

## LISTING OF EXPENDITURE AND OTHER FINANCING USE ACCOUNTS

### A. FUNCTION—SUBFUNCTION (PROGRAM)--SERVICE AREA--AREA OF RESPONSIBILITY

Underscored Accounts = Summary Only

DO NOT code any revenue and expenditure amounts to these accounts

Accounts *Not* Underscored = Active

Use these accounts to code revenue and expenditure amounts.

Coding in green font – may be used in Fund 22 (Special Education) only.

Coding in purple font – may be used in Fund 23 (Post Secondary) only.

#### 1000 Instruction

##### 1100 Regular Programs

##### 1110 Elementary Programs

1111 Regular Elementary Term

1112 Other Elementary Term

##### 1120 Middle/Junior High Programs

1121 Regular Middle/Junior High Term

1122 Other Middle/Junior High Term

##### 1130 High School Programs

1131 Regular High School Term

1132 Other High School 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) Instruction

1250 Culturally Different (L.E.P.)

##### 1270 Programs for Educationally Deprived (Title I)

1273 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 (Adult Computer Classes)

## 1500-1900 Postsecondary Occupational Programs

CIP numbers (Classification of Instruction Program) are listed for each of the following expenditure functions. The numbers are located at the National Center for Education Statistics website. [Http://nces.ed.gov/pubs2002/cip2000/](http://nces.ed.gov/pubs2002/cip2000/)

### **1500 Post Secondary Programs**

#### **1506 Agriculture, Food & Natural Resources**

Agriculture Chemical	02.0408
Agriculture	01.0101
Agriculture Technology	01.0301
Environmental Technology	03.0104
Farm Business Management	01.0104
Horticulture Technology	01.0601
Landscape Technology	01.0605
Sports Turf Management	01.0607

#### **1512 Architecture & Construction**

Architecture Design & Building Construction	46.0201
Architectural/Construction Technology	15.0101
Building Trades Technology	46.0201
CAD Engineering	15.1301
Construction Management Technology	15.1001
Computer Aided Drafting CAD	15.1301
Electrical Construction & Maintenance	46.0302
Heating/Ventilation/AC/Refrig	47.0201
Heating & Cooling Technologies	47.0201
Industrial Maintenance Technology	46.0401
Powerline Construction & Maintenance	46.0303
Propane & Natural Gas Technologies	46.9999
Wind Turbine Technology	15.0503

#### **1518 Arts, A/V Technology & Communication**

Digital Media Technology	10.0304
Graphic Communications	10.0303

#### **1524 Business, Management & Administration**

Accounting	52.0301
Accounting/Business Management	52.0305
Business Administration	52.0101
Business Management & Marketing	52.0201
Entrepreneurship	52.0703
Financial Services	52.0803
Insurance & Financial Services	52.1701
Office Assistant	52.0408

#### **1530 Education & Training**

#### **1536 Finance**

Financial Services	52.0803
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#### **1539 Government & Public Administration**

#### **1542 Health Science**

Allied Health	51.0000
Biomedical Equipment Technology	15.0401
Cardiovascular	51.0901
Dental Assisting	51.0601
Diagnostic Med Sonography-Abdominal/OB/G	51.0910
ENDT	51.0903
Health Information Management	51.0708
Health Information Services	51.0703
Health Unit Coordinator	51.0703

Licensed Practical Nursing	51.1613
Medical Administration Services	51.0708
Medical Assistant	51.0801
Medical Assisting	51.0801
Medical Laboratory Technology	51.1004
Medical Office Professional	51.0710
Nuclear Medicine	51.0905
Occupational Therapy Assistant	51.0803
Paramedic	51.0904
Pharmacy Technician	51.0805
Phlebotomy	51.1099
Phlebotomy/Laboratory Assistant	51.1099
Physical Therapist Assistant	51.0806
Radiation Therapy	51.0907
Radiologic Technology	51.0911
Speech Language Pathology Assistant	51.0203
Surgical Technology	51.0909
<b>1548 Hospitality &amp; Tourism</b>	
Culinary Arts	12.0503
<b>1554 Human Services</b>	
Cosmetology	12.0403
Early Childhood Specialist	19.0708
Human Service Technician	44.0000
<b>1560 Information Technology</b>	
CIS/Computer Technician	11.9999
CIS/Systems Administration	11.1001
Computer Network Security	11.1003
Computer Programming	11.0201
Computer Systems	11.0701
Electronic Technology	47.0101
Information Systems Technology	11.0701
Network Administration	11.0901
Office Technology Specialist	52.0407
Programming/Application Development	11.0299
Programming & Computer Networking	11.0901
Satellite Communications	09.0799
Telecommunications	15.0305
<b>1566 Law, Public Safety, Corrections &amp; Security</b>	
Fire Science	43.0203
Law Enforcement	43.0107
Medical/Fire Rescue	51.0904
Paralegal/Legal Assistant	22.0302
<b>1572 Manufacturing</b>	
Electronics	15.0303
Energy Operations	15.0613
Energy Technology	15.1001
Precision Machining	48.0501
Mechatronics	15.0403
Precision Machining Technology	48.0501
Robotics	15.0405
Welding Manufacturing Technology	48.0599
Welding Technology	48.0508
<b>1578 Marketing, Sales &amp; Service</b>	
Business Associate	52.1401

Marketing	52.1401
<b>1584 Science, Technology, Engineering &amp; Math</b>	
Automation Controls/SCADA	15.0303
Civil Engineering Technology	15.0201
Electrical Trades	47.0199
Engineering/Drafting Technology	15.1301
Environmental Engineering Technician	15.0599
Land Surveying Science Technology	15.1102
Precision Technology Specialist	45.0702
<b>1589 Technical Studies</b>	
<b>1590 Transportation, Distribution &amp; Logistics</b>	
Automotive	47.0604
Automotive Technician	47.0604
Aviation Maintenance	47.0608
Collision Repair	47.0603
Collision Repair & Refinish Technology	47.0603
Custom Paint & Fabrication Technology	47.0603
Diesel Technology (AAS)	47.0605
Hot Rod Institute	47.9999
Outdoor Power & Recreational Vehicle Technology	47.0606
Transportation Technology (AAS)	47.0699
<b>1599 Program Preparation</b>	
<b><u>1800 Postsecondary Special Services</u></b>	
1810 Disability Accommodations	
1830 Resource Center	
1840 Student Organization	
1860 Non-Traditional/Equity	
1890 Tech Prep	
<b>1900 Corporation Education</b>	
<b><u>2000 Support Services</u></b>	
<b><u>2100 Support Services--Students</u></b>	
<b><u>2110 Attendance and Social Work Services</u></b>	
2111 Attendance and Social Work Director	
2112 Attendance Service	
2113 Social Work Services	
2114 Student Accounting Services	
2115 Drug and Alcohol Services (Safe and Drug Free Grant and TATU Grant)	
2116 Title I Attendance and Social Work Services	
2119 Other Attendance and Social Work Services	
<b><u>2120 Guidance Services</u></b>	
2121 Guidance Services Director	
2122 Counseling Services (School to Work Grant) (Guidance Counselors)	
2123 Appraisal Services	
2124 Coordinated Early Intervening Services (CEIS) Evaluation Services	
2125 Records Maintenance Services	
2126 Placement Services	
2127 Recruitment Services	
2128 Title I Parental Involvement Activities	
2129 Other Guidance Services	
<b><u>2130 Health Services</u></b>	
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 (Braille)
- 2200 Support Services--Instructional Staff
  - 2210 Improvement of Instruction Services
    - 2211 Improvement of Instruction Director
    - 2212 Instruction and Curriculum Development Services (content standards, technology planning grant)
    - 2213 Instructional Staff Training Services (Title II, Workforce Development Grant, and Mentor Program)
    - 2214 Title I Professional Development Services
    - 2215 Coordinated Early Intervening Services (CEIS) Professional Development
    - 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 Distance Learning Facilities and Support Staff
    - 2227 Technology in School (Support staff expense to maintain computers.)
    - 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 (Board of Education expenditures.)
  - 2320 Executive Administration Services

