building, at the district level and at a statewide level using the Form 9 financial data provided by all LEAs for FY2019, or school year 2018-2019. Additionally, report information will be made available on the IDOE's public website. LEAs will have the ability to view the report for a building(s) or at the district level. With the

exception of adding the building level reference, LEAs will continue to code and report all Form 9 data every six months in January and July for the prior six-month period.

### Indiana Department of Education Project Goals

1. To meet the requirements of the Every Student Succeeds Act and the provisions of Indiana Code 20-42.5-3-7.
2. To promote transparency in its work including the submission, review and posting of financial data from Local Education Agencies.
3. To provide LEAs with meaningful data to evaluate instructional and non-instructional expenditures within and outside of its school corporation.
4. To provide members of the IN General Assembly with comparable data across all school corporations to make informed decisions regarding the allocation of state tuition support and other state funding throughout Indiana.
5. To provide Indiana taxpayers and other interested parties with the ability to better understand the allocation of expenditures across each school district and within each school building.

### Project Participants

- Vendors
  - Discussing where the IDOE is with the project and seeking their feedback. Vendors are encouraged to join the Finance Community of the Learning Connection to monitor ESSA updates.
- State Board of Accounts
  - Consulting for planning and feedback, and requesting changes to the Chart of Accounts that are necessary to accommodate school building level reporting.
- Department of Local Government Finance
  - Exchanging ideas for the project in coordination with HEA1009-2017 requirements
- IASBO
  - Participating in Regional Meetings to share project requirements and updates
  - Participating in the HEA1009-2017 committee to monitor any impact that it has on ESSA requirements
  - Continuing to seek periodic guidance from the IASBO committee providing assistance to the IDOE on the project
- LEAs
  - Enlisting assistance and advice from LEAs for submission of school building level data in January 2018
- Federal Department of Education
  - Participating in discussions with Financial Transparency Working Group (FTWG)
  - Participating in discussions with the Institute for Education Sciences National Center for Education Statistics (NCES)

### Definitions

**Instructional expenditures:** This represents those direct expenditures related to instruction, providing instruction, instructional materials, and instructional supervision. Activities dealing directly with the teaching of pupils, including teachers (salaries and related fringe benefits),

teacher aides, educational media services, textbooks, and instructional technology. Also includes other expenditures for those services that support student academic achievement within the school building. Pupil support services included in these expenditures are attendance, social work, guidance, health, psychology, speech pathology, audiology, and school administration.

**Operational expenditures:** This represents expenditures for non-instructional operating costs. Areas included are corporation administration, fiscal services (budgeting, payroll, and accounting), operation and maintenance of facilities, security, pupil transportation, purchasing, and administrative technology.

**Non-Operational expenditures:** This represents expenditures that are not related to the day-to-day operation of public elementary and secondary education. Expenditures falling in this category are facilities acquisition and construction, purchase of non-instructional equipment, community services, and debt service obligations. **Note: Non-Operational expenditures are shown in the “Excluded” section of the ESSA report.**

### Program

- IDOEs not have a state-assigned ID number, OR has a state-assigned ID number ONLY for the purposes of onsite state testing.
- Acts as an arm of a school (defined above); is not independent.
- Is not accountable for students; accountability for students goes back to the students' sending elementary, middle, or high school.
- May test onsite as permitted, but accountability test scores return to the sending school.
- If offering a secondary program, IDOEs not issue a high school diploma (the diploma is issued by the sending high school).
- Is not accredited.
- IDOEs not apply directly for state or federal funds; is not eligible to independently qualify for federal funds.

### School

- Has a state-assigned ID number.
- Meets the definitions of a school in IC 20-18-2-4 and IC 20-18-2-7.
- Has a grade span that includes any combination of grades KG-12.
- Is accountable for students for state and federal purposes.
- Reports all required data through the STN application center and IDOE online.
- If offering a secondary program, is a location where a student may receive a high school diploma.
- Is responsible for testing in accordance with state and federal laws and rules.
- If a public school, must fall under a Local Educational Agency/corporation or be a charter or lab school (which are their own LEAs).
- Reports students for Average Daily Membership and directly receives ADM funds & must receive federal funds as eligible (e.g., Title I, IDEA, etc.).

### School Corporation

- Has a state-assigned ID number.
- Meets the definition of a school corporation in IC 20-18-2-16.
- Has taxing authority and settlement boundaries.

- Is accountable for students for state and federal purposes.
- Oversees at least one or more schools.
- Reports, or ensures reporting of, all required data through the STN application center and IDOE online.
- Directly applies for and receives state and federal funding.

### Form 9 Reporting of Financial Data by the IDOE

Although the format may be different, the IDOE's report may resemble the following display of data:

Corp. No.	Corp. Name	School (A)	School (B)	Corporation Total
<b>Per Student Expenditures for Corporation 1234</b>		<b>School A</b>	<b>School B</b>	<b>Corporation Total</b>
Federal	Instructional	\$878.80	\$1,128.66	\$1,040.85
	Other Instructional	\$0.00	\$219.76	\$142.53
	Instructional Shared	\$1.92	\$1.92	\$1.92
	Operational	\$0.00	\$0.00	\$0.00
	Operational Shared	\$0.71	\$0.71	\$0.71
	<b>Total Federal</b>	<b>\$881.43</b>	<b>\$1,351.05</b>	<b>\$1,186.00</b>
State/Local	Instructional	\$5,799.13	\$6,088.83	\$5,987.01
	Other Instructional	\$0.00	\$1,235.47	\$801.25
	Instructional Shared	\$58.10	\$58.10	\$58.10
	Operational	\$1,607.58	\$1,108.76	\$1,284.07
	Operational Shared	\$552.68	\$552.68	\$552.68
	<b>Total State/Local</b>	<b>\$8,017.49</b>	<b>\$9,043.84</b>	<b>\$8,683.13</b>
Total	Instructional	\$6,677.93	\$7,217.49	\$7,027.86
	Other Instructional	\$0.00	\$1,455.23	\$943.78
	Instructional Shared Expenditures	\$60.02	\$60.02	\$60.02
	Operational	\$1,607.58	\$1,108.76	\$1,284.07
	Operational Shared Expenditures	\$553.40	\$553.40	\$553.40
	<b>Total Per Student Expenditures</b>	<b>\$8,898.92</b>	<b>\$10,394.90</b>	<b>\$9,869.13</b>

Per-Student Expenditures Separated by Federal and State/Local; Shown by School

Note: Instructional expenditures include "Instructional" plus "Other Instructional" plus "Instructional Shared Expenditures"  
Shared expenditures have been distributed according to the default methodology of equal amounts per student.

