

## LISTING OF REVENUE AND OTHER FINANCING SOURCE ACCOUNTS

Underscored Accounts = Summary Only

DO NOT code any revenue & expenditure amounts to these accounts.

Accounts Not underscored = Active

Blank lines have been provided for certain “other revenue” accounts allowing for specific tracking of these revenues.

G = General Revenues  
P = Program Revenues

**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.**

### Revenue Classification



	<u>Major Source - Minor Source - Type - Specific</u>	
	<u>1000 Revenue from Local Sources</u>	
	<u>1100 Taxes</u>	
G	1110	Ad Valorem Taxes (includes mobile homes taxes)
G	1120	Prior Years' Ad Valorem Taxes
G	1130	Tax Deed Revenue
G	1140	Utility Taxes
G	1180	Other Taxes
G	1190	Penalties and Interest on Taxes
	<u>1200 Revenue from Local Governmental Units Other Than School Districts</u>	
G	1210	Revenue in Lieu of Taxes
	<u>1300 Tuition and Fees</u>	
	<u>1310 Regular Day School Tuition</u>	
P	1311	Tuition for Credit from Students, Parents or Other
P	1312	Tuition for Credit from Other School Districts Within the State
P	1313	Tuition for Credit from Other School Districts Outside the State
P	1316	Non-credit Tuition from Students, Parents or Other
P	1317	Non-credit Tuition from Other School Districts Within the State
P	1318	Non-credit Tuition from Other School Districts Outside the State
	1320	Adult Continuing Education Tuition
	<u>1330 Summer School Tuition</u>	
P	1331	Tuition for Credit Classes
P	1332	Tuition for Non-Credit Activities
P	1340	Preschool Tuition
P	<u>1360 Regular Day School Transportation Fees</u>	
P	1361	Transportation Fees from Students, Parents or Other
P	1362	Transportation Fees from Other School Districts Within the State

P	1363	Transportation Fees from Other School Districts Outside the State
	<u>1370</u>	<u>Summer School Transportation Fees</u>
P	1371	Transportation Fees from Students, Parents or Other
P	1372	Transportation Fees from Other School Districts Within the State
P	1373	Transportation Fees from Other School Districts Outside the State
P	1380	Other Transportation Fees
	<u>1400</u>	<u>Postsecondary Program Tuition</u>
P	1406	Agriculture, Food & Natural Resources
P	1412	Architecture & Construction
P	1418	Arts, A/V Technology & Communications
P	1424	Business, Management & Administration
P	1430	Education & Training
P	1436	Finance
P	1439	Government & Public Administration
P	1442	Health Science
P	1448	Hospitality & Tourism
P	1454	Human Services
P	1460	Information Technology
P	1466	Law, Public Safety, Corrections & Security
P	1472	Manufacturing
P	1478	Marketing, Sales & Service
P	1484	Science, Technology, Engineering & Math
P	1489	Technical Studies
P	1490	Transportation, Distribution & Logistics
P	1499	Program Prep
	<u>1500</u>	<u>Earnings on Investments and Deposits</u>
P or G	1510	Investment Earnings
	<u>1600</u>	<u>Food Service</u>
P	1610	Sales to Students
P	1620	Sales to Adults
P	1630	A la Carte Sales
P	1640	Nutrition Program for the Elderly (NPE) Sales
P	1650	Child Care Sales
P	1660	Other Sales
P	1670	Local Donations
P	1690	Miscellaneous Revenue from Other Sources
	<u>1700</u>	<u>Cocurricular Activities</u>
P	1710	Admissions
P	1720	Bookstore Sales
P	1730	Student Organization Memberships
P	1740	Rentals, Cocurricular Activities
P	1790	Other Student Activity Income
	<u>1800</u>	<u>Post Secondary Resales and Fees</u>
P	1820	Resales/Services - Occupational Programs
P	1830	Resales/Services - Parts Department
	<u>1840</u>	<u>State Fees</u>
		<u>State-Facility</u>
P	1843	State-Maintenance & Repair
P	1844	State-Technology
P	1845	State-Program Development
P	1850	Corporate Education Fees
P	1860	Local Fees

1900 Other Revenue from Local Sources

P	1910	Rentals
G	1920	Contributions and Donations
	<u>1930</u>	<u>Sale and Loss of Capital Assets</u>
G	1931	Gain on Sale of Capital Assets
G	1932	Compensation for Loss of Capital Assets
	<u>1940</u>	<u>Services Provided Other School Districts</u>
P	1941	School Districts Within the State
P	1942	School Districts Outside the State
P	1943	Contracted Educational Services Provided Other School Districts as Allowed by SDCL 13-15
P or G	1950	Refund of Prior Years' Expenditures
P	1960	Judgments (restitution)
	<u>1970</u>	<u>Charges for Services</u>
P	1971	Insurance Premiums
P	1972	Medicaid Direct Services
P	1973	Medicaid Administrative Claiming
P	1979	Other Charges for Services
	<u>1980</u>	<u>Day Care Services</u>
P	1981	Day Care Center Services
P	1982	Before and After School Programs
P or G	1990	Other

