

South Dakota Department of Education
Cost Categories by Indirect Cost Rate
Restricted

Form Category	Function	Function Name	Indirect	Direct or Unallowable	Excluded
1000 Instruction	1110	Elementary Programs		X	
1000 Instruction	1120	Middle/Junior High Programs		X	
1000 Instruction	1130	High School Programs		X	
1000 Instruction	1140	Preschool Services		X	
1000 Instruction	1190	Other Regular Programs		X	
1000 Instruction	1210	Programs for Gifted and Talented		X	
1000 Instruction	1120	Programs for Special Education		X	
1000 Instruction	1230	Coordinated Early Intervening Services (CEIS)		X	
1000 Instruction	1250	Culturally Different (L.E.P.)		X	
1000 Instruction	1270	Programs for the Educationally Deprived (Title I)		X	
1000 Instruction	1290	Other Special Programs		X	
1000 Instruction	1390	Other Adult Continuing Education Programs		X	
2100 Support Services, Students	2110	Attendance and Social Work Services		X	
2100 Support Services, Students	2120	Guidance Services		X	
2100 Support Services, Students	2130	Health Services		X	
2100 Support Services, Students	2140	Psychological Services		X	
2100 Support Services, Students	2150	Speech Pathology Services		X	
2100 Support Services, Students	2160	Audiology Services		X	
2100 Support Services, Students	2170	Student Therapy Services		X	
2100 Support Services, Students	2180	Orientation and Mobility Services		X	
2200 Support Services, Instructional Staff	2210	Improvement of Instruction Services		X	
2200 Support Services, Instructional Staff	2220	Educational Media Services		X	
2300 Support Services, General Administration	2310	Board of Education Services		X	
2300 Support Services, General Administration	2320	Executive Administrative Services		X	
2400 Support Services, School Administration	2410	Office of the Principal Services		X	
2400 Support Services, School Administration	2440	Title I Program Administration		X	
2400 Support Services, School Administration	2490	Other Support Services--School Administration		X	
2500 Support Services, Business	2520	Fiscal Services	X		
2500 Support Services, Business	2530	Facilities Acquisition and Construction Services			X
2500 Support Services, Business	2540	Operation and Maintenance of Plant Services		X	
2500 Support Services, Business	2550	Student Transportation Services		X	
2500 Support Services, Business	2560	Food Services		X	
2500 Support Services, Business	2571	Internal Services	X		
2500 Support Services, Business	2590	Other Support Services-Business		X	
2600 Support Services, Central	2610	Support Services-Central	X		
2600 Support Services, Central	2620	Planning Research Development & Evaluation Services	X		
2600 Support Services, Central	2630	Information Services	X		
2600 Support Services, Central	2640	Staff Services	X		
2600 Support Services, Central	2650	Statistical Services	X		
2600 Support Services, Central	2660	Data Processing Services	X		
2600 Support Services, Central	2690	Other Support Services--Central	X		
2700 Support Services, Special Education	2710	Special Education Administrative Services		X	
2700 Support Services, Special Education	2730	Special Education Transportation Services		X	
2700 Support Services, Special Education	2750	Other Special Education Services		X	
2900 Support Services, Other	2900	Other Support Services		X	
3000 Community Services	3100	Community Services Direction		X	
3000 Community Services	3200	Community Recreation Services		X	
3000 Community Services	3300	Civic Services		X	
3000 Community Services	3400	Public Library Services		X	
3000 Community Services	3500	Custody and Care of Children Services		X	
3000 Community Services	3600	Welfare Activities Services		X	
3000 Community Services	3710	NonPublic School Instruction Services		X	
3000 Community Services	3720	Nonpublic School Support Services		X	
3000 Community Services	3790	Other Nonpublic School Services		X	
3000 Community Services	3900	Other Community Services		X	
4000 Nonprogrammed Charges	4300	Scholarships		X	
4000 Nonprogrammed Charges	4400	Payments to State-Unemployment		X	
4000 Nonprogrammed Charges	4500	Early Retirement Payment		X	
4000 Nonprogrammed Charges	4600	Insurance Costs		X	
4000 Nonprogrammed Charges	4700	Pension Expense		X	
4000 Nonprogrammed Charges	4900	Other Non-Programmed Costs		X	
5000 Debt Services	5000	Debt Services			X
6000 Cocurricular Activities	6100	Cocurricular Male Activities		X	
6000 Cocurricular Activities	6200	Cocurricular Female Activities		X	
6000 Cocurricular Activities	6500	Cocurricular Transportation Services		X	
6000 Cocurricular Activities	6900	Cocurricular Combined Activities		X	
7500 Capital Outlay	7500	Capital Outlay			X

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Form Category	Function	Function Name	Indirect	Direct or Unallowable	Excluded
8000 Other Financing Uses	8110	Transfers Out			X
8000 Other Financing Uses	8120	Payment to Refunded Debt Escrow Agent			X
8000 Other Financing Uses	8130	Special Items			X
8000 Other Financing Uses	8140	Extraordinary Items			X
8000 Other Financing Uses	8150	Discount on Debt Issued			X
51 Food Services Fund	Fund 51	Food Service Fund		X	
53 Other Enterprise Fund	Fund 53	Other Enterprise Fund		X	