Corp. No.	Corp. Name	School (A) Total	School (B) Total	Corporation Total
Federal	Instructional	\$965,800.96	\$2,288,921.90	\$3,254,722.86
	Other Instructional	\$0.00	\$445,676.33	\$445,676.33
	Instructional Shared	\$2,110.08	\$3,893.76	\$6,003.84
	Operational	\$0.00	\$0.00	\$0.00
	Operational Shared	\$782.68	\$1,444.28	\$2,226.96
	<b>Total Federal</b>	<b>\$968,693.72</b>	<b>\$2,739,936.27</b>	<b>\$3,708,629.99</b>
State/Local	Instructional	\$6,373,239.23	\$12,348,151.00	\$18,721,390.23
	Other Instructional	\$0.00	\$2,505,523.11	\$2,505,523.11
	Instructional Shared	\$63,853.77	\$117,830.26	\$181,684.03
	Operational	\$1,766,731.20	\$2,248,566.99	\$4,015,298.19
	Operational Shared	\$607,400.15	\$1,120,843.94	\$1,728,244.09
	<b>Total State/Local</b>	<b>\$8,811,224.35</b>	<b>\$18,340,915.30</b>	<b>\$27,152,139.65</b>
Total	Instructional	\$7,339,040.19	\$14,637,072.90	\$21,976,113.09
	Other Instructional	\$0.00	\$2,951,199.44	\$2,951,199.44
	Instructional Shared Expenditures	\$65,963.85	\$121,724.02	\$187,687.87
	Operational	\$1,766,731.20	\$2,248,566.99	\$4,015,298.19
	Operational Shared Expenditures	\$608,182.82	\$1,122,288.23	\$1,730,471.05
	<b>Total Expenditures</b>	<b>\$9,779,918.07</b>	<b>\$21,080,851.57</b>	<b>\$30,860,769.64</b>
Enrollment		1,099	2,028	3,127

Total Expenditures Separated by Federal and State/Local; Shown by School

Corp No.	Corp. Name	School (A) Total	School (B) Total	Corporation Total Expenditures
Excluded Expenditures	Food Service	\$708,283.52	\$1,307,005.44	\$2,015,288.96
	Other Excluded Expenditures	\$3,135,691.69	\$5,697,280.68	\$8,832,972.37
	<b>Total Excluded Expenditures</b>	<b>\$3,843,975.21</b>	<b>\$7,004,286.12</b>	<b>\$10,848,261.33</b>
<b>Corporation-wide Grand Total All Expenditures</b>		<b>\$13,623,893.28</b>	<b>\$28,085,137.69</b>	<b>\$41,709,030.97</b>

Excluded Expenditures

\* Other Excluded expenditures include Non-Operational Costs and Expenditures on Behalf of Non-Public School Students

The chart would meet the minimum federal requirements by showing instructional, operational, and excluded expenditures broken out by federal and state/local. The IDOE has added additional categories based on feedback from school corporations in order to provide additional clarification and transparency. The classifications shown in the report are described below.

- 1) **“Instructional”** means typical classroom curriculum delivery. Most instructional expenditures are coded this way.
- 2) **“Other Instructional”** may include instructional programs that typically result in a high per-pupil expenditure that the school corporation would like to show separately, for instance a specialized program including students enrolled in more than one school building. Reflecting data in this format provides LEAs with the opportunity to better explain costs across the school district and to identify why some school buildings have a higher or lower expenditure per pupil amount. LEAs determine whether or not to make use of this line of the report.
- 3) **“Instructional Shared”** are those expenses that, while instructional, are difficult to tie to a specific School ID. LEAs are encouraged to specifically identify and code expenditures to the appropriate building, but occasionally the magnitude and type of some expenditures might be difficult to pin to the enrollment of a particular school. On behalf of the school corporation, the IDOE allocates these expenditures across the school corporation based on enrollment.
- 4) **“Operational”** is used to classify Transportation, Maintenance, Fiscal Services, and Central Office expenditures.
- 5) **“Operational Shared”** are those operational expenses that are difficult to tie to a specific School ID. LEAs are encouraged to specifically identify and code expenditures to the appropriate building, but occasionally the magnitude and type of some expenditures might be difficult to pin to the enrollment of a particular school. On behalf of the school corporation, the IDOE allocates these expenditures across the school corporation based on enrollment.
- 6) **“Food Service”** expenditures can be difficult to attribute to federal vs. state and local, so these expenditures are shown as a separate line item under exclusions. Most are tied to providing food services to staff and pupils within the school building or school district. Activities include preparation, distribution, delivery, and purchasing of food.
- 7) **“Excluded”** shows all other expenditures which are not listed in the above categories. Nonoperational expenditures like capital projects are shown in this line. Expenditures on behalf of private schools are also shown in this category.
- 8) Fund to fund transfers, securities purchased, temporary loan payments, and expenditures that otherwise would be double-counted are not part of the report.

### Form 9 Reporting of Financial Data using the Chart of Accounts

The IDOE will use the K-12 Chart of Accounts with Expenditure Categories at the end of the document as the basis for assigning “Operational” costs such as Central Office, Transportation, etc. as defined by the report mappings already set by the State Board of Education (see blue items in Appendix A). The Non-operational and Excluded categories are excluded from the table but are part of the total Excluded Expenditures at the bottom of the report. The K-12 Chart of Accounts shown in Appendix A provides mapping for the ESSA Report and identifies how expenditure accounts are classified on the ESSA report. The Chart of Accounts specifies and defines object codes and expenditures and is the basis for allocation of expenditures by school building. Using the Dollar to Classroom breakdown by Student Instructional Support, Student Academic Achievement, Overhead and Operational, and Non-Operational allows for consistency in display of data across LEAs while relying on accurate coding of expenditures at the LEA level.

