



# **SIoux FALLS SCHOOL DISTRICT 49-5**

## **CHART OF ACCOUNTS**

**2020/2021**

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# SIoux FALLS SCHOOL DISTRICT 49-5

## CHART OF ACCOUNTS

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SIOUX FALLS SCHOOL DISTRICT 49-5  
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**FUNDS**

**	10	General Fund
*	20	<u>SPECIAL REVENUE FUNDS</u>
**	21	Capital Outlay Fund
**	22	Special Education Fund
**	23	Post-Secondary Vocational Fund
*	30	<u>DEBT SERVICE FUND</u>
**	31	Bond Redemption Fund
*	40	<u>CAPITAL PROJECTS FUNDS</u>
**	41	Capital Projects Fund/New Elementary
**	42	Capital Projects Fund/CIP
**	43	Capital Projects Fund/Hail Damage
**	44	Capital Projects Fund/New HS
**	46	Capital Projects Fund/New Middle School
*	50	<u>PUBLIC SERVICE ENTERPRISE FUNDS</u>
**	51	Food Service Fund
**	52	Post-Secondary Bookstore Fund
**	53	Post-Secondary Food Service
**	54	Post-Secondary Child Care Fund
**	55	Community Relations Fund
**	56	Reprographics Fund
**	57	House Construction Fund
*	60	<u>TRUST AND AGENCY FUNDS</u>
**	62	Payroll Withholding Fund
**	65	Insurance Trust Fund
**	80	General Long-Term Debt Fund

Expenditure Coding Order

<u>Budget Code</u>				<u>Account</u>
Fund -	Cost Center -	Function -	Building	Object
XX	XXX	XXXX	XXXX	XXXX

Receipt Coding Order

<u>Budget Code</u>				<u>Account</u>
Fund -	Cost Center -	Type -	Building	Source
XX	XXX	XXXX	XXXX	RXXXX

\* Heading only (do not use as charge out)

\*\* Charge out

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Balance Sheet Coding Order

<u>Budget Code</u>	<u>Account</u>
Fund	
XX	YXXXX.XX

**DEFINITIONS OF FUNDS**

A FUND is an independent accounting and fiscal set of accounts, which is required for specific activities or for attaining certain objectives. Separate funds are established to account for the financing of different specific activities of the school district operation.

GENERAL FUND. A set of accounts used to show all ordinary operations of a school system, generally all transactions that do not have to be accounted for in another fund.

SPECIAL REVENUE FUNDS. These are sets of accounts used to represent transactions of programs that are of a special nature. Sometimes called designated purpose funds, their uses and limitations are specified by the legal authority establishing the fund and, generally, the resources of this fund cannot be diverted to other uses.

CAPITAL OUTLAY FUND. A fund established by SDCL 13-16-6 to meet expenditures that result in the purchase of fixed assets. Such expenditures shall be for land, existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or for the purchase of equipment.

SPECIAL EDUCATION FUND. A fund established by SDCL 13-37-16 to pay the costs for the special education of all exceptional children who reside within the district.

POST-SECONDARY VOCATIONAL FUND. A fund established by SDCL 13-39-39.1 to account for receipts and expenditures incidental to the operation of the post-secondary vocational programs.

DEBT SERVICE FUND. Used to account for payment of interest and principal on all bonded indebtedness.

BOND REDEMPTION FUND. A fund established by SDCL 13-16-2, 13-16-11, and 13-16-13 to account for the payment of interest and principal on all bonded indebtedness and the outstanding bonded indebtedness.

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**DEFINITIONS OF FUNDS (continued)**

PUBLIC SERVICE ENTERPRISE FUNDS. Used to account for the financing of self-supporting activities that are available to the general public as well as to the students, faculty, and staff of the school district.

FOOD SERVICE FUND. A fund used to record financial transactions related to food service operations.

POST-SECONDARY BOOKSTORE FUND. A fund used to record financial transactions related to bookstore operations at Southeast Technical Institute.

POST-SECONDARY FOOD SERVICE. A fund used to record financial transactions related to food service at Southeast Technical Institute.

POST-SECONDARY CHILD CARE FUND. A fund used to record financial transactions related to childcare operations at Southeast Technical Institute.

COMMUNITY RELATIONS FUND. A fund used to record financial transactions related to community relations operations.

REPROGRAPHICS FUND. A fund used to record financial transactions related to printing and copying operations.

HOUSE CONSTRUCTION FUND. A fund used to record financial transactions related to building a house in conjunction with the high school instruction program.

TRUST AND AGENCY FUNDS. Funds used to account for money and property held in trust by a subdivision of the school district for individuals, government entities or nonpublic organizations. A trust fund is usually in existence over a longer period of time than an agency fund. Primarily, agency funds are used as a clearing mechanism for cash resources collected by the school district, held for a short period, and then disbursed to authorized recipients.

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**COST CENTER (Program Name)**

001-020    FOOD SERVICE (Child Nutrition Supervisor)

- 003      Type A Meal Sales
- 005      Ala Carte Sales
- 006      Special Function Sales
- 007      Miscellaneous
- 009      Undistributed
- 010      Clerical Undistributed
- 012      Students Undistributed
- 013      Support Services
- 015      Truck Drivers
- 016      Lunch EA
- 017      Breakfast Program
- 020      Summer Program

040-199    SUPERVISION AND REGULAR INSTRUCTION

- 055      Human Resources
- 056      Administrative/Legal Services
- 057      Curriculum Services
- 058      Library Services
- 061      Print Shop/Copy Center (Fund 56)
- 064      Operational Services
- 065      Supervisor of Buildings (Project Funds only)
- 067      Business Manager
- 068      School Board Elections
- 070      Committed Funds
- 071      Information Services
- 074      Starting Strong Pre-K Pilot
- 079      Superintendent
- 110      High School Programs
- 111      High School Library (Salaries/Benefits)
- 112      High School Extra Duty
- 113      High School Administration/Clerical
- 114      CTE Academy
- 115      Advanced Placement
- 116      Supervisor of ULE
- 117      Auxiliary Programs
- 118      Alternative Placement (OSS)
- 120      Middle School Programs