2000 Revenue from Intermediate Sources

2100 County Sources

G	2110	County Apportionment
G	2120	Lease of County-Owned Land
G	2200	Revenue in Lieu of Taxes
P	2300	Revenue for Joint Facilities
G	2400	Revenue from Municipal Revenue Producing Enterprises
G	2900	Other

3000 Revenue from State Sources

3100 Grants-in-Aid

3110 Unrestricted Grants-in-Aid

G	3111	State Aid
G	3112	State Apportionment
G	3113	Renewable Facility Tax
G	3114	Bank Franchise Tax
G	3119	Other Unrestricted Grants-in-Aid

3120 Restricted Grants-in-Aid

P	3121	Exceptional Children
P	3125	Mentor Teacher Program
P	3126	Youth at Risk Grant
P	3129	Other Restricted Grants-in-Aid

3200 Revenue in Lieu of Taxes

G	3210	Tax Base on Shooting Areas
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3300 Tuition

P	3310	Special Education
P	3320	Regular
G	3400	Revenue in Lieu of Special Education Tuition

3800 Food Service Assistance

P	3810	Cash Reimbursements
P	3820	Other Cash Payments

P or G	3900	Other State Revenue
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4000 Revenue from Federal Sources

4100 Grants-in-Aid

- 4110 Unrestricted Grants-in-Aid Received Directly from Federal Government
- G 4111 School Assistance in Federally Affected Areas--Title VII Impact Aid (ALN 84.041)
- 4120 Unrestricted Grants-in-Aid Received from Federal Government through the State
- G 4121 National Minerals (ALN 15.227)
- G 4122 Taylor Grazing (ALN 15.227)
- G 4129 Other Unrestricted Grants-in-Aid Received from Federal Government through the State.
- 4130 Unrestricted Grants-in-Aid Received from Federal Government through an Intermediate Source
- G 4131 National Forest Lands (ALN 10.665)
- G 4132 Federal Flood Control Land (ALN 12.106)
- G 4133 Bankhead Jones Farm Tenant (ALN 10.901)
- G 4134 US Fish & Wildlife Service Revenue (ALN 15.227)
- 4135 Restricted Grants-in-Aid Received from Federal Government Through an Intermediate Source
- P \_\_\_\_\_ ALN# \_\_\_\_\_
- 4140 Restricted Grants-in-Aid Received Directly from Federal Government
- P 4141 Buildings in Federally Affected Areas
- P 4142 Indian Education, Title VII (ALN 84.060)
- P 4144 Limited English Proficient Grant (LEP) - Title III (ALN 84.365)
- P 4149 Other Restricted Grants in Aid Directly from Federal Government
- 4150-99 Restricted Grants-in-Aid Received from Federal Government through the State
- P or G 4151 Other Grants from Federal Government Through the State
- P 4152 Mathematics and Science Partnerships, Title II Part B (ALN 84.366)
- P or G 4153 Title IV, Part A—Student Support and Academic Enrichment Program (ALN 84.424)
- P 4155 Out of School Time Grant (Daycare) (ALN 93.575)
- P 4158 Title I Programs, create a sub account number for each Title I program at your school:
- \_\_\_\_\_ Title I Grants to School Districts, Part A (ALN 84.010)
- \_\_\_\_\_ Migrant Education –State Grant Programs, Part C (ALN 84.011)
- \_\_\_\_\_ Neglected and Delinquent Children, Part D (ALN 84.013)
- \_\_\_\_\_ Migrant Education – Coordination Program, Part C (ALN 84.144)
- \_\_\_\_\_ School Improvement Grant, 1003(g) (ALN 84.377)
- \_\_\_\_\_ ALN# \_\_\_\_\_
- P 4159 Teacher and Principal Training and Recruiting, Part A of Title II (ALN 84.367)

