

## EXPENDITURES AND OTHER USES CLASSIFICATIONS

### CHART OF ACCOUNTS

- 100 GENERAL GOVERNMENT - is a major functional area which includes subfunctions such as the legislature, judicial and financial administration of the county. Also included in this function are miscellaneous activities associated with the support of this function.
- 110 **Legislative** - this subfunction is charged with expenditures relating to activities of the legislative branch of county government.
- 111 Board of County Commissioners - this activity includes all object level expenditures incurred through the operation of the board.
- 112 Contingency - this activity may include an appropriation up to 5 percent of the operating expenditure budget. No expenditures are charged against this line item; however, the appropriation is transferred to other line items requiring additional expenditure authority.
- 120 **Elections** - this subfunction is charged with direct expenditures for registering voters and holding general, primary, and special elections. Salaries of the officials performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special policemen are chargeable to this subfunction.
- 130 **Judicial System** - this subfunction is charged with all expenditures relating to the unified court system (includes clerk of courts and law library). For example jury fees, witnesses, transcripts, and exhibits.
- 140 **Financial Administration** - this subfunction is charged with all expenditures relating to the financial activities of county government.
- 141 Auditor - this activity includes all object level expenditures incurred through the operation of the auditor's office.
- 142 Treasurer - this activity includes all object level expenditures incurred through the operation of the treasurer's office.
- 143 Finance Office - this activity includes all object level expenditures incurred through the operation of a finance office.
- 149 Other - this activity may be used for object level expenditures incurred for operation of other financial administration functions (collection agency, etc.).
- 150 **Legal Services** - this subfunction is charged with all expenditures relating to legal support services to and for county government.
- 151 State's Attorney - this activity includes all object level expenditures incurred through the operation of the state's attorney's office. Include costs of tests.
- 152 Public Defender - this activity includes all object level expenditures incurred through the operation of the public defender's office. **All attorneys paid under this function are employees of the county.**
- 153 Court Appointed Attorney - this activity includes all object level expenditures incurred for court appointed attorney expense. (SDCL 23A-40-20) All attorneys paid under this function are not employees of the county. Includes expenditures to catastrophic legal defense fund.
- 154 Abused and Neglected Child Defense - this activity includes all object level expenditures incurred for this activity.
- 159 Other - this activity includes all other accounts not included elsewhere.

- 160 **Other** - this subfunction is charged with all expenditures relating to other services or activities provided by the general government function.
  - 161 General Government Building - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of county buildings and related parking lots except for fair, jail and highway expenditures which should go to their respective functions.
  - 162 Director of Equalization - this activity includes all object level expenditures incurred through the assessment and equalization of property and for office maintenance.
  - 163 Register of Deeds - this activity includes all object level expenditures incurred in the operation of the registrar's office.
  - 164 Judgments - this activity includes all object level expenditures incurred through a court decision where the county is liable to pay a judgment.
  - 165 Veterans' Service Officer - this activity includes all object level expenditures incurred through the operation of the Veterans' Service Officer's office.
  - 166 Predatory Animal (GFP) - this activity includes the amount to be budgeted that is certified to the county by the state.
  - 167 Disability Coordinator - this activity includes amounts expended to ensure ADA compliance.
  - 168 Self-Insurance Plan - this activity includes the amount to be paid from a self-insurance plan for claims processed.
  - 169 Other - this activity includes all other costs not identified elsewhere. Loss on disposal of governmental capital assets may be recorded here if immaterial.
  - 170 Geographic Information System – (GIS) costs recorded for a department that maintains an information system which captures, stores, analyzes, manages and presents data that is linked to location.
  - 171 Information Technology—this activity in includes all object level expenditures incurred through the operation of a central information and communications technology center where all activities of county government utilize the facility.
  - 172 Human Resources – this activity includes all object level expenditures incurred through the operation of the human resource/personnel office.

200 **PUBLIC SAFETY** - is a major functional area which includes all subfunctions which have as their objective the protection of persons and property.

- 210 **Law Enforcement** - this subfunction is charged with all expenditures relating to activities dealing with law enforcement and corrections.
  - 211 Sheriff - this activity includes all object level expenditures incurred through the operation of the sheriff's office.
  - 212 County Jail - this activity includes all object level expenditures incurred through the operation of the jail and for maintenance of prisoners. This activity should include the cost of housing prisoners in the jail of another county.
  - 213 Coroner - this activity includes all object level expenditures incurred through the operation of the coroner's office.
  - 214 County-Wide Law Enforcement - this activity includes the county's share of the joint law enforcement agreement.
  - 215 Juvenile Detention - this activity includes all object level expenditures for juvenile detention.
  - 219 Other Law Enforcement

220 **Protective and Emergency Services** - this subfunction is charged with all expenditures relating to activities involving protective and emergency operations.