- 2321 Office of the Superintendent Services (superintendent expenditures)
- 2322 Community Relations Services
- 2323 Staff Relations and Negotiations Services
- 2324 State and Federal Relations Services
- 2329 Other Executive Administration Services (accreditation support staff, Cooperative administrative costs.)
- 2400 Support Services--School Administration
  - 2410 Office of the Principal Services - (principal)
  - 2420 Vocational School Director's Office
  - 2430 Financial Aids Administration
  - 2440 Title I Program Administration
  - 2490 Other Support Services--School Administration (Grant writer)
- 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 (Business Manager)
  - 2530 Facilities Acquisition and Construction Services
    - 2531 Facilities Acquisition and Construction Services Director
    - 2532 Land Acquisition and Development Services (includes tearing down buildings.)
    - 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 (water, garbage, sewer, etc.)
    - 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 and Maintenance of Plant
    - 2549 Other Operation and Maintenance of Plant Services (custodian)
  - 2550 Student Transportation Services
    - 2551 Student Transportation Director
    - 2552 Vehicle Operation Services
    - 2553 Monitoring Services
    - 2554 Vehicle Servicing and Maintenance Services
    - 2555 Contracted Services (mileage to parents)
    - 2556 Title I Student Transportation
    - 2559 Other Student Transportation Services (busing)
  - 2560 Food Services
    - 2561 Food Service Director
    - 2562 Food Preparation and Dispensing Services
    - 2563 Food Delivery Services
    - 2569 Other Food Services (food service operation)
  - 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 Service Area Direction
  - 2582 Purchasing Services
  - 2583 Warehousing Services
  - 2584 Selling Services
  - 2589 Other Bookstore Services
- 2590 Other Support Services - Business
- 2600 Support Services--Central
  - 2610 Central Support Services Director
  - 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 (newsletters)
    - 2634 Management Information Services
    - 2639 Other Information Services
  - 2640 Staff Services
    - 2641 Staff Services Director
    - 2642 Recruitment and Placement Services (background checks, new employee physicals)
    - 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 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 – (These accounts are to be used by the Special Education Fund only.)
  - 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 Developmentally Delayed (Preschool 3-5)
- 2745 Early Intervention (age 0-2)
- 2750 Other Special Education 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 Developmentally Delayed (Preschool 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 Instructional Services
    - 3711 Title I Nonpublic School 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/ Pension
  - 4900 Other Nonprogrammed Costs
- 5000 Debt Services
- 6000 Cocurricular Activities
  - 6100 Male Activities – (may use 6101-6199 to separate activities)
  - 6200 Female Activities – (may use 6201-6299 to separate activities)
  - 6500 Transportation – (may use 6501-6599 to separate transportation costs)
  - 6900 Combined Activities
- 7000 Contingencies (Budget 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

## DEFINITIONS OF EXPENDITURE AND OTHER FINANCING USE ACCOUNTS

- 1000 **Instruction** - activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (clerk, graders, teaching machines, etc.) which assist in the instructional process. Costs coded to instruction will generally be for the type of class that will result in credits towards graduation or a general education diploma (GED).
- 1100 **Regular Programs** - instructional activities designed primarily to prepare students for activities as citizens, family members and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular Programs include elementary, middle/junior high, and high school. This also includes physical education, band, vocal and other fine art programs.
- 1110 **Elementary Programs** - learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all students in terms of their awareness of life and the world of work and which normally may be achieved during the elementary school years.
- 1111 **Regular Elementary Term** - learning experiences during the elementary regular school term year within the regular school day that help prepare students for life. Some classes may have occasional concerts or field trips that do not fall within the regular school day but are still considered to be regular term classes.
- 1112 **Other Elementary Term** - learning experiences outside the regular elementary school year and school day that help prepare students for life. This would include summer school and/or after school instructional programs.
- 1120 **Middle/Junior High Programs** - learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. These are defined by applicable state laws and regulations.
- 1121 **Regular Middle/Junior High Term** - learning experiences during the middle and/or junior high regular school term year within the regular school day that help students understand themselves and their relationships with society and various career clusters. Some classes may have occasional concerts or field trips that do not fall within the regular school day but are still considered to be regular term classes.
- 1122 **Other Middle/Junior High Terms** - learning experiences outside the regular middle and/or junior high school year and school day that help prepare

students for life. This would include summer school and/or after school instructional programs.

1130 **High School Programs** - learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and the various occupations and/or professions which normally may be achieved in the high school years. Includes drivers' education courses and costs associated with multi-district/vocational technical programs, if offered for credit (if not for credit see 3900).

1131 **Regular High School Term** - learning experiences during the high school regular school term year within the regular school day that help students understand themselves and their relationships with society and various occupations. Some classes may have occasional concerts or field trips that do not fall within the regular school day but are still considered to be regular term classes.

1132 **Other High School Terms** - learning experiences outside the regular high school year and school day that help prepare students for life. This would include summer school and/or after school instructional programs.

1140 **Preschool Services** - instructional programs provided to students prior to entering kindergarten. Child must be at least 3 years of age to participate in a preschool program.

1141 **Regular Preschool** – instructional programs for preschool students (ages 3 to 5 years of age).

1142 **Title I Preschool** – Title I instructional program for preschool age students.

1190 **Other Regular Programs** - any regular program other than those above. Expenditures for physical education, band, vocal and other fine art programs should be reported in the appropriate instructional level.

1200 **Special Programs** - instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes preschool, elementary and secondary services for the (1) Gifted and Talented, (2) Special Education, (3) Culturally Different, (4) Educationally Deprived, and (5) Special Programs for other types of students.

1210 **Programs for Gifted and Talented** - special learning experiences for students identified as being mentally gifted or talented in areas such as the following: General Academic, Fine Arts and Vocational and Technical.

1220 **Programs for Special Education** - special learning experiences for students with special needs not identified elsewhere.

1221 **Programs for Students with Mild to Moderate Disabilities** - instructional expenditures for students who spend the majority of the day in regular class settings and/or are provided special education services for less than 50% of the regular day (for example, a district operating a 6 hour school day, a student provided special education services for less than 15 hours a week).

