

# FY2017 CHART OF ACCOUNTS

## SCHOOL FUNDS

- 10      **General Fund**
- 20      Special Revenue Funds
  - 21      Capital Outlay Fund
  - 22      Special Education Fund
  - 23      Post Secondary Vocational-Technical Fund
  - 24      Pension Fund
  - 25      Building Fund
  - 26      Judgment Fund
  - 27      Impact Aid Fund
  - 29      Other Special Revenue Funds
- 30      Debt Service Funds
  - 31      Bond Redemption Fund #1
  - 32      Bond Redemption Fund #2
  - 33      Bond Redemption Fund #3
  - 34      Bond Redemption Fund #4
  - 35      Bond Redemption Fund #5
  - 36      Bond Redemption Fund #6
  - 37      Bond Redemption Fund #7
  - 38      Bond Redemption Fund #8
  - 39      Bond Redemption Fund #9
- 40      Capital Projects Funds
  - 41      Capital Projects Fund #1
  - 42      Capital Projects Fund #2
  - 43      Capital Projects Fund #3
  - 44      Capital Projects Fund #4
- 50      Enterprise Funds
  - 51      Food Service Fund
  - 52      Post Secondary Bookstore Fund
  - 53      Other Enterprise Funds
  - 54      Post Secondary Other Enterprise Funds
- 55      Internal Service Funds
  - 56      Unemployment Insurance Fund
  - 57      Health Insurance Fund
  - 58      Dental Insurance Fund
  - 59      Other Internal Service Funds
- 60      Fiduciary Funds
  - 71      Agency Fund
  - 76      Private Purpose Trust Funds
  - 81      Pension Trust Funds
  - 86      Investment Trust Funds

### SELF BALANCING ACCOUNTS

- 90      General Capital Assets
- 00      General Long-Term Liabilities

### KEY TO COLOR CODING FOR SCHOOL FUNDS

**RED=Required** – Revenue/Expenditure and Balance Sheet data must be submitted for all funds listed in RED.

**BLACK=Not Required** – Revenue/Expenditure and Balance Sheet information is not required at this time.

**Debt Service Funds (30's)** – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

**Capital Project Funds (40's)** – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

**General Capital Assets** – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

**General Long-Term Liabilities** – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

## LISTING OF REVENUE AND OTHER FINANCING SOURCE ACCOUNTS

### Major Source - Minor Source - Type - Specific

|      |   |
|------|---|
| 1000 | Revenue from Local Sources  |
| 1100 | Taxes   |
| 1110 | Ad Valorem Taxes (Includes Mobile Home Taxes)                     |
| 1120 | Prior Years' Ad Valorem Taxes                                     |
| 1130 | Tax Deed Revenue  |
| 1140 | Utility Tax   |
| 1180 | Other Taxes   |
| 1190 | Penalties and Interest on Taxes                                   |
| 1200 | Revenue from Local Governmental Units Other Than School Districts |
| 1210 | Revenue in Lieu of Taxes (HRC SDCL 11-7-73)                       |
| 1300 | Tuition and Fees  |
| 1310 | Regular Day School Tuition  |
| 1311 | Tuition from Students/Parents/Other                               |
| 1312 | Tuition from Other School Districts in State                      |
| 1313 | Tuition from Other School Districts Outside the State             |
| 1316 | Non-credit Tuition from Students/Parents/Other                    |
| 1317 | Non-credit Tuition from Other School Districts in State           |
| 1318 | Non-credit Tuition From Other School Districts Outside the State  |
| 1320 | Adult Continuing Education Tuition                                |
| 1330 | Summer School Tuition   |
| 1331 | Tuition for Credit Classes  |
| 1332 | Tuition for Non-Credit Classes                                    |
| 1340 | Preschool Tuition   |
| 1360 | Regular Day School Transportation Fees                            |
| 1361 | Transportation Fees from Students/Parents/Other                   |
| 1362 | Transportation Fees from Other School Districts in State          |
| 1363 | Transportation Fees from Other School Districts Outside the State |
| 1370 | Summer School Transportation Fees                                 |
| 1371 | Transportation Fees from Students/Parents/Other                   |
| 1372 | Transportation Fees from Other School Districts in State          |
| 1373 | Transportation Fees from Other School Districts Outside the State |
| 1380 | Other Transportation Fees   |
| 1400 | Postsecondary Program Tuition (FUND 23)                           |
| 1406 | Agriculture, Food & Natural Resources                             |
| 1412 | Architecture & Construction                                       |
| 1418 | Arts, A/V Technology & Communications                             |
| 1424 | Business, Management & Administration                             |
| 1430 | Education & Training  |
| 1436 | Finance   |
| 1439 | Government & Public Administration                                |
| 1442 | Health Science  |
| 1448 | Hospitality & Tourism   |
| 1454 | Human Services  |
| 1460 | Information Technology  |
| 1466 | Law, Public Safety, Corrections & Security                        |
| 1472 | Manufacturing   |
| 1478 | Marketing, Sales & Service  |
| 1484 | Science, Technology, Engineering & Math                           |
| 1490 | Transportation, Distribution & Logistics                          |
| 1499 | Program Prep  |
| 1500 | Earnings on Investments and Deposits                              |
| 1510 | Investment Earnings   |
| 1600 | Food Service  |
| 1610 | Sales to Students   |
| 1620 | Sales to Adults   |
| 1630 | A la Carte Sales  |
| 1640 | Nutrition Program for the Elderly (NPE) Sales                     |
| 1650 | Child Care Sales  |
| 1660 | Other Sales   |
| 1670 | Local Donations   |
| 1690 | Miscellaneous Revenue from Other Sources                          |
| 1700 | Cocurricular Activities   |
| 1710 | Admissions  |
| 1720 | Bookstore Sales   |
| 1730 | Student Organization Memberships                                  |
| 1740 | Rentals, Cocurricular Activities                                  |
| 1790 | Other Student Activity Income                                     |
| 1800 | Post Secondary  |

