

Chart of Accounts

Code	Description	Fiscal Year: 2016
Object		
Personal Services - Salaries		
110	TEACHERS	
	The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.	
111	SCHOOL BOARD MEMBERS SALARIES	
	The compensation paid to the members of the local board, if paid through payroll.	
112	PREKINDERGARTEN TEACHER	
	The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.	
113	SUBSTITUTE/TEMPORARY EMPLOYEE	
	Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.	
114	SUBSTITUTE/TEMPORARY EMPLOYEE	
	Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any non certified/classified employee.	
115	EXTENDED DAY - TEACHERS	
	Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.	
116	PROFESSIONAL DEVELOPMENT STIPENDS	
	Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.	
117	EXTENDED YEAR	
	Additional time worked beyond the regular 190-day contract period.	
118	ART,MUSIC,PE	
	SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST	
120	SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR	
	Contract salary of superintendent, RESA Director or AVTS Director. No other positions may be included in this object.	
121	DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT	
	Administrative officer who assists the chief executive officer of the school system.	
130	PRINCIPAL	
131	ASSISTANT PRINCIPAL	
140	AIDES AND PARAPROFESSIONALS	
	Salaries of aides and paraprofessionals who assist in the classrooms or media centers.	
141	Salary Of Seretarial Staff	
	Salary of Secretarial Staff- (Account added for indirect cost calculation application).	

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Code	Description	Fiscal Year: 2016
142	Salary Of Clerical Staff Salaries of clerical staff performing administrative support in any function.	
143	RESEARCH PERSONNEL Manages or is otherwise employed in any aspect of program research.	
145	INTERPRETER Interprets spoken communication for hearing-impaired students.	
146	ATHLETICS PERSONNEL Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.	
148	ACCOUNTANT	
151	LEGAL PERSONNEL Manages or is otherwise employed in any aspect of providing legal services for the school system.	
161	TECHNOLOGY SPECIALIST Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.	
162	PLANNING & EVALUATION PERSONNEL Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.	
163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN Registered nurse who coordinates health care services and health education services among students, families, and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.	
164	PHYSICAL/OCCUPATIONAL/MOBILITY/SPEECH THERAPIST Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently. Speech-language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in students.	
165	LIBRARIAN/MEDIA SPECIALIST Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.	
166	YOUNG FARMER TEACHER Teaches Agricultural Science to young farmers in the community.	
171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.	
172	ELEMENTARY COUNSELOR Counselor of students in grades P through 5.	
173	SECONDARY COUNSELOR Counselor of students in grades 6 through 12.	

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Code	Description	Fiscal Year: 2016
174	SCHOOL PSYCHOLOGIST Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.	
175	SCHOOL PSYCHOMETRIST Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.	
176	SCHOOL SOCIAL WORKER Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	
177	Family Services/Parent Coordinator Supports the student, family, and school in the coordination and delivery of collaborative based community services.	
178	Graduation Coach Graduation Coaches 7044.	
179	REHABILITATION COUNSELOR Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.	
180	BUS DRIVERS Salaries of full and part-time bus drivers.	
181	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and distribution.	
184	SCHOOL NUTRITION PROGRAM CAFETERIA Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.	
186	CUSTODIAL PERSONNEL Responsible for the overall cleaning of the facility.	
190	OTHER MANAGEMENT PERSONNEL Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.	
191	OTHER ADMINISTRATIVE PERSONNEL Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.	

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Code	Description	Fiscal Year: 2016
195	Terminal Leave Payments Salary payments made to separating employees for terminal benefits and/or unused leave (terminal leave)	
196	Retirement Incentive Payments Incentive payments made to employees to encourage them to retire. These payments can not be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund.	
199	Other Salaries and Compensation Salaries associated with job codes and duties not classified elsewhere.	
Personal Services - Benefits		
200	EMPLOYEE BENEFITS Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.	
210	State Health Insurance Employer Share of State Health Insurance paid on behalf of the employee.	
220	FICA Employer Share of FICA paid on behalf of employee.	
230	Teachers Retirement System Employer share of TRS paid on behalf of employee.	
240	Employees Retirement System Employer share of ERS paid on behalf of employee.	
250	Unemployment Compensation Employer payment of Unemployment Insurance paid on behalf of employee.	
260	Workmen Compensation Employer payment of Workmen Compensation premiums paid on behalf of employee.	
270	On Behalf Payments Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes 3911, 3912, 3913.	
279	Pension/OPEB Expense Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements, as well as the OPEB expense activity for SHBP or any other post-employment benefit for GASB 75 reporting requirements. District-wide activity only. (Fund 9xx only) This account is updated to reflect it is allowable for both the Pension Fund 902 and the OPEB Fund 904. (FY 2018)	
280	Benefit in Lieu of Social Security Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.	
290	Other Employee Benefits Other Employee Benefits paid by employer on behalf of employee.	

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Code	Description	Fiscal Year: 2016
Purchased Professional & Technical Services		
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	
	Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/ speech), etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.	
310	Contracted Service -Administration	
	Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2230, 2300, 2400, and 2500.)	
311	SCHOOL BOARD MEMBERS PER DIEM	
	The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).	
321	Contracted Service - Teachers	
322	Contracted Service - Art,Music,P.E.	
323	Contracted Service -Counselors	
324	Contracted Service -Technology Specialist	
330	Contracted Service -Nursing Services	
332	DRUG AND ALCOHOL TESTING, Fingerprinting	
	Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.	
334	BUS DRIVER PHYSICALS	
	Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.	
340	Professional Legal Services	
	Payments made to lawyers and attorneys, including retainer fees for services to be rendered.	
361	Per Diem and Fees	
	Compensation on a hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.	
362	Per Diem and Fees - Expenses	
	Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.	