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\* Heading only (do not use as charge out)

\*\* Charge out

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**COST CENTER (Program Name) (continued)**

121 Middle School Library (Salaries/Benefits)  
122 Middle School Lunchroom  
123 Middle School Extra Duty  
124 Middle School Administration/Clerical  
125 Fine & Performing Arts Program  
130 Elementary School Programs  
131 Athletic Programs  
132 Athletic Tournaments  
134 Indian Education Department LEA Funds  
135 Elementary Library (Salaries/Benefits)  
136 Elementary Lunchroom  
137 Elementary Extra Duty  
138 Elementary Administration/Clerical  
140 Staff Development  
150 Kid's Inc. Before School Program  
151 Kid's Inc. Summer Program (Fund 55)  
152 Kid's Inc. After School Program (Fund 55)  
153 Community Outreach  
154 Adult Education (Fund 55)  
155 Driver's Education (Fund 55)  
156 Pre-Kindergarten Program (Fund 55)  
157 Conferences (Fund 55)  
158 High School Classes (Fund 55)  
160 Indirect Costs-Community Relations (Fund 55)  
161 Fee-Based Preschool (Fund 55)  
162 Education Foundation (Fund 55)  
197 Fine Arts Agency Account Reimbursable  
198 Athletic Agency Account Reimbursable  
199 Agency Account Reimbursable

**300-399 POST-SECONDARY VOCATIONAL EDUCATION (Fund 23)**  
**DIRECTOR of POST-SECONDARY EDUCATION (STI)**

301 Horticulture Technology  
302 Cardiac Sonography  
304 Diagnostic Medical Sonography  
305 Electroneurodiagnostic Technology-ENDT  
306 Pharmacy Technician  
307 Health Core Technology  
308 Invasive Cardiovascular Technology

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**COST CENTER (Program Name) (continued)**

309	Vascular Sonography
310	Financial Services: Banking
311	Mechatronics Technology
312	Construction Management Technology
313	Architectural Engineering Technology
314	Civil Engineering Technology
315	Automotive Technology
316	Mechanical Engineering Technology
317	Electronics Technology
318	College Work Study
319	Digital Media Production
320	Administrative Assistant
321	Business Administration
322	Southeast Technical Institute Foundation
323	Diesel Technology
324	Marketing
325	Graphic Media Design Technology
326	Accounting
327	Computer Programming
328	Internal Scholarships
329	Administration
330	Financial Aid
331	Admissions
332	Bookstore (Fund 52)
334	Operational Services - Southeast
335	Surgical Technology
336	Business Office
337	Heating, Ventilation, Air Conditioning & Refrigeration Technology
338	Information Technology
339	Networking Technology
340	Marketing-Admissions
341	STI Housing Foundation
342	Healthcare Leadership
343	General Education
344	Law Enforcement Science
345	Collision Repair & Refinish Technology
346	Adult Basic Education
347	Miscellaneous Grants
348	Licensed Practical Nursing Program-LPN
349	Academic Support Services



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**COST CENTER (Program Name) (continued)**

350	Disabilities Services
351	Medical Assistant
352	Counseling Services
353	Nuclear Medicine Technology
354	Medical Coding
356	Peer Tutoring Services
357	Career Education Program
359	Campus Print Solutions
360	Higher Learning Commission
361	Technical Studies
362	Post-Secondary Food Serv (Fund 53 only)
363	Co-Curricular Activities
364	Student Groups
365	Testing Center
366	Tower Technician
367	Veterinary Assistant
368	Dental Assisting
369	Phlebotomy Technician
370	Early Childhood Specialist
371	Business Core
372	Scarborough Center (Fund 54 only)
374	Land Surveying Science Technology
375	Financial Services: Insurance
376	Registered Nurse Program - RN
377	Welding
378	Plumbing/Mechanical Systems
379	Electrician
380	Corporate Education/Certificate Programs
382	Perkins Grant
386	Landscape Design Technology
387	Sports Turf Management
388	Student Government/Activities
389	Student Success Center
390	Help Desk
391	Emergency Management
392	Governor's Office of Economic Develop Funds-GOED
395	Major Capital Improvements
399	Trust & Agency Reimbursement

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**COST CENTER (Program Name) (continued)**

400-499 OTHER REIMBURSABLE PROGRAMS

401 Title I Regular Programs  
403 Title I School Improvement  
404 Title IV Student Support  
405 Head Start  
406 Education of Homeless-Title I  
407 Indian Education (Title IV) Federal Programs  
408 Johnson O'Malley Program  
409 Community Relations Program  
414 Headstart COVID  
415 English Language Learners  
416 Carl Perkins-Secondary  
417 Migrant Summer School  
418 Starbase Program  
419 Title III  
420 EPSCOR Grant  
425 Refugee Grant  
429 Title I Delinquent Programs  
430 Title I SEL Innovations Grant  
431 CARES - ESSER  
432 CARES - GEER  
435 Title II part A – CSR & Training  
437 EPA Bus Grant Pass-Thorough  
438 Mental Health Grant  
440 Health & Wellness Initiative  
447 Migrant Education – Title I  
459 Miscellaneous Grants  
499 Federal Indirect Costs

540-569 STUDENT SERVICES (Director of Instructional Support Services)

542 Section 504 Costs  
543 Transportation  
545 Attendance and Social Work  
546 Guidance and Counseling  
547 Health Services  
550 Student Assessments

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**COST CENTER (Program Name) (continued)**

600-699 SPECIAL EDUCATION (Director of Special Services)

601 Penitentiary Program  
603 K-12 Behavior Programs  
604 Elementary Behavior Programs  
605 Secondary Behavior Programs  
606 Alternate Specials  
607 Speech Therapy  
608 Elementary Special Education  
609 Middle School Special Education  
610 Visually Handicapped  
611 Hearing Impaired  
612 High School Special Education  
613 IDEA  
614 IDEA Reading Grant  
615 Project SEARCH  
618 Therapy  
622 State CEIS  
623 Federal CEIS  
624 Out of District Placements  
625 Special Education Administration  
626 Early Childhood Handicapped  
627 Special Education Staff Support  
629 Special Education Summer Program  
630 Early Childhood Evaluation Team  
636 Community Campus  
644 Psychologists  
699 Committed Funds  
911 Emergency Management