- P 4160 Language Instruction for LEP and Immigrant Students - Title III (ALN 84.365)
- P 4161 Vocational Education –Basic Grants to States (Perkins) (ALN 84.048)
- P 4165 Financial Aids Vo-Techs (Pell, FSEOG, PLUS)
- P 4166 Federal Work Study Program (ALN 84.033)
- P 4167 K - 12 Tech Prep (ALN 84.243A)
- P 4172 Adult Basic Education (ALN 84.002)
- P 4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)
- P 4182 Workforce Investment Act Summer Opportunities (ALN 17.255)
- P 4186 Special Education-Preschool Grants (ALN 84.173)
- P 4187 Special Education Infants & Toddlers (Birth - 3) (ALN 84.181)
- P 4190 Elementary and Secondary School Emergency Relief (ESSER II) Funds - (ALN 84.425D)
- P 4191 Elementary and Secondary School Emergency Relief (ESSER III) Funds (ALN #84.425U)
- P 4192 American Rescue Plan Funds–IDEA Part B 611 (ARP IDEA 611) (ALN 84.027X)
- P 4193 American Rescue Plan Funds–IDEA Part B 619 (ARP IDEA 619) (ALN 84.173X)
- P 4195 Governor’s Emergency Education Relief (GEER I) Funds – (ALN 84.425C)
- P 4196 Governor’s Emergency Education Relief (GEER II) Funds – (ALN 84.425C)
- G 4200 Revenue in Lieu of Taxes (PILT) (ALN 15.226)
- P or G 4300 Revenue for/on Behalf of the School District
- P 4400 Johnson O’Malley Funds (ALN 15.130)
- 4800 Food Service Assistance
- P 4810 Federal Reimbursement (ALN 10.553 and 10.555)
- P 4820 Donated Food (ALN 10.550)
- P or G 4900 Other Federal Revenue

ALN# \_\_\_\_\_

5000 Other Sources

5100 Other Financing Sources

- 5110 Transfers In
- 5120 General Long-Term Debt Issued
  - 5121 General Obligation Bonds Issued
  - 5122 Refunding Bonds Issued
  - 5123 Premiums on Debt Issued
  - 5124 Lease Proceeds
  - 5125 Capital Outlay Certificates Issued
  - 5126 Refunding Capital Outlay Certificates Issued
  - 5127 Note Proceeds
  - 5128 Subscription Proceeds
  - 5129 Other Debt Issued
- G 5130 Sale of Surplus Property
- G 5140 Compensation for Loss of School Property
- 5150 Special Items
- 5160 Extraordinary Items
- 5170 Capital Contributions
- 5180 Other

## DEFINITIONS OF REVENUE AND OTHER FINANCING SOURCE ACCOUNTS

### 1000 Revenue from Local Sources

1100 **Taxes** - compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. Taxes are an example of imposed nonexchange revenue.

1110 **Ad Valorem Taxes** - taxes levied by a school district on the taxable valuation of real property located within the school district. All mobile home taxes are an additional source of Ad Valorem Taxes.

1120 **Prior Years' Ad Valorem Taxes** - prior years' taxes levied by a school district on the taxable valuation of real property located within the school district.

1130 **Tax Deed Revenue** - proceeds from the sale or rental of land taken by tax deed. (SDCL 10-25-39 and 7-31-31)

1140 **Utility Taxes** – the state collects and remits to school districts by September 1<sup>st</sup> of each year a 4% gross receipts tax on telephone companies (SDCL 10-33-25).  
Counties will remit to school districts after June 15<sup>th</sup> of each year a tax per kilowatt hour upon rural electric companies (SDCL 10-36-10).

1180 **Other Taxes** - other forms of taxes levied within the school district. Separate accounts may be maintained for each specific type of tax.

1190 **Penalties and Interest on Taxes** - amounts collected as penalties and interest for the payment of taxes after the delinquent dates. A separate account for penalties and interest on each type of tax may be maintained.

### 1200 Revenue from Local Governmental Units Other Than School Districts – revenue from the appropriations of another local governmental unit.

1210 **Revenue in Lieu of Taxes** - payments made by Housing and Redevelopment Commission (HRC) to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district. (SDCL 11-7-73)

### 1300 Tuition and Fees - tuition and fees from students, their parents, welfare agencies or other school districts for education provided in the school district. (SDCL 13-8-50) *Tuition* – Payment received for instructional coursework. *Fees* – Payment received for certain non-instructional programming.

1310 **Regular Day School Tuition** - tuition for students attending the regular day schools in the school district.

1311 **Tuition for Credit from Students, Parents or Other** - tuition from students, parents, welfare agencies and other sources in regular day schools.

1312 **Tuition for Credit from Other School Districts** - tuition for regular day schools from other school district within the state.