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Code	Description	Fiscal Year: 2016
Purchased Property Services		
410	WATER, SEWER AND CLEANING SERVICES Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, pest control services and grounds maintenance.	
430	REPAIR AND MAINTENANCE SERVICES Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).	
432	Repair and Maintenance Services - Technology Related Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (eg Personal computers and servers, main frames...) and software maintenance agreements for software already purchased.	
441	RENTAL OF LAND OR BUILDINGS Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.	
442	RENTAL OF EQUIPMENT AND VEHICLES Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.	
443	RENTAL OF COMPUTER EQUIPMENT Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.	
444	OTHER RENTALS Expenditures for other rentals not classifiable under object 441 or 443.	
490	OTHER PURCHASED PROPERTY SERVICES Expenditures for other property services which are not classifiable to one of the objects described above.	
Other Purchased Services		
511	Student Transportation Purchased from Another LUA within State Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (used only with function 2700)	
519	Student Transportation Purchased from Other Sources Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)	
520	INSURANCE (OTHER THAN EMPLOYEE BENEFITS) Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.	

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Code	Description	Fiscal Year: 2016
530	COMMUNICATION Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communication services to establish postage machine rentals, postage express delivery services and couriers.	
561	TUITION TO OTHER GEORGIA LUAs Expenditures for tuition to other LUAs within the state of Georgia.	
562	TUITION TO LUAs OUTSIDE GEORGIA Expenditures for tuition to LUAs outside Georgia.	
563	TUITION TO PRIVATE SOURCES Tuition paid to private schools or organizations. Payments made to non-governmental entities for supplemental services would be included here.	
569	OTHER TUITION Tuition paid to state and other governmental organizations for specialized instructional services.	
570	Food Service Management Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)	
580	TRAVEL - EMPLOYEES Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.	
585	TRAVEL - SCHOOL BOARD MEMBERS Expenditures for transportation, meals, hotel and other travel-related expenses for board members, not classified as employees. If the board members are paid through salary object code 111, then the board member travel must be paid against object 580.	
591	COMMODITY HAULING (OUTSIDE CONTRACTS) Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Program.	
592	SERVICES PURCHASED FROM LUA WITHIN GEORGIA Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.	
593	Payments For Pass Through Funds Payments made by the school district to other entities for pass-through funds when the district is acting as the fiscal agent or grantor.	
594	Payments to Charter Schools Payments made the school district to charter schools for their portion of state and local funds.	
595	OTHER PURCHASED SERVICES Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.	
596	Residential Facilities	

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Code	Description	Fiscal Year: 2016
	Residential Facilities	
597	Subcontracts and Sub-Awards in Excess of the First \$25,000	
	Subcontracts and Sub-Awards in Excess of the First \$25,000	
Supplies		
610	SUPPLIES	
	All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.	
611	Supplies - Technology Related	
	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 – Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications – Web-based Subscriptions and Licenses.	
612	COMPUTER SOFTWARE	
	Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.	
615	EXPENDABLE EQUIPMENT	
	Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.	
616	EXPENDABLE COMPUTER EQUIPMENT	
	Items purchased or Lease-Purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc..	
620	ENERGY	
	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.	
630	PURCHASED FOOD	
	Food purchased for use in the School Nutrition Program.	
635	FOOD ACQUISITIONS - USDA	
	The value of donated commodities received from the USDA.	
641	TEXTBOOKS - Printed	
	Expenditures for the purchase of printed (hardcopy) textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.	
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	
	Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.	
Property		
710	LAND ACQUISITION AND DEVELOPMENT	
	Expenditures for the purchase or acquisition of land and the improvements thereon.	

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715	LAND IMPROVEMENTS Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).	
720	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to objects 190, 200, 610 and 730 as appropriate.	
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be \$5,000 or more per unit. b. The life expectancy must be more than one year.	
732	PURCHASE OR LEASE-PURCHASE OF BUSES Expenditures for purchase or lease-purchase of buses to transport students are recorded under this code.	
734	PURCHASE OR LEASE-PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase or lease-purchase of network equipment, servers, PCs, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.	
735	Purchase of Software to be Capitalized Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.	
740	Depreciation Expense-Land Improvements The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
742	Depreciation Expense-Buildings The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
744	Depreciation Expense-Equipment The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
746	Depreciation Expense-Buses The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
748	Depreciation Expense-Computers The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	

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750	Purchase of Infrastructure Expenditures for the purchase/installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other assets.	
781	Amortization Expense - Intangible Assets The portion of the cost of an intangible asset which is charged as an expense during a particular period. In accounting for amortization, the cost of a intangible asset is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
Other Objects		
810	DUES AND FEES Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).	
811	Regional Or County Library Dues FUNCTION 2220 - (Account added for indirect cost calculation application)	
812	RESA Fees RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.	
830	INTEREST Expenditures for interest on notes payable or bonds.	
831	Redemption of Principal Expenditures to retire bonds (including current and advance refundings) and long-term loans.	
833	Amortization of Bond Issuance and Other Debt Related Costs Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.	
834	Amortization of Premium and Discount on Issuance of Bonds Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This accounts is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain sates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5100)	
880	FEDERAL INDIRECT COST CHARGES Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.	
881	Schoolwide Schools Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.	

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Code	Description	Fiscal Year: 2016
890	OTHER EXPENDITURES Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.	
	Other Uses	
930	OPERATING TRANSFERS TO OTHER FUNDS Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.	
950	Special Items Used to classify items in accordance with GASB Statment 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.	
960	Extraordinary Items Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an enviromental disaster.	
990	OTHER USES Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.	