- 221 Fire Protection - this activity includes all object level expenditures incurred through fire fighting operations, maintenance, acquisition of equipment, and fire protection agreements.
  - 222 Emergency and Disaster Services - this activity includes all object level expenditures incurred through emergency and disaster operations administered by the county.
  - 223 Flood Control - this activity includes all object level expenditures incurred through flood control operations.
  - 225 Communications Center - this activity includes all object level expenditures incurred for communications when this service is grouped for all protective and emergency services; i.e., law enforcement, E-911, dispatch, fire protection, flood control, etc.
  - 229 Other Protective and Emergency Services (animal control 40-34-10)
- 300 PUBLIC WORKS - is a major functional area which includes all subfunctions which are associated with providing public works such as roads, bridges and aviation to the public.
- 310 **Highways and Bridges** - this subfunction is charged with all expenditures relating to the activities of highway and bridge construction and maintenance.
    - 311 Highways, Roads and Bridges - this activity includes all object level expenditures incurred through the construction, repair, and maintenance of the county highway and bridge, FAS or secondary road system.
  - 320 **Sanitation** - this subfunction is charged with all expenditures relating to sewer and solid waste operation.
    - 321 Sewers - this activity includes all object level expenditures incurred through sewer operations.
    - 322 Solid Waste - this activity includes all object level expenditures relating to solid waste disposal.
  - 330 **Transportation** - this subfunction is charged with all expenditures relating to the activities of transportation facilities provided to the public such as airports and railroad authorities.
    - 331 Airport - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of a county airport.
    - 332 Railroad - this activity includes all object level expenditures incurred through the implementation of a railroad authority contract.
  - 340 Water System - this subfunction is charged with all expenditures relating to water operation.
  - 390 Other Public Works - such as cemetery.
- 400 HEALTH AND WELFARE - is a major functional area and includes all subfunctions associated with public assistance and institutional care for individuals of the county who are economically unable to provide essential needs for themselves. This function includes economic, health and social assistance.
- 410 **Economic Assistance** - this subfunction is charged with all expenditures relating to activities dealing with economic assistance.
    - 411 Support of Poor - this activity includes all object level expenditures incurred through the support of poor persons. This activity also should be used to record payments made for indigent catastrophic premiums.
    - 412 Public Welfare - this activity include all object level expenditures incurred through specific welfare programs.
    - 413 LIEAP - this activity includes all object level expenditures incurred through the low income energy assistance program.

- 415 Food Stamp Distribution - this activity includes all object level expenditures incurred in the Food Stamp Program.
- 419 Other - this activity includes all other economic assistance not identified elsewhere.
  
- 420 **Health Assistance** - this subfunction is charged with all expenditures relating to activities dealing with health services.
  - 421 County Nurse - this activity includes all object level expenditures incurred through the health nurse's office operations and service agreements.
  - 422 Health Services - this activity includes all object level expenditures incurred through the operation of a health service program.
  - 423 Hospital - this activity includes all object level expenditures incurred through the operation, maintenance, acquisition or construction of a county hospital.
  - 424 Ambulance - this activity includes all object level expenditures incurred through the operation or acquisition of an ambulance or for an ambulance service agreement.
  - 425 Board of Health - this activity includes all object level expenditures incurred by the board.
  - 426 WIC - this activity includes all object level expenditures incurred in the WIC program.
  - 429 Other - this activity includes all other health assistance not identified elsewhere. (Retiree insurance premiums paid to a private carrier.)
  
- 430 **Social Services** - this subfunction is charged with all expenditures relating to the activities involving social service programs.
  - 431 Day Care Centers - this activity includes all object level expenditures for the establishment, maintenance or support of day care centers.
  - 432 Child Support Enforcement - this activity includes all object level expenditures incurred through the enforcement of child support payments.
  - 433 Care of Aged - this activity includes all object level expenditures incurred through the support and care of the aged. SDCL 28-18-6
  - 434 Domestic Abuse - this activity includes all object level expenditures incurred through the domestic abuse grant program established by SDCL 25-10-16.
  - 439 Other - this activity includes all other social services not identified elsewhere.
  
- 440 **Mental Health Services** - this subfunction is charged with all expenditures relating to activities involving mental health.
  - 441 Mentally Ill - this activity includes all object level expenditures incurred through the care of mentally ill persons.
  - 442 Developmentally Disabled - this activity includes all object level expenditures incurred through the support of the mentally retarded.
  - 443 Drug Abuse - this activity includes all object level expenditures incurred through the support of drug abuse programs.
  - 444 Mental Health Centers - this activity includes all object level expenditures incurred through the support of mental health centers and adjustment training centers.
  - 445 Mental Illness Board - this activity includes all object level expenditures incurred through the operations of the mental illness board.
  - 449 Other - this activity includes all other mental health services not identified elsewhere.
  
- 500 **CULTURE AND RECREATION** - is a major functional area and all subfunctions associated with culture and recreation.
  - 510 **Culture** - this subfunction is charged with all expenditures relating to cultural activities.

- 511 Public Library - this activity includes all object level expenditures incurred through the operation, maintenance or construction of public library.
- 512 Historical Museum - this activity includes all object level expenditures incurred through construction, improvement and operation of historical museums.
- 513 County Monuments - this activity includes all object level expenditures incurred through the acquisition and maintenance of county monuments.
- 514 Historical Sites - this activity includes all object level expenditures incurred through the acquisition, preservation and display of historical site markers.
- 515 Memorial Day Expense - this activity includes all object level expenditures incurred through defraying necessary expenses of proper observance of Memorial Day.
- 516 Arts - this activity includes all object level expenditures incurred through support of the arts.
- 519 Other - this activity includes all other culture expenditures no identified elsewhere.