- 1313 **Tuition for Credit from Other School Districts Outside the State** - tuition for regular day schools from other school districts outside the state.
- 1316 **Non-credit Tuition from Students, Parents or Other** – tuition received from students, parents and other sources from attending a non-credit instructional course.
- 1317 **Non-credit Tuition from Other School Districts Within the State** –tuition received from other school districts within the state for a non-credit instructional course.
- 1318 **Non-credit Tuition from Other School Districts Outside the State** – tuition received from an out-of-state school district for a non-credit instructional course.
- 1320 **Adult Continuing Education Tuition** - tuition for students attending adult continuing education schools in the school district.
- 1330 **Summer School Tuition** – tuition for students attending summer school programs.
- 1331 **Tuition for Credit Classes** – tuition from students, parents or other resources for classes for which the student will receive credit.
- 1332 **Tuition for Non-Credit Classes** – tuition from students, parents or other sources for non-credit classes or activities.
- 1340 **Preschool Tuition** – tuition charged during regular and summer terms for preschool services (SDCL 13-28-5).
- 1360 **Regular Day School Transportation Fees** - fees from students, parents, welfare agencies, or other school districts for transporting students to and from regular day schools.
- 1361 **Transportation Fees from Students, Parents or Other** - fees from students, parents and other sources to transport students to and from regular day schools.
- 1362 **Transportation Fees from Other School Districts Within the State**- fees from school districts within the state to transport students to and from regular day schools.
- 1363 **Transportation Fees from Other School Districts Outside the State** - fees from school districts outside the state to transport students to and from regular day schools.
- 1370 **Summer School Transportation Fees** - fees from students, parents, welfare agencies, or other school districts to transport students to and from summer school.
- 1371 **Transportation Fees from Students, Parents or Other** - fees from students, parents and other sources to transport students to and from summer school.

- 1372 **Transportation Fees from Other School Districts Within the State** - fees from other school districts within the state to transport students to and from summer school.
- 1373 **Transportation Fees from Other School Districts Outside the State** - fees from other school districts outside the state to transport students to and from summer school.
- 1380 **Other Transportation Fees** - other transportation fees received by the school district.
- 1400 **Postsecondary Program Tuition**
  - 1406 **Agriculture, Food & Natural Resources**
  - 1412 **Architecture & Construction**
  - 1418 **Arts, A/V Technology & Communications**
  - 1424 **Business, Management & Administration**
  - 1430 **Education & Training**
  - 1436 **Finance**
  - 1439 **Government & Public Administration**
  - 1442 **Health Services**
  - 1448 **Hospitality & Tourism**
  - 1454 **Human Services**
  - 1460 **Information Technology**
  - 1466 **Law, Public Safety, Corrections & Security**
  - 1472 **Manufacturing**
  - 1478 **Marketing, Sales & Service**
  - 1489 **Technical Studies**
  - 1484 **Science, Technology, Engineering & Math**
  - 1490 **Transportation, Distribution & Logistics**
  - 1499 **Program Prep**
- 1500 **Earnings on Investments and Deposits** - profit from holdings on savings or investments.



- 1510 **Investment Earnings** - interest earned on temporary or permanent investments in US Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations. This also includes gain/loss realized from the sale of securities and the net increase (decrease) in fair value of investments. Patronage dividends received from cooperatives should not be posted to investment earnings but should instead be posted as a reduction to the respective expenditure/expense account.
- 1600 **Food Service** - sales of food to students and adults.
- 1610 **Sales to Students** - revenue from students for sale of food products and services.
- 1620 **Sales to Adults** - revenue from adults for sale of food products and services.
- 1630 **A la Carte Sales** - sales of menu items individually priced and sold to students and adults.
- 1640 **Nutrition Program for the Elderly (NPE) Sales** - sales of meals sold as a unit to the grantee of a Nutrition Program for the Elderly and served to senior citizens in a congregate eating site.
- 1650 **Child Care Sales** - sales of meals sold as a unit and served to children enrolled in an eligible child care program. An eligible child care program is one which has a current, signed agreement with the Division of Education, Child and Adult Nutrition Services, to participate in the Child Care Food Program.
- 1660 **Other Sales** - sales which cannot be assigned to any other revenue account; e.g., a lump sum payment for services rendered.
- 1670 **Local Donations** - donations to the school district from individuals or organizations other than a governmental agency.
- 1690 **Miscellaneous Revenue from Other Sources** - the value of other revenue received for which no other classification is provided.
- 1700 **Cocurricular Activities** - revenue from school-sponsored activities.
- 1710 **Admissions** - revenue from patrons of a school-sponsored activity. Admissions may be recorded in separate accounts according to the type of activity.
- 1720 **Bookstore Sales** - sales revenue resulting from the operation of a bookstore. Sales may be recorded in separate accounts according to the type or product sold.
- 1730 **Student Organization Memberships** - revenue from students for membership in a school's student organization or club.
- 1740 **Rentals, Cocurricular Activities** - revenue from students for rent of equipment for use during the school term; e.g., musical instruments, rent, band uniform cleaning fees.