- 1820 Resales/Services - Occupational Programs
- 1830 Resales/Services - Parts Department
- 1840 State Fees
  - 1843 State Maintenance & Repair
  - 1844 State Technology
  - 1845 State Program Development
- 1850 Corporate Education Fees
- 1860 Local Fees
- 1900 Other Revenue from Local Sources
  - 1910 Rentals
  - 1920 Contributions and Donations
  - 1930 Sale and Loss of Capital Assets
    - 1931 Gain on Sale of Capital Assets
    - 1932 Compensation for Loss of Capital Assets
  - 1940 Services Provided Other School Districts
    - 1941 School Districts in State
    - 1942 School Districts Outside the State
    - 1943 Contracted Educational Services Provided School Districts as Allowed by SDCL 13-15
  - 1950 Refund of Prior Years' Expenditures
  - 1960 Judgments
    - 1962 Judgments
  - 1970 Charges for Services
    - 1971 Insurance Premiums
    - 1972 Medicaid Direct Services
    - 1973 Medicaid Administrative Claiming
    - 1979 Other Charges for Services
  - 1980 Day Care Services
    - 1981 Day Care Center Services
    - 1982 Before and After School Programs
  - 1990 Other
- 2000 Revenue from Intermediate Sources
  - 2100 County Sources
    - 2110 County Apportionment
    - 2120 Lease of County-Owned Land
  - 2200 Revenue in Lieu of Taxes
  - 2300 Revenue for Joint Facilities
  - 2400 Municipal Revenue Producing Enterprises
  - 2500 Pension Revenue
  - 2900 Other
- 3000 Revenue from State Sources
  - 3100 Grants-in-Aid
    - 3110 Unrestricted Grants-in-Aid
      - 3111 State Aid
      - 3112 State Apportionment
      - 3113 Wind Farm Tax
      - 3114 Bank Franchise Tax
      - 3119 Other
    - 3120 Restricted Grants-in-Aid
      - 3121 Exceptional Children
      - 3125 Associate Instructors (Mentor Teachers)
      - 3126 Youth at Risk Grant (SDCL 13-14-6)
      - 3129 Other
  - 3200 Revenue in Lieu of Taxes
    - 3210 Tax Base on Shooting Areas
  - 3300 Tuition
    - 3310 Special Education
    - 3320 Regular
  - 3400 Revenue in Lieu of Special Education Tuition
  - 3800 Food Service Assistance
    - 3810 Cash Reimbursements
    - 3820 Other Cash Payments
  - 3900 Other State Revenue
- 4000 Revenue from Federal Sources
  - 4100 Grants-in-Aid
    - 4110 Unrestricted Grants-in-Aid Received Directly from Federal Government
      - 4111 School Assistance in Federally Affected Areas—Impact Aid (CFDA 84.041)
    - 4120 Unrestricted Grants-in-Aid Received from Federal Government through the State
      - 4121 National Minerals (CFDA 15.227)
      - 4122 Taylor Grazing (CFDA 15.227)
    - 4130 Unrestricted Grants-in-Aid Received from Federal Government through an Intermediate Source
      - 4131 National Forest Lands (CFDA 10.665)

