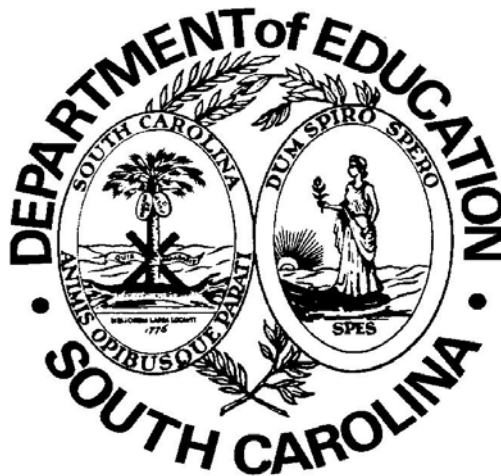


FINANCIAL ACCOUNTING HANDBOOK

2017–18 UPDATES



SOUTH CAROLINA DEPARTMENT OF EDUCATION

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Columbia, South Carolina

February 2018

FINANCIAL ACCOUNTING HANDBOOK 2017–18 UPDATES

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FOREWORD

We are pleased to provide you with the fiscal year 2017-2018 edition of the SCDE Financial Accounting Handbook. This handbook is intended for use by Local Education Agencies (LEAs), charter schools, and other recipients of state and federal funding distributed through the SCDE. This handbook is based upon the *Financial Accounting for Local and State School Systems* handbook published by the National Center for Education Statistics (NCES). Every attempt has been made to include all data elements routinely required for state and federal education reporting. The rationale for this inclusion is that if these items are part of a comprehensive information system used for the daily management of schools and districts, they can be reported with minimal additional burden on school district management and staff.

As additional or revised information becomes available during the school year, we will update the version posted to our Web site. This manual can be found on the Department's Web site at <https://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/fy-2017-18/> under the title Financial Accounting Handbook 2017-18 Updates.

The South Carolina Department of Education does not discriminate on the basis of race, color, national origin, sex, or handicap in admission to, treatment in, or employment in its programs and activities. Inquiries regarding the nondiscrimination policies should be made to the director of the Office of Human Resources, 1429 Senate Street, Columbia, South Carolina 29201, 803-734-8505.

Section 1: Changes to the 2017-2018 Handbook

- Updates to Section 7 on **Revenue and Expenditure Function Codes:**

Subfund	Fund Name	Revenue Code	Type of Change
915	Technology Technical Assistance (Carryover Only)	3105	Change in Fund Name
924	Child Early Reading Development and Education Program (CDEP) – Full Day 4K	3134	Change in Fund Name
926	Summer Reading Camps (Carryover Only)	3177	Change in Fund Name
903	Teacher Recruiting and Retention (Carryover Only)	3183	Change in Fund Name
312	Technology Professional Development (Carryover Only)	3512	Change in Fund Name
325	Career and Technology Education Equipment (Carryover Only)	3525	Change in Fund Name
326	Refurbishment of K-8 Science Kits	3526	Change in Fund Name
327	Special Career and Technology Education Equipment (Modernize Vocational Equipment) <i>No Carryover Provision</i>	3527	Change in Fund Name
328	Industry Certificates Certifications/Credentials	3528	Change in Fund Name
341	Child Early Reading Development and Education Program (CDEP) – Full Day 4K	3541	Change in Fund Name
357	Summer Reading Camps Program	3557	Change in Fund Name
371	Technical Assistance – State Priority Schools (No Carryover Provision)	3571	Change in Fund Name
378	High Schools That Work/Making Middle Grades Work (Carryover Only)	3578	Change in Fund Name
381	Student Health and	3581	Change in Fund Name

	<i>Fitness – Nurses (Carryover Only)</i>		
385	<i>Aid to Districts – Special Education MOE (No Carryover Provision)–</i>	3585	<i>Change in Fund Name</i>
387	<i>IDEA-MOE Maintenance of State Financial Support (MES) Tier 1I</i>	3587	<i>Change in Fund Name</i>
389	<i>IDEA-MOE Maintenance of State Financial Support (MES) Tier 21I</i>	3589	<i>Change in Fund Name</i>
392	<i>Work-Based Learning (No Carryover Provision) (Carryover Only)</i>	3592	<i>Change in Fund Name</i>
395	<i>EEDA – Supplies and Materials (No Carryover Provision)</i>	3595	<i>Change in Fund Name</i>
963	<i>K–12 Technology Initiative (Carryover Only)</i>	3630	<i>Change in Fund Name</i>
207	<i>Perkins Aid, Title I – Career and Technical Education – Basic Grants to States</i>	4210	<i>Change in Fund Name</i>
251	<i>Rural and Low-Income School Program, Title V4 (Carryover Provision)</i>	4312	<i>Change in Fund Name</i>
225	<i>Mathematics and Science Partnerships Program, Title II (Carryover Provision)</i>	4325	<i>Change in Fund Name</i>
264	<i>Language Instruction for Limited English Proficient and Immigrant Students, Title III (Carryover Provision)</i>	4341	<i>Change in Fund Name</i>
268	<i>Teacher Incentive Fund Grant 3</i>	4348	<i>Change in Fund Name</i>
262	<i>Teacher Incentive Fund (TIF) 4</i>	4353	<i>Change in Fund Name</i>
203	<i>Individuals with Disabilities Education Act (IDEA) (Carryover Provision)</i>	4510	<i>Change in Fund Name</i>
205	<i>Preschool Grants for Children With Disabilities (IDEA) (Carryover</i>	4520	<i>Change in Fund Name</i>

	<i>Provision)</i>		
600	<i>School Lunch and After School Snacks Program, and Special Milk Program (Carryover Provision)</i>	4810	<i>Change in Fund Name</i>
313	<i>12-Month Agriculture Program</i>	3113	<i>New Fund</i>
100	<i>Education Foundation Supplement</i>	3375	<i>New Fund</i>
393	<i>Capital Improvement Plan –Additional</i>	3393	<i>New Fund</i>
307	<i>Aid to Districts - Technology</i>	3507	<i>New Fund</i>
329	<i>Career and Technology Education</i>	3529	<i>New Fund</i>
393	<i>Capital Improvement Plan</i>	3593	<i>New Fund</i>
967	<i>6–8 Enhancement (Carryover Provision)</i>	3607	<i>New Fund</i>
960	<i>K–5 Enhancement (Carryover Provision)</i>	3610	<i>New Fund</i>
600	<i>Cash in Lieu of Commodities (Food Distribution Program) (Carryover Provision)</i>	4850	<i>New Fund</i>
	<i>U. S. Forest Commission Revenue</i>	4992	<i>New Fund</i>
	<i>Fund Name</i>	<i>Function/Expenditure Code</i>	<i>Type of Change</i>
	<i>Comprehensive Coordinated Early Intervening Services (CCEIS)</i>	163	<i>New</i>
	<i>Head of Component Unit</i>	261	<i>Delete</i>

Section 2: Financial Reporting at the State and Federal Level

This chapter describes useful applications of education information and identifies frequent users of education information.

The successful management of any entity requires effective use of information. A comprehensive education information system can provide benefits such as the following:

- **Using data in decision-making.** Good information helps drive good decisions.
- **Using data to target specific areas for improvement.** Timely and accurate data can help decision makers at all levels focus on improvement strategies.
- **Using disaggregated data to examine wide-ranging goals.** Disaggregating data for analysis helps identify programmatic and fiscal inequities and determine baselines for improvement.
- **Using data for budgetary control.** Greater budgetary control is possible when all of the costs of school operations are available.

Financial information obtained from SCDE Supplemental Schedules submitted by LEAs and charter schools is combined and reported at the state and federal level. The National Center for Education Statistics (NCES) collects public education finance data through the National Public Education Financial Survey (NPEFS) and the School District Finance Survey (F-33). The NPEFS began data collection in the 1981–82 school year. The F-33, which is part of the U.S. Census Bureau’s Annual Survey of Local Governments, is also included in the CCD. NCES works with the Census Bureau to ensure that all districts are included in each year’s collection. The data items in both the NPEFS and the F-33 are based on the account codes presented in this handbook.

Finance data collected annually from state education agencies through the NPEFS are used in the formula for allocating Title I and other federal grants to school districts, as specified under Section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, which authorizes NCES to gather data on the financing of education. In addition to finance data, the NPEFS collects average daily attendance data. Average daily attendance is the denominator in the average state per pupil expenditure figures required by the Title I legislation. Because these data are used in the allocation formula, established deadlines, definitions, and editing procedures are rigidly enforced. Survey deadlines are announced in the *Federal Register*, and definitions are based on the account codes and finance item definitions presented in financial accounting handbook.

At the state level, In\$ite, the Financial Analysis Model for Education, was designed to assist school leaders to show how schools within the same district compare on spending patterns. The product is designed to analyze 100 percent of a school district's general ledger. In addition to collection information on the expenditures, it analyzes information at individual school sites. By using this model, the South Carolina Department of Education (SCDE) can provide valuable information for program areas at the SCDE, legislative requests and questions regarding school

and district spending by the public at large. Annual school and district report cards also report InSite data on total expenditures and percentages of teacher salaries.

In addition, audited expenditures for the second preceding fiscal year are to be used in the completion of the LEA indirect cost proposals for a given fiscal year. Audited expenditures for fiscal year 2015–16 were used to compute the indirect cost proposals for fiscal year 2017–18. Therefore, it is essential that LEAs classify expenditures uniformly and consistently throughout the fiscal year.

Useful Applications of Information

The Governmental Accounting Standards Board (GASB) defines financial reporting as the means of communicating financial information to users (GASB Statement 1, Paragraph 32). For this communication to be effective, financial information must have the following basic characteristics:

- **Understandability.** Information should be clear, but not oversimplified. Explanations and interpretations should be included where necessary.
- **Reliability.** Information should be verifiable and free from bias. It should be comprehensive; thus, nothing should be omitted that is necessary to accurately represent events and conditions. However, nothing should be included that might cause the information to be misleading.
- **Relevance.** There must be a close, logical relationship between the information provided and the purpose for which it is needed.
- **Timeliness.** Information should be available soon enough after the reported events to affect decision making.
- **Consistency.** Once a principle or a method is adopted, it should be used for all similar events and conditions. If a change is made, the nature of and reason for the change, as well as its effects, should be explained.
- **Comparability.** Procedures and practices should remain the same across time and reports. If differences occur, they should be due to substantive differences in the events and conditions reported rather than because of arbitrary implementation (GASB Statement 1, Paragraphs 63 through 68).

These standards imply wide uses of data and require carefully designed policies to help guide decisions about control over the use of an information system. Some policies are codified in laws or regulations; others are official statements, executive orders, or agency directives. Government policies on information systems are guided by two complementary, but sometimes conflicting, purposes: stewardship and usefulness. Stewardship encourages policies that regard government information as a public good, such as personal privacy and records management, whereas usefulness promotes policies that encourage the dissemination of information to improve the

quality and lower the cost of government services, such as public access and interagency information sharing. Stewardship policies address confidentiality, information security, data quality and integrity, and long-term preservation of information. Usefulness policies address interagency and intergovernmental sharing, public access, public-private information partnerships, and reuse of information.

Users of School Finance Information

To be of value, information must meet the needs of those who use it. Users of school finance information may be divided into four major groups: those to whom the school districts and state departments of education are primarily accountable (the general public); those who directly represent the general public (legislative and oversight bodies); those who perform academic research using education information (education researchers); and those who lend or participate in the lending process (investors and creditors) (GASB Statement 1, Paragraphs 35 through 37). Each of these groups has different needs, but each is concerned with the design and implementation of an education system that is programmatically and fiscally effective and efficient.