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**FUNCTIONS (Why Purchased)**

*	1000		<u>INSTRUCTION</u>
*	1100		<u>REGULAR PROGRAMS</u>
*	1110		<u>ELEMENTARY PROGRAMS (K-5)</u>
	**	1111	Regular Programs
	**	1112	Summer School Programs (Fund 55)
*	1120		<u>MIDDLE SCHOOL PROGRAMS (6-8)</u>
	**	1121	Regular Programs
	**	1122	Summer School Programs (Fund 55)
*	1130		<u>HIGH SCHOOL PROGRAMS (9-12)</u>
	**	1131	Regular Programs
	**	1132	Summer School Programs (Fund 55)
	**	1140	Preschool Services (Fund 55)
	**	1141	Head Start Social Services
	**	1150	Class Size Reduction Program
*	1200		<u>SPECIAL PROGRAMS</u>
	**	1210	Programs for Gifted & Talented
	**	1221	Programs for Mild Disabilities
	**	1222	Programs for Severe Disabilities
	**	1223	Day Programs
	**	1224	Residential Programs
	**	1225	Homebound Programs
	**	1226	Early Childhood Programs (Age 3-5)
	**	1227	Programs for Prolonged Assistance (Age 0-2)
	**	1230	CEIS Instruction
	**	1250	Programs for Culturally Different
	**	1270	Programs for Educationally Deprived
	**	1274	Title I Summer School
	**	1290	Other Special Programs (Old)
	**	1299	Other Special Programs (New)
*	1300		<u>ADULT/CONTINUING EDUCATION PROGRAMS</u>
	**	1310	<u>Adult Basic Education Program</u>
	**	1390	<u>Other Adult/Continuing Education Programs</u>

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**FUNCTIONS (Why Purchased) (continued)**

*	1500-1600	<u>POST-SECONDARY OCCUPATIONAL PROGRAMS</u>
**	1526	Landscape Technology
**	1527	Turf Management
**	1528	Horticulture
**	1541	Accounting
**	1542	Financial Services
**	1543	Comp Office Careers
**	1544	Marketing & Marketing Management
**	1545	Computer Programming
**	1547	Business Administration
**	1550	Network Technology
**	1551	Animation Technology
**	1552	Insurance
**	1561	American Sign Language/Sign Language Interpreter
**	1565	Early Childhood Specialist
**	1571	Diagnostic Medical Sonography
**	1572	ENDT – Sleep Technology
**	1583	Pharmacy Technology
**	1585	Cardiovascular Technology
**	1586	Surgical Technology
**	1587	Nuclear Medicine
**	1588	Medical Assistant
**	1589	Phlebotomy
**	1590	Tower Technician
**	1591	Veterinary Assistant
**	1592	Dental Assisting
**	1594	Practical Nursing
**	1596	Health Information Services
**	1599	Medical Transcription
**	1621	Construction Management
**	1641	Laser Optics
**	1642	Biomedical Equipment Tech
**	1644	Electromechanical/Industrial Electronics
**	1646	Electronics
**	1647	Automated Manufacturing (CAD)
**	1661	Heating, Air Conditioning & Refrigeration
**	1664	Auto Body Repair
**	1666	Auto Mechanics
**	1667	Diesel Mechanics
**	1672	Civil Drafting
**	1674	Surveying

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**FUNCTIONS (Why Purchased) (continued)**

**	1681	Architectural, Civil & Mechanical Drafting Technology
**	1684	Graphic Communications
**	1685	Mechatronics
**	1688	Machine Tool/Machine Shop
**	1692	Law Enforcement Technology
**	1693	RN Program
**	1694	Welding
**	1695	Plumbing
	1696	Electrician
*	1700	<u>RELATED INSTRUCTION</u>
**	1710	Skills Enhancement
**	1720	Health Core Courses
**	1730	Business Core Courses
*	1800	<u>POST-SECONDARY SPECIAL SERVICES</u>
**	1810	Academically Handicapped
**	1830	Resource Center
**	1840	Student Organization
**	1885	GOED
**	1890	Tech Prep
*	1900	<u>VO TECH ADULT EDUCATION</u>
**	1990	Adult Vocational Education – Other
**	1995	Adult Vocational Education – Administration
*	2100	<u>SUPPORT SERVICES – PUPILS</u>
**	2110	Attendance & Social Work Services
**	2116	Title I Attendance & Social Work
**	2119	Other Attendance & Social Work Services
**	2120	Guidance Services
**	2126	Placement Services (Fund 23)
**	2127	Recruitment Services (Fund 23)
**	2128	Title I Parental Involvement Activities
**	2130	Health Services
**	2134	Nursing Services (Fund 22)
**	2139	Other Health Services
**	2142	Psychological Testing Services
**	2143	Psychological Counseling Services
**	2152	Speech Pathology Services
**	2171	Physical Therapy Services
**	2172	Occupational Therapy Services
**	2179	Other Therapy Services

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<b>FUNCTIONS (Why Purchased) (continued)</b>		
**	2182	Orientation & Mobility Services
*	2200	<u>SUPPORT SERVICES/INSTRUCTIONAL STAFF</u>
*	2210	<u>IMPROVEMENT OF INSTRUCTIONAL SERVICE</u>
**	2211	Service Area Direction
**	2212	Instructional/Curriculum Development Services
**	2213	Instructional/Staff Training Services
**	2214	Title I Professional Development Services
**	2219	Other Improvement/Instructional Services
*	2220	<u>EDUCATIONAL MEDIA SERVICES</u>
**	2222	Library Services
**	2223	Audiovisual Services
*	2300	<u>SUPPORT SERVICES-GENERAL ADMINISTRATION</u>
*	2310	<u>BOARD OF EDUCATION SERVICES</u>
**	2314	Election
**	2315	Legal Services
**	2317	Audit Services
**	2319	Other Board of Education Services
**	2320	Executive Administration Services
*	2400	<u>SUPPORT SERVICES-SCHOOL ADMINISTRATION</u>
**	2410	Office of Principal Services
**	2430	Financial Aid Administration
**	2440	Title I Program Administration
**	2490	Other Support Services-Administration
**	2491	Other Support – Marketing
**	2492	Other Support – Student Services
**	2493	Higher Learning Commission
**	2494	Institutional Advancement Officer
**	2495	Housing Management
**	2496	Other Support – Parenting
**	2497	Other Support – ABE
*	2500	<u>SUPPORT SERVICES – BUSINESS</u>
**	2520	Fiscal Services
**	2529	Other Fiscal Services
**	2530	Facilities Acquisition & Construction Services
**	2540	Operation & Maintenance of Plant Services
**	2548	Title I Operation & Maintenance of Plant
**	2549	Other Operation & Maintenance