- 4132 Federal Flood Control Land (CFDA 12.106)
- 4133 Bankhead Jones Farm Tenant (CFDA 10.901)
- 4134 US Fish & Wildlife Services (Wetlands) (CFDA 15.227)
- 4135 Restricted Grants-in-Aid Received from Federal Government Through an Intermediate Source
- 4140 Restricted Grants-in-Aid Received Directly from Federal Government
  - 4141 Buildings in Federally Affected Areas
  - 4142 Indian Education, Title VII (CFDA 84.060)
  - 4144 Limited English Proficient Grant (LEP) - Title III (84.365)
  - 4149 Other
- 4150 Restricted Grants-in-Aid Received from Federal Government through the State
  - 4151 Other Grants from Federal Government Through the State
  - 4152 Title II Part B, Mathematics and Science Partnerships (CFDA 84.366)
  - 4155 Out of Schooltime Grant (Daycare) (CFDA 93.575)
  - 4158 Improving the Academic Achievement of Disadvantaged Children, Title I - **ALL PROGRAMS**
  - 4159 Teacher and Principal Training and Recruitin, Part A Title II (84.367)
  - 4160 Language Instruction for LEP & Immigrant Students - Title III (84.365)
  - 4161 Vocational Education (CFDA 84.048)
  - 4165 Financial Aids Administration
  - 4166 Federal Work Study Program (84.033)
  - 4167 K-12 Tech Prep (CFDA 84.243A)
  - 4172 Adult Basic Education (CFDA 84.002)
  - 4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)
  - 4182 Workforce Investment Act, Summer Opportunities (CFDA 17.255)
  - 4186 Special Education, IDEA, Part B, Section 619 **Preschool** (CFDA 84.173)
  - 4187 Special Education – Infants & Toddlers (Birth to 3) (CFDA 84.181)
- 4200 Revenue in Lieu of Taxes (PILT) (CFDA 15.226)
- 4300 Revenue for/on Behalf of the School District
- 4400 Johnson O'Malley Funds (CFDA 15.130)
- 4800 Food Service Assistance
  - 4810 Federal Reimbursement (CFDA 10.553 and 10.555)
  - 4820 Donated Food (CFDA 10.550)
- 4900 Other Federal Revenue
- 5000 Other Sources
  - 5100 Other Financing Sources
    - 5110 Transfers In
    - 5120 Proceeds of General Long-Term Debt Issued
      - 5121 General Obligation Bonds Issued
      - 5122 Refunding Bonds Issued
      - 5123 Premiums on Bonds Issued
      - 5124 Capital Lease
      - 5125 Capital Outlay Certificates Issued
      - 5126 Other Debts Issued
      - 5127 Refunding Capital Outlay Certificates Issued
  - 5130 Sale of Surplus Property
  - 5140 Compensation for Loss of School Property
  - 5150 Special Items
  - 5160 Extraordinary Items
  - 5170 Capital Contributions
  - 5180 Other