Summary

All four data user groups discussed above are interested in comparing original or modified budgets with actual results. For example, to assess accountability, citizens as well as legislative and oversight bodies want to ensure that resources are used in accordance with appropriations. Overspending may indicate poor financial management, weak budgetary practices, or uncontrollable and unforeseen circumstances. Underspending may indicate effective financial management that provides the necessary quality and quantity of services within the available appropriations or a decision by management to accumulate a surplus of resources for future use. It is important that all financial reporting is clear, accurate, consistent, and comparable in order to aid in the decision-making process.

Section 3: Governmental Generally Accepted Accounting Principles

For governments to achieve the objective of accountability, financial reports must be both relevant and reliable for reasonably informed users. They must satisfy numerous and diverse needs or objectives by presenting information about short-term financial position and liquidity, budgetary and legal compliance, and issues having a longer-term focus, such as capital budgeting and maintenance. Additionally, information must be presented at different levels of detail to satisfy the needs of various users.

Following more than a decade of research and analysis, the Governmental Accounting Standards Board (GASB) concluded that to meet the varied needs of a wide range of users, governmental

reports must provide information regarding the public entity as a whole in addition to the traditional fund financial statements. Accordingly, in June 1999, GASB introduced a new financial reporting model in its *Statement 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments* (GASB 1999). This new model integrated the traditional focus of governmental fund financial statements relating to fiscal accountability (and the modified accrual basis of accounting) with new forms of reporting (e.g., government-wide financial statements). The two levels of financial reporting are intended to

- provide more relevant information that results in greater accountability by state and local governments; and
- enhance the understandability and usefulness of annual financial reports so that users of these reports can make more informed economic, social, and political decisions.

It is important for governments to provide their constituencies with effective financial information presented in a consistent and clear format. Specifically, the information provided by governments should contribute to accountability in the following areas:

- financial position and results of operations;
- actual financial results compared to adopted budgets;
- compliance with finance-related laws, rules, and regulations;
- efficiency and effectiveness of operations; and
- maintenance of governmental assets.

Consistency in financial reporting by governments is achieved through the use of accounting standards. GASB is the standard-setting authority of GAAP for state and local governments, including school districts. In cases where no GASB pronouncement is applicable, other authoritative sources of guidance exist.

The following section presents a hierarchy of GAAP in descending order of authority. The hierarchy was originally established in the American Institute of Certified Public Accountants’ (AICPA) Statement on Auditing Standards (SAS) 69 (AICPA 1992). In 2009, GASB issued Statement 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, which incorporated the governmental GAAP hierarchy into GASB’s authoritative literature. This action did not affect the hierarchy itself or change current practice. In 2010, GASB issued Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Similarly, this statement incorporated into GASB’s authoritative literature certain accounting and financial reporting guidance issued either by the Financial Accounting Standards Board (FASB) or the Accounting Principles Board or found within the Accounting Research Bulletins of the AICPA’s Committee on Accounting Procedure before November 30, 1989. This furthered GASB’s efforts to codify relevant governmental GAAP. As such, it had no practical effect on the accounting or financial reporting guidance contained within. It should be noted, however, that this standard allows entities to continue to apply, as does other accounting literature, post-November 30, 1989, FASB pronouncements that do not conflict with or contradict GASB pronouncements.

Governmental GAAP Hierarchy

There are four categories in the governmental GAAP hierarchy. Listed in descending order of authority, they are as follows:

Category (a) consists of GASB Statements and Interpretations (periodically incorporated into the *Codification of Governmental Accounting and Financial Reporting Standards*, most recently published in 2010 [GASB 2010a]).

Category (b) consists of GASB Technical Bulletins and those AICPA Industry Audit and Accounting Guides and Statements of Position made applicable specifically to state and local governments by AICPA and approved by GASB.

Category (c) consists of AICPA Practice Bulletins made applicable to state and local governments by AICPA and approved by GASB. (This category includes the positions of groups of accountants organized by GASB to reach a consensus on accounting issues applicable to state and local governmental entities.)

Category (d) includes GASB Implementation Guides published by GASB staff. Also included are practices that are widely recognized and prevalent in state and local government.

In the absence of a pronouncement covered by AICPA Rule 203 or another source of established accounting principles, other accounting literature, such as the following, may be considered, depending on its relevance to the circumstances:

- GASB Concepts Statements;
- Pronouncements referred to in categories (a) through (d) of the GAAP hierarchy for nongovernmental entities if not specifically made applicable to state and local governments:
 - FASB Concepts Statements;
 - Federal Accounting Standards Advisory Board Statements, Interpretations, Technical Bulletins, and Concepts Statements;
 - AICPA Issues Papers;
 - International Public Sector Accounting Standards of the International Public Sector Accounting Standards Board or International Financial Reporting Standards of the International Accounting Standards Board;
 - pronouncements of other professional associations or regulatory agencies;
 - Technical Information Service Inquiries and Replies included in AICPA Technical Practice Aids; and
 - accounting textbooks, handbooks, and articles.

Section 4: Internal Control Structure

An integral part of proper accounting procedures rests in issues of controls and begins with internal accountability structures. AICPA's *Statement on Auditing Standards No. 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to Statement on Auditing Standards No. 55* (1995) (which incorporates the Committee of Sponsoring Organizations' report, *Internal Control Framework*) indicates that the elaborateness of the system of internal controls established within an organization is a matter of judgment on the part of management, with careful consideration for circumstances, such as the size of the organization and the number of personnel available, and the relationship between the costs and benefits of designing and implementing controls. In addition, the nature of internal control is such that even appropriate methods and systems will not guarantee that an organization's objectives will be achieved.

Furthermore, 2 CFR Part 200.303 establishes that a non-federal entity must establish and maintain effective internal control over Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Internal control is a process—affected by an organization's board of trustees, management, and other personnel—designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- reliability of financial reporting;
- effectiveness and efficiency of operations; and
- compliance with applicable laws and regulations.

As a result, internal control consists of five interrelated components:

- control environment;
- risk assessment;
- control activities;
- information and communication; and
- monitoring.

Using the COSO 2013 Framework, each of these components is discussed below.

Control Environment

The control environment is established on the basis of the attitude of management toward internal control. The control environment “sets the tone of an organization, influencing the control consciousness of its people and it is the foundation for all other components of internal control. As such, a management philosophy that is dedicated to establishing a sound business process and operating controls would tend to create a stronger internal control environment than a philosophy that is unaware of or unconcerned with internal controls.

Collectively, various factors affect the control environment, including the following:

- commitment to integrity and ethical values;
- board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.
- Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.
- Commitment to attract, develop, and retain competent individuals in alignment with objectives;
- The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives

Risk Assessment

Risk assessment is the entity’s identification and analysis of risks relevant to the achievement of its objectives. Risk assessment forms a basis for determining how risk should be managed. The four principles relating to risk assessment are as follows:

- The organization specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.
- The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.
- The organization considers the potential for fraud in assessing risks to the achievement of objectives.
- The organization identifies and assesses changes that could significantly impact the system of internal control.

Given the dynamic nature of governmental operating environments, the ability to anticipate and mitigate risks from these changes is a key factor in measuring the strength of internal controls.

Control Activities

Control activities are the actions established by policies and procedures that help ensure that management directives are carried out. Three principles related to control activities are listed below:

- The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
- The organization selects and develops general control activities over technology to support the achievement of objectives.
- The organization deploys control activities through policies that establish what is expected and procedures that put policies into actions.

The application of controls, such as the segregation of duties, is affected to some degree by the size of the entity. In small entities, procedures are less formal than in large entities. Additionally, certain types of control activities may not be relevant in small entities.

Information and Communication

Information and communication represent the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities. The three principles related to information and communication includes the following:

- The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.
- The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
- The organization communicates with external parties regarding matters affecting the functioning of internal control.

Senior management should deliver a clear message to employees about their responsibilities and roles in the internal control system. Employees should also have a means for communicating the effectiveness and efficiency of these systems to upper levels of management.

Monitoring

Monitoring is a process that assesses the quality of internal control performance over time. Ongoing monitoring activities include regular management and supervisory activities, and other actions taken during the normal performance of management's duties. Furthermore, periodic reviews of internal controls and related activities, performed with internal personnel or external resources, may be undertaken. The nature and timing of these evaluations depend on the effectiveness of ongoing activities and the risk that internal controls are not performing as

intended by management. Deficiencies in the system of internal controls should be reported to the appropriate level of management.

The two principles related to monitoring activities are as follows:

- The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.
- The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

If accounting information is routinely used in making operating decisions, management is likely to establish effective controls and hold lower level managers and employees accountable for performance. In addition, if management routinely uses accounting information in measuring progress and operating results, significant variances between planned and actual results are likely to be investigated. This review may detect the causes of the variances and affect the steps necessary to correct the procedures that failed to prevent them.

Common Types of Control Procedures

Numerous control procedures and monitoring activities are performed by individuals in governmental entities to accomplish particular objectives. All of these controls, however, can be classified within one of the basic categories described below. Detailed control procedures or monitoring activities may be included in each of these categories, depending on the size of the entity and the sophistication of the particular control environment.

Access Controls

Certain controls prevent access to assets by unauthorized persons. Often these controls are physical in nature. For example, an organization might store inventories of supplies and commodities in locked storage areas, store currency in a vault or a locked drawer, and use alarm systems to restrict access by unauthorized individuals. If controls to prevent unauthorized access to assets are not effective, assets may be lost or stolen. If detective control procedures such as physical inventory counts are appropriately performed, shortages should be discovered in a timely manner.

In some cases, unauthorized access to assets may be gained through vulnerable accounting records—especially records maintained on computer systems. For example, if warehouse requisitions can be issued through a computer terminal, access to inventory may be gained through the system. Controls over unauthorized access to assets through computer records may be physical (e.g., terminals may be kept in a locked room) or logical (e.g., access to the computer program or data files may be obtained only with the proper password or other user-identification method). Monitoring the control procedures that address unauthorized access includes observing physical control procedures, reviewing established access privileges with the manager of information systems, and reviewing reports of attempted computer access violations. Internal auditors often perform such activities.

Access controls, however, do not prevent individuals who have authorized access to assets from misappropriating them. Individuals who have authorized access to both assets and related accounting records may be in a position to conceal shortages of assets in the records. However, if duties are properly segregated, persons with access to assets will not have access to related accounting records, which might be altered to conceal shortages.

Controls over authorized access to assets are important to an organization, not only to prevent thefts, but also to ensure that assets are committed only after proper consideration by knowledgeable and experienced individuals. Authorization and approval are types of controls designed to prevent invalid or inappropriate transactions from occurring. An example is a procedure designed to ensure that disbursements are made only when authorized orders for goods and services have been received. In many systems, access to computerized records (e.g., shipping requests) can result in improper access to assets; therefore, procedures must be designed to limit access to these records.

Reconciliation and Comparison of Assets With Records

Reconciling and comparing assets with accounting records establishes a system of independent verification, either through preparing an independent control document used to reconcile accounting records and assets or by directly comparing accounting records with related assets. Examples of these procedures include the reconciliation of physical inventory with accounting records and the preparation of a bank reconciliation.

Analytical Reviews

The purpose of analytical reviews is to evaluate summarized information by comparing it with expected results. Management personnel often perform analytical reviews to determine whether the entity is performing as planned. For example, a common analytical review procedure is the comparison of budgeted to actual performance, with investigation of any significant or material variances as determined by the analyst. Often, analytical reviews are used to monitor other underlying control procedures.

Authorization and Approval

Authorization and approval procedures prevent invalid transactions from occurring. Thus, this type of control typically involves authorization or approval of transactions at specific dollar thresholds and manual (e.g., requiring signatures of authorized individuals) or automated (e.g., password protected) authorizations for computerized transactions. The effectiveness of these procedures often depends on general computer controls over information security.

Reviews of Output

Reviews of output should be performed by school district personnel who have the knowledge and experience to identify errors. Such reviews, which can be performed in both computer and manual systems, are used to check the validity and accuracy of output by comparing it in detail with expected results. For example, a purchasing manager may compare recorded amounts or quantities purchased with separate records of purchase orders.

