

## **APPENDIX A – Program Expenditure Matrices**

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## **PROGRAM EXPENDITURE MATRICES**

The following matrices display the activity and object combinations open for use for each Program listed below. Shading signifies that the activity and object is closed.

*Program grants may be more restrictive regarding the types of expenditures allowed versus what the accounting manual stipulates.*

### **PROGRAM 01—BASIC EDUCATION OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 02—BASIC EDUCATION—ALTERNATIVE LEARNING EXPERIENCE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 03—BASIC EDUCATION—DROPOUT REENGAGEMENT**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 11—SPECIAL PURPOSE—GEER—FEDERAL  
OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
11 Board of Directors										
12 Superintendent's Office										
13 Business Office										
14 Human Resources										
15 Public Relations										
21 Supervision—Instruction										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular Activities										
29 Payments to School Districts										
31 Instructional Prof. Development										
32 Instructional Technology										
33 Curriculum										
41 Supervision—Food Services										
42 Food—NSLP										
44 Food Service Operations										
51 Supervision—Transportation										
52 Transportation Operations										
53 Transportation Maintenance										
56 Insurance—Transportation										
58 Remote Learning—Operations										
61 Supervision—Facility Maint.										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Facilities Maintenance										
65 Utilities										
67 Building and Property Security										
68 Property & Liability Insurance										
72 Information Systems										
73 Printing										
74 Warehousing and Distribution										
75 Motor Pool										
91 Public Activities										
TOTALS										

**PROGRAM 12—SPECIAL PURPOSE—ESSER II—FEDERAL  
OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
11 Board of Directors										
12 Superintendent's Office										
13 Business Office										
14 Human Resources										
15 Public Relations										
21 Supervision—Instruction										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular Activities										
29 Payments to School Districts										
31 Instructional Prof. Development										
32 Instructional Technology										
33 Curriculum										
41 Supervision—Food Services										
42 Food—NSLP										
44 Food Service Operations										
51 Supervision—Transportation										
52 Transportation Operations										
53 Transportation Maintenance										
56 Insurance—Transportation										
58 Remote Learning—Operations										
61 Supervision—Facility Maint.										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Facilities Maintenance										
65 Utilities										
67 Building and Property Security										
68 Property & Liability Insurance										
72 Information Systems										
73 Printing										
74 Warehousing and Distribution										
75 Motor Pool										
91 Public Activities										
TOTALS										

**PROGRAM 13—SPECIAL PURPOSE—ESSER III—FEDERAL  
OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
11 Board of Directors										
12 Superintendent's Office										
13 Business Office										
14 Human Resources										
15 Public Relations										
21 Supervision—Instruction										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular Activities										
29 Payments to School Districts										
31 Instructional Prof. Development										
32 Instructional Technology										
33 Curriculum										
41 Supervision—Food Services										
42 Food—NSLP										
44 Food Service Operations										
51 Supervision—Transportation										
52 Transportation Operations										
53 Transportation Maintenance										
56 Insurance—Transportation										
58 Remote Learning—Operations										
61 Supervision—Facility Maint.										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Facilities Maintenance										
65 Utilities										
67 Building and Property Security										
68 Property & Liability Insurance										
72 Information Systems										
73 Printing										
74 Warehousing and Distribution										
75 Motor Pool										
91 Public Activities										
TOTALS										

**PROGRAM 14—SPECIAL PURPOSE—ESSER III—LEARNING LOSS—FEDERAL  
OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision—Instruction										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof. Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 21—SPECIAL EDUCATION—SUPPLEMENTAL—STATE  
OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										



**PROGRAM 22—SPECIAL EDUCATION—INFANTS AND TODDLERS—STATE**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 23—SPECIAL EDUCATION—ARP—IDEA—FEDERAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 24—SPECIAL EDUCATION—SUPPLEMENTAL—FEDERAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 25—SPECIAL EDUCATION—INFANTS AND TODDLERS—FEDERAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 26—SPECIAL EDUCATION—INSTITUTIONS—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
<b>TOTALS</b>										

**PROGRAM 29—SPECIAL EDUCATION—OTHER—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 31—VOCATIONAL—BASIC—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
<b>TOTALS</b>										

**PROGRAM 34—MIDDLE SCHOOL CAREER AND TECHNICAL EDUCATION—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
<b>TOTALS</b>										