The ESSA report is divided into three main categories: Instruction, Operational, and Excluded. All three categories are included in the report. Food Service is also included as its own line. Appendix A contains a column entitled “ESSA Report” that shows to which of the main categories each expenditure account is mapped for the ESSA report. Below, the format of Appendix A is shown:

### APPENDIX A

#### Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
<b>10000 INSTRUCTION (Heading)</b>			
11000 Regular Programs (Heading)			
11025 Non Spec Ed Preschool		1-AcAch	Instructional
11050 Full Day Kindergarten		1-AcAch	Instructional
11100 Elementary		1-AcAch	Instructional
11200 Middle/Junior High		1-AcAch	Instructional
11300 High School		1-AcAch	Instructional
11350 Academic Honors Diploma		1-AcAch	Instructional
11355 Academic Honors High Ability Student Programs		1-AcAch	Instructional
11400 Vocational Education (Heading)			
11410 Agriculture A		1-AcAch	Instructional

### Form 9 Data Submission of Financial Data

To accommodate reporting of expenditures at the school building level, the IDOE has added a seventh field and eighth field as part of the Form 9 Financial Reporting data submission requirements.

#### School ID

The seventh field of the Form 9 data submission consists of a four-digit School ID to identify the school building associated with expenditures. This is the same school building ID used by the IDOE for accountability purposes. **The School ID field is required for every line of Form 9 data beginning July 2018.** School IDs associated with new school buildings or closed school buildings may be used for associated entries. LEAs with only one associated School ID (for example, a K-12 school building) will report only one School ID for all Form 9 entries. School IDs used **must belong** to the school corporation, with only a few exceptions. **School corporations must use their own IDOE-assigned School IDs unless one of the alternatives below is used.** See the Learning Connection > School Finance Community > Files and Bookmarks > ESSA > 2017-2018 School IDs for a list for your school corporation. School IDs are also found in DOE Online Master File for each school corporation. Expenditures on behalf of nonpublic schools may be coded to School ID <TBD>. Expenditures on behalf of other LEAs should be coded to School ID <TBD>. Entries that cannot be associated with a specific School ID should use “0000”.

#### Converting Local School IDs

Since several school corporations have traditionally used their school corporation number to indicate corporation-level expenditures, if the school corporation codes entries that cannot be associated with a specific School ID to the school corporation number, the School ID will be translated to “0000” for the school corporation. School corporations may not use their own versions of school building codes for the Form 9 submission but must use the DOE School IDs associated with their school corporation instead. School corporations may need to crosswalk

their local records and internal school building codes to the required DOE School IDs when populating the Form 9 data submission.

### SubCategory of Instruction

Additionally, the IDOE will add a two-digit extension under Field 8 of the Form 9 data submission that allows an LEA to classify expenditures as Instructional or Other Instructional. The Other Instructional category may only be used with instructional expenditures associated with a specific School ID. This field is optional for schools, with the default being 00. The purpose of the other instructional category is to allow LEAs to delineate instructional programs or expenditures that increase the per pupil expenditures at a building. Doing so assists LEAs in properly classifying expenditures tied to programs that are specific in nature and affect the overall per-pupil expenditures at some school buildings. The following table shows the new layout.

Corp # Length=4	Second Field Length=1	Third Field Length=4	Fourth Field Length=5	Fifth Field Length=3	Sixth Field Length=14	Seventh Field Length=4	Eighth Field Length=2
Corp #	Section	Fund	Account	Object	Amount	School ID	Subcategory
	1 = Receipts	0100-7999	1110-6600 except section 3 accounts	None	+		00
	2 = Expenditures	0100-7999	11025-60700 except section 4 accounts	110-941 except 902-906	+		00 or 01
	3 = Receipt Exceptions	0100-7999	8200, 8210, 8214, 8430, 8480, 6610, 1971, 3102	None	+		00
	4 = Expenditure Exceptions	0100-7999	60100, 81200, 60114, 60200, 60300, 60400, 60500, 60800, 17280	110-941 except 902-906	+		00
	6 = Ending Fund Balance	0100-7999	None	None	+		00
	M = Minus Adjustment to Beginning Fund Balance	0100-7999	None	None	+		00
	P = Plus Adjustment to Beginning Fund Balance	0100-7999	None	None	+		00
	I = Investment Beginning Balance + or - Adjustment	0100-7999	None	None	+ or -		00
	8 = Encumbrances	0100-0610	11025-60800	110-941 except 902-906	+		00
	9 = Obligations	None	96001-96013	902, 904, 905, 906	+		00
	6 = Obligation + or - Adjustment to Beginning Principal	None	96001-96013	None	+ or -		00

**Section 9 and Section 5 Accounts**

96001 Temporary Loans
96002 School Bonds
96003 Emergency Loans
96004 School Bus Loans
96005 Holding Company - Public and Private
96006 Veterans' Memorial Loans
96007 Common School Fund Loans
96008 Civil Aid Bonds
96009 Bond Anticipation Notes
96010 Bank Loans or DLGF Approved Debt
96011 Retirement / Severance Bonds

**Section 9 Objects**

902 Principal Created During 6 Month Period
904 Principal Paid During 6 Month Period
905 Principal Outstanding - Balance at End of Period
906 Interest Debt Outstanding - Balance at End of Period

**SubCategory Values**

00 Instruction or Default
01 Other Instruction

## LEA GUIDANCE

### A. Allocation of Instructional Expenditures

The Every Student Succeeds Act (ESSA) requires that all states report per-pupil expenditures down to the school level if possible and particular focus is given to instructional expenditures. While the IDOE is able to assist school corporations with the allocation of expenditures, school corporations need to allocate all teacher salaries, teacher benefits, and other instructional expenditures to a specific School ID whenever possible. School IDs associated with new school buildings or closed school buildings may be used for associated expenditures. The School ID assigned to the expenditure must be associated with the school corporation, with the following exceptions:

- Expenditures on behalf of nonpublic schools may be coded to School ID <TBD>.
- Expenditures on behalf of other Indiana public LEAs should be coded to School ID <TBD>.
- Expenditures on behalf of an Innovations Network Charter School should be coded to the School ID of the Innovation Network Charter School.

For teachers whose time is divided between multiple schools, the school corporations are encouraged to determine how to allocate the expenditures for the teacher between the schools. If the teacher is employed in the same capacity for the reporting period, one method might be to note the general percentage of time the teacher spends at each school as of a particular day, like October 1st, and distribute the expenditures using that percentage. If the expenditure code is mapped according to I. C. 20-42.5 as instructional (see Appendix A), the expenditure will be placed into one of the following instructional categories based on how the school corporation codes the expenditure:

**1. Allocation of Instructional Expenditures to “Instruction”**

Instructional expenditures coded with a building level School ID in field 7 of the Form 9 format and with a subcategory of “00” in field 8 of the Form 9 format will appear in the row “Instructional” in the ESSA report. Expenditures coded this way are considered typical classroom curriculum delivery. This line of the report will include most if not all instructional expenditures. The eighth field of each row on the Form 9 data submission is coded to “00” to indicate the expenditure should be coded to “Instruction”. The “00” is also the default for any expenditure not classified as “00” or “01” by the LEA. The only expenditures that should reflect as “01” are those associated with a particular program that the school is trying to segregate from the “normal” instructional expenditures because it may be housed in a certain school building and would otherwise inflate the costs at that school building. (See point 2 below.)