- 1222 **Programs for Students with Severe Disabilities** - instructional expenditures for students receiving special education service for more than 50% of the day. This should not include students placed in day or residential programs.
- 1223 **Day Programs** - instructional expenditures for students assigned to day programs offered by the district or assigned out of district. This may include students placed in community based service centers, cooperative day programs, etc.
- 1224 **Residential Programs** - instructional expenditures for students served in a 24 hour residential school (such as Lifescape). Students must live at facility.
- 1225 **Homebound Programs** - instructional expenditures for services provided in the student's home; i.e., programs for severely ill students unable to attend school for a period of time.
- 1226 **Early Childhood Programs (3-5)** - instructional expenditures for special education programs for preschool children ages 3-5.
- 1227 **Prolonged Assistance Programs (0-2)** - instructional expenditures for special education for children in need of prolonged assistance, birth through 2 years, which are provided by the district.
- 1230 **Coordinated Early Intervening Services (CEIS) Instruction** - services provided to students in grades kindergarten through 12 (with an emphasis on students in kindergarten through grade 3) who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment. CEIS instructional activities may include, but are not limited to: literacy instruction, help in reading or math for student that are not reaching grade level proficiency or providing positive behavioral supports.
- 1250 **Culturally Different (LEP, ESL, ELL)** - special learning experiences for students whose background is so different from that of most students that they need additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability. Certain types of these programs are referred to as Bilingual Education or English as a Second Language Programs. This function should not include those programs that will be recorded under function 1270.
- 1270 **Programs for Educationally Deprived** - special learning opportunities for children who have need for special educational assistance in order that their level of educational attainment may be raised to that appropriate for children of their age. Under certain guidelines, this also includes children who are handicapped, children who are neglected or delinquent or children who are from migrant families.
- 1273 **Helping Disadvantaged Children Meet High Standards** – Instructional expenditures for the Title I program. (Separate operational unit accounts should be assigned to each Title I program, such as, Title I-A Basic, Title I-C, Title I-D, etc.)

**1290 Other Special Programs** - other special learning experiences which cannot be classified in the preceding service areas.

1293 **Contracting Districts--Outside State** - instructional activities provided to a school district in South Dakota with boundaries adjoining another state school district by provisions of agreement or contract approved by the Secretary of Department of Education as provided by SDCL 13-15-11.

1294 **Contracting Districts--Inside State** - instructional activities provided to a school district within South Dakota by provisions of agreement or contract approved by the Secretary of Department of Education as provided by SDCL 13-15-1.3.

1299 **Other (Alternative Instruction Programs)** – instructional activities provided to an alternative educational setting.

**1300 Adult Continuing Education Programs** - learning experiences designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciations for special interest; or to enrich the aesthetic qualities of life.

1390 **Other Adult Continuing Education Programs** - other adult continuing education programs which cannot be classified above (adult computer classes, etc.).

**1500-1900 Postsecondary Occupational Programs** - occupational programs for postsecondary vocational education.

1506 **Agriculture, Food & Natural Resources** – Instructional programs that prepare individuals for a variety of careers in the production, processing, marketing, distribution, financing and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture and other plant and animal products/resources.

1512 **Architecture & Construction** – Instructional programs that prepare individuals for a variety of careers in designing, planning, managing, building and maintaining the built environment.

1518 **Arts, A/V Technology & Communications** – Instructional programs that prepare individuals for a variety of careers in designing, producing, exhibiting, performing, writing and publishing multimedia content including visual and performing arts and design, journalism and entertainment services.

1524 **Business, Management & Administration** – Instructional program that prepare individuals for Business Management and Administration careers encompass planning, organizing, directing and evaluating business functions essential to efficient and productive business operations.

- 1530 **Education & Training** – Instructional programs that prepare individuals for a variety of careers in planning, managing and providing education and training services, and related learning support services.
- 1536 **Finance** – Instructional programs that prepare individuals for a variety of careers in planning, services for financial and investment planning, banking, insurance and business financial management.
- 1539 **Government & Public Administration** – Instructional programs that prepare individuals for executing governmental functions to include governance; national security; foreign service; planning; revenue and taxation; regulation; and management and administration at the local, state, and federal levels.
- 1542 **Health Science** – Instructional programs that prepare individuals for a variety of careers in planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development.
- 1548 **Hospitality & Tourism** – Instructional programs that prepare individuals for a variety of careers in hospitality and tourism encompasses the management, marketing and operations of restaurants and other foodservices, lodging, attractions, recreation events and travel related services.
- 1554 **Human Services** - Instructional programs preparing individuals for employment in career pathways that relate to families and human needs.
- 1560 **Information Technology** - Instructional programs preparing individuals for employment building linkages in IT occupations framework. Employment would be for entry level, technical, and professional careers related to the design, development, support and management of hardware, software, multimedia, and systems integration services.
- 1566 **Law, Public Safety, Corrections & Security** - Instructional programs preparing individuals for employment planning, managing, and providing legal, public safety, protective services and homeland security, including professional and technical support services.
- 1572 **Manufacturing** - Instructional programs preparing individuals for employment planning, managing and performing the processing of materials into intermediate or final products and related professional and technical support activities such as production planning and control, maintenance and manufacturing/process engineering.
- 1578 **Marketing, Sales & Service** - Instructional programs preparing individuals for employment planning, managing, and performing marketing activities to reach organizational objectives.
- 1584 **Science, Technology, Engineering & Math** - Instructional programs preparing individuals for employment planning, managing, and providing scientific research and professional and technical services (e.g., physical science, social science, engineering) including laboratory and testing services, and research and development services.
- 1589 **Technical Studies** - associates of applied science degree option that stacks a completed technical institute diploma or certificate with general education

coursework and a customized mix of business and technical coursework. The degree leads to increased marketability, career advancement, and likely greater earnings for graduates.

1590 **Transportation, Distribution & Logistics** - Instructional programs preparing individuals for employment in planning, management, and movement of people, materials, and goods by road, pipeline, air, rail and water and related professional and technical support services such as transportation infrastructure planning and management, logistics services, mobile equipment and facility maintenance.

1599 **Program Prep** - Instructional courses that complement the students program of study and assist with employment. It is part of every student's course of study, regardless of his/her area of emphasis; it is intended to impart common knowledge, intellectual concepts and attitudes that every student should possess.

1800 **Postsecondary Special Services**

1810 **Disability Accommodations** - Services designed to assist students with disabilities to successfully complete their educational training.

1830 **Resource Center** - Services designed to provide academic support to students.

1840 **Student Organizations** – Student chapters of various professional groups.

1860 **Non-Traditional/Equity** - Instructional programs designed to address equity and services to special populations.

1890 **Tech Prep** - Expenditures made for the Tech Prep program.

1900 **Corporate Education** – Activities associated with non-credit bearing, short term training programs.

2000 **Support Services** - support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance Instruction and, to a lesser degree, Community Services. Support services exist to sustain and enhance Instruction, rather than as entities within themselves.

2100 **Support Services--Students** - those activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

2110 **Attendance and Social Work Services** - those activities which are designed to improve student's attendance at school and which attempt to prevent or solve student's problems involving the home, school and community.

2111 **Attendance and Social Work Director** - activities associated with directing and managing Attendance and Social Work Services for schools that are large enough to have their own director for this area.