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**FUNCTIONS (Why Purchased) (continued)**

**	2550	Pupil Transportation Services
**	2551	Multi-Cultural Academy Transportation
**	2556	Title I Student Transportation
**	2560	Food Services
**	2569	Other Food Services
**	2572	Purchasing Services
**	2574	Printing, Publishing & Duplicating Services
**	2589	Other Bookstore Services (Fund 52)
**	2590	Other Support Services – Business
*	2600	<u>SUPPORT SERVICES – CENTRAL</u>
**	2620	Planning, Research, Development & Evaluation Services
**	2626	Title I Program Evaluation Services
**	2644	In-Service Training Services
**	2660	Data Processing Services
*	2700	<u>SUPPORT SERVICES – SPECIAL EDUCATION</u>
*	2710	<u>SPECIAL EDUCATION ADMINISTRATIVE COSTS</u>
**	2711	Deaf-Blind
**	2712	Serious Emotionally Disturbed
**	2713	Mental Retardation
**	2714	Hearing Impairments
**	2715	Specific Learning Disabled
**	2716	Multiple Disabilities
**	2717	Orthopedic Impairments
**	2718	Visually Impaired
**	2719	Deafness
**	2720	Speech & Language Impairments
**	2721	Other Health Impaired
**	2722	Autism
**	2723	Traumatic Brain Injury
**	2724	Preschool (age 3-5)
**	2725	Early Intervention (age 0-2)
*	2730	<u>SPECIAL EDUCATION TRANSPORTATION COSTS</u>
**	2731	Deaf-Blind
**	2732	Serious Emotionally Disturbed
**	2733	Mental Retardation
**	2734	Hearing Impairments
**	2735	Specific Learning Disabled
**	2736	Multiple Disabilities
**	2737	Orthopedic Impairments



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**FUNCTIONS (Why Purchased) (continued)**

**	2738	Visually Impaired
**	2739	Deafness
**	2740	Speech & Language Impairments
**	2741	Other Health Impaired
**	2742	Autism
**	2743	Traumatic Brain Injury
**	2744	Preschool (Age 3-5)
**	2745	Early Intervention (Age 0-2)
*	2750	<u>OTHER SPECIAL EDUCATION COSTS</u>
**	2752	Serious Emotionally Disturbed
**	2753	Mental Retardation
**	2754	Hearing Impairments
**	2755	Specific Learning Disabled
**	2756	Multiple Disabilities
**	2757	Orthopedic Impairments
**	2759	Deafness
**	2760	Speech Impairments
**	2761	Other Health Impaired
**	2762	Autism
**	2764	Preschool (Age 3-5)
**	2765	Early Intervention (Age 0-2)
**	2900	Other Supporting Services
*	3000	<u>COMMUNITY SERVICES</u>
**	3500	Childcare Services
**	3711	Title I Non Public-School Instructional Services
**	3900	Other Community Services
*	4000	<u>NONPROGRAMMED CHARGES</u>
**	4410	Unemployment Payments
**	4500	Early Retirement Payments
**	4900	Other Nonprogrammed Charges
*	5000	<u>DEBT SERVICES</u>
**	5100	Debt Services
*	6000	<u>CO-CURRICULAR ACTIVITIES</u>
*	6100	<u>MALE COCURRICULAR ACTIVITIES</u>
**	6112	Golf
**	6118	Tennis
**	6119	Track & Field
**	6122	Wrestling
**	6124	Football

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**FUNCTIONS (Why Purchased) (continued)**

**		6135	Basketball
**		6138	Cross Country
**		6139	Soccer
**		6199	Undistributed
*	6200		<u>FEMALE CO-CURRICULAR ACTIVITIES</u>
**		6212	Golf
**		6213	Gymnastics
**		6218	Tennis
**		6219	Track & Field
**		6225	Volleyball
**		6235	Basketball
**		6238	Cross Country
**		6239	Soccer
**		6299	Undistributed
*	6900		<u>COMBINED CO-CURRICULAR ACTIVITIES</u>
**		6912	Student Council
**		6913	Orchestra
**		6914	Dance Team
**		6917	Spanish Club
**		6918	Tribal Club
**		6919	SADD
**		6920	Renaissance
**		6921	Close Up
**		6922	National Honor Society
**		6923	Native American Connections
**		6926	Marching Band
**		6927	Symphonic Band
**		6928	Other Bands
**		6929	Jazz Band
**		6931	Oral Interp
**		6932	Concert Band
**		6934	Debate
**		6936	Drama
**		6938	Chorus
**		6939	Boys Ensemble
**		6941	Girls Ensemble
**		6942	Show Choir
**		6943	DECA
**		6944	FBLA
**		6945	Cheerleaders
**		6946	Cheerleading-T&A Competitive
**		6950	JROTC

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**FUNCTIONS (Why Purchased) (continued)**