**2. Allocation of Instructional Expenditures to “Other Instruction”**

Instructional expenditures coded with a building level School ID in field 7 of the Form 9 format and with a subcategory of “01” in field 8 of the Form 9 format will appear in the row “Other Instructional” in the ESSA report. “Other Instruction” may include instructional programs that typically result in a high per-pupil expenditure that the school corporation would like to show separately like a specialized program for students enrolled in more than one school building. If the school corporation would like to make use of this subcategory, the eighth field of each applicable row on the Form 9 data submission is coded to “01” to indicate the expenditure should be coded to “Other Instruction” instead of the default “Instruction”.

**3. Allocation of Instructional Expenditures to “Instructional Shared Expenses”**

Instructional expenditures coded with a corporation level School ID of “0000” in field 7 of the Form 9 format and the default subcategory of “00” in field 8 of the Form 9 format will appear in row “Instructional Shared” in the ESSA report. “Instructional Shared” may include expenditures which are particularly difficult to associate with a specific School ID, like the special education director. School corporations are encouraged, however, to associate all expenditures with a specific building level School ID wherever possible.

**B. Allocation of Operational and Non-Operational Expenditures**

The IDOE is using a combination of three methods of allocating operational expenditures at the school building. The first is allocation of central office / operational costs across all school buildings using pupil enrollment at each school building to determine a per pupil cost. The second method of allocation is where school officials code each expenditure to the appropriate school building at the local level. The third allocation method is a hybrid where school officials use a combination of the previous two methods to allocate expenditures to

school buildings. Using the expenditure accounts and objects outlined in the Chart of Accounts, LEAs will make choices about the assignment of expenditures to individual schools. This hybrid approach allows an LEA to make decisions that best represent the programmatic costs of administering the policies adopted by the school governing body.

School corporations have the option of assigning their operational expenditures to a specific School ID or may choose to have the IDOE allocate the operational expenditures to the schools.

**1. Allocation of Operational Expenditures to “Operational Shared Expenses”**

If the school corporation chooses to have the IDOE allocate expenditures across the district, the school corporation will code expenditures with a School ID of “0000” in field 7 of the Form 9 format and the default subcategory of “00” in field 8 of the Form 9 format. These expenditures will appear in row “Operational Shared” in the ESSA report. The subcategory in field 8 for operational expenditures must be “00”. The IDOE will allocate the expenditures to the specific school buildings based on the enrollment of each school building. For this line of the report, the operational expenditures per pupil on the final report will be the same for all schools in the school corporation. When the data is loaded, the Form 9 program will allocate the operational expenditures associated with a “0000” on the expenditure line to each school based on the enrollment at each school building in the district.

The formula applied by the IDOE is:

Total operational expenditures reported under School ID of “0000” divided by the total enrollment in all school buildings = per pupil expenditure

Per pupil expenditure multiplied by # students in each school building = expenditure allocation at a school building

**2. Allocation of Operational Expenditures to “Operational”**

Operational expenditures coded with a specific building level School ID in field 7 of the Form 9 format and with the default subcategory of “00” in field 8 of the Form 9 format will appear in row “Operational” in the ESSA report. The subcategory in field 8 for all operational expenditures must be “00”. For LEAs that choose to specifically allocate Operational costs across or within buildings in the district, multiple methods may be used. Methods used by LEAs include basing expenditures on the square footage of the building(s), allocating expenditures based on the number of students benefiting from the expenditure(s), or by specific usage if known.

LEAs may allocate Operational/Central/Corporation-wide expenditures using the expenditure codes provided by the IDOE as approved by the State Board of Accounts. A brief overview is provided below demonstrating various methods of allocations of other central and other costs, which may be administrative wide in nature.

**a. LEA allocation of Operational/Central/Corporation-wide expenditures based on the number of students benefitting from the expenditure at the affected school buildings.** In this example, an LEA allocates based on the number of students benefitting from each building. The formula is:

Total expenditures divided by Total # pupils benefitting from the expenditure = per pupil expenditure

Per pupil expenditure multiplied by # students in each school building benefitting from the expenditure

**b. LEA allocation of Operational/Central/Corporation-wide expenditures based on specific usage to the school.** The remainder of the operational expenditures may be allocated using methods referenced above. In this example, an LEA allocates based on the bills paid at the school level. For instance, utilities may be associated with specific school buildings based on usage meters.

### 3. Allocation of Non-Operational Expenditures

LEAs are encouraged to assign nonoperational expenditures such as capital projects and loan payments to a school building whenever possible. These expenditures are part of the “Excluded” row of the ESSA report.

*Regardless of the method used, for any expenditure the school corporation would like to allocate to a particular school building, the school corporation will specify the four digit building level School ID at the end of the expenditure line in the Form 9 data file. Any remaining expenditures coded to School ID “0000” will be allocated by the IDOE on a per pupil basis across all school buildings.*

### C. Substitutions

1. Instead of coding “0000” as the School ID for corporation-level expenditures, school corporations may use the Corporation ID.
2. Instead of coding “00” as the subcategory, school corporations may leave the field blank. All lines of the file must include the subcategory or all lines of the file must exclude the subcategory, however.

### D. LEA-Based Cooperative

Some LEAs have agreements to provide support for other LEAs including instructional support, data processing, food service and transportation. Expenditures for these activities should be reported under the appropriate account and object codes. Member LEAs should code payments to the provider LEA using object code 591 (or object 511 for transportation).

1. LEA Based Cooperatives receipt funding from multiple other school corporations into fund 1300/1400 “Joint Service/Supply” with receipt account 1322/1323 “Payments by School Members”. Expenditures on behalf of students from other school corporations who are not included in the LEA’s enrollment should use School ID <TBD>.
2. Participating school corporations send the funding using expenditure account 17300/17400 “Joint Service/Supply”, object 591 “Services Purchased From a School/Service Agency within the State” (or object 511 for transportation).
3. Object 564 is no longer used.
4. For federal reporting, IDOE will exclude object 591 and include detailed LEA-based cooperative data.