- 1790 **Other Student Activity Income** - other income from student activities, such as yearbook.
- 1800 **Post Secondary Resales and Fees** - revenue from post-secondary programs. Separate accounts may be maintained for fees, books, tools, etc.
- 1820 **Resales/Services - Occupational Programs** - revenue from resales of items and services associated with occupational programs.
- 1830 **Resales/Services - Parts Department** - revenue from resales of items in the parts department.
- 1840 **State Fees** – student fees charged for post-secondary programs are annually set by the State Board of Education. ARSD 24:10:42:26
- State-Facility** - a facility fee is collected by postsecondary technical institutes on behalf of the Health and Education Facility Authority (HEFA). This fee is remitted to HEFA to finance debt service payments. The facility fee is a liability of an institute when collected and a reduction of the liability when remitted.
- 1843 **State-Maintenance & Repair**
- 1844 **State-Technology**
- 1845 **State-Program Development**
- 1850 **Corporate Education Fees** – fees associated with non-credit bearing, short term training programs periodically held to further the education of employees of local businesses.
- 1860 **Local Fees** – student fees set by the local governing board to assist in covering the costs of certain programs.
- 1900 **Other Revenue from Local Sources** - other income from local sources which is not classified above.
- 1910 **Rentals** - revenue from the rental of school property, real or personal; e.g., gym rental fees.
- 1920 **Contributions and Donations** - revenue from a philanthropic foundation, private individuals, or private organizations. This is a voluntary nonexchange revenue.
- 1930 **Sale and Loss of Capital Assets** - revenue from the sale of school property or realized from recoveries for loss of school property. *Accounts 1931 and 1932 are used in Funds applying accrual basis of accounting. Funds applying modified accrual basis of accounting will use accounts 5130 and 5140.*
- 1931 **Gain on Sale of Capital Assets** - revenue from the sale of school property.

- 1932 **Compensation for Loss of Capital Assets** - net gain realized from recoveries for loss of school property. Excess of insurance proceeds over book value would be posted to this account in a proprietary fund.
- 1940 **Services Provided Other School Districts** - revenue from services provided other school districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance.
- 1941 **School Districts Within the State** - revenue from services to school districts within the state.
- 1942 **School Districts Outside the State** - revenue from services to school districts outside the state.
- 1943 **Contracted Educational Services Provided Other School Districts Within the State** - revenue from contracted educational services provided other school districts within the state as allowed by SDCL 13-15.
- 1950 **Refund of Prior Years' Expenditures** - revenue to refund an immaterial expenditure recorded in a prior fiscal year. A refund of an expenditure made in the same fiscal year may be recorded in the appropriate expenditure account as a reduction of the expenditure.
- 1960 **Judgments** - revenue as a result of court decisions, including condemnation awards - restitution.
- 1970 **Charges for Services** – various services provided by school districts for which there is a charge and have not been previously identified as a specific revenue code. Care must be taken to ensure that such charges do not violate the constitutional provision establishing a free education for students in South Dakota.
- 1971 **Insurance Premiums** – revenue from premiums on insurance programs. Separate revenue accounts should be maintained to distinguish payments from active employees versus retirees.
- 1972 **Medicaid Direct Services** – revenue received as a payment for health services rendered for Medicaid eligible students.
- 1973 **Medicaid Indirect Administrative Services** – revenue received as an indirect payment for administrative services rendered for Medicaid eligible students.
- 1979 **Other Charges for Services** – other charges for services provided by the school district.
- 1980 **Day Care Services** - revenue from operating a day care service.
- 1981 **Day Care Center Services** - revenue generated through a day care center provided to the children of enrolled students. (SDCL 13-8-39.2)

- 1982 **Before and After School Programs** - revenue generated through before and after school programming for children who are of school age and are enrolled in a school within the district. (SDCL 13-8-50)
- 1990 **Other** - revenue from fines, telephone coin box commissions, and any other revenue from local sources not covered by Other Revenue from Local Source accounts.
- 2000 **Revenue from Intermediate Sources**
- 2100 **County Sources**
- 2110 **County Apportionment** - (an imposed non-exchange revenue) within each county fines money is generated from violations, such as speeding tickets, and are subsequently allocated on a per student basis to the school districts within the county. (Fines - SDCL 23A-27-25, Article VIII, Section 3)
- 2120 **Lease of County-Owned Land** - revenue from county-owned land which has been leased. Receipts from this source are allocated on a mill levy ratio to all taxing funds.
- 2200 **Revenue in Lieu of Taxes** - payments made out of general revenues by an intermediate governmental unit (City & County) to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district.
- 2300 **Revenue for Joint Facilities** - revenue from other governments that represents their share of agreed upon payments for utilities, janitorial and other costs of jointly operated buildings or other operations.
- 2400 **Revenue form Municipal Revenue Producing Enterprises** - Revenue received from municipal enterprises that may be transferred to school districts pursuant to SDCL 9-21-28 and SDCL 13-13.
- 2900 **Other** - other revenue from intermediate sources for which a classification has not been provided.
- 3000 **Revenue from State Sources**
- 3100 **Grants-in-Aid** - contributions made from state funds to a school district not related to specific revenue sources of the state.
- 3110 **Unrestricted Grants-in-Aid** - grant revenue which can be used for any legal purpose desired by the school district without restriction. These are voluntary non-exchange revenues.
- 3111 **State Aid** - revenue from legislative appropriation for state aid purposes and distributed under the provisions of SDCL 13-13.
- 3112 **State Apportionment** - revenue from interest on permanent school funds, invested in securities, leases of school lands or grazing, farming, oil, gas and other minerals, sale of timber, sand, gravel, etc., and the state share of federal mineral leases. This revenue is distributed annually on a per student basis by the state department of school and public lands. (SDCL 13-13-1)