- 2112 **Attendance Services** - activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance and enforcement of compulsory attendance laws.
- 2113 **Social Work Services** - activities such as investigating and diagnosing student's problems arising out of the home, school or community; case work and group work services for students and parents; interpreting the problems of students for other staff members; and promoting change in the circumstances surrounding the individual students which are related to the problem insofar as effectively as the resources of the family, school and community can be brought to bear upon the problem.
- 2114 **Student Accounting Services** - activities of acquiring and maintaining records of school attendance, location of home, family characteristics and other census data. Portions of these records become part of the cumulative record which is sorted for teacher and guidance information.
- 2115 **Drug and Alcohol Services** - activities associated with directing and managing problems relating to drug and alcohol. Includes expenditures for Safe and Drug Free School and TATU activities.
- 2116 **Title I Attendance and Social Work Services** – Title I activities and services designed to improve attendance at school and which attempt to prevent or solve students' problems involving the home, school and community.
- 2119 **Other attendance and Social Work Services** - attendance and social work services other than those described above.
- 2120 **Guidance Services** - those activities of counseling students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance and working with other staff members in planning and conducting guidance programs for students.
- 2121 **Guidance Services Director** - activities associated with directing and managing guidance services for schools that are large enough to have their own director in this area.
- 2122 **Counseling Services (Guidance Counselors)** - activities concerned with the relationship between students and students, counselors and students as counselees, and relationships between counselors and other staff members and parents all for the purpose of assisting students to understand their educational, personal and occupational strengths and limitations; relate their abilities, emotions, and aptitudes to educational and career opportunities; utilize their abilities in formulating realistic plans; and achieve satisfying personal and social development (School to Work Grant).
- 2123 **Appraisal Services** - activities having as their purpose an assessment of student's characteristics, which are used in administration, instruction and guidance, and which assist the students in assessing his purposes and progress in personality and career development. Test records and materials



used for student's appraisal are usually included in each student's cumulative record.

- 2124 **Coordinated Early Intervening Services (CEIS) Evaluation Services** - Providing CEIS educational and behavioral evaluation services and support.
- 2125 **Records Maintenance Services** - activities organized for the compilation, maintenance and interpretation of cumulative records of individual students, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development and school performance.
- 2126 **Placement Services** - activities organized (1) to help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school; and (2) to help students in making the transition from one educational or occupational experience to another. This may include, for example, admissions counseling, referral services, assistance with records and follow-up communications with employers.
- 2127 **Recruitment Services** - activities to encourage enrollment and admission in the school.
- 2128 **Title I Parental Involvement Activities** – Title I activities designed to coordinate and integrate parent involvement in their child's education. To conduct activities that support and encourage parents in more fully participating in the education of their children.
- 2129 **Other Guidance Services** - other guidance services which cannot be classified above.
- 2130 **Health Services** - physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.
- 2131 **Health Services Director** - activities associated with directing and managing health services for schools that are large enough to have their own director for this area.
- 2132 **Medical Services** - activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.
- 2133 **Dental Services** - those activities associated with dental screening, dental care and orthodontic activities.
- 2134 **Nurse Services** - those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.
- 2139 **Other Health Services** - other health services not classified above.

- 2140 **Psychological Services** - activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about students behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.
- 2141 **Psychological Services Director** - activities associated with directing and managing the psychological services for schools that are large enough to have their own director for this area.
- 2142 **Psychological Testing Services** - activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interest and personality and the interpretation of these measures for students, school personnel and parents.
- 2143 **Psychological Counseling Services** - activities which take place between a school psychologist or counselor, and one or more students as counselees and their parents, in which the students are helped to perceive, clarify, solve and resolve problems of adjustment and interpersonal relationships.
- 2144 **Psychotherapy Services** - activities which provide a therapeutic relationship--between a qualified mental health professional and one or more students--in which the students are helped to perceive, clarify, solve and resolve emotional problems or disorders.
- 2149 **Other Psychological Services** - other activities associated with psychological services not classified above.
- 2150 **Speech Pathology Services** - activities which have as their purpose the identification, assessment and treatment of students with impairments of speech and language.
- 2151 **Speech Pathology Services Director** - activities associated with directing and managing speech pathology services for schools that are large enough to have their own director for this area.
- 2152 **Speech Pathology Services** - activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling and guidance of children, parents and teachers, as appropriate.
- 2159 **Other Speech Pathology Services** - other activities associated with speech pathology services not classified above.
- 2160 **Audiology Services** - activities which have as their purpose the identification, assessment and treatment of students with hearing impairments.

- 2161 **Audiology Services Director** - activities associated with directing and managing audiology services for schools that are large enough to have a director for this area.
- 2162 **Audiology Services** - activities organized for the identification of children with hearing loss; determination of the range, nature and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation, auditory training, speech reading (lip-reading) and speech conservation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents and teachers, as appropriate.
- 2169 **Other Audiology Services** - other activities associated with audiology services not classified above.
- 2170 **Student Therapy Services** - activities which have as their purpose the identification, assessment and treatment of students in need of physical, occupational, recreational or other therapy.
- 2171 **Physical Therapy** - services and treatment provided by a qualified physical therapist for schools that are large enough to have a director for this area.
- 2172 **Occupational Therapy** - improving, developing or restoring functions impaired or lost through illness, injury or deprivation. Improving ability to perform tasks for independent functioning when functions are impaired or lost. Preventing, through early intervention, initial or further impairment or loss of function.
- 2173 **Recreational Therapy** - includes therapeutic recreation services; recreation programs in schools and community agencies; and leisure education.
- 2179 **Other Therapy Services** - other activities associated with student therapy services not classified above.
- 2180 **Orientation and Mobility Services** - activities which have as their purpose the identification, assessment and treatment of students in need of orientation and mobility services.
- 2181 **Orientation and Mobility Services Director** - activities associated with directing and managing orientation and mobility services for schools that are large enough to have a director for this area.
- 2182 **Orientation and Mobility Services** - services provided to blind or visually impaired students by qualified personnel to enable those students to attain systematic orientation to and safe movement within their environments in school, home, community, including (i) teaching students spatial and environmental concepts and use of information by the senses (such as sound, temperature, and vibrations) to establish, maintain, or regain orientation and line of travel (for example, using sound at a traffic light to cross the street); (ii) teaching students to use the long cane, as appropriate, to supplement visual travel skills or as a tool for safely negotiating the environment for students with no available travel vision, and (iii) teaching students to understand and use remaining vision and distance low vision aids, as appropriate, and (iv) other concepts, techniques, and tools, as

determined appropriate. Children with other disabilities may also need to be taught the skills they need to navigate their environments, e.g. travel training.

- 2189 **Other Orientation and Mobility Services** - other activities associated with student orientation and mobility services not classified above (braille).
- 2200 **Support Services--Instruction** - activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 **Improvement of Instruction Services** - those activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training, etc.
- 2211 **Improvement of Instruction Director** - activities associated with directing and managing the improvement of instruction services for schools that are large enough to have a director for this area.
- 2212 **Instruction and Curriculum Development Services** - activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students. Includes curriculum mapping and accreditation costs. (content standards, technology planning grant)
- 2213 **Instructional Staff Training Services** - activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school district. Among these activities are workshops, demonstrations, school visits, course for college credit, sabbatical leaves, travel leaves, mentor program and in-service programs, this function would include computer training, and applicable Title grants (Title II, Workforce Development Grant, and Mentor Program).
- 2214 **Title I Professional Development Services** – Activities designed to contribute to the professional or occupational growth and competence of members of the Title I instructional staff.
- 2215 **Coordinated Early Intervening Services (CEIS) Professional Development** - Professional development for CEIS teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions and where appropriate instruction on use of adaptive and instructional software.
- 2219 **Other Improvement of Instruction Services** - activities for improving instruction other than those classified above.
- 2220 **Educational Media Services** - activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any device, content material, method or experience used for teaching and learning purposes. These include printed and non-printed sensory materials.

