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

Restricted	1			Direct or	
Form Category	Function	Function Name	Indirect	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 1000 Instruction	1120 1230	Programs for Special Education 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		Х	
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		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 2200 Support Services, Instructional Staff	2180 2210	Orientation and Mobility Services 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		Х	
2400 Support Services, School Administration	2440	Title I Program Administration		Х	
2400 Support Services, School Administration	2490	Other Support ServicesSchool Administration		Х	
2500 Support Services, Business	2520	Fiscal Services	Х		
2500 Support Services, Business	2530	Facilities Acquisition and Construction Services			Х
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	Х	V	
2500 Support Services, Business	2590 2610	Other Support Services-Business	Х	Х	
2600 Support Services, Central 2600 Support Services, Central	2620	Support Services-Central 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		Statistical Services	Х		
2600 Support Services, Central	2660	Data Processing Services	Х		
2600 Support Services, Central	2690	Other Support ServicesCentral	Х		
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 3000 Community Services	3300 3400	Civic Services 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		Х	
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	-	Х	Х
5000 Debt Services 6000 Cocurricular Activities	5000 6100	Debt Services Cocurricular Male Activities		Х	^
6000 Cocurricular Activities	• 0100	Cocurricular Iviale Activities			
5555 Cocarricatar / tetrvities		Cocurricular Female Activities		X	
6000 Cocurricular Activities	6200	Cocurricular Female Activities Cocurricular Transportation Services		X	
6000 Cocurricular Activities 6000 Cocurricular Activities		Cocurricular Female Activities Cocurricular Transportation Services Cocurricular Combined Activities			

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

## Restricted

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

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

Unrestricted	Unrestricted							
Form Category	Function	Function Name	Indirect	Direct or Unallowable	Excluded			
1000 Instruction	1110	Elementary Programs		Х				
1000 Instruction	1120	Middle/Junior High Programs		Х				
1000 Instruction	1130	High School Programs		Х				
1000 Instruction	1140	Preschool Services		Х				
1000 Instruction	1190	Other Regular Programs		Х				
1000 Instruction	1210	Programs for Gifted and Talented		Х				
1000 Instruction	1120	Programs for Special Education		Х				
1000 Instruction	1230	Coordinated Early Intervening Services (CEIS)		Х				
1000 Instruction	1250	Culturally Different (L.E.P.)		Х				
1000 Instruction	1270	Programs for the Educationally Deprived (Title I)		Х				
1000 Instruction	1290	Other Special Programs		Х				
1000 Instruction	1390	Other Adult Continuing Education Programs		Х				
2100 Support Services, Students	2110	Attendance and Social Work Services		Х				
2100 Support Services, Students	2120	Guidance Services		Х				
2100 Support Services, Students	2130	Health Services		Х				
2100 Support Services, Students	2140	Psychological Services		Х				
2100 Support Services, Students	2150	Speech Pathology Services		Х				
2100 Support Services, Students	2160	Audiology Services		Х				
2100 Support Services, Students	2170	Student Therapy Services		Х				
2100 Support Services, Students	2180	Orientation and Mobility Services		Х				
2200 Support Services, Instructional Staff	2210	Improvement of Instruction Services		X				
2200 Support Services, Instructional Staff	2220	Educational Media Services		Х				
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 ServicesSchool Administration		X				
2500 Support Services, Business	2520	Fiscal Services	Х	^				
2500 Support Services, Business	2530	Facilities Acquisition and Construction Services	^		Х			
2500 Support Services, Business	2540	Operation and Maintenance of Plant Services	Х		^			
2500 Support Services, Business	2550	Student Transportation Services	^	Х				
2500 Support Services, Business	2560	Food Services		X				
2500 Support Services, Business	2571	Internal Services	Х	^				
2500 Support Services, Business	2590	Other Support Services-Business	^					
2600 Support Services, Central	2610	Support Services - Central		Х				
2600 Support Services, Central	2620	Planning Research Development & Evaluation Services	X					
2600 Support Services, Central	2630	Information Services						
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 ServicesCentral						
2700 Support Services, Special Education	2710	Special Education Administrative Services	Х	V				
2700 Support Services, Special Education	2730	Special Education Transportation Services		X				
2700 Support Services, Special Education	2750			X				
	2900	Other Support Services		X				
2900 Support Services, Other	3100	Other Support Services Community Services Direction		X				
3000 Community Services 3000 Community Services	3200	Community Services Direction Community Recreation Services		X				
·				X				
3000 Community Services	3300	Civic Services  Public Library Sandos		X				
3000 Community Services	3400	Public Library Services  Custody and Care of Children 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		Х				
3000 Community Services	3720	Nonpublic School Support Services		Х				
3000 Community Services	3790	Other Nonpublic School Services		Х				
3000 Community Services	3900	Other Community Services		Х				
4000 Nonprogrammed Charges	4300	Scholarships		Х				
4000 Nonprogrammed Charges	4400	Payments to State-Unemployment		Х				

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

Form Category		Function Name		Direct or Unallowable	Excluded
	Function		Indirect		
4000 Nonprogrammed Charges	4500	Early Retirement Payment		Х	
4000 Nonprogrammed Charges	4600	Insurance Costs		Х	
4000 Nonprogrammed Charges	4700	Pension Expense		Х	
4000 Nonprogrammed Charges	4900	Other Non-Programmed Costs		Х	
5000 Debt Services	5000	Debt Services			Х
6000 Cocurricular Activities	6100	Cocurricular Male Activities		Х	
6000 Cocurricular Activities	6200	Cocurricular Female Activities		Х	
6000 Cocurricular Activities	6500	Cocurricular Transportation Services		Х	
6000 Cocurricular Activities	6900	Cocurricular Combined Activities		Х	
7500 Capital Outlay	7500	Capital Outlay			Х
8000 Other Financing Uses	8110	Transfers Out			Х
8000 Other Financing Uses	8120	Payment to Refunded Debt Escrow Agent			Х
8000 Other Financing Uses	8130	Special Items			Х
8000 Other Financing Uses	8140	Extraordinary Items			Х
8000 Other Financing Uses	8150	Discount on Debt Issued			Х
51 Food Services Fund	Fund 51	Food Service Fund		Х	
53 Other Enterprise Fund	Fund 53	Other Enterprise Fund		Х	