

**State Expenditures by Category**

<b>Instruction - Classroom and Other Instruction</b>	<b>In\$ite Category</b>
110 General Instruction	Instruction
111 Kindergarten Programs	Instruction
112 Primary Programs	Instruction
113 Elementary Programs	Instruction
114 High School Programs	Instruction
117 Driver Education Program (Optional)	Instruction
118 Montessori Programs	Instruction
120 Exceptional Programs	Instruction
121 Educable Mentally Handicapped	Instruction
122 Trainable Mentally Handicapped	Instruction
123 Orthopedically Handicapped	Instruction
124 Visually Handicapped	Instruction
125 Hearing Handicapped	Instruction
126 Speech Handicapped	Instruction
127 Learning Disabilities	Instruction
128 Emotionally Handicapped	Instruction
129 Coordinated Early Intervening Services (CEIS)	Instruction
130 Preschool Programs	Instruction
131 Preschool Handicapped Speech (5-yr.-Olds)	Instruction
132 Preschool Handicapped Itinerant (5-yr.-Olds)	Instruction
133 Preschool Handicapped Self-Contained (5-yr.-Olds)	Instruction
134 Preschool Handicapped Homebased (5-yr.-Olds)	Instruction
140 Special Programs	Instruction
141 Gifted and Talented Academic	Instruction
142 Disadvantaged	Instruction
143 Advanced Placement	Instruction
144 International Baccalaureate	Instruction
145 Homebound	Instruction
148 Gifted and Talented Artistic	Instruction
149 Other Special Programs	Instruction
150 Districtwide General/Exceptional	Instruction
151 Districtwide General/Exceptional Salary Increase	Instruction
160 Other Exceptional Programs	Instruction
161 Autism	Instruction
162 Limited English Proficiency	Instruction
170 Summer School Programs	Instruction
171 Primary Summer School	Instruction
172 Elementary Summer School	Instruction
173 High School Summer School	Instruction
174 Gifted and Talented Summer School	Instruction
175 Instructional Programs Beyond Regular School Day	Instruction
190 Instructional Pupil Activity	Instruction

<b>Instruction - Instructional Support</b>	<b>In\$ite Category</b>
188 Parenting/Family Literacy	Instruction
212 Guidance Services	Instructional Support
214 Psychological Services	Instructional Support
215 Exceptional Program Services	Instructional Support
216 Career and Technical Education Placement Services	Instructional Support
217 Career Specialist Services	Instructional Support
222 Library and Media Services	Instructional Support
224 Improvement of Instruction Inservice and Staff Training	Instructional Support
<b>Instruction - Vocational</b>	<b>In\$ite Category</b>
115 Career and Technology Education Programs	Instruction
116 Career and Technology Education (Vocational) Programs - Middle School Instruction	
<b>Instruction - Health and Social Workers</b>	<b>In\$ite Category</b>
211 Attendance and Social Work Services	Instructional Support
213 Health Services	Instructional Support
<b>Instruction - Technology (85%)</b>	<b>In\$ite Category</b>
266 Technology and Data Processing Services	Operations
<b>Instruction - School Administration</b>	<b>In\$ite Category</b>
233 School Administration	Leadership

<b>Facilities and Transportation - Food Services</b>	<b>In\$ite Category</b>
256 Food Services	Operations
<b>Facilities and Transportation - School Facilities</b>	<b>In\$ite Category</b>
254 Operation and Maintenance of Plant	Operations
<b>Facilities and Transportation - Security and Safety</b>	<b>In\$ite Category</b>
258 Security	Operations
<b>Facilities and Transportation - Transportation Services</b>	<b>In\$ite Category</b>
251 Student Transportation (Federal/District Mandated)	Operations
255 Student Transportation (State Mandated)	Operations

District Services - Leadership	InSite Category
231 Board of Education	Leadership
232 Office of the Superintendent	Leadership
District Services - District Services	InSite Category
221 Improvement of Instruction Curriculum Development	Instructional Support
223 Supervision of Special Programs	Leadership
252 Fiscal Services	Operations
257 Internal Services	Operations
259 Internal Auditing Services	Leadership
261 Head of Component Unit	Leadership
262 Planning	Instructional Support
263 Information Services	Leadership
264 Staff Services	Operations
District Services - Technology (15%)	InSite Category
266 Technology and Data Processing Services	Operations

Other Items - Other Services	InSite Category
271 Pupil Service Activities	Instructional Support
272 Enterprise Activities	Instructional Support
273 Trust And Agency Activities???	Instructional Support
320 Community Recreation Services	Instructional Support
330 Civic Services	Instructional Support
340 Public Library Services	Instructional Support
350 Custody and Care of Children	Instructional Support
360 Welfare Services	Instructional Support
370 Non Public School Services	Instructional Support
390 Other Community Services	Instructional Support

Exclusions - Transfers	InSite Category
410 Intergovernmental Expenditures	Other Commitment
411 Payments to State Department of Education	Operations
412 Payments to Other Governmental Units	Other Commitment
413 Payments to Nonpublic Schools	Other Commitment
414 Medicaid Payments to SCDE	Instructional Support
415 Payments to Nonprofit Entities (for First Steps)	Other Commitment
416 LEA Payments to Public Charter Schools	Other Commitment
417 Payments to Nonprofit Entities (other than for First Steps)	Other Commitment
420 Transfer to General Fund (EXCLUDE Indirect Cost)	Other Commitment
421 Transfer to Special Revenue Fund	Other Commitment
422 Transfer to Special Revenue EIA Fund	Other Commitment
423 Transfer to Debt Service Fund	Other Commitment
424 Transfer to School Building Fund	Other Commitment
425 Transfer to Food Service Fund	Other Commitment
426 Transfer to Pupil Activity Fund	Other Commitment
427 Transfer to Internal Service Fund	Other Commitment
431 Transfer?Special Revenue Fund Indirect Cost	Other Commitment
432 Transfer?Food Service Fund Indirect Cost	Other Commitment

Exclusions - Debt Service	InSite Category
500 Debt Services	Other Commitment

Exclusions - Exclusions	InSite Category
135 Preschool Handicapped Speech (3- and 4-yr.-Olds)	Instruction
136 Preschool Handicapped Itinerant (3- and 4-yr.-Olds)	Instruction
137 Preschool Handicapped Self-Contained (3- and 4-yr.-Olds)	Instruction
138 Preschool Handicapped Homebased (3- and 4-yr.-Olds)	Instruction
139 Early Childhood Programs	Instruction
147 CDEP	Instruction
180 Adult/Continuing Education Programs	Instruction
181 Adult Basic Education Programs	Instruction
182 Adult Secondary Education Programs	Instruction
183 Adult English Literacy (ESL)	Instruction
184 Post Secondary Education Programs	Instruction
185 Vocational Adult Education Programs	Instruction
186 Integrated Education and Training	Instruction
187 Adult Education Remedial	Instruction
189 CDEP (Parenting)	Instruction
253 Facilities Acquisition and Construction	Other Commitment
265 Subawards in excess of \$25,000	Operations