- 2221 **Educational Media Services Director** - activities concerned with directing and managing educational media services for schools that are large enough to have their own director for this area.
- 2222 **School Library Services** - activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials; planning the use of the library by teachers and other members of the instructional staff; and guiding instructional staff members in the use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are activities for planning the use of the library by students and instructing students in the use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio and related work/study areas, and the services provided by audiovisual personnel.
- 2223 **Audiovisual Services** - activities such as selecting, preparing, caring for and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio and related work/study areas, and the services provided by audiovisual personnel.
- 2224 **Educational Television Services** - activities concerned with planning, programming, writing and presenting educational programs or segments of programs by way of closed-circuit or broadcast television.
- 2225 **Computer-Assisted Instruction Services** - activities concerned with planning, programming, writing and presenting educational projects which have been especially programmed for a computer which is to be used as the principal medium of instruction.
- 2226 **Distance Learning Facilities and Support Staff** - activities concerned with establishing and in certain cases maintaining distance learning facilities. This account should only be used when a school is so large that it has staff dedicated to a distance learning program. This account should also be used to record all costs associated with the initial setup of a distance learning room. The ongoing costs of operating a distance learning room represent an instructional cost. Includes Digital Dakota Network (DDN) costs.
- 2227 **Technology in School** – expenditures such as salaries, training, travel, equipment, and supplies relating to the staff position that provides technology support for your computer systems.
- 2229 **Other Educational Media Services** - educational media services other than those classified above.
- 2300 **Support Services--General Administration** - activities concerned with establishing and administering policy in connection with operating the school district.
- 2310 **Board of Education Services**- activities of the elected or appointed body which has been created according to state law and vested with

responsibilities for educational planning and policy making for a governmental entity, usually designated as a school district. These bodies are sometimes called school boards, governing boards of directors, school committees or school trustees. This service area includes state board, intermediate administrative unit boards, and local administrative unit boards.

- 2311 **Board of Education Services** - activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational planning and policy making for a governmental entity, usually designated as a school district. Includes general liability insurance costs.
- 2312 **Board Secretary Services** - activities pertaining to the duties of the secretary (not executive) of the board of education.
- 2314 **Election Services** - activities pertaining to services rendered in connection with any school district election, including elections of officers and bond elections.
- 2315 **Legal Services** - activities pertaining to counseling services provided to the board of education in regard to laws and statutes.
- 2316 **Tax Assessment and Collection Services** - activities pertaining to services rendered in connection with tax assessment and collection.
- 2317 **Audit Services** - activities pertaining to independent audit services provided to the board of education.
- 2319 **Other Board of Education Services** - other services which cannot be classified under the preceding areas of responsibility.
- 2320 **Executive Administration Services** - activities associated with the overall general administrative or executive responsibility for the entire school district.
- 2321 **Office of the Superintendent Services** - activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents, in the general direction and management of all administrative affairs of the school district.
- Activities of the office of the deputy superintendent and associate or assistant superintendents should be entered here unless the activities can be placed properly into a service area. In this case, they would be charged to Service Area Direction in that service area. When two or more service areas are directed to the same individual, the services of that individual's office are charged to Office of the Superintendent Services or prorated between the service areas concerned.
- 2322 **Community Relations Services** - activities and programs developed and operated system-wide for betterment of school/community relations.
- 2323 **Staff Relations and Negotiations Services** - activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

- 2324 **State and Federal Relations Services** - activities concerned with developing and maintaining good relationships with state and federal officials.
- 2329 **Other Executive Administration Services** - other general administrative services which cannot be recorded under the preceding areas of responsibility (accreditation support staff, Cooperative administrative costs, etc.).
- 2400 **Support Services--School Administration** - activities concerned with overall administrative responsibility for a single school or a group of schools.
- 2410 **Office of the Principal Services** - activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the school district. Clerical staff for these activities are included.
- 2420 **Vocational School Director's Office** - activities concerned with overall administrative responsibility for a school.
- 2430 **Financial Aids Administration** - activities concerned with the administering of financial aids in the school.
- 2440 **Title I Program Administration** – Activities concerned with overall Title I program administration.
- 2490 **Other Support Services--School Administration** - other school administration services which cannot be recorded under the preceding areas of responsibility. (Grant Writer, Medicaid Consultant, etc.)
- 2500 **Support Services--Business** - activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. Included are the fiscal services, acquisition of facilities, operation and maintenance and internal services for operating all schools.
- 2520 **Fiscal Services** - activities concerned with the fiscal operations of the school district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing.
- 2521 **Fiscal Services Director** - activities of directing and managing fiscal services for schools that are large enough to have their own director for this area.
- 2522 **Budgeting Services** - activities concerned with supervising budget planning, formulation, control and analysis.
- 2523 **Receiving and Disbursing Funds Services** - activities concerned with taking in money and paying it out which include the current audit of receipts and the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and whether such disbursements are lawful school district expenditures. This includes Title I state voucher processing costs.

- 2524 **Payroll Services** - activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement and social security.
- 2525 **Financial Accounting Services** - activities concerned with maintaining records of the financial operations and transactions of the school district which include such activities as accounting and interpreting financial transactions and account records.
- 2526 **Internal Auditing Services** - activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining the compliance with established policies and procedures.
- 2527 **Property Accounting Services** - activities concerned with preparing and maintaining current inventory records of land, buildings and movable equipment. These records are to be used in equipment control and facilities planning.
- 2529 **Other Fiscal Services** - fiscal services which cannot be classified under the preceding areas of responsibility. (Business Manager, Medicaid Billing Clerk, etc.)
- 2530 **Facilities Acquisition and Construction Services** - activities concerned with the acquisition of land and buildings; the remodeling and construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to site. Costs of these items are charged here.
- 2531 **Facilities Acquisition and Construction Services Director** - activities pertaining to directing and managing facilities acquisition and construction services for schools that are large enough to have their own director for this area.
- 2532 **Land Acquisition and Development Services** - activities pertaining to the initial acquisition of sites and improvements thereon. (Includes tearing down buildings.)
- 2533 **Architecture and Engineering Services** - activities of architects and engineers related to land acquisition and improvement and to improvements to buildings.
- 2534 **Educational Specifications Development Services** - activities concerned with preparing and interpreting to architects and engineers' description of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- 2535 **Building Acquisition, Construction and Improvements Services** - activities concerned with building acquisition through purchase of construction and building improvements. Initial installation or extension of



service systems and other built-in equipment, as well as building additions, are included.