Transactional Reviews

Transactional reviews check the validity and accuracy of transaction processing by comparing it in detail with expected results. Reviews often use exception reports (usually computer generated), which list items that could not be processed because they did not meet specified criteria. For example, a computer-generated check may be rejected if it exceeds some dollar amount and requires a manual signature. Monitoring these types of control procedures involves management reviews of results.

General Computer Controls

Computer systems frequently have common areas of control and related control procedures referred to as general computer controls. These controls directly or indirectly affect all systems that operate within a computer-processing environment. General computer controls include the usual elements of effective internal control, that is, an individual or group responsible for control procedures and monitoring activities. Managers of the information systems function usually monitor the performance of general computer controls. Monitoring activities include observation, exception reporting, reviews of work performed, reviews of program changes, oversight by information system steering committees, and the monitoring of user complaints. For example, the effectiveness of programmed control procedures, such as edit checks and approvals, depends on general computer controls that ensure that program changes are not made improperly.

General computer controls include controls over computer operations; systems acquisition, development, and maintenance; information security; and information systems support, as detailed below:

- **Computer Operations.** The computer operations staff is responsible for the day-to-day processing activities of the entity's system. It ensures that jobs are scheduled and processed as planned, data are properly stored on the system or tapes, and reports are distributed in a timely and accurate fashion.
- **Systems Acquisition, Development, and Maintenance.** The systems acquisition, development, and maintenance staff is responsible for planning, acquiring (or developing), testing, and implementing new application systems and changes to existing application systems. Such controls are usually important in larger processing environments where there is more development and maintenance activity, where the systems are more complex, and where there is less reliance on purchased software.
- **Information Security.** The information security function is responsible for administering and maintaining an entity's information security program, including both physical and logical security. The primary goal of such a program is to ensure that access to program data, online transactions, and other computing resources is restricted to authorized users.
- **Information Systems Support.** Information systems support includes such functions as system software maintenance, database administration, communications and network management, and end-user computing, and other functional groups with technical and administrative support responsibilities.

Maintaining the internal control environment and related control procedures is an integral part of management's responsibilities. In the context of governmental accounting and reporting, the

control environment has a direct impact on an entity's ability to collect and present accurate financial information. Thus, the internal control environment and related procedures are key areas of concern to an entity's external auditor.

Section 5: COMPONENT UNITS

It is essential that governmental financial statements provide an overview of the reporting entity that is based on financial accountability, yet allows users to distinguish between the primary government and its component units. GASB Statement 14, *The Financial Reporting Entity* (issued in June 1991), established criteria for evaluating potential component units and provided guidance on the statement presentation of those entities that met the criteria. GASB Statement 61, *The Financial Reporting Entity: Omnibus—An amendment of GASB Statements No. 14 and No. 34*, is primarily an update of GASB Statement 14 and modifies certain requirements for inclusion of component units in the financial reporting entity. Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable or for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

Financial accountability for a potential component unit is determined by either of the following:

- appointment of the voting majority of the potential component unit governing board by the primary government *and either*
 - the ability of the primary government to impose its will on the potential component unit;
or
 - a relationship of financial benefit or burden between the primary government and the potential component unit.
- whether or not the potential component unit is fiscally dependent upon the primary government *and* there is a potential for the component unit to provide specific financial benefits to, or impose specific burdens on, the primary government.

If a potential component unit does not meet either of the two tests above for financial accountability, an organization may still be included in the financial statements of the primary government based on the criterion that exclusion would result in a misleading presentation of the financial reporting entity.

Component units may be

- blended, as though they are part of the primary government; or
- discretely presented.

GASB Statement 34 did not amend the definition of component units or the general reporting requirements. GASB Statement 61 modified the criteria for when blending is required.

Blended Component Units

Even though it is preferable to distinguish between the primary government and its component units, certain component units, despite being legally separate from the reporting entity, are so intertwined with the entity that they are, in effect, the same as the primary government.

Accordingly, GASB has stated that these component units should be reported as part of the primary government. Thus, the component unit's balances and transactions should be reported in a manner similar to the way balances and transactions of the reporting government itself are reported. This method of inclusion is known as blending.

A component unit should be blended under any of the following circumstances:

- The component unit's governing body is substantively the same as the governing body of the primary government *and* (1) there is a financial benefit or burden relationship between the primary government and the component unit, *or* (2) management of the primary government has operational responsibility for the component unit. Operational responsibility is most often evidenced by the primary government if it manages the component unit in basically the same way that it does its own operations.
- The component unit provides services entirely, or almost entirely, to the reporting entity or otherwise exclusively, or almost exclusively, benefits the entity even though it does not provide services directly to it.
- The component unit's total debt outstanding, including leases, is expected to be repaid entirely or almost entirely with resources of the primary government.

Some component units account for their activities in a single fund; others use all or several fund types. If a component unit is blended, the types of funds of the component unit should be blended with those of the primary government by including them in the appropriate combining statements of the primary government. However, because the primary government's general fund is usually the main operating fund and often is a focal point for report users, a general fund should be presented only for the primary government. The general fund of a blended component unit should be reported as a special revenue fund, even though it may not meet the definition of a special revenue fund per GASB Statement 54.

Discretely Presented Component Units

Discrete presentation of component units refers to the method of reporting financial data of component units in a column(s) and row(s) separate from the financial data of the primary government.

When component units are presented in the basic financial statements (i.e., statement of net position and statement of activities), each statement should distinguish between the governmental and business-type activities of the government, and between the total entity and its discretely presented component units, by reporting each in separate columns (and rows, in the statement of activities). Component units that are fiduciary in nature, however, should be included only in the fund financial statements with the entity's fiduciary funds.

GASB Statement 39 (Paragraph 7) provides that a discrete presentation must be used for an organization that meets the requirements as a component unit under its new criteria.

SCDE requires that all charter schools, despite their presentation as blended or discretely presented component units have and submit an independent financial statement audit and single audit, when applicable. The charter schools are also to submit its separate SCDE Supplemental Schedules when the charter school is a discretely presented component unit. If a charter school is considered a blended component unit of the LEA, then a separate SCDE Supplemental schedule is not needed from the charter school.

Section 6: Fund Classifications and Definitions

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances or changes therein. SCDE allows the use of seven major funds: General Fund, Special Revenue Fund, Special Revenue- EIA Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund (Enterprise Fund), and the Pupil Activity Fund. Current fund classifications are presented below.

Governmental Fund Types

- 1. General Fund.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except those accounted for and reported in another fund. **A district may have only one general fund.**
- 2. Special Revenue Funds.** These funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. (Unless specifically required by Generally Accepted Accounting Principles (GAAP) or other requirements, restricted revenues may also be accounted for in the general fund.) One or more ongoing and specific restricted or committed revenues should be the foundation for a special revenue fund.

Some examples of special revenue funds are

restricted state or federal grants-in-aid;

expendable trusts that benefit or support the governmental entity; and

restricted tax levies.

- 3. Special Revenue- EIA Funds.** The Education Improvement Act was passed in 1984 to upgrade the quality of education in South Carolina. The fund accounts for the proceeds of the additional one percent Sales and Use Tax which is restricted to expenditures for the Education Improvement Act standards. Because of the categorical nature of the funding,

the state requires that revenues and expenditures be accounted for in a separate special revenue fund.

4. **Capital Projects Funds.** These funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those of proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments.
5. **Debt Service Funds.** These funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used if legally mandated, as well as for the accumulation of resources for and the payment of, general long-term debt principal and interest maturing in future years.

Proprietary Fund Types

6. **Food Service (Enterprise Funds).** These funds account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district);

legal requirement to recover costs through fees and charges; or

policy decision of the governing board of management to recover the costs of providing services through fees or charges.

Some examples of the use of enterprise funds are for activities such as certain food service programs, the bookstore operation, the athletic stadium, or the community swimming pool.

Fiduciary Fund Types

7. **Pupil Activity Funds (Agency Fund).** These funds account for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government.

Section 7: REVENUE AND EXPENDITURE FUNCTION CODES

TABLE 1

FISCAL YEAR 2017-18
STATEMENT OF NET POSITION
(GASB Statement No. 34)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
100 ASSETS				
110 Cash and cash equivalents	\$	\$	\$	\$
120 Property taxes receivable (net)				
130 Due from other governmental units				
140 Other receivables				
150 Internal balances				
160 Inventories and prepaid expenses				
200 Capital Assets				
210 Land				
220 Buildings				
230 Equipment				
240 Less accumulated depreciation				
Total capital assets, net of depreciation				
Total Assets	\$	\$	\$	\$
300 Deferred Outflows of Resources				
310 Deferred Outflows - Pension				
400 LIABILITIES				
410 Accounts payable and other current liabilities				
420 Deferred revenue				
500 Long-term liabilities Due Within One Year:				
510 Bonds, capital leases, and contracts				
520 Accrued interest				
530 Special termination benefits and compensated absences				
540 Claims and judgments				

TABLE 1
FISCAL YEAR 2017-18
STATEMENT OF NET POSITION
(GASB Statement No. 34)

		<u>Primary Government</u>			<u>Component Units</u>
		<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
600	Long-term liabilities Due In More Than One Year:	\$	\$	\$	\$
610	Bonds, capital leases, and contracts				
620	Accrued interest				
630	Special termination benefits and compensated absences				
640	Claims and judgments				
650	Net Pension Liability				
	Total Liabilities	\$	\$	\$	\$
690	Deferred Inflows - Pension				
	NET ASSETS				
700	Invested in Capital Assets, Net of Related Debt				
	Restricted for:				
710	Capital projects				
720	Debt service				
730	Other purposes (specify)				
740	Net Pension Assets				
760	Unrestricted (deficit)				
	Total Net Assets	\$	\$	\$	\$

TABLE 2
FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
1000 Revenue from Local Sources							
1100 Taxes Levied/Assessed by the LEA:							
1110 Ad Valorem Taxes—Including Delinquent (Independent)	X	X	X	X	X	X	X
1140 Penalties & Interest on Taxes (Independent)	X	X	X	X	X	X	X
1190 Other Taxes (Independent)	X	X	X	X	X	X	X
1200 Revenue from Local Governmental Units other than LEAs:							
1210 Ad Valorem Taxes—Including Delinquent (Dependent)	X	X	X	X	X	X	X
1240 Penalties & Interest on Taxes (Dependent)	X	X	X	X	X	X	X
1280 Revenue in Lieu of Taxes (Independent and Dependent)	X	X	X	X	X	X	X
1290 Other Taxes (Dependent)	X	X	X	X	X	X	X
1300 Tuition:							
1310 Tuition from Patrons for Regular Day School	X	X	X	X	X	X	X
1320 Tuition from Other LEAs for Regular Day School	X	X	X	X	X	X	X
1330 Tuition from Patrons for Adult/Continuing Education	X	X	X	X	X	X	X
1340 Tuition from Other LEAs for Adult/Continuing Education	X	X	X	X	X	X	X
1350 Tuition from Patrons for Summer School	X	X	X	X	X	X	X
1360 Tuition from Other LEAs for Summer School	X	X	X	X	X	X	X
1400 Transportation Fees:							
1410 Transportation Fees from Patrons for Regular Day School	X	X	X	X	X	X	X
1415 Transportation Fees from Other LEAs for Regular Day School	X	X	X	X	X	X	X
1420 Transportation Fees from Patrons for Summer School	X	X	X	X	X	X	X
1425 Transportation Fees from Other LEAs for Summer School	X	X	X	X	X	X	X
1500 Earnings on Investments:							
1510 Interest on Investments	X	X	X	X	X	X	X
1520 Dividends on Investments	X	X	X	X	X	X	X
1530 Gain or Loss on Sale of Investments	X	X	X	X	X	X	X