**PROGRAM 38—VOCATIONAL—FEDERAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
TOTALS										

**PROGRAM 39—VOCATIONAL—OTHER CATEGORICAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 45—SKILL CENTER —BASIC—STATE**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
61 Supervision										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
67 Building and Property Security										
68 Insurance										
TOTALS										

**PROGRAM 46—SKILL CENTER—FEDERAL**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 47—SKILL CENTER—FACILITY UPGRADES**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
61 Supervision										
62 Grounds Maintenance										
64 Maintenance										
67 Building and Property Security										
TOTALS										

**PROGRAM 51—ESEA DISADVANTAGED—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
Instructional Professional										
31 Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
TOTALS										

**PROGRAM 52—OTHER TITLE GRANTS UNDER ESEA—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
91 Public Activities										
TOTALS										

**PROGRAM 53—ESEA MIGRANT—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
68 Insurance										
TOTALS										



**PROGRAM 54—READING FIRST—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 55—LEARNING ASSISTANCE PROGRAM—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 56—STATE INSTITUTIONS, CENTERS, AND HOMES—DELINQUENT**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
Instructional Professional										
31 Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 57—STATE INSTITUTIONS—NEGLECTED AND DELINQUENT—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
Instructional Professional										
31 Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
TOTALS										

**PROGRAM 58—SPECIAL AND PILOT PROGRAMS—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 59—INSTITUTIONS—JUVENILES IN ADULT JAILS**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
<b>TOTALS</b>										

**PROGRAM 61—HEAD START—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
91 Public Activities										
<b>TOTALS</b>										

**PROGRAM 62—MATH AND SCIENCE—PROFESSIONAL DEVELOPMENT—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 64—LIMITED ENGLISH PROFICIENCY—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 65—TRANSITIONAL BILINGUAL—STATE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										

**PROGRAM 67—INDIAN EDUCATION—FEDERAL—JOM**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
Instructional Professional										
31 Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 68—INDIAN EDUCATION—FEDERAL—ED**  
**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
Instructional Professional										
31 Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 69—COMPENSATORY—OTHER**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 71—TRAFFIC SAFETY**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
68 Insurance										
<b>TOTALS</b>										

**PROGRAM 73—SUMMER SCHOOL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
TOTALS										

**PROGRAM 74—HIGHLY CAPABLE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
TOTALS										



**PROGRAM 76—TARGETED ASSISTANCE—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 78—YOUTH TRAINING PROGRAMS—FEDERAL**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
31 Instructional Prof Development										
32 Instructional Technology										
33 Curriculum										
<b>TOTALS</b>										

**PROGRAM 79—INSTRUCTIONAL PROGRAMS—OTHER**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

**PROGRAM 81—PUBLIC RADIO AND TELEVISION**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
65 Utilities										
91 Public Activities										
TOTALS										

**PROGRAM 86—COMMUNITY SCHOOLS**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
91 Public Activities										
<b>TOTALS</b>										

**PROGRAM 88—CHILD CARE**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
25 Pupil Management and Safety										
26 Health and Related Services										
27 Teaching										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
42 Food										
44 Operations										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
91 Public Activities										
<b>TOTALS</b>										

**PROGRAM 89—OTHER COMMUNITY SERVICES**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
42 Food										
44 Operations										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
75 Motor Pool										
91 Public Activities										
TOTALS										

**PROGRAM 97—DISTRICTWIDE SUPPORT**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
11 Board of Directors										
12 Superintendent's Office										
13 Business Office										
14 Human Resources										
15 Public Relations										
25 Pupil Management and Safety										
61 Supervision										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
67 Building and Property Security										
68 Insurance										
72 Information Systems										
73 Printing										
74 Warehousing and Distribution										
75 Motor Pool										
83 Interest										
84 Principal										
85 Debt-Related Expenditures										
TOTALS										

**PROGRAM 98—SCHOOL FOOD SERVICES**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
25 Pupil Management and Safety										
29 Payments to School Districts										
41 Supervision										
42 Food										
44 Operations										
49 Transfers										
TOTALS										

**PROGRAM 99—PUPIL TRANSPORTATION**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
25 Pupil Management and Safety										
29 Payments to School Districts										
51 Supervision										
52 Operations										
53 Maintenance										
56 Insurance										
58 Remote Learning Operations										
59 Transfers										
TOTALS										

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