- 2539 **Other Facilities Acquisition and Construction Services** - facilities acquisition and construction activities which cannot be classified above.
- 2540 **Operation and Maintenance of Plant Services** - activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds and in the vicinity of schools are included.
- 2541 **Operation and Maintenance of Plant Services Director** - activities of directing and managing the operation and maintenance of the school plant facilities for schools that are large enough to have their own director in this area.
- 2542 **Care and Upkeep of Buildings Services** - activities concerned with keeping the physical plant clean and ready for daily use. Operating the heating, lighting and ventilating systems and repair and replacement of facilities and equipment are included. (water, garbage, sewer, etc.)
- 2543 **Care and Upkeep of Grounds Services** - activities concerned with maintaining land and its improvements, other than buildings, in good condition.
- 2544 **Care and Upkeep of Equipment Services** - activities concerned with maintaining, in good condition, equipment owned or used by the school district. Activities such as servicing and repairing furniture, machines and movable equipment are included.
- 2545 **Vehicle Servicing and Maintenance Services (Other Than Buses)** - activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles in good condition. Included are such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety; i.e., preventive maintenance.
- 2546 **Security Services** - activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times and providing traffic control on grounds and in the vicinity of schools (security cameras).
- 2547 **Land and Building Rental** - expenses of renting land or buildings.
- 2548 **Title I Operation and Maintenance of Plant** – For Title I classroom/areas; activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the building and equipment in an effective working condition and state of repair.
- 2549 **Other Operation and Maintenance of Plant Services** - operating and maintenance of plant activities which cannot be classified under the preceding areas of responsibility. (Custodian expense will be included.)

- 2550     **Student Transportation Services** - activities concerned with the conveyance of students to and from school, as provided by state law. Included are trips between home and school and trips to school activities. (To separate trips for school activities, a cost per mile should be charged to account 6510).
- 2551     **Student Transportation Director** - activities pertaining to directing and managing student transportation services for schools that are large enough to have a director in this area.
- 2552     **Vehicle Operation Services** - activities concerned with operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other student transportation vehicles are included. This function would also include bus maintenance costs for those schools that do not have stand-alone service centers.
- 2553     **Monitoring Services** - activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded, and directing traffic at the loading and unloading stations.
- 2554     **Vehicle Servicing and Maintenance Services** - activities concerned with maintaining student transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling and inspecting vehicles for safety when these costs are incurred at the school's service center. Replacing a vehicle chassis or body individually is considered to be equipment and is charged to Capital Acquisitions.
- 2555     **Contracted Services** - expense incurred for contracted transportation services. (Includes mileage to parents)
- 2556     **Title I Student Transportation** – Student transportation for Title I students.
- 2559     **Other Student Transportation Services** - student transportation services which cannot be classified under the preceding areas of responsibility.
- 2560     **Food Services** - activities concerned with providing food to students and staff in a school district. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 2561     **Food Services Director** - activities of directing and managing food services for schools that are large enough to have a director in this area.
- 2562     **Food Preparation and Dispensing Services** - activities concerned with preparing and serving regular and incidental meals, lunches or snacks to students and staff in a school district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.
- 2563     **Food Delivery Services** - activities concerned with delivering food to the school district.

- 2569 **Other Food Services** - food service activities which cannot be classified under the preceding areas of responsibility. (Food Service Operation)
- 2570 **Internal Services** - activities concerned with buying, storing and distributing supplies, furniture and equipment; and those activities concerned with duplicating and printing for the school district.
- 2571 **Internal Services Director** - activities of directing and managing internal services for schools that are large enough to have a director in this area.
- 2572 **Purchasing Services** - activities of purchasing supplies, furniture, equipment and materials used in school or school district operation.
- 2573 **Warehousing and Distributing Services** - the operation of the system-wide activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail.
- 2574 **Printing, Publishing and Duplicating Services** - activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters and notices are also included.
- 2579 **Other Internal Services** - other internal services which cannot be classified under the preceding areas of responsibility.
- 2580 **Bookstore Services** - activities concerned with providing books, supplies, materials, etc., usually to students and staff in a school district. This service area includes the purchasing, warehousing, selling and other incidental activities concerned with providing bookstore services.
- 2581 **Bookstore Director** - activities of directing and managing bookstore services for schools that are large enough to have a director in this area.
- 2582 **Purchasing Services** - activities of purchasing items to be used within or resold through the bookstore.
- 2583 **Warehousing Services** - activities involved with receiving and storing books, supplies, materials, etc.
- 2584 **Selling Services** - activities concerned with the selling of bookstore services to its customers.
- 2589 **Other Bookstore Services** - bookstore services activities which cannot be classified under the preceding areas of responsibility.
- 2590 **Other Support Services - Business** - Business support services that cannot be classified under the preceding areas of responsibility.
- 2600 **Support Services--Central** - activities, other than general administration, which support each of the other instructional and supporting service programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.

- 2610 **Central Support Services Director** - activities concerned with directing and managing the central support services as a group.
- 2620 **Planning, Research, Development and Evaluation Services** - activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school district.
- 2621 **Planning, Research, Development and Evaluation Director** - activities associated with directing and managing the planning, research, development and evaluation service area for schools large enough to have a director in this area.
- 2622 **Development Services** - activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.
- 2623 **Evaluation Services** - activities concerned with ascertaining or judging the value of an action or outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.
- 2624 **Planning Services** - activities concerned with the selection or identification of the overall, long-range goals, priorities and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities and objectives.
- 2625 **Research Services** - activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- 2626 **Title I Program Evaluation Services** – Title I activities associated with ascertaining or judging the value of an action or outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.
- 2629 **Other Planning, Research, Development and Evaluation Services** - other services of this nature not described above.
- 2630 **Information Services** - activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to students, staff, managers or to the general public through direct mailing, the various news media or personal contact.
- 2631 **Information Services Director** - activities of directing and managing information services for schools that are large enough to have a director in this area.
- 2632 **Internal Information Services** - activities concerned with writing, editing and providing administrative information to students and staff.
- 2633 **Public Information Services** - activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative

information to the public through various news media or personal contact. (newsletters)

- 2634 **Management Information Services** - activities concerned with writing, editing and other preparation necessary to disseminate to management (1) information needed about the operation of the school district, and (2) information about the community, state and nation in order to make logical decisions.
- 2639 **Other Information Services** - activities concerned with information services not classified above.
- 2640 **Staff Services** - activities concerned with maintaining an efficient staff for the school district including such activities as recruiting and placement, staff transfers, in-service training, health services and staff accounting.
- 2641 **Staff Services Director** - activities of directing and managing staff services for schools that are large enough to have a director in this area.
- 2642 **Recruitment and Placement Services** - activities concerned with employing and assigning personnel for the school district. (background checks, new employee physicals)
- 2643 **Staff Accounting Services** - services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2644 **In-Service Training Services (for Non-Instructional Staff)** - activities for training of non-instructional personnel in all classifications.
- 2645 **Health Services** - activities concerned with medical, dental and nursing services provided for school district employees. Included are physical examinations, referrals and emergency care.
- 2649 **Other Staff Services** - staff services which cannot be classified under the preceding areas of responsibility.
- 2650 **Statistical Services** - Activities concerned with manipulating, relating and describing statistical information.
- 2651 **Statistical Services Director** - activities concerned with directing and managing statistical services for schools that are large enough to have a director in this area.
- 2652 **Statistical Analysis Services** - activities concerned with determining the nature and relationships of data elements to arrive at conclusions and recommendations. This program area includes institutional, management and program studies, such as cost effectiveness, space utilization and teaching load.
- 2653 **Statistical Reporting Services** - activities concerned with assimilating and writing statistical data into reports for further use. This program area includes the preparation of reports such as questionnaires and data collection forms for internal as well as external use.