5. For ESSA reporting, IDOE will include object 591.

### **E. Service Center Cooperative**

Cooperatives are still required to file a Form 9 going forward. Cooperatives will not, however, be required to assign expenditures to building level School IDs. Since the Form 9 file format is the same for all submissions, Cooperatives will need to add 6 zeroes to the end of each line their Form 9 submissions. Additionally, below are specifications of how to properly code expenditures for a Cooperative so that expenditures are not double-counted as part of federal reporting. Please these instructions closely in order to ensure the accuracy of Indiana federal reporting.

1. Service Center Cooperatives will use a School ID of “0000” and a SubCategory of “00” for every line of the Form 9 data submission.
2. Service Center Cooperatives receipt funding from multiple other school corporations into general / education fund with receipt account 1322/1323 “Payments by School Members.”
3. Participating school corporations send the funding using expenditure account 17300/17400 “Joint Service/Supply,” object 591 “Services Purchased From a School/Service Agency within the State” (or object 511 for transportation).
4. Object 564 is no longer used.
5. For federal reporting, IDOE will exclude object 591 and include detailed Service Center Cooperative financial data.

### **F. Innovation Network Schools**

The following guidance should be used for coding expenditures for Innovation Network Schools.

1. State grants including tuition support are receipted at the corporation level like normal.
2. Corporation level moves funds to the Innovation Network School level using section 4 expenditure exception account 17250 “Tuition Transfers to Innovation Network Schools” and object 910 “Transfers.”
3. Innovation Network School receipts the funding into section 3 receipt exception account 3102 “Innovation Network School-State Grant”
4. Transfers to the appropriate funds are shown as a fund to fund transfer using accounts 5200 and 60100/object 910.
5. Innovation Network School expends the funding using regular expenditure accounts from the same fund used for the receipt from the corporation level.
6. If Corporation level expenditures are made on behalf of the Innovation Network School, regular expenditure accounts are used.

Expenditures at the corporation level on behalf of an Innovation Network School include the School ID of the Innovation Network School.

## **G. Innovation Network Charter Schools**

The following guidance should be used for coding expenditures for Innovation Network Charter Schools. Innovation Network Charter Schools submit their own Form 9 data, separate from their associated LEA. The same procedure applies to Innovation Network Charter Schools whose State Tuition Support is calculated is part of their associated LEA and whose State Tuition Support is calculated separately from their associated LEA.

1. State grants including tuition support are receipted at the corporation level into section 1 receipt account 3101 “Innovation Network Charter School-State Grant”
2. Corporation level expends funds to the Innovation Network Charter School using section 2 expenditure account 17200 “Tuition Transfer to Innovation Network Charter Schools” and object 594 “Services purchased From a School/Service Agency within the State.”
3. Innovation Network Charter School receipts and expends the funding like normal.
4. Corporation expenditures made on behalf of the Innovation Network Charter School follow the procedure for LEA-Based Shared Services.

Expenditures at the corporation level on behalf of an Innovation Network Charter School include the School ID of the Innovation Network Charter School.

## **H. LEA-Based Shared Services**

Some LEAs have agreements to provide support for other LEAs including instructional support, data processing, food service and transportation. Expenditures for these activities should be reported under the appropriate account and object codes. LEAs receiving services should code payments to the provider LEA using object code 591 (or object 511 for transportation). This section also applies to LEAs who provide services for their associated Innovation Network Charter Schools.

1. LEA Based Shared Services receipt funding from multiple other school corporations into fund 1500 “Joint Service/Supply” with receipt account 1951 “Miscellaneous Revenue from Other Indiana School Corporations.” Expenditures on behalf of students from other school corporations who are not included in the LEA’s enrollment should use School ID <TBD>.
2. Participating school corporations send the funding using expenditure account 17600 “Joint Service/Supply,” object 591 “Services purchased From a School/Service Agency within the State” (or object 511 for transportation).
3. Object 564 is no longer used.
4. For federal reporting, IDOE will exclude object 591 and include detailed LEA based cooperative data.
5. For ESSA reporting, IDOE will include object 591.

## **I. All Federal Grants Must be Accounted for Through a Separate Fund Number.**

1. No federal funds should be deposited into the School General Fund or other local or state funds (other than Impact Aid).
2. Federal funds must be separately tracked and monitored to ensure proper accounting.
3. Separately tracking federal grant funds allows for transparency in the revenues and costs associated with the program and will reduce and/or eliminate inaccuracies in reporting such data.

4. State and Local fund numbers that are 3 digits continue to be entered with a leading "0" for the four-digit fund number field.

#### **J. New or Closed School Buildings Should Be Included.**

1. Form 9 entries attributed to a new or closed school building should be reported. Per student expenditures will not be available if the enrollment for the school building is 0, but the report totals will accurately reflect costs at the school building.

#### **K. Teacher Costs and School Based Staff Must be Assigned to the School Building Level.**

2. Actual teacher salaries and benefits must be allocated to the appropriate school building and may not be classified as central costs.
3. One of the **key** components of the report is identifying teacher salaries and benefits at each school building to allow accurate comparisons across school districts.

#### **L. Actual Salaries**

1. For a teacher that spends time at multiple schools, teacher salaries may be allocated based on the percentage of time anticipated to be spent in each school building. For the superintendent, the salary may be allocated across the total enrollment in the school district as a shared expenditure.

#### **M. Laptops/Computers**

1. LEAs that adopted the use of laptops/computers in lieu of a textbook should code the expenditures under account 25525.
2. LEAs that purchase laptops for classroom use should use an instructional account such as 22370 Instructional computer hardware and software support to reflect their purpose as instructional material. Computers used for learning labs and other instructional support should use a similar or the same account.
3. Laptops/computers that are used for administrative purposes can be coded to account 25860 Non instructional computer hardware and software.

#### **N. Exclusions**

Based on LEA reporting of expenditures by object and by account, the IDOE will show as excluded the expenditures for:

1. Debt (accounts 51100, 51300 to 52600; accounts 54100 to 59200);
2. Lease rental (accounts 53100 to 53450);
3. Adult Education (accounts 13100 to 13900);
4. Food services (accounts 31100 to 31900);
5. Donations to Foundations (account 60150);
6. Scholarships (account 60700);
7. Community services (accounts 33100, 33200, 33300, 33500 to 33990); and
8. Facilities Acquisition and Construction / Capital Equipment (accounts 40100 to 49000).

