

Chart of Accounts Mapping for the Every Student Succeeds Act (ESSA) School Building Level Report

The following table provides the mapping of expenditure accounts used to populate the ESSA School Building Level Report for local education agencies. The classifications are in effect for the 2018-2019 school year.

ESSA Report	Expenditure Account	Description
Instructional	11025	Non Special Education Preschool
Instructional	11050	Full Day Kindergarten
Instructional	11100	Elementary
Instructional	11200	Middle/Junior High
Instructional	11300	High School
Instructional	11350	Honors Diploma
Instructional	11355	Honors High Ability Student Programs
Instructional	11410	Agriculture, Food, & Natural Resources
Instructional	11415	Arts, Technology, & Communications
Instructional	11420	Science, Technology, Engineering, & Math
Instructional	11425	Manufacturing
Instructional	11430	Business, Marketing, & Administration
Instructional	11435	Architecture & Construction
Instructional	11440	Education & Training
Instructional	11445	Health Science
Instructional	11450	Human Services
Instructional	11455	Hospitality & Tourism
Instructional	11460	Law, Public Safety, & Security
Instructional	11465	Marketing, Sales & Services
Instructional	11470	Transportation & Logistics
Instructional	11475	Finance
Instructional	11480	Government & Public Administration
Instructional	11485	Information Technology
Instructional	11510	Cooperative Education Participation
Instructional	11520	Area School Participation
Instructional	11590	Other Vocational/Career & Technical Education Programs
Instructional	11610	Alternative Education-Elementary
Instructional	11620	Alternative Education-Middle/Junior High
Instructional	11630	Alternative Education-High School
Instructional	11910	Competency Testing
Instructional	11920	Project 4R
Instructional	12110	Gifted and Talented
Instructional	12150	High Ability Student Programs
Instructional	12210	Mild Mental Disabilities
Instructional	12220	Moderate Mental Disabilities
Instructional	12230	Severe Mental Disabilities
Instructional	12310	Orthopedic Impairment
Instructional	12320	Multiple Disabilities
Instructional	12330	Visual Impairment
Instructional	12340	Hearing Impairment
Instructional	12350	Homebound
Instructional	12410	Emotional Disabilities-Full Time
Instructional	12420	Emotional Disabilities-All Others
Instructional	12510	Communication Disorders
Instructional	12520	Compensatory
Instructional	12610	Learning Disability
Instructional	12710	Equal Opportunity At Risk
Instructional	12810	Special Education Preschool
Instructional	12900	Other Special Programs
Instructional	14100	Elementary Summer School
Instructional	14200	Middle/Junior High Summer School
Instructional	14300	High School Summer School
Instructional	15100	Non-Credit Enrichment Program
Instructional	16100	Remediation Testing
Instructional	16200	Preventive Remediation
Instructional	17100	Transfer Tuition
Instructional	17200	State Grant Transfers to Innovation Net Charter Schools
Instructional	17250	State Grant Transfers to Innovation Network Schools
Instructional	17300	Area Vocational School (Participating Share)

ESSA Report	Expenditure Account	Description
Instructional	17400	Joint Services and Supply-Special Education
Instructional	17500	Special Education-Interlocal Agreements
Instructional	17600	Joint Services and Supply-Other
Instructional	17700	Interlocal Agreements-Other
Instructional	17800	Payments to Charter Schools
Instructional	17900	Other
Instructional	18000	Payments to Governmental Units Outside State
Instructional	21110	Service Area Direction-Attendance/Social Work
Instructional	21120	Attendance Services
Instructional	21130	Social Work Services
Instructional	21140	Pupil Accounting
Instructional	21190	Other Attendance and Social Work Services
Instructional	21210	Service Area Direction-Guidance Services
Instructional	21220	Counseling Services
Instructional	21230	Appraisal Services
Instructional	21240	Information Services
Instructional	21250	Records Maintenance
Instructional	21290	Other Guidance Services
Instructional	21310	Service Area Direction-Health Services
Instructional	21320	Medical Services
Instructional	21330	Dental Services
Instructional	21340	Nurse Services
Instructional	21390	Other Health Services
Instructional	21410	Service Area Direction-Psychological Services
Instructional	21420	Psychological Testing
Instructional	21430	Psychological Counseling
Instructional	21490	Other Psychological Services
Instructional	21510	Service Area Direction-Speech Pathology
Instructional	21520	Speech Pathology Services
Instructional	21530	Audiology Services
Instructional	21590	Other Speech Pathology and Audiology Services
Instructional	21610	Service Area Direction-Occupational Therapy
Instructional	21620	Occupational Therapy Services
Instructional	21710	Service Area Direction-Physical Therapy
Instructional	21720	Physical Therapy Services
Instructional	21810	Service Area Direction-Special Education Administration
Instructional	21890	Other Special Education Administration
Instructional	21910	Service Area Direction-Other Support Services
Instructional	21990	Other Student Services
Instructional	22110	Service Area Direction-Improvement of Instruction
Instructional	22120	Instruction and Curriculum Development
Instructional	22130	Instructional Staff Training
Instructional	22190	Other Improvement of Instructional Services
Instructional	22210	Service Area Direction-Library/Media Services
Instructional	22220	School Library
Instructional	22230	Audiovisual
Instructional	22240	Educational Television
Instructional	22250	Computer Assisted Instruction Services
Instructional	22290	Other Educational Media Services
Instructional	22310	Technology Service Supervision and Administration
Instructional	22320	Student Learning Centers
Instructional	22330	Systems Analysis and Planning
Instructional	22340	Systems Application Development
Instructional	22350	Systems Operations
Instructional	22360	Network Support
Instructional	22370	Instructional Computer Hardware, Software and Support
Instructional	22380	Professional Development for Instruction-Focused Technology Personnel
Instructional	22400	Academic Student Assessment
Instructional	22900	Other Support Services-Instructional Staff
Instructional	24100	Office of the Principal
Instructional	24900	Other Support Services-School Administration
Instructional	25510	Direction of Rental Services-Curricular Materials for Rent or Resale
Instructional	25520	Curricular Materials, Workbooks, and Repairs
Instructional	25525	Computers in Lieu of Curricular Materials
Instructional	25530	Distribution of Curricular Material Reimbursement
Instructional	25540	Other Curricular Material Rental Services