# LISTING OF EXPENDITURE FUNCTIONS AND OTHER FINANCING USE ACCOUNTS

## EXPENDITURE FUNCTION--SUBFUNCTION--SERVICE AREA--AREA OF RESPONSIBILITY

|      |   |  |  |
|------|---|--|--|
| 1000 | Instruction                                   |  |  |
| 1100 | Regular Programs                              |  |  |
| 1110 | Elementary Programs                           |  |  |
|      | 1111  | Regular Elementary Term                                      |  |
|      | 1112  | Summer Elementary Term                                       |  |
| 1120 | Middle/Junior High Programs                   |  |  |
|      | 1121  | Regular Middle/Jr High Term                                  |  |
|      | 1122  | Summer Middle/Jr High Term                                   |  |
| 1130 | High School Programs                          |  |  |
|      | 1131  | Regular HS Term  |  |
|      | 1132  | Summer HS Term   |  |
| 1140 | Preschool Services                            |  |  |
|      | 1141  | Regular Preschool  |  |
|      | 1142  | Title I Preschool  |  |
|      | 1190  | Other Regular Programs                                       |  |
| 1200 | Special Programs                              |  |  |
|      | 1210  | Programs for Gifted and Talented                             |  |
|      | 1220  | Programs for Special Education                               |  |
|      | 1221  | Programs for Students with Mild to Moderate Disabilities     |  |
|      | 1222  | Programs for Students with Severe Disabilities               |  |
|      | 1223  | Day Programs   |  |
|      | 1224  | Residential Programs   |  |
|      | 1225  | Homebound Programs   |  |
|      | 1226  | Early Childhood Programs (3-5)                               |  |
|      | 1227  | Prolonged Assistance Programs (0-2)                          |  |
|      | 1230  | Coordinated Early Intervening Services (CEIS)                |  |
|      | 1250  | Culturally Different (L.E.P.)                                |  |
|      | 1270  | Programs for Educationally Deprived (Title I)                |  |
|      | 1273  | Title I - Helping Disadvantaged Children Meet High Standards |  |
|      | 1290  | Other Special Programs                                       |  |
|      | 1293  | Contracts--Outside State                                     |  |
|      | 1294  | Contracts--Inside State                                      |  |
|      | 1299  | Other (Alternative Schooling)                                |  |
| 1300 | Adult Continuing Education Programs           |  |  |
|      | 1310  | Adult Education and Family Literacy (AEL)                    |  |
|      | 1390  | Other Adult Continuing Education Programs                    |  |
| 1500 | Postsecondary Occupational Programs (FUND 23) |  |  |
|      | 1506  | Agriculture, Food & Natural Resources                        |  |
|      | 1512  | Architecture & Construction                                  |  |
|      | 1518  | Arts, A/V Technology & Communications                        |  |
|      | 1524  | Business, Management & Administration                        |  |
|      | 1530  | Education & Training   |  |
|      | 1536  | Finance  |  |
|      | 1539  | Government & Public Administration                           |  |
|      | 1542  | Health Science   |  |
|      | 1548  | Hospitality & Tourism  |  |
|      | 1554  | Human Services   |  |
|      | 1560  | Information Technology                                       |  |
|      | 1566  | Law, Public Safety, Corrections & Security                   |  |
|      | 1572  | Manufacturing  |  |
|      | 1578  | Marketing, Sales & Service                                   |  |
|      | 1584  | Science, Technology, Engineering & Math                      |  |
|      | 1590  | Transportation, Distribution & Logistics                     |  |
|      | 1599  | Program Preparation  |  |
| 1800 | Postsecondary Special Services                |  |  |
|      | 1810  | Disability Accommodations                                    |  |
|      | 1830  | Resource Center  |  |
|      | 1840  | Student Organization   |  |
|      | 1860  | Non-Traditional/Equity                                       |  |
|      | 1890  | Tech Prep  |  |
| 1900 | Corporate Education                           |  |  |
| 2000 | Support Services                              |  |  |
| 2100 | Support Services--Students                    |  |  |
|      | 2110  | Attendance and Social Work Services                          |  |
|      | 2111  | Attendance and Social Work Director                          |  |
|      | 2112  | Attendance Service   |  |
|      | 2113  | Social Work Services   |  |
|      | 2114  | Student Accounting Services                                  |  |