**	6951	Academy of Finance
**	6981	Basketball - STI
**	6982	Volleyball – STI
**	6983	Bowling – STI
**	6996	Musical
**	6997	Newspaper
**	6998	Year Book
**	6999	Other Combined Co-Curricular
*	8000	<u>OTHER FINANCING USES</u>
**	8110	Operating Transfers Out
**	8120	Payment to Refunded Escrow
*	9300	<u>TOURNAMENTS</u>
**	9305	State Boys Basketball Tournament
**	9311	State Girls BB Tournament
**	9313	Region Wrestling Tournament
**	9314	State Boys/Girls Track/Field Meet
**	9315	State Cross Country
**	9317	State Wrestling Tournament
**	9319	Girls State Tennis Meet
**	9321	Instrumental Music Contest
**	9322	All State Music
**	9323	Football Playoffs
**	9324	Round 16 Girls Volleyball Meet
**	9325	Round 16 Boys Basketball Tournament
**	9326	Round 16 Girls Basketball Tournament
**	9330	State Girls Gymnastics Meet
**	9331	Girls State Volleyball Tournament
**	9332	Boys State Golf Tournament
**	9333	Girls State Golf Tournament
**	9334	Boys State Tennis Tournament
**	9337	Combined State Basketball

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**EXPENDITURE ACCOUNT (Object Codes) (What Purchased)**

*	1000		<u>SALARIES</u>
*	1100		<u>REGULAR SALARIES</u>
	**	1110	Central Administrative Salaries
	**	1120	Building Administrative Salaries
*	1130		<u>CLERICAL</u>
	**	1131	Central Clerical Salaries
	**	1132	Clerical Overtime
	**	1133	Clerical Other Hourly
	**	1134	Building Clerical Salaries
*	1140		<u>CUSTODIAL</u>
	**	1141	Custodial Salaries
	**	1142	Custodial Overtime
*	1150		<u>CUSTODIAL MANAGER</u>
	**	1151	Custodial Manager Salaries
	**	1152	Custodial Manager Overtime
*	1160		<u>SPECIALIST</u>
	**	1161	Specialist Salaries
	**	1162	Specialist Overtime
	**	1163	Specialist Hourly
*	1170		<u>TEACHER</u>
	**	1171	Classroom Teachers
	**	1172	Other Contract Teachers
	**	1173	Teacher Extended Contract Days
	**	1174	Teacher Extra Pay Point System
	**	1175	Teacher Hourly Pay
	**	1176	Teacher Lump Sum Pay
*	1180		<u>EXECUTIVE CLERICAL</u>
	**	1181	Executive Clerical Salaries
	**	1182	Executive Clerical Overtime
*	1190		<u>EMPLOYMENT CONTRACT</u>
	**	1191	Employment Contract Salaries
	**	1192	Employment Contract Extra Pay
	**	1193	Employment Contact Hourly Pay
	**	1194	Employment Contract Hourly Overtime
	**	1195	Interpreter Costs

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

**EXPENDITURE ACCOUNT (Object Codes)  
(What Purchased) (continued)**

*	1200		<u>TEMPORARY SALARIES</u>
	**	1210	Administrative Temporary Pay
	**	1221	Library EA Salaries
	**	1226	Elementary EA Salaries
	**	1227	Elementary Lunch EA Salaries
	**	1230	Clerical Temporary Pay
	**	1240	Custodial & Maintenance Temporary Pay
	**	1250	Child Nutrition EA
	**	1251	Middle School EA Salaries
	**	1253	Federal Programs EA Salaries
	**	1256	Senior High EA Salaries
	**	1258	Head Start EA Salaries
	**	1260	Substitute Teachers (includes on staff subs)
	**	1270	Child Nutrition Worker
	**	1278	Special Education EA Salaries
	**	1283	Indian Ed EA Salaries
	**	1290	Other Temporary Pay
	**	1500	Early Retirement Payments
*	2000		<u>EMPLOYEE BENEFITS</u>
*	2100		<u>RETIREMENT BENEFITS</u>
	**	2110	SDRS Retirement
	**	2115	GASB 68 Pension Contribution Expense
	**	2130	Social Security
*	2200		<u>INSURANCE BENEFITS</u>
	**	2210	Long Term Disability Insurance
	**	2230	Workers' Compensation Insurance
	**	2240	Hospital/Medical Insurance
	**	2260	Dental Insurance
	**	2270	Administrative Life Insurance
	**	2280	Basic Life Insurance
*	3000		<u>PURCHASED SERVICES</u>
*	3100		<u>PROFESSIONAL &amp; TECHNICAL SERVICES</u>
	**	3110	Legal Services
	**	3120	Accounting & Audit Services
	**	3130	Election Services
	**	3180	Health Services
	**	3190	Professional Services (includes honorariums)
	**	3192	Medical & Dental Services
	**	3193	Mental Health Services
	**	3194	Community Contracts Head Start

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

			<b>EXPENDITURE ACCOUNT (Object Codes) (What Purchased) (continued)</b>
**		3195	Interpreter Costs
*	3200		<u>PROPERTY SERVICES</u>
**		3210	Equipment Rental & Leases
**		3220	Land & Building Rentals
**		3230	Materials Rentals
**		3240	Laundry & Dry Cleaning
**		3250	Snow Removal
**		3280	Property Insurance
**		3290	Other Property Services
*	3300		<u>TRANSPORTATION SERVICES</u>
*	3310		<u>CONTRACTED BUS SERVICES</u>
**		3311	Bus Transportation
**		3312	Taxicab for Pupils
**		3314	Bus EA
**		3320	Mileage to Parents
*	3340		<u>TRAVEL</u>
**		3341	In District Mileage
**		3342	Out of District Travel – Teachers
**		3343	Out of District Travel – Principals
**		3344	Out of District Travel – Administrators
**		3345	Out of District Travel – Classified
**		3346	Out of District Travel – Teachers (Negotiated)
**		3347	Team Travel
**		3348	Out of District Travel – Clerical (Negotiated)
**		3349	Equity Travel
**		3380	Unallocated Bus Expense
*	3390		<u>OTHER TRANSPORTATION SERVICES</u>
**		3391	Field Trips
**		3392	SF Transit Payments
**		3393	Project Mobility
**		3399	Other Transportation
*	3400		<u>COMMUNICATION</u>
**		3410	Telephone
**		3420	Postage
**		3490	Other Communication
**		3500	Advertising