ESSA Report	Expenditure Account	Description
Instructional	25550	Direction of Resale Service
Instructional	25560	Curricular Materials and Workbooks-Resale
Instructional	25570	Materials and Supplies-Resale
Instructional	25590	Other Curricular Material Resale Services
Instructional	33400	Athletic Coaches
Instructional	60400	FICA Transfers-CoOps
Instructional	60500	Debt Service Curricular Materials-Transfers
Operational	23110	Service Area Direction-Board of Education
Operational	23120	Service Area Assistants
Operational	23150	Legal Services
Operational	23160	Promotion Expenses
Operational	23190	Other Governing Body Expenses
Operational	23210	Office of the Superintendent
Operational	23220	Community Relations
Operational	23230	Staff Relations and Negotiations
Operational	23290	Other Executive Administration Services
Operational	25110	Office of the Business Manager
Operational	25120	Service Area Direction-Fiscal Services
Operational	25130	Budgeting
Operational	25140	Receiving and Distributing Funds
Operational	25150	Payroll Services
Operational	25160	Financial Accounting
Operational	25170	Internal Auditing
Operational	25180	Property Accounting
Operational	25191	Refund of Revenue
Operational	25192	Petty Cash
Operational	25193	Printed Forms
Operational	25195	Bank Account Service Charge
Operational	25196	Cash Change
Operational	25199	Other
Operational	25210	Service Area Direction-Purchasing, Warehousing, and Distribution Services
Operational	25220	Purchasing
Operational	25230	Warehousing and Distribution
Operational	25300	Printing, Publishing, and Duplicating Services
Operational	25400	Planning, Research, Development, and Evaluation
Operational	25600	Public Information Services
Operational	25710	Supervision of Personnel Services
Operational	25720	Recruitment and Placement
Operational	25730	Personnel Services
Operational	25740	Non-Instructional Personnel Training
Operational	25750	Health Services
Operational	25790	Other Personnel Services
Operational	25810	Technology Service Supervision and Administration
Operational	25820	Systems Analysis and Planning
Operational	25830	Systems Application Development
Operational	25840	Systems Operations
Operational	25850	Network Support
Operational	25860	Operational Computer Hardware, Software and Support
Operational	25870	Professional Development for Instruction-Focused Technology Personnel
Operational	25890	Other Technology Services
Operational	25910	Judgments
Operational	25920	Ditch Assessments
Operational	25930	Easements
Operational	25940	Settlements
Operational	25950	Other Assessments
Operational	25990	Other Support Services-Central
Operational	26100	Service Area Direction-Operation and Maintenance of Plant Services
Operational	26200	Maintenance of Buildings
Operational	26300	Maintenance of Grounds
Operational	26400	Maintenance of Equipment
Operational	26500	Vehicle Maintenance (not buses)
Operational	26600	Security Services
Operational	26700	Insurance
Operational	26800	Other Operating and Maintenance of Plant
Operational	27010	Service Area Direction-Student Transportation
Operational	27100	Vehicle Operation