|      |      |  |
|------|------|--|
|      | 2115 | Drug and Alcohol Services  |
|      | 2116 | Title I Attendance and Social Work Services  |
|      | 2119 | Other Attendance and Social Work Services  |
| 2120 |      | Guidance Services  |
|      | 2121 | Guidance Services Director   |
|      | 2122 | Counseling Services (Guidance Counselors)  |
|      | 2123 | Appraisal Services   |
|      | 2124 | CEIS Evaluation Services   |
|      | 2125 | Records Maintenance Services   |
|      | 2126 | Placement Services   |
|      | 2127 | Recruitment Services   |
|      | 2128 | Title I Parent Involvement Activities  |
|      | 2129 | Other Guidance Services  |
| 2130 |      | Health Services  |
|      | 2131 | Health Services Director   |
|      | 2132 | Medical Services   |
|      | 2133 | Dental Services  |
|      | 2134 | Nurse Services   |
|      | 2139 | Other Health Services  |
| 2140 |      | Psychological Services   |
|      | 2141 | Psychological Services Director  |
|      | 2142 | Psychological Testing Services   |
|      | 2143 | Psychological Counseling Services  |
|      | 2144 | Psychotherapy Services   |
|      | 2149 | Other Psychological Services   |
| 2150 |      | Speech Pathology Services  |
|      | 2151 | Speech Pathology Services Director   |
|      | 2152 | Speech Pathology Services  |
|      | 2159 | Other Speech Pathology Services  |
| 2160 |      | Audiology Services   |
|      | 2161 | Audiology Services Director  |
|      | 2162 | Audiology Services   |
|      | 2169 | Other Audiology Services   |
| 2170 |      | Student Therapy Services   |
|      | 2171 | Physical Therapy   |
|      | 2172 | Occupational Therapy   |
|      | 2173 | Recreational Therapy   |
|      | 2179 | Other Therapy Services   |
| 2180 |      | Orientation and Mobility Services  |
|      | 2181 | Orientation and Mobility Services Director   |
|      | 2182 | Orientation and Mobility Services  |
|      | 2189 | Other Orientation and Mobility Services  |
| 2200 |      | Support Services--Instructional Staff  |
| 2210 |      | Improvement of Instruction Services  |
|      | 2211 | Improvement of Instruction Director  |
|      | 2212 | Instruction and Curriculum Development Services  |
|      | 2213 | Instructional Staff Training Services (Title II, Workforce Development Grant and Mentor Prg) |
|      | 2214 | Title I Professional Development Services  |
|      | 2215 | CEIS Professional Development Services   |
|      | 2219 | Other Improvement of Instruction Services  |
| 2220 |      | Educational Media Services   |
|      | 2221 | Educational Media Services Director  |
|      | 2222 | School Library Services  |
|      | 2223 | Audiovisual Services   |
|      | 2224 | Educational Television Services  |
|      | 2225 | Computer-Assisted Instruction Services   |
|      | 2226 | RDT Facilities and Support Staff   |
|      | 2227 | Technology in School (Support staff for technology maintenance)                              |
|      | 2229 | Other Educational Media Services   |
| 2300 |      | Support Services--General Administration   |
| 2310 |      | Board of Education Services  |
|      | 2311 | Board of Education Services  |
|      | 2312 | Board Secretary Services   |
|      | 2314 | Election Services  |
|      | 2315 | Legal Services   |
|      | 2316 | Tax Assessment and Collection Services   |
|      | 2317 | Audit Services   |
|      | 2319 | Other Board of Education Services  |
| 2320 |      | Executive Administration Services  |
|      | 2321 | Office of the Superintendent Services  |
|      | 2322 | Community Relations Services   |

|      |      |   |
|------|------|---|
|      | 2323 | Staff Relations and Negotiations Services                     |
|      | 2324 | State and Federal Relations Services                          |
|      | 2329 | Other Executive Administration Services                       |
| 2400 |      | Support Services--School Administration                       |
|      | 2410 | Office of the Principal Services                              |
|      | 2420 | Vocational School - Director's Office                         |
|      | 2430 | Financial Aids Administration                                 |
|      | 2440 | Title I Program Administration                                |
|      | 2490 | Other Support Services--School Administration                 |
| 2500 |      | Support Services--Business                                    |
|      | 2520 | Fiscal Services   |
|      | 2521 | Fiscal Director   |
|      | 2522 | Budgeting Services  |
|      | 2523 | Receiving and Disbursing Funds Services                       |
|      | 2524 | Payroll Services  |
|      | 2525 | Financial Accounting Services                                 |
|      | 2526 | Internal Auditing Services                                    |
|      | 2527 | Property Accounting Services                                  |
|      | 2529 | Other Fiscal Services   |
|      | 2530 | Facilities Acquisition and Construction Services              |
|      | 2531 | Facilities Acquisition and Construction Director              |
|      | 2532 | Land Acquisition and Development Services                     |
|      | 2533 | Architecture and Engineering Services                         |
|      | 2534 | Educational Specifications Development Services               |
|      | 2535 | Building Acquisition, Construction and Improvements Services  |
|      | 2539 | Other Facilities Acquisition and Construction Services        |
|      | 2540 | Operation and Maintenance of Plant Services                   |
|      | 2541 | Operation and Maintenance of Plant Director                   |
|      | 2542 | Care and Upkeep of Buildings Services                         |
|      | 2543 | Care and Upkeep of Grounds Services                           |
|      | 2544 | Care and Upkeep of Equipment Services                         |
|      | 2545 | Vehicle Servicing and Maintenance Services (Other than Buses) |
|      | 2546 | Security Services   |
|      | 2547 | Land and Building Rental                                      |
|      | 2548 | Title I Operation & Maintenance of Plant                      |
|      | 2549 | Other Operation and Maintenance of Plant Services             |
|      | 2550 | Student Transportation Services                               |
|      | 2551 | Student Transportation Director                               |
|      | 2552 | Vehicle Operation Services                                    |
|      | 2553 | Monitoring Services   |
|      | 2554 | Vehicle Servicing and Maintenance Services                    |
|      | 2555 | Contracted Services (includes mileage reimbursements)         |
|      | 2556 | Title I Student Transportation Services                       |
|      | 2559 | Other Pupil Transportation Services                           |
|      | 2560 | Food Services   |
|      | 2561 | Food Services Director  |
|      | 2562 | Food Preparation and Dispensing Services                      |
|      | 2563 | Food Delivery Services  |
|      | 2569 | Other Food Services   |
|      | 2570 | Internal Services   |
|      | 2571 | Internal Services Director                                    |
|      | 2572 | Purchasing Services   |
|      | 2573 | Warehousing and Distributing Services                         |
|      | 2574 | Printing, Publishing and Duplicating Services                 |
|      | 2579 | Other Internal Services                                       |
|      | 2580 | Bookstore Services  |
|      | 2581 | Bookstore Director  |
|      | 2582 | Purchasing Services   |
|      | 2583 | Warehousing Services  |
|      | 2584 | Selling Services  |
|      | 2589 | Other Bookstore Services                                      |
|      | 2590 | Other Support Services-Business                               |
| 2600 |      | Support Services--Central                                     |
|      | 2610 | Direction of Central Support Services                         |
|      | 2620 | Planning, Research, Development and Evaluation Services       |
|      | 2621 | Planning, Research, Development and Evaluation Director       |
|      | 2622 | Development Services  |
|      | 2623 | Evaluation Services   |
|      | 2624 | Planning Services   |
|      | 2625 | Research Services   |
|      | 2626 | Title I Program Evaluation Services                           |

