

# FY2021 CHART OF ACCOUNTS

as of 5/20/2021



## SCHOOL FUNDS

- 10 General Fund
  - 20 Special Revenue Funds
    - 21 Capital Outlay Fund
    - 22 Special Education Fund
    - 23 Post Secondary Vocational-Technical 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                           |
| 1489 | Technical Studies   |
| 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 (SDCL 13-15) |
| 1950 | Refund of Prior Years' Expenditures                                    |
| 1960 | 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                                |
| 2900 | Other  |
| 3000 | Revenue from State Sources   |
| 3100 | Grants-in-Aid  |
| 3110 | Unrestricted Grants-in-Aid   |
| 3111 | State Aid  |
| 3112 | State Apportionment  |
| 3113 | Renewable Facility Tax   |
| 3114 | Bank Franchise Tax   |
| 3119 | Other  |
| 3120 | Restricted Grants-in-Aid   |
| 3121 | Exceptional Children   |
| 3125 | Mentor Teacher Program   |
| 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)  |
| 4129 | Other Unrestricted Grants from the Federal Government through the State                     |
| 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 Restricted Grants directly from the Federal Govt                                      |
| 4150 | Restricted Grants-in-Aid Received from Federal Government through the State                 |
| 4151 | Other Restricted 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 - <b>ALL PROGRAMS</b> |
| 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)                           |
| 4190 | Elementary & Secondary School Emergency Relief Funds (ESSER II) (84.425D)                   |
| 4191 | Elementary & Secondary School Emergency Relief Funds (ESSER III) (84.425U)                  |
| 4195 | Governor's Emergency Education Relief Funds (GEER I) (84.425C)                              |
| 4196 | Governor's Emergency Education Relief Funds (GEER II) (84.425C)                             |
| 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 Debt 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                      |  |
|      | 1589  | Technical Studies  |  |
|      | 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 & 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 <b>Debt</b> 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                                     |