TABLE 2

FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
1600 Food Services:							
1610 Lunch Sales to Pupils	X	X	X	X	X	X	X
1620 Breakfast Sales to Pupils	X	X	X	X	X	X	X
1630 Special Sales to Pupils	X	X	X	X	X	X	X
1640 Lunch Sales to Adults	X	X	X	X	X	X	X
1650 Breakfast Sales to Adults	X	X	X	X	X	X	X
1660 Special Sales to Adults	X	X	X	X	X	X	X
1700 Pupil Activities:							
1710 Admissions	X	X	X	X	X	X	X
1720 Bookstore Sales	X	X	X	X	X	X	X
1730 Pupil Organization Membership Dues and Fees	X	X	X	X	X	X	X
1740 Student Fees	X	X	X	X	X	X	X
1790 Other Pupil Activity Income	X	X	X	X	X	X	X
1900 Other Revenue from Local Sources:							
1910 Rentals	X	X	X	X	X	X	X
1920 Contributions & Donations From Private Sources	X	X	X	X	X	X	X
1930 Special Needs Transportation-Medicaid	X	X	X	X	X	X	X
1931 Therapy Adjustment - Medicaid	X	X	X	X	X	X	X
1950 Refund of Prior Year's Expenditures	X	X	X	X	X	X	X
1990 Miscellaneous Local Revenue:							
1992 Canteen Operations	X	X	X	X	X	X	X
1993 Receipt of Insurance Proceeds	X	X	X	X	X	X	X
1994 Receipt of Legal Settlements	X	X	X	X	X	X	X
1999 Revenue from other Local Sources	X	X	X	X	X	X	X
2000 Intergovernmental Revenue							
2100 Payments from Other Governmental Units	X	X	X	X	X	X	X
2200 Payments from Public Charter Schools	X	X	X	X	X	X	X
2300 Payments from Nonprofit Entities (for First Steps)		X					
2310 Payments from Nonprofit Entities (other than for First Steps)	X			X	X		
3000 Revenue from State Sources							
3100 Restricted State Funding							
3105 Technology Technical Assistance (Carryover Only)		X					
3110 Occupational Education:							
3113 12-Month Agriculture Program		X					
3118 EEDA Career Specialists		X					

TABLE 2

FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3120 General Education:							
3127 Student Health and Fitness - PE Teachers		X					
3130 Special Programs:							
3131 Handicapped Transportation - Bus Driver Aides	X						
3132 Home Schooling (No Carryover Provision)	X						
3134 Child Early Reading Development and Education Program (CDEP) - Full Day 4K	X	X					
3135 Reading Coaches		X					
3136 Student Health and Fitness - Nurses		X					
3140 School Lunch:							
3142 School Lunch Program Aid						X	
3150 Adult Education:							
3155 DSS SNAP & E&T Program		X					
3156 Adult Education		X					
3160 School Bus Driver Salary (Includes Hazardous Condition Transportation)	X						
3161 EAA Bus Driver Salary and Fringe	X		X				
3162 Transportation Workers' Compensation	X						
3165 Economic Education Development Act-Transportation	X						
3177 Summer Reading Camps (Carryover Only)	X						
3180 Fringe Benefits Employer Contributions (No Carryover Provision)	X						
3181 Retiree Insurance (No Carryover Provision)	X						
3183 Teacher Recruiting and Retention (Carryover Only)	X						
3187 Teacher Supplies (No Carryover Provision)	X						
3190 Miscellaneous Restricted State Grants:							
3193 Education License Plates		X					
3194 Digital Instructional Materials		X					
3199 Other Restricted State Grants	X	X					
3200 Unrestricted State Grants							
3230 Reimbursement for District Services	X						
3250 Medicaid Match Reimbursement	X						
3290 Miscellaneous Unrestricted State Grants:							
3299 Other Unrestricted State Grants	X						

TABLE 2

FISCAL YEAR 2017-18
 REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3300 Education Finance Act (EFA)							
3310 Full-time Programs:							
3311 Kindergarten	X						
3312 Primary	X						
3313 Elementary	X						
3314 High School	X						
3315 Trainable Mentally Handicapped	X						
3316 Speech Handicapped (Part-time)	X						
3317 Homebound	X						
3320 Part-time Programs:							
3321 Emotionally Handicapped	X						
3322 Educable Mentally Handicapped	X						
3323 Learning Disabilities	X						
3324 Hearing Handicapped	X						
3325 Visually Handicapped	X						
3326 Orthopedically Handicapped	X						
3327 Vocational	X						
3330 Miscellaneous EFA Programs:							
3331 Autism	X						
3332 High Achieving Students	X						
3334 Limited English Proficiency	X						
3350 Residential Treatment Facilities (RTF)	X						
3351 Academic Assistance	X						
3352 Pupils in Poverty	X						
3353 Dual Credit Enrollment	X						
3375 Education Foundation Supplement	X						
3393 Capital Improvement Plan - Additional	X						
3399 Other EFA Programs	X						
3500 Education Improvement Act:							
3502 ADEPT							X
3507 Aid to Districts - Technology							X
3509 Arts in Education							X
3511 Professional Development							X
3512 Technology Professional Development							X
(Carryover Only)							X
3518 Adoption List of Formative Assessment							X
3519 Grade 10 Assessments							X
3525 Career and Technology Education Equipment							X
(Carryover Only)							X
3526 Refurbishment of K-8 Science Kits							X
3527 Special Career and Technology Education Equipment							X
(Modernize Vocational Equipment) (No Carryover Provision)							X

TABLE 2

FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3528 Industry Certificates Certifications/Credentials			X				
3529 Career and Technology Education			X				
3532 National Board Salary Supplement (No Carryover Provision)			X				
3533 Teacher of the Year Awards (No Carryover Provision)			X				
3535 Reading Coaches			X				
3538 Students at Risk of School Failure			X				
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)			X				
3541 Child Early Reading Development and Education Program (CDEP) - Full Day 4K			X				
3550 Teacher Salary Increase (No Carryover Provision)			X				
3555 Teacher Salary Fringe (No Carryover Provision)			X				
3556 Adult Education			X				
3557 Summer Reading Camps Program			X				
3558 Reading			X				
3571 Technical Assistance —State Priority Schools (No Carryover Provision)			X				
3577 Teacher Supplies (No Carryover Provision)			X				
3578 High Schools That Work/Making Middle Grades Work (Carryover Only)			X				
3581 Student Health and Fitness - Nurses (Carryover Only)			X				
3585 Aid to Districts - Special Education MOE (No Carryover Provision)			X				
3587 IDEA MOE Maintenance of State Financial Support (MES) Tier 4I			X				
3589 IDEA MOE Maintenance of State Financial Support (MES) Tier 2II			X				
3590 School Building					X		
3592 Work-Based Learning (No Carryover Provision) (Carryover Only)			X				
3593 Capital Improvement Plan			X				
3594 EEDA Supplemental Programs			X				
3595 EEDA—Supplies and Materials (No Carryover Provision)			X				
3596 EEDA Career Specialists			X				
3597 Aid to Districts			X				
3599 Other EIA			X				

TABLE 2
FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3600 Education Lottery Act Revenue:							
3607 6-8 Enhancement (Carryover Provision)		X					
3610 K-5 Enhancement (Carryover Provision)		X					
3630 K-12 Technology Initiative (Carryover Only)		X					
3640 College and Career Readiness		X					
3650 Reading Partners		X					
3660 Mobile Device Access and Management		X					
3699 Other State Lottery Programs		X					
3800 State Revenue in Lieu of Taxes:							
3810 Reimbursement for Local Residential Property Tax Relief (Tier 1)	X	X					
3820 Homestead Exemption (Tier 2)	X	X		X			
3825 Reimbursement for Property Tax Relief (Tier 3)	X	X					
3827 \$2.5 Million Tax Bonus	X	X					
3830 Merchant's Inventory Tax	X	X		X			
3840 Manufacturer's Depreciation Reimbursement	X	X		X			
3890 Other State Property Tax Revenues (Includes Motor Carrier Vehicle Tax)	X	X		X			
3900 Other State Revenue:							
3992 State Forest Commission Revenue	X						
3999 Revenue from Other State Sources	X	X	X	X	X	X	X
4000 Revenue from Federal Sources							
4100 Federally Impacted Areas:							
4110 Maintenance and Operations, P.L. 81-874	X	X					
4120 Construction, P.L. 81-815		X					
4130 Low Rent Housing, P.L. 81-874		X					
4140 Handicapped, P.L. 81-874		X					
4160 Maintenance and Operations Disaster Aid, P.L. 81-874		X					
4200 Occupational Education:							
4210 Perkins Aid, Title I - Career and Technical Education - Basic Grants to States		X					
4300 Elementary & Secondary Education Act of 1965 (ESEA):							
4310 Title I, Basic State Grant Programs (Carryover Provision)		X					
4312 Rural and Low-Income School Program, Title VII (Carryover Provision)		X					

TABLE 2
FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

REVENUE ACCOUNTS		GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
4314	School Improvement Grant (84.377A)		X					
4320	Charter School (Planning & Implementation) Grant		X					
4325	Mathematics and Science Partnerships Program, Title II (Carryover Provision)		X					
4341	Language Instruction for Limited English Proficient and Immigrant Students, Title III (Carryover Provision)		X					
4342	Title II Teacher Advancement Program (TAP)		X					
4343	McKinney-Vento Education for Homeless Children and Youth Program		X					
4348	Teacher Incentive Fund Grant 3		X					
4351	Improving Teacher Quality		X					
4353	Teacher Incentive Fund (TIF) 4		X					
4390	Other ESEA Revenue		X					
4400 Adult Education:								
4410	Basic Adult Education		X					
4430	State Literacy Resource		X					
4490	Other Adult Education		X					
4500 Programs for Children with Disabilities:								
4510	Individuals with Disabilities Education Act (IDEA) (Carryover Provision)		X					
4520	Preschool Grants for Children With Disabilities (IDEA) (Carryover Provision)		X					
4560	IDEA - SSIP		X					
4570	SC Gateways Project		X					
4800 USDA Reimbursement:								
4810	School Lunch and After School Snacks Program, and Special Milk Program (Carryover Provision)						X	
4830	School Breakfast Program (Carryover Provision)						X	
4850	Cash in Lieu of Commodities (Food Distribution Program) (Carryover Provision)						X	
4860	Fresh Fruit & Vegetable Program (FFVP) (Carryover Provision)						X	
4870	School Food Service (Equipment)						X	
4880	Summer Feeding Programs (SFSP)						X	
4900 Other Federal Sources:								
4924	21st Century Community Learning Centers Program (Title IV, 21st Century Schools)		X					
4990 Other Federal Revenue:								
4991	USDA Commodities (Food Distribution Program) (Carryover Provision)						X	

TABLE 2

**FISCAL YEAR 2017-18
REVENUE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND**

REVENUE ACCOUNTS		GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
4992	U.S. Forest Commission Revenue	X	X		X			
4999	Revenue from Other Federal Sources	X	X				X	
5000 Other Sources								
5100 Sale of Bonds:								
5110	Premium on Bonds Sold				X	X		
5120	Proceeds of General Obligation Bonds				X	X		
5121	Installment Purchase Revenue Proceeds				X	X		
5130	Proceeds of Refunding Debt				X			
5200 Interfund Transfers:								
5210	Transfer from General Fund (Exclude Indirect Costs)		X	X	X	X	X	X
5220	Transfer from Special Revenue Fund (Exclude Indirect Costs)	X	X	X	X	X	X	
5230	Transfer from Special Revenue EIA Fund	X	X	X	X	X		
5240	Transfer from Debt Service Fund	X	X	X		X	X	X
5250	Transfer from Capital Projects Fund	X	X	X	X		X	X
5260	Transfer from Food Service Fund (Exclude Indirect Costs)	X	X	X	X	X		X
5270	Transfer from Pupil Activity Fund	X	X		X	X	X	
5280	Transfer from Other Funds Indirect Cost	X						
5300	Sale of Fixed Assets	X	X			X	X	X
5400	Proceeds from Long-Term Notes				X	X		
5500	Capital Lease	X				X		
5600	Lease Purchase	X				X		
5900 Miscellaneous Sources:								
5999	Other Financing Sources	X	X	X	X	X	X	X

