

# 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		
	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	