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

		<b>EXPENDITURE ACCOUNT (Object Codes) (What Purchased) (continued)</b>	
*	3600		<u>PRINTING &amp; BINDING</u>
	**	3610	Printing
	**	3620	Publishing
*	3700		<u>TUITION</u>
	**	3710	Tuition – In State LEA
	**	3720	Tuition – Out State LEA
	**	3730	Tuition – Other Institutions
*	3800		<u>PROPERTY SERVICES – UTILITIES</u>
	**	3810	Heat for Buildings
	**	3820	Water & Sewerage
	**	3830	Electricity
	**	3850	Sanitary Services
	**	3890	Other Utilities
*	3900		<u>REPAIR &amp; MAINTENANCE</u>
	**	3910	Building Repair
	**	3920	Equipment Repair
	**	3921	Software Support & Maintenance
	**	3941	Copy Machine Repair
	**	3950	Repair of Cars & Trucks
	**	3960	Upkeep of Grounds
	**	3990	Other Repair & Maintenance
*	4000		<u>SUPPLIES AND MATERIALS</u>
*	4100		<u>SUPPLIES</u>
	**	4110	Upkeep of Grounds Supplies
	**	4120	Equipment Repair Supplies
	**	4130	Building Repair Supplies
	**	4140	Production Supplies
	**	4171	Classroom Supplies
	**	4172	Medical & Dental Supplies
	**	4173	Disability Supplies
	**	4180	Software, Videos, etc.
*	4190		<u>OTHER SUPPLIES</u>
	**	4191	Other Supplies
	**	4192	Supplies for Resale
	**	4193	Food Service Supplies (Small Equipment)
	**	4194	Clothing for Resale
	**	4195	Novelties for Resale

\* Heading only (do not use as charge out)

\*\* Charge out

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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<b>EXPENDITURE ACCOUNT (Object Codes) (What Purchased) (continued)</b>		
	**	4196 Kits for Resale
	**	4197 Laptops for Resale
	**	4199 Gasoline and Oil
*	4200	<u>TEXTBOOKS</u>
	**	4210 Textbooks and Workbooks
	**	4211 Online Textbooks
	**	4215 Used Books for Resale
	**	4220 Textbooks (loaned)
	**	4250 Textbook Rebinding
*	4300	<u>LIBRARY BOOKS</u>
	**	4310 Library Books
	**	4340 Library Book Binding and Repair
*	4400	<u>PERIODICALS</u>
	**	4410 Periodicals and Subscriptions
	**	4411 Online Subscriptions
*	4600	<u>FOOD PURCHASES &amp; DONATIONS</u>
	**	4610 Food Purchases
	**	4620 Commodities Used
	**	4910 Budget Carryover
*	4700	<u>NON-CONSUMABLE SUPPLIES</u>
	**	4710 Computer Equipment (Non-Capitalized)
	**	4790 Other Non-Capitalized Equipment
*	5000	<u>CAPITAL ACQUISITIONS</u>
	**	5100 Land
*	5200	<u>BUILDINGS</u>
	**	5210 Buildings
	**	5220 Building Improvements (Remodeling)
	**	5300 Land Improvements
*	5400	<u>NEW EQUIPMENT</u>
	**	5410 New General Equipment (local)
	**	5420 New General Equipment (federal)
	**	5450 New Furniture
	**	5470 New Computer Equipment

\* Heading only (do not use as charge out)

\*\* Charge out



SIOUX FALLS SCHOOL DISTRICT 49-5  
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			<b>EXPENDITURE ACCOUNT (Object Codes) (What Purchased) (continued)</b>
*	5500		<u>VEHICLES</u>
	**	5510	New Vehicles
	**	5520	Replacement Vehicles
	**	5600	Library Collection
*	5800		<u>REPLACEMENT EQUIPMENT</u>
	**	5810	Replacement General Equipment
	**	5850	Replacement Furniture
	**	5870	Replacement Computer Equipment
	**	5910	Budget Carryover
*	6000		<u>OTHER OBJECTS</u>
	**	6100	Redemption of Principal
	**	6200	Interest Expense
	**	6400	Dues and Fees
*	6500		<u>INSURANCE AND JUDGMENTS</u>
	**	6510	Liability Insurance Premiums
	**	6590	Other Insurance and Judgments
*	6900		<u>MISCELLANEOUS OBJECTS</u>
	**	6910	Miscellaneous
	**	6911	Purchasing Differences
	**	6920	Uniform Allowance
	**	6970	Pension Expense
	**	6980	Unclassified Expense
	**	8100	Loss on Disposal of Fixed Assets
*	9000		<u>DEPRECIATION OF FIXED ASSETS</u>
	**	9100	Depreciation – Equipment
	**	9200	Depreciation – Federal
	**	9300	Depreciation - Buildings