- 3113 **Renewable Facility Tax** – an annual tax on capacity and a gross receipts tax on certain wind farms and solar facilities. Districts that have wind farms or solar facilities will annually receive their proportionate share of taxes from the county auditor shortly after May 1<sup>st</sup> of each year. (SDCL 10-35-21)
- 3114 **Bank Franchise Tax** - revenue from a portion of an annual tax imposed upon financial institutions and distributed as per SDCL 10-43-77.
- 3119 **Other** - other unrestricted grants-in-aid.
- 3120 **Restricted Grants-in-Aid** - grant revenue which must be used for a categorical or specified purpose. Also known as Government mandated nonexchange revenues.
- 3121 **Exceptional Children** - revenue from the state to aid in financial assistance for special education classrooms (special education state aid).
- 3125 **Mentor Teacher Program** - revenue from the state as established by SDCL 13-43-55.1 to create a program to provide for the mentoring of teachers new to the profession. The program shall provide a new teacher access to a mentor teacher for a period of two years. Participation in the program is discretionary with each school district
- 3126 **Youth at Risk Grant** - revenue for planning and action grants for local projects benefiting at-risk youth in approved categories such as alternative high school programs, drop-out prevention programs, early childhood projects, etc.
- 3129 **Other** - other restricted grants-in-aid.
- 3200 **Revenue in Lieu of Taxes** - payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the school district on the same basis as privately owned property.
- 3210 **Tax Base on Shooting Areas** - revenue under the provisions of SDCL 41-4-8 from the state and apportioned to the school district in lieu of taxes which would be paid if the land were in private ownership.
- 3300 **Tuition** - revenue from the state for education provided in the school district.
- 3310 **Special Education** - tuition provided to the school district for special education regarding auxiliary placement.
- 3320 **Regular** - tuition provided to the school district for regular students regarding auxiliary placement.
- 3400 **Revenue in Lieu of Special Education Tuition** - revenue from state for placement of students into short term (90 days or less) placement.
- 3800 **Food Service Assistance** - payments made by the state to a school district's Food Service Fund also known as government-mandated non-exchange revenues.

- 3810      **Cash Reimbursements** - revenue from State funds.
- 3820      **Other Cash Payments** - revenue from the state for labor, equipment, etc.
- 3900      **Other State Revenue** - revenue from the state for which no classification has been provided (e.g., practice teacher compensation from SD Universities revenue).
- 4000      **Revenue from Federal Sources**
- 4100      **Grants-in-Aid** - contributions made by the federal government to a school district and not related to specific revenue sources of the federal government.
- 4110      **Unrestricted Grants-in-Aid Received Directly from Federal Government**- revenue received directly from the federal government as grants by the school district which can be used for any legal purpose desired by the school district without restriction. These are voluntary non-exchange revenues.
- 4111      **School Assistance in Federally Affected Areas--Impact Aid (ALN 84.041)** - revenue from the federal government under the provisions of **Impact Aid** for school assistance in federally affected areas.
- 4120      **Unrestricted Grants-in-Aid Received from Federal Government Through the State** - revenue from the federal government through the state as grants which can be used for any legal purpose desired by the school district without restriction. These are voluntary non-exchange revenues.
- 4121      **National Minerals (ALN 15.227)** - Mineral Leasing is allocated to school districts pursuant to SDCL 13-14-3.1.
- 4122      **Taylor Grazing (ALN 15.227)** - Taylor Grazing - federal government lands:
- a. Revenue received by the state from the federal government for its share of the income from such lands is remitted to the state treasurer.
  - b. The federal government returns to the state a percentage of the federal revenue received per acre from mineral leases and 50 percent of the revenue received from grazing leases on government-owned land as provided in the Taylor Grazing Act of 1934.
  - c. The Department of Education apportions and distributes these funds to the school districts of the state in proportion to the area of such revenue-producing lands in the district as located. (SDCL 13-14-3.2)
- 4129      **Other Unrestricted Grants-in-Aid Received from Federal Government through the State** - other unrestricted federal grants received through the State by the school district.
- 4130      **Unrestricted Grants-in-Aid Received from Federal Government Through an Intermediate Source** - revenue from the federal government through an intermediate source which can be used for any legal purpose desired by the school district without restriction. (voluntary non-exchange revenues)