Food service expenditures are often funded through both state/local and federal sources, which makes allocation of expenditures at the school level separated by state/local vs. federal sources difficult. Therefore, food service expenditures are shown separately on the report in the Exclusions section.

#### **O. Not Included in Report**

Expenditures that would otherwise be double-counted are not shown in the report. These expenditure accounts include:

- Fund to fund transfers (object 910);
- Transfer Tuition (objects 561, 564, and 566 with account 17100);
- Pass Through Funds (account 25530);
- Non-Programmed charges (60100 to 60115, 60200, 60300, 60600, 60800); and
- Temporary Loans (51200).

#### **P. Cooperative and Service Center Reporting of Form 9 Financial Data**

Although the financial data received from Education Service Centers, Career Centers, and Cooperatives is excluded from the federal reporting requirement, the information must still be filed every six months. The data is used for other federal and state reporting requirements.

It is important for Cooperatives, Education Service Centers, and Career Centers to track services provided to various LEAs because there may be more review of the costs of providing such services as the report evolves and is reviewed by school governing bodies, taxpayers, and other interested parties.

#### **Q. Resources**

- Please direct any questions related to this guidance to [Form9@IDOE.in.gov](mailto:Form9@IDOE.in.gov).
- To contact us individually:
  - Melissa Ambre [mambre@doe.in.gov](mailto:mambre@doe.in.gov)
  - Amy Pattison [apattison@doe.in.gov](mailto:apattison@doe.in.gov)
  - LaTrice Akers [lakers@doe.in.gov](mailto:lakers@doe.in.gov)
- Contact us by phone at 317-232-0840

Attachment: Expenditure Categories

# APPENDIX A

## Expenditure Categories Mapped According to IC 20-42.5

Used for ESSA Report

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

# APPENDIX A

## Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
12610 Learning Disability		1-AcAch	Instructional
12700 Equal Opportunity At Risk (Heading)			
12710 Equal Opportunity At Risk		1-AcAch	Instructional
12800 Special Education Preschool (Heading)			
12810 Special Education Preschool		1-AcAch	Instructional
12900 Other Special Programs		1-AcAch	Instructional
13000 Adult/Continuing Education Programs (Heading)			
13100 Adult Basic Education - Instruction		1-AcAch	Excluded
13150 Adult Basic Education - Non-Instruction		1-AcAch	Excluded
13200 Advanced Adult Education		1-AcAch	Excluded
13300 Occupational Programs		1-AcAch	Excluded
13600 Special Interest Programs		1-AcAch	Excluded
13900 Other Adult/Continuing Education Program		1-AcAch	Excluded
14000 Summer School Programs (Heading)			
14100 Elementary		1-AcAch	Instructional
14200 Middle/Junior High School		1-AcAch	Instructional
14300 High School		1-AcAch	Instructional
15000 Enrichment Programs (Heading)			
15100 Non-Credit		1-AcAch	Instructional
16000 Remediation (Heading)			
16100 Remediation Testing		1-AcAch	Instructional
16200 Preventive Remediation		1-AcAch	Instructional
17000 Payments to Other Governmental Units Within State (Heading)			
17100 Transfer Tuition		1-AcAch	Instructional but excludes transfer tuition objects 561, 564, and 566
17200 Transfer Tuition to Innovation Network Charter Schools		1-AcAch	Instructional
17250 Transfer Tuition to Innovation Network Schools		1-AcAch	Instructional
17300 Area Vocational School (Participating Share)		1-AcAch	Instructional
17400 Joint Services and Supply - Special Education		1-AcAch	Instructional
17500 Special Education - Interlocal Agreements		1-AcAch	Instructional
17600 Joint Services and Supply - Other		1-AcAch	Instructional
17700 Interlocal Agreements - Other		1-AcAch	Instructional
17800 Payments to Charter Schools		1-AcAch	Instructional
17900 Other		1-AcAch	Instructional
18000 Payments to Governmental Units Not Used State		1-AcAch	Instructional
<b>20000 SUPPORT SERVICES (Heading)</b>			
21000 Support Services - Students (Heading)			
21100 Attendance and Social Work Services (Heading)			
21110 Service Area Direction		2-StdSupp	Instructional
21120 Attendance Services		2-StdSupp	Instructional

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## Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
21130 Social Work Services		2-StdSupp	Instructional
21140 Pupil Accounting		2-StdSupp	Instructional
21190 Other Attendance and Social Work Services		2-StdSupp	Instructional
<b>21200 21200 Guidance Services (Heading)</b>			
21210 Service Area Direction		2-StdSupp	Instructional
21220 Counseling Services		2-StdSupp	Instructional
21230 Appraisal Services		2-StdSupp	Instructional
21240 Information Services		2-StdSupp	Instructional
21250 Records Maintenance		2-StdSupp	Instructional
21290 Other Guidance Services		2-StdSupp	Instructional
<b>21300 21300 Health Services (Heading)</b>			
21310 Service Area Direction		2-StdSupp	Instructional
21320 Medical Services		2-StdSupp	Instructional
21330 Dental Services		2-StdSupp	Instructional
21340 Nurse Services		2-StdSupp	Instructional
21390 Other Health Services		2-StdSupp	Instructional
<b>21400 21400 Psychological Services (Heading)</b>			
21410 Service Area Direction		2-StdSupp	Instructional
21420 Psychological Testing		2-StdSupp	Instructional
21430 Psychological Counseling		2-StdSupp	Instructional
21490 Other Psychological Services		2-StdSupp	Instructional
<b>21500 21500 Speech Pathology and Audiology Services (Heading)</b>			
21510 Service Area Direction		2-StdSupp	Instructional
21520 Speech Pathology Services		2-StdSupp	Instructional
21530 Audiology Services		2-StdSupp	Instructional
21590 Other Speech Pathology and Audiology Services		2-StdSupp	Instructional
<b>21600 Occupational Therapy - Related Services (Heading)</b>			
21610 Service Area Direction		2-StdSupp	Instructional
21620 Occupational Therapy Services		2-StdSupp	Instructional
<b>21700 Physical Therapy Services (Heading)</b>			
21710 Service Area Direction		2-StdSupp	Instructional
21720 Physical Therapy Services		2-StdSupp	Instructional
<b>21800 Special Education Administration (Heading)</b>			
21810 Service Area Direction		2-StdSupp	Instructional
21890 Other Special Education Administration		2-StdSupp	Instructional
<b>21900 Other Support Services - Students (Heading)</b>			
21910 Service Area Direction		2-StdSupp	Instructional
21990 Other Student Services		2-StdSupp	Instructional
<b>22000 SUPPORT SERVICES - INSTRUCTION (Heading)</b>			
<b>22100 Improvement of Instruction (Heading)</b>			
22110 Service Area Direction		1-AcAch	Instructional
22120 Instruction and Curriculum Development		1-AcAch	Instructional
22130 Instructional Staff Training		1-AcAch	Instructional
22190 Other Improvement of Instructional Services		1-AcAch	Instructional
<b>22200 22200 Library/Media Services (Heading)</b>			
22210 Service Area Direction		1-AcAch	Instructional
22220 School Library		1-AcAch	Instructional
22230 Audiovisual		1-AcAch	Instructional
22240 Educational Television		1-AcAch	Instructional
22250 Computer Assisted Instruction Services		1-AcAch	Instructional
22290 Other Educational Media Services		1-AcAch	Instructional