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

<u>A.</u> <u>FUND</u>	<u>SUBFUND 200 SERIES (SPECIAL REVENUE FUND—con't)</u>
100 General Fund	
200 Special Revenue Fund	
300 Education Improvement Act Fund	
400 Debt Service Fund	
500 Capital Projects Fund	
600 Food Service Fund	
700 Pupil Activity Fund	
800 LEA Optional Use for Additional Special Revenue	
900 SCDE Designated Special Revenue Grants	
 B. <u>SUBFUND 200 SERIES (SPECIAL REVENUE FUND)</u>	
 Major Federal Programs (State Level)	
201 Title 1 Current Year (84.010)	
202 Title 1 Prior Year Optional (84.010)	
203 Individuals with Disabilities Education Act (IDEA) — CA Projects Only Current Year (84.027) (Carryover Provision)	
204 Individuals with Disabilities Education Act (IDEA)—CA Projects Only Prior Year Optional (84.027)	
205 IDEA Preschool Grants Current Year (84.173) (Carryover Provision)	
206 IDEA Preschool Grants Prior Year Optional (84.173)	
207 Perkins Aid, Title I - Career and Technical Education - Basic Grants To States (84.048)	
208 Perkins Aid, Title I, Base Grants Prior Year Optional (84.048)	
209 IDEA - SSIP	
210 Not Used	
211 Not Used	
 Other SCDE Assigned Federal Grants	
212 Extended School Year Handicapped Services	
213 Not Used	
	Other SCDE Assigned Federal Grants—con't
	214 Not Used
	215 Not Used
	216 Not Used
	217 Not Used
	218 Rural and Low-Income School Program – Optional Carryover
	219 Not Used
	220 Not Used
	221 Title 1, Part D, Neglected and Delinquent Program (Carryover Provision)
	222 Not Used
	223 School Improvement (ARRA), Title I (84.389)
	224 21st Century Community Learning Centers Program (Title IV, 21st Century Schools) (84.287)
	225 Mathematics and Science Partnerships Program, Title II (84.366B) (Carryover Provision)
	226 State School Improvement Grant (ARRA), (84.388)
	227 Not Used
	228 21st Century Community Learning Centers – Optional Carryover
	229 Not Used
	230 Math and Science Partnership Program – Optional Carryover
	231 School Improvement Grant – Optional Carryover
	232 McKinney-Vento Education for Homeless Children and Youth Program
	233 SC Gateways Project
	234 School Improvement Grant (84.377A)
	235 Title I, Part C, Education of Migratory Children Migrant Education (84.011)
	236 Title I Neglected & Delinquent (84.013)
	237 Title I, Section 1003(A), School Improvement Focus Schools (Carryover Provision)
	238 Title I, Section 1003(A), School Improvement Title I Support (Carryover Provision)
	239 Title I, Section 1003(A), School Improvement Priority Schools (Carryover Provision)
	240 Not Used
	241 Improving Teacher Quality – Optional Carryover
	242 Not Used

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

SUBFUND 200 SERIES (SPECIAL REVENUE FUND)—con't

Other SCDE Assigned Federal Grants—con't

243	Adult Education (84.002)
244	Not Used
245	Title II Teacher Advancement Program (TAP)
246	Not Used
247	FEMA Disaster Assistance (83.516)
248	CDC State and Local Coordinated School Health Programs (93.938)
249	Not Used
250	State Fiscal Stabilization Fund (ARRA) (84.394)
251	Rural and Low-Income School Program, Title IV (84.358B) (Carryover Provision)
252	Charter School (Planning & Implementation) Grant (84.282A)
253	Not Used
254	Enhancing Education Through Technology (E2T2), Title II (84.318) ARRA (Carryover Provision)
255	Temporary Assistance to Needy Families (TANF)—Federal (93.558)
256	Homeless Children State Grant (84.196)
257	Children with Deaf—Blindness (84.326C)
258	Tech Prep Education, Title II (84.243)
259	Head Start Families (93.600)
260	Social Services Block Grant (93.667)
261	Rural and Low Income, Title IV (Carryover Provision)
262	Teacher Incentive Fund (TIF) 4
263	Teacher Quality – Optional Carryover
264	Language Instruction for Limited English Proficient and Immigrant Students, Title III (84.365) (Carryover Provision)
265	ESOL, Title III (Carryover Provision)
266	Teacher Incentive Grant (ARRA) (84.374A)
267	Improving Teacher Quality (84.367A) (Carryover Provision)
268	Teacher Incentive Fund Grant 3

LEA Direct Federal or Local Grants—Optional

269	Reserved for Combined Federal Funds
270	Reserved for Direct Federal Grants and Local Grants
272	Teacher Incentive Fund
273	Reserved for Direct Federal Grants and Local Grants
274	Reserved for Direct Federal Grants and Local Grants
275	Reserved for Direct Federal Grants and Local Grants
276	Reserved for Direct Federal Grants and Local Grants
277	Reserved for Direct Federal Grants and Local Grants
279	Reserved for Direct Federal Grants and Local Grants
280	Reserved for Direct Federal Grants and Local Grants
281	Reserved for Direct Federal Grants and Local Grants
282	Reserved for Direct Federal Grants and Local Grants
283	Reserved for Direct Federal Grants and Local Grants
284	Reserved for Direct Federal Grants and Local Grants
285	Reserved for Direct Federal Grants and Local Grants
286	Reserved for Direct Federal Grants and Local Grants
287	Reserved for Direct Federal Grants and Local Grants
288	Reserved for Direct Federal Grants and Local Grants
290	Reserved for Direct Federal Grants and Local Grants
291	Reserved for Direct Federal Grants and Local Grants
292	Reserved for Direct Federal Grants and Local Grants
293	Reserved for Direct Federal Grants and Local Grants
294	Reserved for Direct Federal Grants and Local Grants
297	Reserved for Direct Federal Grants and Local Grants
298	Reserved for Direct Federal Grants and Local Grants
299	Reserved for Direct Federal Grants and Local Grants

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

SUBFUND 300 SERIES (EIA FUND)—con't

SUBFUND 300 SERIES (EIA FUND)

301	Not Used	335	Reading Coaches
302	ADEPT	336	Not Used
303	Not Used	337	Not Used
304	Not Used	338	Students at Risk of School Failure
305	Not Used	339	Not Used
306	Not Used	340	Early Childhood Program (4K Programs Serving Four-Year-Old Children)
307	Not Used Aid to Districts - Technology	341	Child Early Reading Development and Education Program (CDEP)-Full Day 4K
308	Not Used	342	Not Used
309	Arts in Education	343	Not Used
310	Not Used	344	Not Used
311	Professional Development	345	Not Used
312	Technology Professional Development Carryover Only)	346	Not Used
313	Not Used	347	Not Used
314	Not Used	348	Not Used
315	Not Used	349	Not Used
316	Not Used	350	Teacher Salary Increase (No Carryover Provision)
317	Not Used	351	Not Used
318	Adoption List of Formative Assessment	352	Not Used
319	Grade 10 Assessments	353	Not Used
320	Not Used	354	Not Used
321	Not Used	355	Teacher Salary Fringe (No Carryover Provision)
322	Not Used	356	Adult Education
323	Not Used	357	Summer Reading Camps Program
324	Not Used	358	Reading
325	Career and Technology Education Equipment (Carryover Only)	359	Not Used
326	Refurbishment of K-8 Science Kits	360	Not Used
327	Special Career and Technology Education Equipment (Modernize Vocational Equipment) (No Carryover Provision)	361	Not Used
328	Industry Certificates Certifications/Credentials	362	Not Used
329	Career and Technology Education	363	Not Used
330	Not Used	364	Not Used
332	National Board Salary Supplement (No Carryover Provision)	365	Not Used
333	Teacher of the Year Awards (No Carryover Provision)	366	Not Used
334	Not Used		

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

SUBFUND 300 SERIES (EIA FUND)—con't

367	Not Used
368	Not Used
369	Not Used
370	Not Used
371	Technical Assistance—State Priority Schools (No Carryover Provision)
372	Not Used
373	Not Used
374	Not Used
375	Not Used
376	Not Used
377	Teacher Supplies (No Carryover Provision)
378	High Schools That Work/Making Middle Grades Work (Carryover Only)
379	Not Used
380	Not Used
381	Student Health and Fitness - Nurses (Carryover Only)
382	Not Used
383	Not Used
384	Not Used
385	Aid to Districts - Special Education-MOE (No Carryover Provision)
386	Not Used
387	IDEA MOE Maintenance of State Financial Support (MES) Tier 1
388	Not Used
389	IDEA MOE Maintenance of State Financial Support (MES) Tier 2II
390	School Building
391	Not Used
392	Work-Based Learning (No Carryover Provision) (Carryover Only)
393	Not Used Capital Improvement Plan
394	EEDA Supplemental Programs
395	EEDA- Supplies and Materials (No Carryover Provision)
396	EEDA Career Specialists
397	Aid to Districts
398	Not Used
399	Other EIA Funds

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

<u>SUBFUND 800 SERIES (SPECIAL REVENUE FUND)</u>		<u>SCDE Assigned State Restricted and Other Special Revenue Grants—con't</u>	
800s	Reserved for LEA Direct Federal Grants and Local Grants		
<u>SUBFUND 900 SERIES (SPECIAL REVENUE FUND)</u>			
<u>SCDE Assigned State Restricted and Other Special Revenue Grants</u>			
901	Reserved	931	Reserved
902	Reserved	932	Reserved
903	Teacher Recruiting and Retention	933	Reserved
904	Reserved	934	Reserved
905	Reserved	935	Reading Coaches
906	Reserved	936	Student Health and Fitness - Nurses
907	Reserved	937	Student Health and Fitness - PE Teachers
908	Reserved	938	Reserved
909	Reserved	939	Reserved Capital Improvement Plan - Additional
910	Reserved	940	Reserved
911	Reserved	941	Reserved
912	Reserved	942	Reserved
913	Reserved	943	Reserved
914	Reserved Digital Instructional Materials	944	Reserved
915	Technology Technical Assistance (Carryover Only)	945	Reserved
916	Reserved	946	Reserved
917	Teacher Supplies (No Carryover Provision)	947	Reserved
918	Reserved	948	Reserved
919	Education License Plates	949	Reserved
920	Reserved	950	Reading Partners
921	Reserved	951	Reserved
922	Reserved	952	Reserved
923	Reserved	953	Reserved
924	Child Early Readig Development and Education Program (CDEP)- Expansion -Full Day 4K	954	Reserved
925	Reserved	955	DSS SNAP & E&T Program
926	Summer Reading Camps (Carryover Only)	956	Adult Education
927	Reserved	957	Reserved
928	EEDA Career Specialists	958	Reserved
929	Reserved	959	Reserved
930	Reserved	960	Reserved K-5 Enhancement (Carryover Provision)
		961	Reserved
		962	Reserved
		963	K-12 Technology Initiative (Carryover Only)
		964	College and Career Readiness
		965	Reserved

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

SCDE Assigned State Restricted and Other Special Revenue
Grants—con't

966	Mobile Device Access and Management
967	Reserved 6-8 Enhancement (Carryover Provision)
968	Reserved
969	Other State Lottery Programs
970	Reserved
971	Reserved
972	Reserved
973	Reserved
974	Reserved
976	Reserved
977	Reserved
978	Reserved
979	Reserved
980	Reserved
981	First Steps
982	First Steps
983	First Steps
984	First Steps
985	First Steps
986	First Steps
987	First Steps
988	First Steps
989	First Steps
990	First Steps
991	Reserved
992	Reserved
993	Reserved
994	Reserved
995	Reserved
996	Reserved
997	Reserved
998	Reserved
999	Reserved