South Dakota Department of Education
Cost Categories by Indirect Cost Rate
Unrestricted

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1000 Instruction	1110	Elementary Programs		X	
1000 Instruction	1120	Middle/Junior High Programs		X	
1000 Instruction	1130	High School Programs		X	
1000 Instruction	1140	Preschool Services		X	
1000 Instruction	1190	Other Regular Programs		X	
1000 Instruction	1210	Programs for Gifted and Talented		X	
1000 Instruction	1120	Programs for Special Education		X	
1000 Instruction	1230	Coordinated Early Intervening Services (CEIS)		X	
1000 Instruction	1250	Culturally Different (L.E.P.)		X	
1000 Instruction	1270	Programs for the Educationally Deprived (Title I)		X	
1000 Instruction	1290	Other Special Programs		X	
1000 Instruction	1390	Other Adult Continuing Education Programs		X	
2100 Support Services, Students	2110	Attendance and Social Work Services		X	
2100 Support Services, Students	2120	Guidance Services		X	
2100 Support Services, Students	2130	Health Services		X	
2100 Support Services, Students	2140	Psychological Services		X	
2100 Support Services, Students	2150	Speech Pathology Services		X	
2100 Support Services, Students	2160	Audiology Services		X	
2100 Support Services, Students	2170	Student Therapy Services		X	
2100 Support Services, Students	2180	Orientation and Mobility Services		X	
2200 Support Services, Instructional Staff	2210	Improvement of Instruction Services		X	
2200 Support Services, Instructional Staff	2220	Educational Media Services		X	
2300 Support Services, General Administration	2310	Board of Education Services		X	
2300 Support Services, General Administration	2320	Executive Administrative Services		X	
2400 Support Services, School Administration	2410	Office of the Principal Services		X	
2400 Support Services, School Administration	2440	Title I Program Administration		X	
2400 Support Services, School Administration	2490	Other Support Services--School Administration		X	
2500 Support Services, Business	2520	Fiscal Services	X		
2500 Support Services, Business	2530	Facilities Acquisition and Construction Services			X
2500 Support Services, Business	2540	Operation and Maintenance of Plant Services	X		
2500 Support Services, Business	2550	Student Transportation Services		X	
2500 Support Services, Business	2560	Food Services		X	
2500 Support Services, Business	2571	Internal Services	X		
2500 Support Services, Business	2590	Other Support Services-Business		X	
2600 Support Services, Central	2610	Support Services-Central	X		
2600 Support Services, Central	2620	Planning Research Development & Evaluation Services	X		
2600 Support Services, Central	2630	Information Services	X		
2600 Support Services, Central	2640	Staff Services	X		
2600 Support Services, Central	2650	Statistical Services	X		
2600 Support Services, Central	2660	Data Processing Services	X		
2600 Support Services, Central	2690	Other Support Services--Central	X		
2700 Support Services, Special Education	2710	Special Education Administrative Services		X	
2700 Support Services, Special Education	2730	Special Education Transportation Services		X	
2700 Support Services, Special Education	2750	Other Special Education Services		X	
2900 Support Services, Other	2900	Other Support Services		X	
3000 Community Services	3100	Community Services Direction		X	
3000 Community Services	3200	Community Recreation Services		X	
3000 Community Services	3300	Civic Services		X	
3000 Community Services	3400	Public Library Services		X	
3000 Community Services	3500	Custody and Care of Children Services		X	
3000 Community Services	3600	Welfare Activities Services		X	
3000 Community Services	3710	Nonpublic School Instruction Services		X	
3000 Community Services	3720	Nonpublic School Support Services		X	
3000 Community Services	3790	Other Nonpublic School Services		X	
3000 Community Services	3900	Other Community Services		X	
4000 Nonprogrammed Charges	4300	Scholarships		X	
4000 Nonprogrammed Charges	4400	Payments to State-Unemployment		X	

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4000 Nonprogrammed Charges	4600	Insurance Costs		X	
4000 Nonprogrammed Charges	4700	Pension Expense		X	
4000 Nonprogrammed Charges	4900	Other Non-Programmed Costs		X	
5000 Debt Services	5000	Debt Services			X
6000 Cocurricular Activities	6100	Cocurricular Male Activities		X	
6000 Cocurricular Activities	6200	Cocurricular Female Activities		X	
6000 Cocurricular Activities	6500	Cocurricular Transportation Services		X	
6000 Cocurricular Activities	6900	Cocurricular Combined Activities		X	
7500 Capital Outlay	7500	Capital Outlay			X
8000 Other Financing Uses	8110	Transfers Out			X
8000 Other Financing Uses	8120	Payment to Refunded Debt Escrow Agent			X
8000 Other Financing Uses	8130	Special Items			X
8000 Other Financing Uses	8140	Extraordinary Items			X
8000 Other Financing Uses	8150	Discount on Debt Issued			X
51 Food Services Fund	Fund 51	Food Service Fund		X	
53 Other Enterprise Fund	Fund 53	Other Enterprise Fund		X	