- 2659 **Other Statistical Services** - statistical services which cannot be classified under the preceding areas of responsibility.
- 2660 **Data Processing Services** - activities concerned with preparing data for storage, storing data and retrieving it for reproduction as information for management and reporting.
- 2661 **Data Processing Director** - activities concerned with directing and managing data processing services for schools that are large enough to have a director in this area.
- 2662 **Systems Analysis Services** - activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.
- 2663 **Programming Services** - activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
- 2664 **Operations Services** - activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.
- 2669 **Other Data Processing Services** - activities concerned with data processing which are not described above.
- 2690 **Other Support Services--Central** - central services not classified above.

2700 **Support Services--Special Education**

The 2710, 2730 and 2750 functional areas are to record only Special Education costs. A few transactions may be coded directly to the disability type if the costs only relate to that function and disability type. For example, a bill to transport a deaf-blind student may be coded directly to 2731. Most of the bills throughout the year may be batched to the 2730 and 2750 control accounts. These accounts must be zeroed out at the end of each year by moving costs to the respective disability types. Costs should be allocated to the disability types pro rata based on the number of students of each type that your school has.

- 2710 **Special Education Administrative Costs** - applicable costs consist of the director and other support staff that are involved in administering the special education program. These costs could include salary, benefits, travel, telephone, supplies and other payments.
- 2730 **Special Education Transportation Costs** - applicable costs consist of payments for the transportation of special education students. These payments could be made to the parents, private carrier or for the operation of the school district's own vehicles.

- 2731 **Deaf-Blind** - transportation costs for students with concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational problems that they cannot be accommodated in special education programs solely for deaf or blind children.
- 2732 **Emotional Behavioral Disability** - transportation costs for students exhibiting one or more of the following characteristics over a long period of time which adversely affects educational performance: (a) inability to learn, (b) inability to build or maintain relationships, (c) inappropriate behavior or feelings, (d) unhappiness or depression, or (e) physical symptoms or fears associated with problems (including schizophrenic children).
- 2733 **Cognitive Disability** - transportation costs for students significantly sub-average in general intellectual functioning existing concurrently with deficits in behavior which adversely affects a child's educational performance.
- 2734 **Hearing Loss** - transportation costs for students with hearing impairments, whether permanent or fluctuating, which adversely affects a child's educational performance but which is not included under the definition of "deaf."
- 2735 **Specific Learning Disabled** - transportation costs for students with disorders in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, which may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations (includes such conditions as perceptual handicaps, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia).
- 2736 **Multiple Disabilities** - transportation costs for students with concomitant impairments (such as mentally retarded-blind, mentally retarded-orthopedically impaired, etc.) where the combination of which causes severe educational problems that cannot be accommodated in special education programs solely for one of the impairments.
- 2737 **Orthopedic Impairments** - transportation costs for students with severe orthopedic impairments (caused by congenital anomaly, disease, or other causes) which adversely affects a child's educational performance (e.g., clubfoot, absence of some member, poliomyelitis, bone tuberculosis, cerebral palsy, amputations, fractures or burns).
- 2738 **Vision Loss** - transportation costs for students with visual loss which, even with correction, adversely affects a child's educational performance (both partially sight and blindness).
- 2739 **Deafness** - transportation costs for students with hearing impairment which is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects educational performance.
- 2740 **Speech/Language Impairments** - transportation costs for students with a communication disorder such as stuttering, impaired articulation, a language impairment, or a voice impairment, which adversely affects a child's educational performance.

- 2741 **Other Health Impaired** - transportation costs for students having limited strength, vitality or alertness, due to chronic or acute health problems such as heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, or diabetes, which adversely affects a child's educational performance.
- 2742 **Autism** - transportation costs for students with autistic disorder, a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age three that adversely affects educational performance (qualitative impairment in reciprocal social interaction, in verbal or nonverbal communication, and markedly restricted repertoire of activities and interests).
- 2743 **Traumatic Brain Injury** - transportation costs for students with an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.
- 2744 **Developmentally Delayed (Preschool 3-5)** - transportation costs for special education programs for preschool children ages 3-5.
- 2745 **Early Intervention (age 0-2)** - transportation costs for special education for children in need of early intervention, birth through 2 years, which are provided by the district.
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- 2750 Other Special Education Costs** - Special Education non-instructional costs that are not recorded directly to the "2100" functions, or the Administrative (2710) and Transportation (2730) functions should be directly recorded or eventually allocated to this function.
- 2751 **Deaf-Blind** - other Special Education costs for students with concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational problems that they cannot be accommodated in special education programs solely for deaf or blind children.
- 2752 **Emotional Behavioral Disability** - other Special Education costs for students exhibiting one or more of the following characteristics over a long period of time which adversely affects educational performance: (a) inability to learn, (b) inability to build or maintain relationships, (c) inappropriate behavior or feelings, (d) unhappiness or depression, or (e) physical symptoms or fears associated with problems (including schizophrenic children).
- 2753 **Cognitive Disability** - other Special Education costs for students significantly sub-average in general intellectual functioning existing concurrently with deficits in behavior which adversely affects a child's educational performance.
- 2754 **Hearing Loss** - other Special Education costs for students with hearing impairments, whether permanent or fluctuating, which adversely affects a child's educational performance but which is not included under the definition of "deaf."



- 2755 **Specific Learning Disabled** - other Special Education costs for students with disorders in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, which may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations (includes such conditions as perceptual handicaps, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia).
- 2756 **Multiple Disabilities** - other Special Education costs for students with concomitant impairments (such as mentally retarded-blind, mentally retarded-orthopedically impaired, etc.) where the combination of which causes severe educational problems that cannot be accommodated in special education programs solely for one of the impairments.
- 2757 **Orthopedic Impairments** - other Special Education costs for students with severe orthopedic impairments (caused by congenital anomaly, disease, or other causes) which adversely affects a child's educational performance (e.g., clubfoot, absence of some member, poliomyelitis, bone tuberculosis, cerebral palsy, amputations, fractures or burns).
- 2758 **Vision Loss** - other Special Education costs for students with visual loss which, even with correction, adversely affects a child's educational performance (both partially sight and blindness).
- 2759 **Deafness** - other Special Education costs for students with hearing impairment which is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects educational performance.
- 2760 **Speech/Language Impairments** - other Special Education costs for students with a communication disorder such as stuttering, impaired articulation, a language impairment, or a voice impairment, which adversely affects a child's educational performance.
- 2761 **Other Health Impaired** - other Special Education costs for students having limited strength, vitality or alertness, due to chronic or acute health problems such as heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, or diabetes, which adversely affects a child's educational performance.
- 2762 **Autism** - other Special Education costs for students with autistic disorder, a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age three, that adversely affects educational performance (qualitative impairment in reciprocal social interaction, in verbal or nonverbal communication, and markedly restricted repertoire of activities and interests).
- 2763 **Traumatic Brain Injury** - other Special Education costs for students with an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.
- 2764 **Developmentally Delayed (Preschool 3-5)** - other Special Education costs for special education programs for preschool children ages 3-5.

2765 **Early Intervention (age 0-2)** - other Special Education costs for special education for children in need of early intervention, birth through 2 years, which are provided by the district.

2800 **Resale Services** - activities concerned with the resale of items and services.

2810 **Post-Secondary Resales/Services** - activities concerned with the post-secondary resale of items and services.

2811 **R/S - Agriculture** - expenditures from resales of items and services associated with agriculture programs.

2812 **R/S - Business and Office** - expenditures from resales of items and services associated with business and office programs.