520 **Recreation** - this subfunction is charged with all expenditures relating to recreational activities.

- 521 Recreation Programs - this activity includes all object level expenditures incurred through the provision of recreational programs.
- 522 Parks - this activity includes all object level expenditures incurred through the acquisition, maintenance and operation of county parks.
- 523 Exhibition Buildings O&M - this activity includes all object level expenditures incurred through the operation of county agricultural buildings.
- 524 County Fair - this activity includes all object level expenditures incurred through the operation of the county fair.
- 525 Senior Citizens - this activity includes all object level expenditures incurred through providing recreational programs for senior citizens.
- 529 Other - this activity includes all other recreation expenditures not identified elsewhere.

600 **CONSERVATION OF NATURAL RESOURCES** - is a major functional area and includes all subfunctions associated with conservation of soil and water.

610 **Soil Conservation** - this subfunction is charged with all expenditures relating to soil conservation activities.

- 611 County Extension - this activity includes all object level expenditures incurred through the operation of the extension office.
- 612 Soil Conservation Districts - this activity includes all object level expenditures incurred through the support of soil conservation districts.
- 613 Rodent Control - this activity includes all object level expenditures incurred through the control of rodents.
- 614 Predator Control Districts - this activity includes all object level expenditures incurred through the support of predator control districts.
- 615 Weed Control - this activity includes all object level expenditures incurred through the control and eradication of noxious weeds and pests.
- 616 Grasshopper and Pest Control - this activity includes all object level expenditures incurred through the control and eradication of grasshoppers and pests.
- 619 Other - this activity includes all other soil conservation expenditures not identified elsewhere.

620 **Water Conservation** - this subfunction is charged with all expenditures relating to water conservation activities.

- 621 Geological Survey - this activity includes all object level expenditures incurred through a geological survey.

- 622 Weather Modification - this activity includes all object level expenditures incurred through weather modification studies and programs.
  - 623 Water Conservation Districts - this activity includes all expenditures incurred through support of water conservation districts.
  - 624 Drainage Commission - this activity includes expenditures of drainage commission according to SDCL 46A-10A-34.
  - 629 Other - this activity includes all other water conservation expenditures not identified elsewhere.
- 700 **URBAN AND ECONOMIC DEVELOPMENT** - is a major functional area and includes all subfunctions associated with urban and economic development.
- 710 **Urban Development** - this subfunction is charged with all expenditures relating to the activities of urban development.
    - 711 Planning and Zoning - this activity includes all object level expenditures incurred through planning and zoning commissions.
    - 712 Urban and Rural Development - this activity includes all object level expenditures incurred for Urban and Rural Development.
    - 719 Other - this activity includes all other urban development expenditures not identified elsewhere.
  - 720 **Economic Development** - this subfunction is charged with all expenditures relating to economic development activities within the county.
    - 721 Tourism, Industrial and Recreational Development - this activity includes all object level expenditures incurred through the development of tourism, recreational and industrial programs.
    - 729 Other - this activity includes all other economic development expenditures not identified elsewhere.
- 750 **INTERGOVERNMENTAL EXPENDITURES** - Expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit (wheel tax distributions, federal wetland interest distribution, PILT)
- 800 **DEBT SERVICE** - is a major functional area which includes interest and principal payments and fiscal charges on general long-term debt.
- 810 **PENSION EXPENSE**- is a major functional area used to record charges to expense in relation to its pensions payable to employees.
- 850 **PAYMENTS TO LOCAL EDUCATION AGENCIES** - this is a major functional area charged for all expenditures to school districts. Dollars are provided to the school districts at the discretion of the county governing board in relation to certain federal funds.
- 890 **CAPITAL OUTLAY** –a function used in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances. The capital outlay expenditure objects are summarized and extracted from the various other expenditure functions and reported as one Capital Outlay Function through a journal entry (or directly by the software) after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by functions, other than Capital Outlay, in the Statements of Revenues, Expenditures and Changes in Fund Balances do not include capital expenditures. **However, at the discretion of each entity, the capital outlay function for other than Capital Project Funds does not need to be utilized resulting in capital outlay expenditures being reported within respective functions.**

900 OTHER USES

- 910 **Other Financing Uses** - this subfunction is charged with accounting for decreases in the net position of a governmental fund other than expenditures. Only items identified as other financing uses in authoritative accounting standards may be classified as such.
- 911 Transfers Out – represents financial outflows to other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements, or loans.
- 912 Payments to Refunded Debt Escrow Agent - payments to an escrow agent from advance refunding bond proceeds that are to be placed in an irrevocable trust.
- 913 Special Items - significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
- 914 Extraordinary Items - transactions or other events that are both unusual in nature and infrequent in occurrence.
- 915 Discount on Bonds Issued - The excess of the face Value of bonds over the amount received from their sale (excluding accrued interest and issuance costs)