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### Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
22300 Instruction-Related Technology (Heading)			
22310 Technology Service Supervision and Administration		1-AcAch	Instructional
22320 Student Learning Centers		1-AcAch	Instructional
22330 Systems Analysis and Planning		1-AcAch	Instructional
22340 Systems Application Development		1-AcAch	Instructional
22350 Systems Operations		1-AcAch	Instructional
22360 Network Support		1-AcAch	Instructional
22370 Hardware Maintenance and Support		1-AcAch	Instructional
22380 Professional Development for Instruction-		1-AcAch	Instructional
22400 Academic Student Assessment		1-AcAch	Instructional
22900 Other Support Service - Instructional Staff		1-AcAch	Instructional
23000 SUPPORT SERVICES - GENERAL ADMINISTRATION (Heading)			
23100 Board of Education (Heading)			
23110 Service Area Direction		3-Overhead	Operational
23120 Service Area Assistants		3-Overhead	Operational
23150 Legal Services		3-Overhead	Operational
23160 Promotion Expenses		3-Overhead	Operational
23190 Other Governing Body Services		3-Overhead	Operational
23200 Executive Administration (Heading)			
23210 Office of The Superintendent		3-Overhead	Operational
23220 Community Relations		3-Overhead	Operational
23230 Staff Relations and Negotiations		3-Overhead	Operational
23290 Other Executive Administration Services		3-Overhead	Operational
24000 Support Services - School Administration (Heading)			
24100 Office of The Principal		2-StdSupp	Instructional
24900 Other Support Services - School Administration		2-StdSupp	Instructional
25000 Central Services (Heading)			
25100 Fiscal Services (Heading)			
25110 Office of The Business Manager		3-Overhead	Operational
25120 Service Area Direction		3-Overhead	Operational
25130 Budgeting		3-Overhead	Operational
25140 Receiving and Disbursing Funds		3-Overhead	Operational
25150 Payroll Services		3-Overhead	Operational
25160 Financial Accounting		3-Overhead	Operational
25170 Internal Auditing		3-Overhead	Operational
25180 Property Accounting		3-Overhead	Operational
25190 Other Fiscal Services (Heading)			
25191 Refund of Revenue		3-Overhead	Operational
25192 Petty Cash		3-Overhead	Operational
25193 Printed Forms		3-Overhead	Operational
25195 Bank Account Service Charge		3-Overhead	Operational
25196 Cash Change		3-Overhead	Operational
25199 Other		3-Overhead	Operational
25200 Purchasing, Warehousing, and Distribution Services (Heading)			
25210 Service Area Direction		3-Overhead	Operational
25220 Purchasing		3-Overhead	Operational
25230 Warehousing and Distributing		3-Overhead	Operational
25300 Printing, Publishing, and Duplicating Services		3-Overhead	Operational

## APPENDIX A

### Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
25400 Planning, Research, Development and Evaluation		3-Overhead	Operational
<b>25500 Textbooks for Rent or Resale (Heading)</b>			
25510 Direction of Rental Service		1-AcAch	Instructional
25520 Textbooks, Workbooks, and Repairs		1-AcAch	Instructional
25525 Computers in Lieu of Textbooks		1-AcAch	Instructional
25530 Distribution of Textbook Reimbursement		Excluded	Not in Report
25540 Other Textbook Rental Service		1-AcAch	Instructional
25550 Direction of Resale Service		1-AcAch	Instructional
25560 Textbooks and Workbooks		1-AcAch	Instructional
25570 Materials and Supplies		1-AcAch	Instructional
25590 Other Textbook Resale Services		1-AcAch	Instructional
25600 Public Information Services		3-Overhead	Operational
<b>25700 Personnel Services (Heading)</b>			
25710 Supervision of Personnel Services		3-Overhead	Operational
25720 Recruitment and Placement		3-Overhead	Operational
25730 Personnel Services		3-Overhead	Operational
25740 Noninstructional Personnel Training		3-Overhead	Operational
25750 Health Services		3-Overhead	Operational
25790 Other Personnel Services		3-Overhead	Operational
<b>25800 Administrative Technology Services (Heading)</b>			
25810 Technology Services Supervision And Administration		3-Overhead	Operational
25820 Systems Analysis And Planning		3-Overhead	Operational
25830 Systems Application Development		3-Overhead	Operational
25840 Systems Operations		3-Overhead	Operational
25850 Network Support		3-Overhead	Operational
25860 Hardware Maintenance And Support		3-Overhead	Operational
25870 Professional Development Costs For		3-Overhead	Operational
25890 Other Technology Services		3-Overhead	Operational
<b>25900 Other Support Services - Central Services (Heading)</b>			
25910 Judgments		3-Overhead	Operational
25920 Ditch Assessments		3-Overhead	Operational
25930 Easements		3-Overhead	Operational
25940 Settlements		3-Overhead	Operational
25950 Other Assessments		3-Overhead	Operational
25990 Other Support Services - Central		3-Overhead	Operational
<b>26000 Operation and Maintenance of Plant Services (Heading)</b>			
26100 Service Area Direction		3-Overhead	Operational
26200 Maintenance of Buildings		3-Overhead	Operational
26300 Maintenance of Grounds		3-Overhead	Operational
26400 Maintenance of Equipment		3-Overhead	Operational
26500 Vehicle Maintenance (not buses)		3-Overhead	Operational
26600 Security Services		3-Overhead	Operational
26700 Insurance		3-Overhead	Operational
26800 Other Operation and Maintenance of Plant		3-Overhead	Operational
<b>27000 Student Transportation (Heading)</b>			
27010 Service Area Direction		3-Overhead	Operational