- 4131 **National Forest Lands (ALN 10.665)** - the county treasurer apportions and distributes the funds, 50 percent for the improvement of public roads in the county and 50 percent to the school district to include lands, which are a part of the forest reserve, in proportion to the area of forest reserve lands in the district. (SDCL 41-16-15)
- 4132 **Federal Flood Control Land (ALN 12.106)**
- a. Revenue received by South Dakota from the leasing of lands acquired for flood control, navigation and other allied purposes by the US Corps of Army Engineers.
  - b. The chief of engineers, US Army, remits such monies to the state treasurer who distributes the payments to the counties in which such lands are located.
  - c. The county treasurer distributes such funds to the credit of the taxing subdivision of the county in proportion to the tax that would be distributed upon such land.
- 4133 **Bankhead Jones Farm Tenant (ALN 10.901)** - funds received under this Act will be apportioned by the county among the several districts having children requiring school facilities according to the acreage of such land in the given districts, and upon such apportionment shall be paid to the school districts by the county treasurer to be used for school purposes under this Act.
- 4134 **US Fish and Wildlife Service Revenue Sharing (ALN 15.227)** - revenue received from the county as payment in lieu of taxes on federally occupied property.
- 4135 **Restricted Grants-In-Aid Received from Federal Government through an Intermediate Source** - revenue received from the federal government through an intermediate source and must be used for a specific purpose.
- 4136 \_\_\_\_\_ ALN# \_\_\_\_\_
- 4140 **Restricted Grants-in-Aid Received Directly from Federal Government -** revenue received directly from the federal government as grants by the school district which must be used for a categorical or specific purpose. These are government - mandated nonexchange revenues.
- 4141 **Buildings in Federally Affected Areas** - revenue under the provisions of Public Law 815 for school facilities in federally affected areas.
- 4142 **Indian Education, Title VII (ALN 84.060)** - revenue from the U.S Department of Education distributed to school districts for the use of Indian Education.
- 4144 **Limited English Proficient Grant (LEP) - Title III (ALN 84.365)** - A grant to ensure that limited English proficiency children attain English proficiency and meet academic achievement standards that all students are expected to meet.

4149 **Other Restricted Grants-in-Aid Received Directly from Federal Government** – other grant revenue received directly from the federal government by the school district which must be used for a categorical or specific purpose.

4150-99 **Restricted Grants-in-Aid Received from Federal Government Through the State** - revenue from the federal government through the state as grants by the school district which must be used for a categorical or specific purpose. These are government mandated nonexchange revenues.

4151 **Other Grants from Federal Government Through the State** - revenue from other restricted grants-in-aid received from the federal government through the state.

4152 **Mathematics and Science Partnerships, Title II Part B (ALN 84.366)**

4153 **Title IV, Part A-Student Support and Academic Enrichment Program (ALN 84.424)**—to improve student’s academic achievement by increasing the capacity of States, local educational agencies, schools and local communities to: (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy for all students.

4155 **Out of School Time Grant (Daycare) (ALN 93.575)** - to account for revenue received through the State Department of Social Services to provide 3:00 pm to 6:00 pm daycare services.

4158 **Improving the Academic Achievement of Disadvantaged Children, All Title I programs** – financial assistance to meet the needs of disadvantaged children.

4159 **Teacher and Principal Training and Recruiting, Part A of Title II** – a program that will assist in recruiting and developing highly qualified teachers, provide professional development activities and help in improving the quality of the teacher force.

4160 **Language Instruction for LEP and Immigrant Students** - Title III (ALN 84.365) - This program is designed to improve the education of limited English proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youths.

4161 **Vocational Education (ALN 84.048)** - revenue from the federal government distributed through the state for vocational education from funds allocated by Public Law 98-524, Carl Perkins Vocational Education Act of 1984.

4165 **Financial Aids Vo-Techs** - revenue from the federal government for financial aid and administration thereof. (Pell, FSEOG, PLUS)

4166 **College Work-Study** - revenue from the federal government for college work-study.



