

FY2018 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)
 - 4153 Title IV, Part A - Student Support & Academic Enrichment Prg (CFDA 84.424)**
 - 4155 Child Care & Development Grant (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 (BUDGET ITEM ONLY) |
| 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 |