## APPENDIX A

### Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
27100 Vehicle Operation		3-Overhead	Operational
27200 Monitoring Services		3-Overhead	Operational
27300 Vehicle Servicing and Maintenance		3-Overhead	Operational
27400 Purchase of School Buses		3-Overhead	Operational
27500 Insurance on Buses		3-Overhead	Operational
27600 Insurance on Pupils		3-Overhead	Operational
27700 Contracted Transportation Services		3-Overhead	Operational
27900 Other Student Transportation Services		3-Overhead	Operational
27910 Bus Driver Training		3-Overhead	Operational
<b>30000 OPERATION OF NONINSTRUCTIONAL SERVICES (Heading)</b>			
<b>31000 Food Services Operations (Heading)</b>			
31100 Service Area Direction		3-Overhead	Excluded
31200 Food Preparation and Dispensing		3-Overhead	Excluded
31300 Food Delivery		3-Overhead	Excluded
31400 Food Purchases		3-Overhead	Excluded
31500 Distribution of School Lunch Reimbursements		3-Overhead	Excluded
31900 Other Food Services		3-Overhead	Excluded
<b>33000 Community Service Operations (Heading)</b>			
33100 Direction of Community Services		4-Non-oper	Excluded
33200 Community Recreation		4-Non-oper	Excluded
33300 Civic Services		4-Non-oper	Excluded
33400 Athletic Coaches		2-StdSupp	Instructional
33500 Welfare Activities Services		4-Non-oper	Excluded
33600 Nonpublic School Pupil Services		4-Non-oper	Excluded
<b>33900 Other Community Services (Heading)</b>			
33910 High School Band Uniforms		4-Non-oper	Excluded
33920 Contributions to Historical Societies		4-Non-oper	Excluded
33930 Latch Key Kid Program		4-Non-oper	Excluded
33940 Child Care Services		4-Non-oper	Excluded
33950 Step Ahead		4-Non-oper	Excluded
33990 Other		4-Non-oper	Excluded
<b>40000 FACILITIES ACQUISITION AND CONSTRUCTION (Heading)</b>			
40100 Service Area Direction		4-Non-oper	Excluded
41000 Land Acquisition and Development		4-Non-oper	Excluded
43000 Professional Services		4-Non-oper	Excluded
44000 Educational Specifications Development		4-Non-oper	Excluded
<b>45000 Building Acquisition, Construction and Improvement (Heading)</b>			
45100 Building Acquisition, Construction and Improvements		4-Non-oper	Excluded
45200 Energy Savings Contracts		4-Non-oper	Excluded
45300 Skilled Craft Employees		4-Non-oper	Excluded
45400 Sports Facilities		4-Non-oper	Excluded
45500 Rent of Buildings, Facilities, and Equipment		4-Non-oper	Excluded
46000 Purchase of Moveable Equipment		4-Non-oper	Excluded
47000 Purchase of Mobile or Fixed Equipment		4-Non-oper	Excluded
49000 Other Facilities Acquisition and Construction		4-Non-oper	Excluded
<b>50000 DEBT SERVICES (Heading)</b>			
<b>51000 Principal on Debt (Heading)</b>			

## APPENDIX A

### Expenditure Categories Mapped According to IC 20-42.5

<u>Expenditure Description</u>	<u>Used for ESSA Report</u>	<u>Dollars Category</u>	<u>ESSA Report</u>
51100 Bonds		4-Non-oper	Excluded
51200 Temporary Loans		Excluded	Not in Report
51300 Emergency Loans		4-Non-oper	Excluded
51400 School Bus Loans		4-Non-oper	Excluded
51500 Bond Anticipation Notes		4-Non-oper	Excluded
51600 Bank Loans or DLGF Approved Debt		4-Non-oper	Excluded
<b>52000 Interest on Debt (Heading)</b>			
52100 Bonds		4-Non-oper	Excluded
52200 Temporary Loans		4-Non-oper	Excluded
52300 Emergency Loans		4-Non-oper	Excluded
52400 School Bus Loans		4-Non-oper	Excluded
52500 Bond Anticipation Notes		4-Non-oper	Excluded
52600 Bank Loans or DLGF Approved Debt		4-Non-oper	Excluded
<b>53000 Lease Rental (Heading)</b>			
53100 Buildings-Principal		4-Non-oper	Excluded
53150 Buildings-Interest		4-Non-oper	Excluded
53200 Equipment-Principal		4-Non-oper	Excluded
53250 Equipment-Interest		4-Non-oper	Excluded
53300 School Buses-Principal		4-Non-oper	Excluded
53350 School Buses-Interest		4-Non-oper	Excluded
53400 Other-Principal		4-Non-oper	Excluded
53450 Other-Interest		4-Non-oper	Excluded
<b>54000 Advancements and Obligations (Heading)</b>			
54100 Veterans' Memorial Loan - Principal		4-Non-oper	Excluded
54150 Veterans' Memorial Loan - Interest		4-Non-oper	Excluded
54200 Common School Fund Loan - Principal		4-Non-oper	Excluded
54250 Common School Fund Loan - Interest		4-Non-oper	Excluded
54300 Civil Aid Bond Obligations - Principal		4-Non-oper	Excluded
54350 Civil Aid Bond Obligations - Interest		4-Non-oper	Excluded
<b>59000 Other Debt Services Obligations (Heading)</b>			
59100 Registrars Fee		4-Non-oper	Excluded
59200 Bank Fee		4-Non-oper	Excluded
<b>60000 Nonprogrammed Charges (Heading)</b>			
60100 Transfers From One Fund to Another		Excluded	Not in Report
60114 PL109-2010 Transfers		Excluded	Not in Report
60115 Transfer to Extracurricular Account		Excluded	Not in Report
60150 Donations to Foundations in Accordance with IC 20-47-1		4-Non-oper	Excluded
60200 Loans From One Fund to Another		Excluded	Not in Report
60300 Securities Purchased		Excluded	Not in Report
60400 FICA Transfers - Co-ops		1-AcAch	Instructional
60500 Debt Service TBR-Transfers ECA Only		1-AcAch	Instructional
60600 Indirect Costs		Excluded	Not in Report
60700 Scholarships		4-Non-oper	Excluded
60800 Self-Insurance Payments		Excluded	Not in Report

**Note: All expenditures coded to object 910 are excluded (Fund Transfers).**

**Expenditures coded to account 17100 and objects 561, 564, and 566 are excluded (In-State Transfer Tuition).**