- 4167 **K - 12 Tech Prep (ALN 84.243A)** - revenue from the federal government for tech prep.
- 4172 **Adult Basic Education (ALN 84.002)** - revenue for elementary level education for adults.
- 4175 **Special Education, IDEA, Part B, Section 611 (ALN 84.027)** - revenue received under the Education of the Handicapped Act to provide the special education and related services needed to make a free appropriate public education available to all handicapped children in the state.
- 4182 **Workforce Investment Act (ALN 17.255)** - A program to assist schools with resources to enhance the employability of students and other personnel.
- 4186 **Special Education Preschool Grants (ALN 84.173)** - revenue from the federal government through the state to assist in providing a free appropriate education to preschool age handicapped children.
- 4187 **Special Education Infants and Toddlers (ALN 84.181)** - Revenue received under the Individuals with Disabilities Education Act (IDEA), Part C, to assist in implementing and maintaining systems to provide early intervention services for infants and toddlers with disabilities and their families. This funding may also be used to provide direct services for infants and toddlers with disabilities and their families that are not otherwise provided by other public or private sources.
- 4190 **Elementary and Secondary School Emergency Relief (ESSER II) Funds (ALN 84.425D)**-- Funds provided school districts under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, funds must be obligated by September 30, 2023. Some of the allowable uses of the funds; address learning loss, preparing schools for reopening and testing, repairing and upgrading projects to improve air quality in school buildings.
- 4191 **Elementary and Secondary School Emergency Relief (ESSER III) Funds (ALN 84.425U)**-- Funds provided school districts under the American Rescue Plan Act, funds must be obligated by September 30, 2024. Some of the allowable uses of the funds; address learning loss, preparing schools for reopening and testing, repairing and upgrading projects to improve air quality in school buildings.
- 4192 **American Rescue Plan Funds–IDEA Part B 611 (ARP IDEA 611) (ALN 84.027X)**-- Funds provided school districts under the American Rescue Plan Act, funds must be obligated by September 30, 2023. The allowable uses of these funds follow the IDEA 611 use of funds to make a free appropriate public education available to children in need of special education and related services.
- 4193 **American Rescue Plan Funds–IDEA Part B 619 (ARP IDEA 619) (ALN 84.173X)** -Funds provided school districts under the American Rescue Plan Act, funds must be obligated by September 30, 2023. Allowable uses of these funds follow the IDEA 619 use of funds to provide free appropriate public education services to preschool age children in need of special education or related services.

- 4195 **Governor’s Emergency Education Relief (GEER I) Funds (ALN 84.425C)**- Funds to provide emergency assistance to schools as a result of COVID 19 pandemic. Funds must be obligated by September 30, 2022.
- 4196 **Governor’s Emergency Education Relief (GEER II) Funds (ALN 84.425C)**- Funds to provide emergency assistance to schools as a result of COVID 19 pandemic. Funds must be obligated by September 30, 2022.
- 4200 **Revenue in Lieu of Taxes (PILT) (ALN 15.226)** - payments made out of general revenues by the federal government unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. (31 USC 6901-6907)
- 4300 **Revenue for/on Behalf of the School District** - payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. It includes a contribution of capital assets by a federal governmental unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
- 4400 **Johnson O’Malley Funds (ALN 15.130)** - Revenue from the Johnson O’Malley program.
- 4800 **Food Service Assistance** - revenue from the federal government directly or through the state by an LEA to supplement the food service operation.
- 4810 **Federal Reimbursement (ALN 10.553 and 10.555)** - the federal food service reimbursement earned.
- 4820 **Donated Food (ALN 10.550)** - the value of all food donated to the Food Service Fund.
- 4900 **Other Federal Revenue** - other federal revenue for which no classification has been provided.
- 5000 **Other Sources** - resources received by a fund which are not considered revenues to the school district as a whole.
- 5100 **Other Financing Sources** - resources received by a fund which are reported as “Other Financing Sources” rather than revenue.
- 5110 **Transfers In** - 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 on lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.
- 5120 **Proceeds of General Long-Term Debt Issued** - proceeds generated through long-term debt agreements.
- 5121 **General Obligation Bonds Issued** - proceeds from the sale of general obligation bonds.

- 5122 **Refunding Bonds Issued** - proceeds from the sale of bonds sold to refund the original bond issue.
- 5123 **Premiums on Debt Issued** - the portion of the sales price of debt in excess of their par value.
- 5124 **Lease Proceeds** – proceeds received by lessee from a lease agreement in the amount equal to present value of the lease liability.
- 5125 **Capital Outlay Certificates Issued** - proceeds from the sale of capital outlay certificates.
- 5126 **Refunding Capital Outlay Certificates Issued** - proceeds from the sale of capital outlay certificates to refund the original certificate issue.
- 5127 **Note Proceeds** – to account for proceeds from notes issued. This would include the proceeds from a financed capital acquisition contract.
- 5128 **Subscription Proceeds** – to account for proceeds from subscriptions.
- 5129 **Other Debt Issued** - proceeds from other long-term liabilities not covered above.
  
- 5130 **Sale of Surplus Property** - proceeds from the sale of all types of surplus property (excluding food service).
- 5140 **Compensation for Loss of Capital Assets** - insurance or reimbursement proceeds received due to loss of school property.
- 5150 **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.
- 5160 **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.
- 5170 **Capital Contributions** - capital contributions to permanent or term endowments, including those reported in permanent funds. This would include capital contributions to proprietary funds.
- 5180 **Other** - financing sources not listed above.