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

C. FUNCTION

100	INSTRUCTION
110	General Instruction:
111	Kindergarten Programs
112	Primary Programs
113	Elementary Programs
114	High School Programs
115	Career and Technology Education (Vocational) Programs
116	Career and Technology Education (Vocational) Programs - Middle School
117	Driver Education Program (Optional)
118	Montessori Programs
120	Exceptional Programs:
121	Educable Mentally Handicapped
122	Trainable Mentally Handicapped
123	Orthopedically Handicapped
124	Visually Handicapped
125	Hearing Handicapped
126	Speech Handicapped
127	Learning Disabilities
128	Emotionally Handicapped
129	Coordinated Early Intervening Services (CEIS)
130	Preschool Programs:
131	Preschool Handicapped Speech (5-yr.-Olds)
132	Preschool Handicapped Itinerant (5-yr.-Olds)
133	Preschool Handicapped Self-Contained (5-yr.-Olds)
134	Preschool Handicapped Homebased (5-yr.-Olds)
135	Preschool Handicapped Speech (3- and 4-yr.-Olds)
136	Preschool Handicapped Itinerant (3- and 4-yr.-Olds)
137	Preschool Handicapped Self-Contained (3- and 4-yr.-Olds)
138	Preschool Handicapped Homebased (3- and 4-yr.-Olds)
139	Early Childhood Programs
140	Special Programs:
141	Gifted and Talented Academic
142	Disadvantaged
143	Advanced Placement
144	International Baccalaureate
145	Homebound
147	Full Day 4K
148	Gifted and Talented Artistic
149	Other Special Programs
150	Districtwide General/Exceptional Salary Increase (Nominal Account—Should have a zero balance at year end)
151	Districtwide General/Exceptional (Nominal Account—Should have a zero balance at year end)
160	Other Exceptional Programs
161	Autism
162	Limited English Proficiency
163	Comprehensive Coordinated Early Intervening Services (CCEIS)

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

170	Summer School Programs:
171	Primary Summer School
172	Elementary Summer School
173	High School Summer School
174	Gifted and Talented Summer School
175	Instructional Programs Beyond Regular School Day
180	Adult/Continuing Education Programs:
181	Adult Basic Education Programs
182	Adult Secondary Education Programs
183	Adult English Literacy (ESL)
184	Post Secondary Education Programs
185	Vocational Adult Education Programs
186	Integrated Education and Training
187	Adult Education Remedial
188	Parenting/Family Literacy
189	Early Childhood Parenting Program
190	Instructional Pupil Activity
200	SUPPORT SERVICES
210	Pupil Services:
211	Attendance and Social Work Services
212	Guidance Services
213	Health Services
214	Psychological Services
215	Exceptional Program Services
216	Career and Technical Education Placement Services
217	Career Specialist Services
220	Instructional Staff Services:
221	Improvement of Instruction Curriculum Development
222	Library and Media Services
223	Supervision of Special Programs
224	Improvement of Instruction Inservice and Staff Training
230	General Administration Services:
231	Board of Education
232	Office of Superintendent
233	School Administration

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

250	Finance and Operations Services:
251	Student Transportation (Federal/District Mandated)
252	Fiscal Services
253	Facilities Acquisition and Construction
254	Operation and Maintenance of Plant
255	Student Transportation (State Mandated)
256	Food Services
257	Internal Services
258	Security
259	Internal Auditing Services
260	Central Support Services:
261	Head of Component Unit
262	Planning
263	Information Services
264	Staff Services
265	Subawards in Excess of \$25,000
266	Technology and Data Processing Services
270	Support Services—Pupil Activity:
271	Pupil Service Activities
272	Enterprise Activities
273	Trust & Agency Activities
300	COMMUNITY SERVICES
320	Community Recreation Services
330	Civic Services
340	Public Library Services
350	Custody and Care of Children
360	Welfare Services
370	Nonpublic School Services
390	Other Community Services
400	OTHER CHARGES
410	Intergovernmental Expenditures:
411	Payments to State Department of Education
412	Payments to Other Governmental Units
413	Payments to Nonpublic Schools
415	Payments to Nonprofit Entities (for First Steps)
416	LEA Payments to Public Charter Schools
417	Payments to Nonprofit Entities (other than for First Steps)

TABLE 3

**FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS**

420	Transfer of Funds:
420	Transfer to General Fund (EXCLUDE Indirect Cost)
421	Transfer to Special Revenue Fund
422	Transfer to Special Revenue EIA Fund
423	Transfer to Debt Service Fund
424	Transfer to Capital Projects Fund
425	Transfer to Food Service Fund
426	Transfer to Pupil Activity Fund
430	Indirect Cost Transfers:
431	Transfer—Special Revenue Fund Indirect Cost
432	Transfer—Food Service Fund Indirect Cost
440	Other Financing Sources/Uses:
441	Payment to Refunded Debt Escrow Agent

500 DEBT SERVICE

TABLE 3
FISCAL YEAR 2017–18
SUMMARY OF EXPENDITURE ACCOUNTS

D. OBJECTS OF EXPENDITURES

100	Salaries:
110	Regular Salaries
111	Principal/Assistant Principal Salaries
115	Paraprofessional/Teacher Assistant/Clerical Salaries
120	Substitute/Temporary Salaries
130	Overtime Salaries
140	Terminal Leave
180	Head of Organizational Unit Salaries
200	Employee Benefits:
210	Group Health and Life Insurance
220	Employee Retirement
221	Pension Expense
230	Social Security
240	Tuition Reimbursement
250	Deferred Compensation
260	Unemployment Compensation Tax
270	Worker's Compensation Tax
280	Head of Organizational Unit Employee Benefits:
281	Group Health and Life Insurance
282	Employee Retirement
283	Social Security
284	Tuition Reimbursement
285	Deferred Compensation
286	Unemployment Compensation Tax
287	Worker's Compensation Tax
289	Other Employee Benefits
290	Other Employee Benefits
300	Purchased Services:
310	Professional and Technical Services:
311	Instructional Services
312	Instructional Programs Improvement Services
313	Student Services
314	Staff Services
315	Management Services
316	Data Processing Services
317	Statistical Services
318	Audit Services
319	Legal Services
320	Property Services:
321	Public Utility Services (Excludes Energy—See 470)
322	Cleaning Services
323	Repairs and Maintenance Services
324	Property Insurance
325	Rentals
329	Other Property Services
330	Transportation Services:
331	Student Transportation
332	Travel
339	Other Transportation Services

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

340	Communication
345	Technology
350	Advertising
360	Printing and Binding
370	Tuition:
371	Tuition to AVC/Technology Center
372	Tuition to LEA
373	Tuition to other Entity
380	Head of Organizational Unit Travel
390	Other Purchased Services:
391	Food Service Contracted Salaries
392	Food Service Contracted Fringe Benefits
393	Food Service Direct Purchase Services
395	Other Professional and Technical Services
399	Miscellaneous Purchased Services
400	Supplies and Materials:
410	Supplies
420	Textbooks
430	Library Books and Materials
440	Periodicals
445	Technology and Software Supplies
450	Warehouse Inventory Adjustment
460	Food
461	USDA Commodities
462	Commodity Distribution Charge
470	Energy (Electric, Gas, and Other Heating Fuels)
480	Head of Organizational Unit Supplies
490	Other Supplies and Materials
500	Capital Outlay:
510	Land
520	Construction Services (Exclude Costs for Acquiring Existing Buildings)
525	Buildings (Include Costs for Acquiring Existing Buildings)
530	Improvements Other Than Buildings
540	Equipment
545	Technology Equipment and Software
550	Vehicles
560	Library Books and Materials
570	Depreciation
580	Mobile Classrooms
590	Other Capital Outlay

TABLE 3
FISCAL YEAR 2017-18
SUMMARY OF EXPENDITURE ACCOUNTS

600	Other Objects:
610	Redemption of Principal
620	Interest
630	Discount on Bonds Sold
640	Organization Membership Dues and Fees (Professional)
650	Liability/Tort Insurance
651	Litigation and Settlements
660	Pupil Activity
670	Sales Tax on Adult Meals
680	Head of Organizational Unity Other Objects
690	Other Objects
700	Transfers:
710	Fund Modifications
720	Transits
791	Indirect Costs

TABLE 4
FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
100 Instruction							
110 General Instruction							
111 Kindergarten Programs							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
112 Primary Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
113 Elementary Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
114 High School Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
115 Career and Technology Education Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

TABLE 4

**FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND**

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
116 Career and Technology Education (Vocational) Programs - Middle School:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
117 Driver Education Program (Optional):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
118 Montessori Programs							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
120 Exceptional Programs							
121 Educable Mentally Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
122 Trainable Mentally Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

TABLE 4
FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
123 Orthopedically Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
124 Visually Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
125 Hearing Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
126 Speech Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
127 Learning Disabilities:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

TABLE 4

FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
128 Emotionally Handicapped:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
129 Coordinated Early Intervening Services (CEIS):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
130 Preschool Programs							
131 Preschool Handicapped Speech (5-Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
132 Preschool Handicapped Itinerant (5-Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
133 Preschool Handicapped Self-Contained (5-Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		

TABLE 4

FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
134 Preschool Handicapped Homebased (5-Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
135 Preschool Handicapped Speech (3- and 4- Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
136 Preschool Handicapped Itinerant (3- and 4- Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
137 Preschool Handicapped Self-Contained (3- and 4- Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		
138 Preschool Handicapped Homebased (3- and 4- Yr.-Olds):							
100 Salaries	X	X			X		
200 Employee Benefits	X	X			X		
300 Purchased Services	X	X			X		
400 Supplies and Materials	X	X			X		
500 Capital Outlay	X	X			X		
600 Other Objects	X	X			X		

TABLE 4

FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
139 Early Childhood Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
140 Special Programs							
141 Gifted and Talented Academic:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
142 Disadvantaged:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
143 Advanced Placement:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
144 International Baccalaureate							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

TABLE 4

FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
145 Homebound:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
147 Full Day 4K:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
148 Gifted and Talented Artistic:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
149 Other Special Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
150 Districtwide General/Exceptional: (Nominal Accounts—Should have a zero balance at year end.)							
300 Purchased Services	X				X		
400 Supplies and Materials	X				X		
500 Capital Outlay	X				X		
600 Other Objects	X				X		
151 Districtwide General/Exceptional Salary Increase: (Nominal Accounts—Should have a zero balance at year end.)							
100 Salaries			X		X		
200 Employee Benefits			X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
160 Other Exceptional Programs							
161 Autism:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
162 Limited English Proficiency:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
163 Comprehensive Coordinated Early Intervening Services (CCEIS):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
170 Summer School Programs							
171 Primary Summer School:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
172 Elementary Summer School:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
173 High School Summer School:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
174 Gifted and Talented Summer School:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
175 Instructional Programs Beyond Regular School Day:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
180 Adult/Continuing Education Programs							
181 Adult Basic Education Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
182 Adult Secondary Education Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
183 Adult English Literacy (ESL):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
184 Post Secondary Education Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
185 Vocational Adult Education Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
186 Integrated Education and Training:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
187 Adult Education Remedial:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
188 Parenting/Family Literacy:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
189 CDEP:							
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
190 Instructional Pupil Activity:							
100 Salaries (Optional)	X	X	X		X		X
200 Employee Benefits (Optional)	X	X	X		X		X
300 Purchased Services (Optional)	X	X	X		X		X
400 Supplies and Materials (Optional)	X	X	X		X		X
500 Capital Outlay (Optional)	X	X	X		X		X
600 Other Objects (Optional)	X	X	X		X		X
660 Pupil Activity	X	X	X		X		X
200 Support Services							
210 Pupil Services							
211 Attendance and Social Work Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
212 Guidance Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
213 Health Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
214 Psychological Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
215 Exceptional Program Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
216 Career and Technical Education Placement Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
217 Career Specialist Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
220 Instructional Staff Services							
221 Improvement of Instruction Curriculum Development:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
222 Library and Media Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
223 Supervision of Special Programs:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
224 Improvement of Instruction Inservice and Staff Training:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
230 General Administrative Services							
231 Board of Education:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
232 Office of the Superintendent:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
233 School Administration:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
250 Finance and Operations Services							
251 Student Transportation (Federal/District Mandated):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
252 Fiscal Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
253 Facilities Acquisition and Construction:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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FISCAL YEAR 2017-18

EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
254 Operation and Maintenance of Plant:							
100 Salaries	X	X	X	X	X		
200 Employee Benefits	X	X	X	X	X		
300 Purchased Services (Exclude Energy Costs)	X	X	X	X	X		
400 Supplies and Materials (Include Energy Costs)	X	X	X	X	X		
500 Capital Outlay	X	X	X	X	X		
600 Other Objects	X	X	X	X	X		
255 Student Transportation (State Mandated):							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
256 Food Services:							
100 Salaries		X	X		X	X	
200 Employee Benefits	X	X	X		X	X	
300 Purchased Services (Exclude Energy Costs)		X	X		X	X	
400 Supplies and Materials (Include Energy Costs)		X	X		X	X	
500 Capital Outlay		X	X		X	X	
600 Other Objects		X	X		X	X	
257 Internal Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
258 Security:							
100 Salaries	X	X	X	X	X		X
200 Employee Benefits	X	X	X	X	X		X
300 Purchased Services	X	X	X	X	X		X
400 Supplies and Materials	X	X	X	X	X		X
500 Capital Outlay	X	X	X	X	X		X
600 Other Objects	X	X	X	X	X		X

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FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
259 Internal Auditing Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
260 Central Support Services							
261 Head of Component Unit:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
262 Planning:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
263 Information Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
264 Staff Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		

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EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
265 Subawards in Excess of \$25,000:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
266 Technology and Data Processing Services:							
100 Salaries	X	X	X		X		
200 Employee Benefits	X	X	X		X		
300 Purchased Services	X	X	X		X		
400 Supplies and Materials	X	X	X		X		
500 Capital Outlay	X	X	X		X		
600 Other Objects	X	X	X		X		
270 Support Services—Pupil Activity							
271 Pupil Service Activities:							
100 Salaries (Optional)	X	X	X		X		X
200 Employee Benefits (Optional)	X	X	X		X		X
300 Purchased Services (Optional)	X	X	X		X		X
400 Supplies and Materials (Optional)	X	X	X		X		X
500 Capital Outlay (Optional)	X	X	X		X		X
600 Other Objects (Optional)	X	X	X		X		X
660 Pupil Activity	X	X	X		X		X
272 Enterprise Activities:							
100 Salaries (Optional)					X		X
200 Employee Benefits (Optional)					X		X
300 Purchased Services (Optional)					X		X
400 Supplies and Materials (Optional)					X		X
500 Capital Outlay (Optional)					X		X
600 Other Objects (Optional)					X		X
660 Pupil Activity					X		X
273 Trust and Agency Activities:							
100 Salaries (Optional)					X		X
200 Employee Benefits (Optional)					X		X
300 Purchased Services (Optional)					X		X
400 Supplies and Materials (Optional)					X		X
500 Capital Outlay (Optional)					X		X
600 Other Objects (Optional)					X		X
660 Pupil Activity					X		X

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EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
300 Community Services							
320 Community Recreation Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
330 Civic Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
340 Public Library Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
350 Custody and Care of Children:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
360 Welfare Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				

TABLE 4
FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
370 Non Public School Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
390 Other Community Services:							
100 Salaries	X	X	X				
200 Employee Benefits	X	X	X				
300 Purchased Services	X	X	X				
400 Supplies and Materials	X	X	X				
500 Capital Outlay	X	X	X				
600 Other Objects	X	X	X				
400 Other Charges							
410 Intergovernmental Expenditures:							
411 Payments to State Department of Education							
720 Transits	X	X	X	X	X	X	X
412 Payments to other Governmental Units							
720 Transits	X	X	X	X	X	X	X
413 Payments to Nonpublic Schools							
720 Transits	X	X	X	X	X	X	X
414 Medicaid Payments to SDE							
720 Transits	X	X	X	X	X	X	X
415 Payments to Nonprofit Entities (for First Steps)							
720 Transits	X			X	X		
416 LEA Payments to Public Charter Schools							
720 Transits	X	X	X	X	X	X	X
417 Payments to Nonprofit Entities (other than for First Steps)							
720 Transits	X			X	X		
420 Interfund Transfers:							
420 Transfer to General Fund (Exclude Indirect Costs)							
710 Fund Modifications		X	X	X	X	X	X
421 Transfer to Special Revenue Fund							
710 Fund Modifications	X	X	X	X	X	X	X
422 Transfer to Special Revenue EIA Fund							
710 Fund Modifications	X	X	X	X	X	X	X
423 Transfer to Debt Service Fund							
710 Fund Modifications	X	X	X		X	X	X
424 Transfer to Capital Projects Fund							
710 Fund Modifications	X	X	X	X		X	X

TABLE 4
FISCAL YEAR 2017-18
EXPENDITURE ACCOUNT SUMMARY AND FUNDS IN WHICH THESE ACCOUNTS ARE FOUND

EXPENDITURE ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
425 Transfer to Food Service Fund							
710 Fund Modifications	X	X	X	X	X		X
426 Transfer to Pupil Activity Fund							
710 Fund Modifications	X	X	X	X	X	X	
430 Indirect Cost Transfers:							
431 Transfer—Special Revenue Fund							
791 Indirect Costs		X					
432 Transfer—Food Service Fund							
791 Indirect Costs						X	
440 Other Financing Sources/Uses:							
441 Payment to Refunded Debt Escrow Agent							
720 Transits				X			
500 Debt Service							
500 Debt Service:							
319 Legal Services	X			X			
350 Advertising	X	X	X	X	X	X	
610 Redemption of Principal	X	X	X	X	X	X	X
620 Interest	X	X	X	X	X	X	X
630 Discount on Bonds Sold				X	X		
690 Other Objects (Includes Fees for Servicing Bonds)	X	X	X	X	X	X	X

SECTION 8: ACCOUNT CODE DEFINITIONS

1000 REVENUE FROM LOCAL SOURCES

1100 TAXES LEVIED/ASSESSED BY THE LEA (FISCALLY INDEPENDENT). Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

NOTE: Tax amounts should be recorded separately from amounts for penalties and interest.

1110 Ad Valorem Taxes—Including Delinquent Taxes. Taxes levied by an LEA on the assessed value of real and personal property located within the LEA. The LEA is the final authority in determining the amount to be raised for the purpose of financing the operation of a school district. Separate accounts may be maintained for real property and for personal property. *Penalties and interest on ad valorem taxes should be included in Account 1140.*

1140 Penalties and Interest on Taxes. Revenue from the penalties and interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained. *Only penalty and interest amounts are recorded here. Any delinquent tax amounts collected should be reported above in 1110.*

1190 Other Taxes. Other forms of non-property taxes levied/assessed by the LEA such as licenses, permits, local sales and use taxes, or income taxes. Separate accounts may be maintained for each specific type of tax.

1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAS (FISCALLY DEPENDENT). Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

This classification includes revenue from townships, municipalities or counties: as appropriations, county equalization taxes, or revenue in lieu of taxes.

NOTE: Tax amounts should be recorded separately from amounts for penalties and interest.

1210 Ad Valorem Taxes—Including Delinquent Taxes. Taxes levied for school purposes by a local governmental unit other than the LEA. The LEA is not the final authority, within legal limits, in determining the amount to be raised. (For example, after an LEA has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount.) Separate accounts may be maintained for real property and for personal

property. *Penalties and interest on ad valorem taxes should be included in Account 1240.*

- 1240 Penalties and Interest on Taxes. Revenue from the penalties and interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained. *Only penalty and interest amounts are recorded here. Any delinquent tax amounts collected should be reported above in 1210.*
- 1280 Revenue in Lieu of Taxes (Fiscally Independent and Fiscally Dependent). Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.
- 1290 Other Taxes. Other forms of non-property taxes levied/assessed by a local governmental unit, other than an LEA, such as licenses and permits, local sales and use taxes, or income taxes. Separate accounts may be maintained for each specific type of tax.
- 1300** TUTION. Revenue from individuals, welfare agencies, private sources and other LEAs within the state, for education provided by the LEA.
- 1310 Tuition from Patrons for Regular Day School. Revenue from individuals or welfare agencies as tuition for regular day schools.
- 1320 Tuition from other LEAs for Regular Day School. Revenue from other school districts within the state as tuition for regular day schools.
- 1330 Tuition from Patrons for Adult/Continuing Education. Revenue from individuals or welfare agencies as tuition for Adult/Continuing Education.
- 1340 Tuition from other LEAs for Adult/Continuing Education. Revenue from other school districts within the state as tuition for Adult/Continuing Education.
- 1350 Tuition from Patrons for Summer School. Revenue from individuals or welfare agencies as tuition for summer school.
- 1360 Tuition from other LEAs for Summer School. Revenue from other school districts within the state as tuition for summer school.
- 1400** TRANSPORTATION FEES. Revenue from individuals, welfare agencies, private sources, or other LEAs within the state, for transporting pupils to and from school-related activities which are not funded by the state pupil transportation system.

- 1410 Transportation Fees from Patrons for Regular Day Schools. Revenue from individuals, welfare agencies, or private sources for transporting pupils to and from regular day schools for activities which are not funded by the state pupil transportation system.
- 1415 Transportation Fees from other LEAs for Regular Day Schools. Revenue from other school districts within the state for transporting pupils to and from regular day schools for activities which are not funded by the state pupil transportation system.
- 1420 Transportation Fees from Patrons for Summer School. Revenue from individuals, welfare agencies, or private sources for transporting pupils to and from summer school for activities which are not funded by the state pupil transportation system.
- 1425 Transportation Fees from other LEAs for Summer School. Revenue from other school districts within the state for transporting pupils to and from summer school for activities which are not funded by the state pupil transportation system.
- 1500 EARNINGS ON INVESTMENTS.** Revenue from holdings invested for earning purposes.
- 1510 Interest on Investments. Interest revenue on temporary or permanent investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages or other interest-bearing obligations.
- 1520 Dividends on Investments. Revenue from dividends on stocks held for investment. (Primarily for separately chartered organizations such as endowment or scholarship funds which are *not part of the district operations.*)
- 1530 Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or other authorized investments.

Gains represent the excess of the sales proceeds over cost or other basis as of the date of sale (cost less amortization of premium in case of long-term bonds purchased at a premium over par value, or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from the sale of United States Treasury bills represent income and should be credited to Account 1510.

Losses represent the excess of the cost or other basis as of the date of sale (as described above) over the sales proceeds.

1600 FOOD SERVICE. Money received for dispensing food to pupils and adults.

- 1610 Lunch Sales to Pupils. Revenue from pupils for the sale of food products and services under the School Lunch Program which are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under the appropriate revenue account in the 4800 series.
- 1620 Breakfast Sales to Pupils. Revenue from pupils for sales under the School Breakfast Program which are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under the appropriate revenue account in the 4800 series.
- 1630 Special Sales to Pupils. Revenue from pupils for the sale of non-reimbursable food products under special sales. This category includes the second *Type A Lunch* to pupils and a *la carte* sales.
- 1640 Lunch Sales to Adults. Revenue from adults for the sale of food products and services under the School Lunch Program which are considered non-reimbursable.
- 1650 Breakfast Sales to Adults. Revenue from adults for sales under the School Breakfast Program which are considered non-reimbursable.
- 1660 Special Sales to Adults. Revenue from adults for the sale of non-reimbursable food products under special sales.

1700 PUPIL ACTIVITIES. Revenue from school-sponsored activities. Taxes associated with sale items which are required to be collected may be recorded as a liability, not as a revenue.