**SIoux FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS**

**BUILDING CODE NUMBERS**

0100 Washington High School	5100 Challenge Center
0200 Lincoln High School	5200 Horace Mann Bridges Program
0300 Roosevelt High School	5400 Harvey Dunn Elementary
0400 Memorial Middle School	5600 Hawthorne Elementary
0500 Axtell Park Middle School	5700 John F. Kennedy Elementary
0600 Edison Middle School	5800 Oscar Howe Elementary
0700 Patrick Henry Middle School	6000 Information Services
0800 Whittier Middle School	6500 Sonia Sotomayor
0900 McGovern Middle School	6600 Susan B Anthony
1000 L. B. Anderson Elementary	6700 Jefferson HS
1100 Terry Redlin Elementary	6800 Ben Reifel MS
1200 Structured Teaching Program	7000 Catholic Schools
1400 Cleveland Elementary	7100 Bethel Lutheran School
1500 Rosa Parks Elementary	7200 Good Shepherd Lutheran
1600 Eugene Field Elementary	8000 TV Production
1700 Pettigrew Elementary	8700 SF Lutheran School
1800 Robert Frost Elementary	8800 West Side Christian Elementary
1900 Garfield Elementary	9100 Elementary Virtual Academy
2000 Anne Sullivan Elementary	9500 Children's Home Society
2100 Horace Mann Elementary	9600 VOA – North
2300 John Harris Elementary	9601 VOA - South
2500 Future NW Elementary	9800 Undesignated
2600 Discovery Elementary	9801 District Wide - Washington HS
2800 Lowell Elementary	9802 District Wide - Lincoln HS
3000 New Technology HS	9803 District Wide - Roosevelt HS
3100 Laura Wilder Elementary	9804 District Wide - Memorial MS
3200 Central Services Center	9805 District Wide - Axtell Park School
3300 Home-Based Special Ed	9806 District Wide - Edison MS
3400 Instructional Planning Center	9807 District Wide - Patrick Henry MS
3500 Child Nutrition Services	9808 District Wide - Whittier MS
3700 CTE (Career & Tech Ed)	9809 District Wide - McGovern
3600 Howard Wood Field	9810 District Wide - Laura B. Anderson
3800 Hayward Elementary	9811 District Wide - Terry Redlin
3900 Success Academy	9814 District Wide - Cleveland
4000 Summit Oaks	9815 District Wide - Rosa Parks
4100 Community Campus	9816 District Wide - Eugene Field
4200 Renberg Elementary	9818 District Wide - Robert Frost
4300 Family Immersion Center	9819 District Wide – Garfield
4400 Juvenile Detention Center	9820 District Wide – Anne Sullivan
4500 Flex	9821 District Wide – Horace Mann
4700 Odyssey	9822 District Wide – Joe Foss
4900 Southeast Technical College (STC)	9823 District Wide – John Harris
5000 All City Elementary	9826 District Wide – Discovery

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**BUILDING CODE NUMBERS (Continued)**

9827 District Wide - Lowell  
9828 District Wide - New Tech High  
9829 District Wide - Laura Wilder  
9838 District Wide - Hayward  
9842 District Wide - Renberg  
9843 District Wide - FIC  
9850 District Wide - ACE  
9854 District Wide - Harvey Dunn  
9856 District Wide - Hawthorne  
9857 District Wide - J. F. Kennedy  
9858 District Wide - Oscar Howe  
9865 District Wide – Sonia Sotomayor  
9866 District Wide - Susan B Anthony  
9870 District Wide - Catholic Schools

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE)**

*	1000		<u>REVENUE FROM LOCAL SOURCES</u>
*	1100		<u>TAXES</u>
**	R1110		Current Year District Levies
**	R1120		Prior Year District Taxes
**	R1130		Tax Deed Revenue
**	R1140		Gross Receipt Tax
**	R1180		Mobile Home Taxes
**	R1190		Penalties and Interest on Taxes
*	1200		<u>REVENUE FROM LOCAL GOVERNMENT</u>
**	R1210		<u>UNITS OTHER THAN LEA</u> Revenue in Lieu of Taxes
*	1300		<u>TUITION</u>
*	1310		<u>REGULAR DAY SCHOOL TUITION</u>
**	R1311		Tuition from Pupils/Parents
**	R1312		Tuition from Lea's Within the State
**	R1313		Tuition from Lea's Out of State
**	R1314		Preschool Tuition
*	1320		<u>ADULT/CONTINUING EDUCATION TUITION</u>
**	R1321		Tuition from Pupils/Parents
*	1330		<u>SUMMER SCHOOL TUITION</u>
**	R1331		Tuition from Pupils/Parents
**	R1332		Tuition from Lea's Within State
**	R1333		Tuition from Lea's Out of State
**	R1361		Transportation Fees
*	1400		<u>POST-SECONDARY STUDENT FEES &amp;</u>
**	R1406		<u>PROGRAM TUITION</u> Horticulture
**	R1407		Accounting
**	R1408		Financial Services
**	R1409		Comp Office Careers
**	R1410		Marketing & Marketing Management
**	R1411		Computer Programming
**	R1413		Business Administration
**	R1416		Am. Sign Language/Sign Language Interpreter
**	R1420		Pharmacy Technology
**	R1422		Cardiovascular Technology

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE) (continued)**

**	R1423	Surgical Technology
**	R1424	Nuclear Medicine
**	R1426	Phlebotomy
**	R1431	Practical Nursing
**	R1432	Health Unit Coordinator
**	R1434	Medical Transcription
**	R1440	Laser Optics
**	R1445	Electronics Technology
**	R1446	Automated Manufacturing (CAD)
**	R1447	Heating/Air Conditioning/Refrigeration
**	R1449	Auto Body Repair
**	R1450	Auto Mechanics
**	R1451	Diesel Mechanics
**	R1452	Civil Drafting
**	R1453	Architectural/Civil & Mechanical Drafting
**	R1456	Graphic Communications
**	R1457	Machine Tool/Machine Shop
**	R1458	Medical Assistant
**	R1459	Law Enforcement Technology
**	R1464	Tower Technician
**	R1465	Diagnostic Medical Sonography
**	R1466	ENDT - Sleep Technology
**	R1467	Veterinary Assistant
**	R1468	Dental Assisting
**	R1469	Landscape Technology
**	R1470	Turf Management
**	R1471	Network Technology
**	R1472	Construction Management
**	R1473	Animation Technology
**	R1478	Technical Studies Tuition
**	R1490	Electrician
**	R1492	Mechatronics
**	R1493	Early Childhood Specialist
**	R1494	Insurance
**	R1495	Surveying
**	R1496	RN Program
**	R1497	Welding Program
**	R1498	Plumbing