2813 **R/S - Marketing and Distribution** - expenditures from resales of items and services associated with marketing and distribution programs.

2814 **R/S - Personal /Services** - expenditures from resales of items and services associated with personal services program.

2815 **R/S - Health Careers** - expenditures from resales of items and services associated with health careers programs.

2916 **R/S - Food Occupations** - expenditures from resales of items and services associated with food occupations programs.

2817 **R/S - Construction Trades** - expenditures form resales of items and services associated with construction trades programs.

2818 **R/S - Electrical and Electronic Technology** - expenditures from resales of items and services associated with electrical and electronic technology programs.

2819 **R/S - Mechanical Technology** - expenditures from resales of items and services associated with mechanical technology programs.

2820 **R/S - Precision Production** - expenditures from resales of items and services associated with precision production programs.

2821 **R/S - Engineering and Related Technology** - expenditures from resales of items and services associated with engineering and related technology programs.

2822 **R/S - Protective Services** - expenditures from resales of items and services associated with protective services program.

2823 **R/S - Law** - expenditures from resales of items and services associated with law programs.

2824 **Resales/Services - Parts Department** - expenditures from resales of parts.

2825 **Resales/Services - Other** - expenditures from resales of items and services not covered above. (ex. coveralls)

- 2900        **Other Support Services** - activities of any support service or classification of services, general in nature, which cannot be classified in the preceding service areas or areas of responsibility.
- 3000        **Community Services** - activities which are not directly related to the provision of education for students in a school district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities provided by the school district for the community as a whole or some segment of the community.
- 3100        **Community Services Director** - activities concerned with directing and managing community service activities.
- 3200        **Community Recreation Services** - activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools and other recreation programs for the community.
- 3300        **Civic Services** - activities concerned with providing services to civic affairs or organizations. This program area includes services to Parent-Teacher Association meetings, public forums, lectures and civil defense planning.
- 3400        **Public Library Services** - activities pertaining to the operation of public libraries by a school district, or the provisions of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.
- 3500        **Custody and Care of Children Services** - activities pertaining to the provisions of programs for the agency care of children in residential day schools, or child care centers which are not part of or directly related to the instructional program, and where the attendance of the children is not included in the attendance figures for the school district. Activities include day care activities and after school programming as allowed by SDCL 13-8-39.2 and 13-8-50, respectively.
- 3600        **Welfare Activities Services** - activities pertaining to the provisions of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to students for work performed whether for the school district or for an outside concern, and for clothing, food or other personal needs.
- 3700        **Nonpublic School Student Services** - services to students attending a school established by an agency other than the state, subdivision of the state or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services and health services for nonpublic school students. Statutory requirements in individual states may require construction of subfunctions for these and other functions and subfunctions related to expenditures for nonpublic school

students. Special accounting provision may be required for transfer of these expenditures from corresponding functional accounts for services provided to public school students. This includes textbooks to nonpublic schools.

- 3710 **Nonpublic School Instructional Services** – Instructional services provided to students attending non-public schools.
  - 3711 **Title I Nonpublic School Instructional Services** – Title I instructional services provided to students attending non-public schools.
  - 3719 **Other Nonpublic School Instructional Services** – Instructional services provided to students attending non-public schools (other than Title I)
- 3720 **Nonpublic School Support Services** – Support services provided to non-public schools.
  - 3721 **Title I Nonpublic School Support Services** – Title I support services provided to students attending non-public schools (this may include attendance/social work, program administration, professional development, student transportation, etc.)
  - 3729 **Other Nonpublic School Support Services** – Support services provided to students attending non-public schools.
- 3790 **Other Nonpublic School Services** – Other services provided to non-public school students.
- 3900 **Other Community Services** - services provided the community which cannot be classified under the preceding areas of responsibility. Includes woodworking, piano lessons, computer classes and other community education services. This would also include drivers education that is offered without credit.
- 4000 **Nonprogrammed Charges** - conduit-type (outgoing transfers) payments to other LEAs or administrative units in the state or in another state.
- 4200 **Student Financial Aid** - payments to students for financial aid programs.
- 4300 **Scholarships** - payments of scholarships to individuals.
- 4400 **Payments to State--Unemployment** - payments to the state for unemployment claims.
- 4500 **Early Retirement Payment** - incentive payment for early retirement.
- 4600 **Insurance Costs** - payments made regarding insurance programs.
  - 4610 **Retiree Insurance Premiums** – to account for retiree insurance premiums paid to a private carrier.
  - 4620 **Self Insurance Costs** - payments made for self-insurance programs (Internal Service Funds).

- 4621 **Self Insurance Claims** - payments made for liabilities incurred against the self-insurance program.
- 4622 **Self Insurance Administrative Costs** - payments made for costs incurred to administer the self-insurance program.
- 4700 **Pension Expense/ Pension** – account used to record payments and charges to expense in relation to its pensions payable to employees.
- 4900 **Other Nonprogrammed Costs** – other nonprogrammed costs not discussed elsewhere.
- 5000 **Debt Services** - the servicing of the debt of a school district. Categories of debt services are listed under objects.
- 6000 **Cocurricular Activities** - cocurricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate in such experiences, public events or combination of these, for such purposes as motivation, enjoyment and improvement of skills. In practice, participation usually is not required and credit usually is not given. when participation is required or credit is given, the activity generally is considered to be a course. The generally accepted differential between extra-curricular and co-curricular is that extra-curricular activities such as basketball have no direct relationship to a class while co-curricular activities such as debate (speech) or class plays (drama or English) has a relationship to a class.
- 6100 **Male Activities** – co-curricular activities in which all participants are male. (You may use accounts for each activity such as 6101 Basketball, 6102 Football, etc.)
- 6200 **Female Activities** – co-curricular activities in which all participants are female. (You may use accounts for each activity such as 6201 Basketball, 6202 Volleyball, etc.)
- 6500 **Transportation** - cocurricular activities concerned with the conveyance of students. (You may use accounts for each activity such as 6501 Basketball, 6502 Volleyball, etc.)
- 6900 **Combined Activities** - cocurricular activities in which participants are either male or female. (You may use separate accounts for each combined activity)
- 7000 **Contingencies – (Budget Only)** this is a line item provided by SDCL 13-11-2.1. The amount shall not exceed 5 percent of the annual operating budget (excludes debt service) and may, by resolution, be transferred in whole or in part to any budget category except capital outlay. **Contingencies only relate to budgeted amounts and no direct expenditures should be charged to this account.**
- 7500 **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 after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by function, other than Capital Outlay, in the Statement 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.

8000      **Other Uses** - resources transferred to another fund without recourse which are not expenditures to the school district as a whole.

8100      **Other Financing Uses** - resources which are not reported as expenditures on the fund's operating statement, but are reported as "Other Financing Uses."

8110      **Transfers Out** - represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.

8120      **Payment to Refunded Debt Escrow Agent** - payments to an escrow agent from advance refunding bond proceeds that are to be placed in irrevocable trust.

8130      **Special Items** - significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Special items should be reported separately in the statement of activities before extraordinary items.

8140      **Extraordinary Items** - transactions or other events that are both unusual in nature and infrequent in occurrence. Extraordinary items should be reported separately at the bottom of the statement of activities.

8150      **Discount on Debt Issued** - The excess of the face value of debt over the amount received from their sale (excluding accrued interest and issuance costs)