|      |      |   |
|------|------|---|
|      | 2629 | Other Planning, Research, Development and Evaluation Services |
| 2630 |      | Information Services  |
|      | 2631 | Information Services Director                                 |
|      | 2632 | Internal Information Services                                 |
|      | 2633 | Public Information Services                                   |
|      | 2634 | Management Information Services                               |
|      | 2639 | Other Information Services                                    |
| 2640 |      | Staff Services  |
|      | 2641 | Staff Services Director                                       |
|      | 2642 | Recruitment and Placement Services                            |
|      | 2643 | Staff Accounting Services                                     |
|      | 2644 | In-Service Training Services (For Non-Instructional Staff)    |
|      | 2645 | Health Services   |
|      | 2649 | Other Staff Services  |
| 2650 |      | Statistical Services  |
|      | 2651 | Statistical Services Director                                 |
|      | 2652 | Statistical Analysis Services                                 |
|      | 2653 | Statistical Reporting Services                                |
|      | 2659 | Other Statistical Services                                    |
| 2660 |      | Data Processing Services                                      |
|      | 2661 | Data Processing Services Director                             |
|      | 2662 | Systems Analysis Services                                     |
|      | 2663 | Programming Services  |
|      | 2664 | Operations Services   |
|      | 2669 | Other Data Processing Services                                |
| 2690 |      | Other Support Services--Central                               |
| 2700 |      | Support Services--Special Education                           |
|      | 2710 | Special Education Administrative Costs                        |
|      | 2730 | Special Education Transportation Costs                        |
|      | 2731 | Deaf-Blind  |
|      | 2732 | Emotionally Disturbed   |
|      | 2733 | Cognitive Disability  |
|      | 2734 | Hearing Loss  |
|      | 2735 | Specific Learning Disabled                                    |
|      | 2736 | Multiple Disabilities   |
|      | 2737 | Orthopedic Impairments  |
|      | 2738 | Vision Loss   |
|      | 2739 | Deafness  |
|      | 2740 | Speech/Language Impairments                                   |
|      | 2741 | Other Health Impaired   |
|      | 2742 | Autism  |
|      | 2743 | Traumatic Brain Injury  |
|      | 2744 | Preschool (age 3-5)   |
|      | 2745 | Early Intervention (age 0-2)                                  |
| 2750 |      | Other Special Education Costs (includes residential costs)    |
|      | 2751 | Deaf-Blind  |
|      | 2752 | Emotionally Disturbed   |
|      | 2753 | Cognitive Disability  |
|      | 2754 | Hearing Loss  |
|      | 2755 | Specific Learning Disabled                                    |
|      | 2756 | Multiple Disabilities   |
|      | 2757 | Orthopedic Impairments  |
|      | 2758 | Vision Loss   |
|      | 2759 | Deafness  |
|      | 2760 | Speech/Language Impairments                                   |
|      | 2761 | Other Health Impaired   |
|      | 2762 | Autism  |
|      | 2763 | Traumatic Brain Injury  |
|      | 2764 | Preschool (age 3-5)   |
|      | 2765 | Early Intervention (age 0-2)                                  |
| 2800 |      | Resale Services   |
|      | 2810 | Postsecondary Resales/Service                                 |
|      | 2811 | R/S - Agriculture   |
|      | 2812 | R/S - Business and Office                                     |
|      | 2813 | R/S - Marketing and Distribution                              |
|      | 2814 | R/S - Personal Services                                       |
|      | 2815 | R/S - Health Careers  |
|      | 2816 | R/S - Food Occupations  |
|      | 2817 | R/S - Construction Trades                                     |
|      | 2818 | R/S - Electrical and Electronic Technology                    |
|      | 2819 | R/S - Mechanical Technology                                   |