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE) (continued)**

	**	R1499	Program Preparation
*		1480	<u>POST-SECONDARY STUDENT FEES</u>
	**	R1481	Laboratory Fees
	**	R1482	Library Fees
	**	R1483	Adult Education – Facility Use Fees
	**	R1484	Rental Fees
	**	R1485	Parking Fees
	**	R1486	Post-Secondary – Facility Use Fees
	**	R1487	Activity Fees
	**	R1489	Other Fees
*		1500	<u>EARNINGS ON INVESTMENTS &amp; DEPOSITS</u>
	**	R1510	Interest Earned
*		1600	<u>FOOD SERVICE</u>
	**	R1610	Sales to Pupils
	**	R1620	Sales to Adults
	**	R1630	Ala Carte Sales
	**	R1690	Miscellaneous Revenues
*		1700	<u>COCURRICULAR ACTIVITIES</u>
*		1710	<u>ADMISSIONS</u>
	**	R1711	Gate Receipts
	**	R1712	Adult Punch Passes
	**	R1713	Student Passes
	**	R1714	Booster Passes
	**	R1720	Bookstore Sales
	**	R1723	Recorders
*		1790	<u>OTHER PUPIL ACTIVITY INCOME</u>
	**	R1792	SDHSAA Reimbursement
	**	R1797	Concessions/Public Address
*		1800	<u>POST-SECONDARY</u>
	**	R1820	Resale-Occupational Programs
*		1900	<u>OTHER REVENUE FROM LOCAL SOURCES</u>
	**	R1910	Rental Income
	**	R1920	Contributions & Donations
	**	R1931	Sale of Fixed Assets
	**	R1940	Services Provided Other Lea's

\* Heading only (do not use as charge out)  
\*\* Charge out

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE) (continued)**

**		R1961	Insurance Proceeds
**		R1962	Judgments
**		R1972	Medicaid Direct Services
**		R1973	Medicaid Indirect Administrative Services
**		R1981	Daycare Center Services
**		R1982	Latchkey Services
**		R1992	Grants
**		R1993	Premiums Paid
**		R1994	Reimbursement from T&A Accounts
**		R1995	Advertising
**		R1997	Parking Fees
**		R1998	GED Test Fees
**		R1999	Miscellaneous
*	2000		<u>REVENUE FROM INTERMEDIATE SOURCES</u>
**		R2110	<u>County Apportionments</u>
**		R2200	Revenue in Lieu of Taxes
**		R2500	Pension Revenue
*	3000		<u>REVENUE FROM STATE SOURCES</u>
*	3100		<u>GRANTS-IN-AID</u>
*	3110		<u>UNRESTRICTED GRANTS-IN-AID</u>
**		R3111	State Aid
**		R3112	State Apportionment
**		R3114	Bank Franchise Tax
**		R3119	Supplemental State Aid
*	3120		<u>RESTRICTED GRANTS-IN-AID</u>
**		R3121	Exceptional Children
**		R3129	Other Restricted Grants in Aid
*	3300		<u>TUITION</u>
**		R3310	State Special Education
**		R3320	State Regular
**		R3810	Food Service Cash Reimbursements
*	**	R3900	Other State Revenue
*	4000		<u>REVENUE FROM FEDERAL SOURCES</u>
*	4100		<u>GRANTS-IN-AID</u>
			<u>RESTRICTED FEDERAL GRANTS IN AID</u>
**		R4140	Restricted Federal Grants in Aid (Headstart)
**		R4142	Indian Education, Title IX (CFDA 84.060)

SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE) (continued)**

**	R4151	Other Federal Grants Through State
**	R4153	Title IV, Student Support (CFDA 84.424)
**	R4158	Title I Part A (CFDA 84.010)
**	R4159	Title II Part A (CFDA 84.367)
**	R4160	LEP-Title III (CFDA 84.365)
**	R4161	Vocational Education-Perkins (CFDA 84.048)
**	R4166	College Work Study (CFDA 84.033)
**	R4169	National Endowment for the Arts
**	R4172	Adult Basic Education (CFDA 84.002)
**	R4175	Special Education IDEA Part B (CFDA 84.027)
**	R4186	Special Education IDEA Pre-School (CFDA 84.173)
**	R4187	Special Education Birth to 3 (CFDA 84.181)
	R4400	Johnson O'Malley Funds (CFDA 15.130)
*	4800	<u>FOOD SERVICE ASSISTANCE</u>
**	R4810	Federal Reimbursement (CFDA 10.553+10.555)
**	R4820	Donated Commodities (CFDA 10.550)
**	R4900	Other Federal Revenues
*	5000	<u>REVENUE FROM OTHER SOURCES</u>
*	5100	<u>OTHER FINANCING SOURCES</u>
**	R5110	Operating Transfers in
**	R5121	General Obligation Bond Proceeds
**	R5125	Capital Outlay Certificate Proceeds
**	R5126	Other Debt Proceeds
**	R5130	Sale of General Fixed Assets
**	R5140	Compensation for Loss of General Fixed Assets
*	9000	<u>CLEARING FUNCTIONS</u>
**	R9305	State Boys Basketball Tournament
**	R9311	State Girls Basketball Tournament
**	R9313	Region Wrestling Tournament
**	R9314	State Boys & Girls Track & Field
**	R9315	State Boys & Girls Cross Country
**	R9317	State Wrestling Tournament
**	R9319	Girls State Tennis
**	R9321	Instrumental Music Contest
**	R9322	All State Music
**	R9323	Football Playoffs
**	R9324	Round 16 Girls Volleyball Meet
**	R9325	Round 16 Boys Basketball Tournament



SIOUX FALLS SCHOOL DISTRICT 49-5  
CHART OF ACCOUNTS

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**REVENUE ACCOUNTS (SOURCE) (continued)**

**	R9326	Round 16 Girls Basketball Tournament
**	R9330	State Gymnastics
**	R9331	State Volleyball
**	R9332	Boys State Golf Tournament
**	R9333	Girls State Golf Tournament
**	R9334	Boys State Tennis Tournament
**	R9337	Combined State Basketball

SIOUX FALLS SCHOOL DISTRICT 49-5  
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**REVENUES – TYPE**

*	0000		<u>COCURRICULAR ACTIVITIES</u>
*		0100	<u>MALE COCURRICULAR</u>
	**	0112	Golf
	**	0118	Tennis
	**	0119	Track
	**	0122	Wrestling
	**	0124	Football
	**	0135	Basketball
	**	0139	Soccer
	**	0199	Undistributed
*		0200	<u>FEMALE COCURRICULAR</u>
	**	0212	Golf
	**	0213	Gymnastics
	**	0214	Dance
	**	0218	Tennis
	**	0219	Track
	**	0225	Volleyball
	**	0235	Basketball
	**	0239	Soccer
	**	0245	Cheer
	**	0299	Undistributed
	**	0999	Undistributed (Tournaments)