

FY2025 CHART OF ACCOUNTS

as of 5/22/2025



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 Custodial Funds
 - 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	
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
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
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 (ALN 84.041)
4120	Unrestricted Grants-in-Aid Received from Federal Government through the State
4121	National Minerals (ALN 15.227)
4122	Taylor Grazing (ALN 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 (ALN 10.665)
4133	Bankhead Jones Farm Tenant (ALN 10.901)
4134	US Fish & Wildlife Services (Wetlands) (ALN 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 (ALN 84.060)
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 (ALN 84.366)
4153	Title IV, Part A - Student Support & Academic Enrichment Prg (ALN 84.424)
4155	Child Care & Development Grant (ALN 93.575)
4158	Improving the Academic Achievement of Disadvantaged Children, Title I - ALL PROGRAMS
4159	Teacher and Principal Training and Recruiting, Part A Title II (ALN 84.367)
4160	Language Instruction for LEP & Immigrant Students - Title III (ALN 84.365)
4161	Perkins - Vocational Education (ALN 84.048)
4165	Financial Aids Post-Secondary (Pell, FSEOG, PLUS)
4166	Federal Work Study Program (ALN 84.033)
4172	Adult Basic Education (ALN 84.002)
4175	Special Education, IDEA, Part B, Section 611 (ALN 84.027)
4186	Special Education, IDEA, Part B, Section 619 Preschool (ALN 84.173)
4187	Special Education – Infants & Toddlers (Birth to 3) (ALN 84.181)
4191	Elementary & Secondary School Emergency Relief Funds (ESSER III) (ALN 84.425U)
4196	Governor's Emergency Education Relief Funds (GEER II) (ALN 84.425C)
4200	Revenue in Lieu of Taxes (PILT) (ALN 15.226)
4300	Revenue for/on Behalf of the School District
4400	Johnson O'Malley Funds (ALN 15.130)
4800	Food Service Assistance
4810	Federal Reimbursement (ALN 10.553 and 10.555)
4820	Donated Food (ALN 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 Proceeds
5125	Capital Outlay Certificates Issued
5126	Refunding Capital Outlay Certificates Issued
5127	Note Proceeds
5128	Subscription Proceeds
5129	Other Debts Issued
5130	Sale of Surplus Property (SDCL 6-13-8)
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	Emotional Behavioral Disability
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	Emotional Behavioral Disability
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 Debt 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
570	Intangibles
590	Other Capital Acquisitions
600	Other Objects
610	Debt Service
611	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