|      |   |
|------|---|
| 2820 | R/S - Precision Production                    |
| 2821 | R/S - Engineering and Related Technology      |
| 2822 | R/S - Protective Services                     |
| 2823 | R/S - Law                                     |
| 2824 | Resales/Services - Parts Department           |
| 2825 | Resales/Services - Other                      |
| 2900 | Other Support Services                        |
| 3000 | Community Services                            |
| 3100 | Community Services Director                   |
| 3200 | Community Recreation Services                 |
| 3300 | Civic Services                                |
| 3400 | Public Library Services                       |
| 3500 | Custody and Care of Children Services         |
| 3600 | Welfare Activities Services                   |
| 3700 | Nonpublic School Student Services             |
| 3710 | Nonpublic School Instruction Services         |
| 3711 | Title I Nonpublic Instructional Services      |
| 3719 | Other Nonpublic School Instructional Services |
| 3720 | Nonpublic School Support Services             |
| 3721 | Title I Nonpublic School Support Services     |
| 3729 | Other Nonpublic School Support Services       |
| 3790 | Other Nonpublic School Services               |
| 3900 | Other Community Services                      |
| 4000 | Nonprogrammed Charges                         |
| 4200 | Student Financial Aid                         |
| 4300 | Scholarships                                  |
| 4400 | Payments to State—Unemployment                |
| 4500 | Early Retirement Payment                      |
| 4600 | Insurance Costs                               |
| 4610 | Retiree Insurance Premiums                    |
| 4620 | Self Insurance Costs                          |
| 4621 | Self Insurance Claims                         |
| 4622 | Self Insurance Administrative Costs           |
| 4700 | Pension Expense                               |
| 4900 | Other Non-Programmed Costs                    |
| 5000 | Debt Services (Includes Lease Purchase Pmts)  |
| 6000 | Cocurricular Activities                       |
| 6100 | Male Activities                               |
| 6200 | Female Activities                             |
| 6500 | Transportation                                |
| 6900 | Combined Activities                           |
| 7000 | Contingencies <b>(BUDGET ITEM ONLY)</b>       |
| 7500 | Capital Outlay                                |
| 8000 | Other Uses                                    |
| 8100 | Other Financing Uses                          |
| 8110 | Transfers Out                                 |
| 8120 | Payment to Refunded Debt Escrow Agent         |
| 8130 | Special Items                                 |
| 8140 | Extraordinary Items                           |
| 8150 | Discount on Bonds Issued                      |