ESSA Report	Expenditure Account	Description
Operational	27200	Monitoring Services
Operational	27300	Vehicle Servicing and Maintenance
Operational	27400	Purchase of School Buses
Operational	27500	Insurance on Buses
Operational	27600	Insurance on Pupils
Operational	27700	Contracted Transportation Services
Operational	27900	Other Student Transportation Services
Operational	27910	Bus Driver Training
Other Excluded	13100	Adult Basic Education-Instruction
Other Excluded	13150	Adult Basic Education-Non-Instruction
Other Excluded	13200	Advanced Adult Education
Other Excluded	13300	Occupational Programs
Other Excluded	13600	Special Interest Programs
Other Excluded	13900	Other Adult/Continuing Education Program
Other Excluded	33100	Direction of Community Services
Other Excluded	33200	Community Recreation
Other Excluded	33300	Civic Services
Other Excluded	33500	Welfare Activities Services
Other Excluded	33600	Nonpublic School Pupil Services
Other Excluded	33910	High School Band Uniforms
Other Excluded	33920	Contributions to Historical Societies
Other Excluded	33921	Contributions to Art Associations
Other Excluded	33925	Public Playground
Other Excluded	33930	Latch Key Kid Program
Other Excluded	33940	Child Care Services
Other Excluded	33950	Step Ahead
Other Excluded	33990	Other
Other Excluded	40100	Service Area Direction-Facilities Acquisition and Construction
Other Excluded	41000	Land Acquisition and Development
Other Excluded	43000	Professional Services
Other Excluded	44000	Educational Specifications Development
Other Excluded	45100	Building Acquisition, Construction, and Improvements
Other Excluded	45200	Energy Savings Contracts
Other Excluded	45300	Skilled Craft Employees
Other Excluded	45400	Sports Facilities
Other Excluded	46000	Purchase of Moveable Equipment
Other Excluded	47000	Purchase of Mobile or Fixed Equipment
Other Excluded	49000	Other Facilities Acquisition and Construction
Other Excluded	51100	Bonds-Principal
Other Excluded	51300	Emergency Loans-Principal
Other Excluded	51400	School Bus Loans-Principal
Other Excluded	51500	Bond Anticipation Notes-Principal
Other Excluded	51600	Bank Loans or DLGF Approved Debt-Principal
Other Excluded	52100	Bonds-Interest
Other Excluded	52200	Temporary Loans-Interest
Other Excluded	52300	Emergency Loans-Interest
Other Excluded	52400	School Bus Loans-Interest
Other Excluded	52500	Bond Anticipation Notes-Interest
Other Excluded	52600	Other DLGF Approved Debt-Interest
Other Excluded	53100	Buildings-Principal
Other Excluded	53150	Buildings-Interest
Other Excluded	53200	Equipment-Principal
Other Excluded	53250	Equipment-Interest
Other Excluded	53300	School Buses-Principal
Other Excluded	53350	School Buses-Interest
Other Excluded	53400	Other-Principal
Other Excluded	53450	Other-Interest
Other Excluded	54100	Veterans' Memorial Loan-Principal
Other Excluded	54150	Veterans' Memorial Loan-Interest
Other Excluded	54200	Common School Fund Loan-Principal
Other Excluded	54250	Common School Fund Loan-Interest
Other Excluded	54300	Civil Aid Bond Obligations-Principal
Other Excluded	54350	Civil Aid Bond Obligations-Interest
Other Excluded	59100	Registrars Fee
Other Excluded	59200	Bank Fee
Other Excluded	60150	Donations to Foundations in Accordance with IC 20-47-1

Expenditure		
ESSA Report	Account	Description
Other Excluded	60700	Scholarships
Other Excluded	31100	Service Area Direction-Food Services Operations
Other Excluded	31200	Food Preparation and Dispensing
Other Excluded	31300	Food Delivery
Other Excluded	31400	Food Purchases
Other Excluded	31500	Distribution of School Lunch Reimbursement
Other Excluded	31900	Other Food Services
Not in Report	51200	Temporary Loans-Principal
Not in Report	60100	Transfers From One Fund to Another
Not in Report	60115	Transfers out as Fiscal Agent
Not in Report	60120	Expenditures for Refund of Revenue Erroneously Received
Not in Report	60200	Loans From One Fund to Another
Not in Report	60300	Securities Purchased
Not in Report	60600	Indirect Costs
Not in Report	60800	Self Insurance Payment

* School id = 8887 is categorized as "Other Excluded"

* School id = 8888 is categorized as "Other Excluded"

* Subcategory = 1 is categorized as "Other Instructional" if otherwise Instructional

* Funds < 4000 are State/Local

* Funds 4000 and greater are Federal

Definitions of Classification Categories for ESSA School Building Level Reports

- 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 on a separate column of the report. For instance, a specialized program including students enrolled in more than one school building may be easier to discuss when the expenditures for that program are separated from the other instructional expenditures. 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 and its usage is completely optional.
- 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. Non Operational expenditures like capital projects are shown in this line. Expenditures on behalf of private schools are also shown in this category.
- 8) ***“Not in the Report”*** fund to fund transfers, securities purchased, temporary loan payments, and expenditures that otherwise would be double-counted are not part of the report.