

FY2016 CHART OF ACCOUNTS

TABLE 1

	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 LEAs	
1210	Revenue in Lieu of Taxes	
1300	Tuition and Fees	
1310	School Tuition	
1311	Tuition from Students/Parents/Other	
1312	Tuition from Other LEAs Within the State	
1313	Tuition from Other LEAs Outside the State	
1314	Preschool Tuition	
1316	Non-credit Tuition from Students/Parents/Other	
1317	Non-credit Tuition from other LEAs Within the State	
1318	Non-credit Tuition From Other LEAs Outside the State	
1320	Adult Continuing Education Tuition	
1360	Regular Day School Transportation Fees	
1361	Tuition from Pupils or Parents	
1362	Tuition from Other LEAs Within the State	
1363	Tuition from Other LEAs Outside the State	
1370	Summer School Transportation Fees	
1371	Tuition from Pupils or Parents	
1372	Tuition from Other LEAs Within the State	
1373	Tuition from Other LEAs 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 Pupils	
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	Pupil Organization Memberships	
1740	Rentals, Cocurricular Activities	
1790	Other Pupil 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 LEAs
 - 1941 LEAs Within the State
 - 1942 LEAs Outside the State
 - 1943 Contracted Educational Services Provided Other LEAs 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 (formerly 4188)
 - 1973 Medicaid Indirect Administrative Services (formerly 4193)
 - 1979 Other Charges for Services
- 1980 Day Care Services
 - 1981 Day Care Center Services
 - 1982 Latchkey Services
 - 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
 - 3122 Training/Support to Teachers and School Leaders
 - 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 15.207)
 - 4122 Taylor Grazing (CFDA 15.206)
 - 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 12.000)

- 4133 Bankhead Jones Farm Tenant (CFDA 10.901)
- 4134 Federal Wetlands (CFDA 15.227)
- 4135 Restricted Grants-in-Aid Received from Federal Government Through an Intermediate Source
 - 4136 Technology Challenge Grant (CFDA 84.303A)
- 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)
- 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)
 - 4155 Out of Schoolltime Grant (Daycare) (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
 - 4160 Language Instruction for LEP & Immigrant Students - Title III (84.365)
 - 4161 Vocational Education (CFDA 84.048)
 - 4165 Financial Aids Administration
 - 4166 College Work Study
 - 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 LEA
- 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
 - 5130 Sale of Surplus Property
 - 5140 Compensation for Loss of General Capital Assets
 - 5150 Special Items
 - 5160 Extraordinary Items
 - 5170 Capital Contributions
 - 5180 Other

LISTING OF EXPENDITURE AND OTHER FINANCING USE ACCOUNTS

EXPENDITURE FUNCTION--SUBFUNCTION--SERVICE AREA--AREA OF RESPONSIBILITY

1000	Instruction		
1100	Regular Programs		
1110	Elementary Programs		
	1111	Regular Term	
	1112	Summer Term	
1120	Middle/Junior High Programs		
	1121	Regular Term	
	1122	Summer Term	
1130	High School Programs		
	1131	Regular Term	
	1132	Summer Term (Includes Project Easy)	
1140	Preschool Services		
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 - Improving the Academic Achievement of the Disadvantaged	
1290	Other Special Programs		
	1293	Contracts--Outside State	
	1294	Contracts--Inside State	
	1299	Other (i.e. Alternative Schooling)	
1300	Adult Continuing Education Programs		
1310	Adult Education and Family Literacy (AEL)		
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	Pupil Accounting Services	
	2115	Drug and Alcohol Services (Safe and Drug Free Grant)	
	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 (School to Work Grant) (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 (3-Day In-Service, Workforce Development Grant, and Mentor Prgm)
 - 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
 - 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 Services 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 Services 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 Services 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 Services Director
 2552 Vehicle Operation Services
 2553 Monitoring Services
 2554 Vehicle Servicing and Maintenance Services
 2555 Contracted Services
 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
2711	Deaf-Blind
2712	Emotionally Disturbed
2713	Cognitive Disability
2714	Hearing Loss
2715	Specific Learning Disabled
2716	Multiple Disabilities
2717	Orthopedic Impairments
2718	Vision Loss
2719	Deafness
2720	Speech/Language Impairments
2721	Other Health Impaired
2722	Autism
2723	Traumatic Brain Injury
2724	Preschool (age 3-5)
2725	Early Intervention (age 0-2)
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
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 Pupils 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

EXPENDITURE OBJECTS—SUBOBJECTS--DETAIL

100	Salaries	
110	Regular Salaries	
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, 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 another LEA In-State	
312	Services Purchased from another LEA 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 LEAs In State	
372	Payments to Other LEAs 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 Tuition & Fees	
399	All Other Purchased Services	
400	Supplies and Materials	
410	Consumable Supplies	
420	Textbooks (Includes Instructional Software)	
440	Periodicals	
450	Warehouse Inventory Adjustment	
460	Food	
461	Cost of Sales - Purchased	
462	Cost of Sales - Donated	
470	NON Consumable Supplies	
471	Computer Equipment (Non-Capitalized)	
472	Computer Software (Administrative)	
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	Advance 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 LEA
	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 Sale 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