## LISTING OF EXPENDITURE OBJECTS

### EXPENDITURE OBJECTS—SUBOBJECTS--DETAIL

|     |  |
|-----|--|
| 100 | Salaries   |
| 110 | Regular Salaries                                       |
| 111 | Certified Staff  |
| 112 | Instructional Aide/Paraprofessional                    |
| 113 | Administrative   |
| 114 | Classified Staff                                       |
| 119 | Other Compensation                                     |
| 120 | Temporary Salaries                                     |
| 130 | Overtime Salaries                                      |
| 140 | Compensated Absence Salaries                           |
| 150 | Early Retirement Payment                               |
| 190 | Other Salaries   |
| 200 | Employee Benefits                                      |
| 210 | Social Security  |
| 220 | Employees' Retirement System                           |
| 230 | Group Health, Life, Vision or Dental Insurance         |
| 240 | Worker's Compensation Insurance                        |
| 250 | Unemployment Insurance                                 |
| 260 | Disability Insurance                                   |
| 270 | Annuities  |
| 290 | Other Employee Benefits                                |
| 300 | Purchased Services                                     |
| 310 | Professional/Technical/Specialized Services            |
| 311 | Services Purchased from a School District In State     |
| 312 | Services Purchased from a School District Out of State |
| 313 | Services Purchased from a Cooperative                  |
| 314 | Services Purchased from a Consortium                   |
| 315 | Registration Fees                                      |
| 319 | Other Professional and Technical Services              |
| 320 | Property Services                                      |
| 321 | Public Utility Services                                |
| 322 | Cleaning Services                                      |
| 323 | Repairs and Maintenance Services                       |
| 325 | Rentals  |
| 329 | Other Property Services                                |
| 330 | Transportation Services                                |
| 331 | Contracted Bus Service                                 |
| 332 | Mileage Paid to Parents                                |
| 333 | Payments in Lieu of Transportation                     |
| 334 | Travel   |
| 335 | Transportation--Common Carrier or Bus Service          |
| 339 | Other Transportation Services                          |
| 340 | Communication  |
| 350 | Advertising  |
| 360 | Printing and Binding                                   |
| 370 | Tuition  |
| 371 | Payments to Other School Districts In State            |
| 372 | Payments to Other School Districts Out of State        |
| 373 | Payments to Other Educational Institutions             |
| 374 | Interfund Tuition Payments                             |
| 379 | All Other Tuition                                      |
| 390 | Other Purchased Services                               |
| 391 | Residential Services                                   |
| 393 | Distance Learning Fees                                 |
| 399 | All Other Purchased Services                           |
| 400 | Supplies and Materials                                 |
| 410 | Consumable Supplies                                    |
| 411 | Non-Technology Supplies                                |
| 412 | Technology Supplies                                    |
| 413 | Motor Fuel   |
| 420 | Textbooks and Periodicals                              |
| 421 | Printed Textbooks                                      |
| 422 | Instructional Software                                 |
| 423 | Electronic Textbooks                                   |
| 424 | Instructional Workbooks and Classroom Subscriptions    |
| 425 | Periodicals  |
| 450 | Warehouse Inventory Adjustment                         |

|     |                                |  |
|-----|--------------------------------|--|
| 460 | Food                           |  |
|     | 461                            | Cost of Sales - Purchased                                |
|     | 462                            | Cost of Sales - Donated (commodities)                    |
| 470 | NON Consumable Supplies        |  |
|     | 471                            | Computer Equipment (Non-Capitalized)                     |
|     | 472                            | Non-Instructional Computer Software (Administrative)     |
|     | 473                            | Computer Licensing Fees                                  |
|     | 479                            | Other NON-consumable Supplies                            |
| 500 | Capital Acquisitions           |  |
|     | 510                            | Land   |
|     | 520                            | Buildings  |
|     | 530                            | Improvements Other Than Buildings                        |
| 540 | Equipment                      |  |
|     | 541                            | Computer Equipment                                       |
|     | 549                            | Other Equipment  |
|     | 550                            | Vehicles (Licensed)                                      |
|     | 560                            | Library Media  |
|     | 590                            | Other Capital Acquisitions                               |
| 600 | Other Objects                  |  |
|     | 610                            | Debt Service   |
|     | 611                            | Redemption of Principal                                  |
|     | 612                            | Interest   |
|     | 613                            | Fiscal Agent's Fees                                      |
|     | 614                            | Issuance Costs   |
|     | 615                            | Refunding Escrow   |
|     | 616                            | Amortization of Bond Issuance & Other Debt-Related Costs |
|     | 617                            | Amortization of Discount on Issuance of Bonds            |
|     | 619                            | Other Debt Service Costs                                 |
|     | 640                            | Dues and Fees  |
|     | 650                            | Insurance and Judgments                                  |
|     | 651                            | Property, Liability and Fidelity Insurance               |
|     | 653                            | Judgments Against the School District                    |
|     | 654                            | Self Insurance Claims                                    |
|     | 659                            | Other Insurance and Judgments                            |
|     | 670                            | Student Loan Match                                       |
|     | 680                            | Scholarships   |
|     | 690                            | Miscellaneous Objects                                    |
| 800 | Loss of Capital Assets         |  |
|     | 810                            | Loss on Disposal of Capital Assets                       |
|     | 820                            | Loss on Damage to Capital Assets                         |
| 900 | Depreciation of Capital Assets |  |
|     | 910                            | Depreciation--Local Funds                                |
|     | 920                            | Depreciation--Federal Assistance                         |
|     | 930                            | Amortization Expense                                     |