- 1710 Admissions. Revenue from patrons of a school-sponsored activity such as a dance or a football game. Admissions may be recorded in separate accounts according to the type of activity.
- 1720 Bookstore Sales. Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored, or a school system enterprise. Sales may be recorded in separate accounts according to the type of product sold.
- 1730 Pupil Organization Membership Dues and Fees. Revenue from pupils for membership in school organizations or clubs. (Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.)
- 1740 Student Fees. Revenue from pupils for fees such as locker fees, towel fees, and equipment fees. Transportation fees should be recorded under the appropriate revenue account in the 1400 series.

- 1790 Other Pupil Activity Income. Other income from pupil activities. Separate accounts may be maintained for such income as advertising income, concession income, guarantees, etc. Do *NOT* include club dues/membership fees here, they should be reported in Revenue Account 1730.
- 1900** OTHER REVENUE FROM LOCAL SOURCES. Other income from local sources not classified above.
- 1910 Rentals. Revenue from the rental of school property, real or personal. It does *NOT* include rental from real property held for income purposes; this revenue is recorded under account 1500, Earnings on Investments. Fees charged to pupils for rental of towels, lockers and equipment should be reported in Revenue Account 1740.
- 1920 Contributions and Donations from Private Sources. Revenue associated with contributions, and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).
- 1930 Special Needs Transportation - Medicaid. Revenue received by school districts for services provided to eligible students for Medicaid programs.
- 1931 Therapy Adjustment – Medicaid. Medicaid adjustment.
- 1950 Refund of Prior Year's Expenditures. Money received in the current fiscal year as a refund of an expenditure which occurred in the prior fiscal year. A refund of an expenditure made in the *same* fiscal year should be recorded in the appropriate expenditure account as a reduction of the expenditure, as prescribed by GAAP.
- 1990 MISCELLANEOUS LOCAL REVENUE.
- 1992 Canteen Operations. Revenue from canteen operations administered by school food services. This account is limited in use to the Food Service Fund.
- 1993 Receipt of Insurance Proceeds. Proceeds from insurance claims for the replacement of damaged or stolen school property.
- 1994 Receipt of Legal Settlements. Amounts received from the settlement of legal claims.
- 1999 Revenue From Other Local Sources. Other revenue from local sources not listed in the above accounts.

2000 INTERGOVERNMENTAL REVENUE.

- 2100 Payments from Other Governmental Units. Revenues from other governmental agencies as payment for services *other than tuition or transportation*. These services could include data processing, purchasing, maintenance, consulting and guidance.
- 2200 Payments from Public Charter Schools. Revenues received from public charter schools as payment for services other than tuition or transportation.
- 2300 Payments from Nonprofit Entities for First Steps. Revenues received by school districts from non-profit entities to provide funding for First Steps programs.
- 2310 Payments from Nonprofit Entities (Other than for First Steps). Revenue received by school districts from nonprofit entities to provide funding for educational programs other than First Steps.

3000 REVENUE FROM STATE SOURCES

- 3100 RESTRICTED STATE FUNDING.** State funds appropriated to finance specific educational programs in local school districts.
 - 3105 Technology Technical Assistance (Carryover Only). Funds distributed to the thirty-four Abbeville plaintiff districts based on the districts' technology readiness assessment scores. Funds can only be used to procure the specified items identified in each District's Online Testing Readiness Assessment.
 - 3110 Occupational Education
 - 3113 12-Month Agriculture Program. Revenue appropriated and distributed by Clemson University for eligible school districts to fund the additional salary costs required to extend the employment contracts of vocational agriculture teachers to 12 months.
 - 3118 EEDA Career Specialists. Revenue allocated for salaries and fringe for Career Specialists in school district to support activities for the Education and Economic Development Act.

- 3120 General Education
 - 3127 Student Health and Fitness–PE Teachers. Revenue provided to districts to increase the number of physical education teachers, in grades K–5, to the extent possible.
- 3130 Special Programs
 - 3131 Handicapped Transportation – Bus Driver Aides. Revenue for in-state school districts to finance the cost of transporting handicapped children to and from school who cannot be transported by regular school buses.
 - 3132 Home Schooling (No Carryover Provision). Revenue provided to fund the cost of supervising, monitoring, or reviewing the education programs of students whose parents have elected to provide instruction in their homes rather than send them to public schools.
 - 3134 Child **Early Reading** Development **and** Education Program (CDEP) – Full Day 4K. Revenue provided for the developmental and learning support that children must have in order to be ready for school and must incorporate parenting education.
 - 3135 Reading Coaches. Funds to cover salaries and benefits for school level Reading Coaches.
 - 3136 Student Health and Fitness–Nurses. Revenue used to improve SC’s school health services infrastructure by placing full-time licensed nurses in every elementary school.
- 3140 School Lunch
 - 3142 School Lunch Program Aid. Revenue provided to assist in improving School Food Service programs in the school districts.
- 3150 Adult Education
 - 3155 DSS SNAP & Employment and Training (E&T) Program. Funds may be used for traditional adult education expenditures such as instruction, supplies, materials, travel, professional development, operations and maintenance, and technology upgrades. Funds may be used to expand services for all adult education students including child care and to assist with transportation for adult education students. Funds may also be used to fund a coordinator for this initiative.
 - 3156 Adult Education.

- 3160 School Bus Driver Salary (includes Hazardous Condition Transportation). Revenue allocated to school districts as reimbursement of salary expenditures for school bus drivers.
- 3161 EAA Bus Driver Salary and Fringe. Revenue allocated to school districts as reimbursement of bus driver salary and fringe costs. These funds are limited in use to costs for transportation services provided to students attending Instructional Education Accountability Act (EAA) programs.
- 3162 Transportation Workers' Compensation. Revenue allocated to school districts to offset the cost of workers' compensation insurance premiums.
- 3165 Economic Education Development Act—Transportation. Funds provided for transportation expenses for students who wish to transfer to another high school in their district (not in their attendance zone) if the home school does not offer the career cluster of choice.
- 3177 Summer Reading Camps (Carryover Only). Revenue allocated to provide students who are significantly below third-grade reading proficiency with the opportunity to receive quality, intensive instructional services and support.
- 3180 Fringe Benefits Employer Contributions (No Carryover Provision). Revenue allocated to help finance the employer costs of fringe benefits (state retirement, group life insurance, social security, and health insurance) for public school employees.
- 3181 Retiree Insurance (No Carryover Provision). Revenue allocated to help finance the cost of premiums for insurance provided to retired employees of a school district.
- 3183 Teacher Recruiting and Retention (Carryover Only). Non-recurring funds allocated for any school district that is a plaintiff in the Abbeville law suit or districts with a poverty index of eighty percent or higher based on the poverty index utilized the prior fiscal year that was student eligibility for the free or reduced lunch program and Medicaid to provide for Teacher Recruitment and Retention.
- 3187 Teacher Supplies (No Carryover Provision). To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of \$275 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year.
- 3190 Miscellaneous Restricted State Grants
- 3193 Education License Plates. Revenue received from public education license plates sold statewide at all offices of the

Division of Motor Vehicles. For each \$54 plate sold, \$34 will be returned to the district where the purchaser lives. Funds will be used to supplement technology funds and must be used to purchase computer hardware for classroom instruction.

3194 Digital Instructional Materials. Funds for approved digital instructional materials to be allocated based on a per pupil amount using the prior year's 135 ADM.

3199 Other Restricted State Grants. Revenues for restricted state grants not included in the above accounts.

3200 UNRESTRICTED STATE GRANTS. Revenues allocated to school districts for general educational purposes.

3230 Reimbursement for District Services. Reimbursements paid to school districts for expenditures incurred as a result of providing services to the State Department of Education. (Used only in the General Fund.)

3250 Medicaid Match Reimbursement.

3290 Miscellaneous Unrestricted State Grants

3299 Other Unrestricted State Grants. Revenues allocated to school districts for other unrestricted state grants not included in the above accounts.

3300 EDUCATION FINANCE ACT. Revenues provided by the Education Finance Act of 1977 to insure an equal educational opportunity for every child in the state's public school system.

3310 Category I (Full-Time) Programs--Except Account 3316.

3311 Kindergarten. Revenue to provide kindergarten programs for children not less than four years old.

3312 Primary. Revenue to provide learning experiences, knowledge, and skills appropriate for students in Grades 1–3.

3313 Elementary. Revenue to provide learning experiences, knowledge, and skills appropriate for students in Grades 4–8.

3314 High School. Revenue to provide learning experiences, knowledge, and skills appropriate for students in Grades 9–12.

3315 Trainable Mentally Handicapped. Revenue to provide special training programs to enable pupils of legal school age who have been identified as having a mental capacity below that of those considered educable to become self-sufficient.

- 3316 Speech Handicapped (Category II, Part-Time Program). Revenue to provide special education for students with speech and language handicaps which interfere with or limit the student's ability to formulate, express, receive or interpret oral language.
- 3317 Homebound. Revenue to provide homebound or hospital instruction for children who cannot attend school because of illness, even with the help of transportation. A physician must certify that the student is unable to attend school but may profit from the instruction given in the home or hospital.
- 3320 Category II (Part-time) Programs.
- 3321 Emotionally Handicapped. Revenue to provide special education for students of legal school age who demonstrate adequate intellectual potential but whose learning is hampered by emotional, motivational, or social disturbances.
- 3322 Educable Mentally Handicapped. Revenue to provide education for pupils whose intellectual limitations require specialized instruction to enable them to adjust socially and economically.
- 3323 Learning Disabilities. Revenue to provide special education programs for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.
- 3324 Hearing Handicapped. Revenue to provide special education programs for students four years old or older who are professionally certified as having hearing deficiencies.
- 3325 Visually Handicapped. Revenue to provide special education programs for students who have no vision or whose visual limitations result in educational handicaps.
- 3326 Orthopedically Handicapped. Revenue to provide special education programs for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent that special facilities and instruction are required.
- 3327 Vocational. Revenue to provide educational programs designed to prepare students for immediate job entry and/or continued specialization in post-high school vocational or technical institutions.
- 3330 Miscellaneous EFA Programs

- 3331 Autism. Revenue to provide special education programs for students determined to have autism, a severe and chronic disorder that affects communication and behavior.
 - 3332 High Achieving Students. Revenue to support activities for students who have demonstrated high academic achievement.
 - 3334 Limited English Proficiency. Revenue to provide assistance to students who require intensive English language instruction programs and whose families require specialized parental involvement intervention.
 - 3350 Residential Treatment Facilities (RTF). Revenue to provide educational programs and services directly to students with disabilities who are eligible for special education under the IDEA.
 - 3351 Academic Assistance. Revenue allocated for instruction and instructional support for students classified as at academic risk in grades three through eight and high school assessments for grades nine through twelve.
 - 3352 Pupils in Poverty. Revenue allocated for students eligible for free/reduced lunch and/or Medicaid.
 - 3353 Dual Credit Enrollment.
 - 3375 **Education Foundation Supplement**. Funds distributed to schools that would recognize a loss in EFA funding by utilizing the Index of Taxpaying Ability (ITA) that is imputed.
 - 3393 **Capital Improvement Plan – Additional**. Additional funds allocated to be used for school facility upgrades for any school district that is a plaintiff in the Abbeville lawsuit or districts with a poverty index of eighty percent or higher. Forty-eight school districts are eligible for funding. See 3593.
 - 3399 Other EFA Programs. Revenues for other EFA programs not listed in the above accounts.
- 3500** EDUCATION IMPROVEMENT ACT. Revenue derived from a one percent state sales tax increase implemented in 1984. Funds generated by the increase are provided to local districts for the purpose of improving education in South Carolina. The programs, known as strategies or subfunds, are listed below by specific account number.
- 3502 ADEPT (Assisting, Developing, and Evaluative Professional Teaching). Revenue used to develop and implement Induction Programs for provisional contract teachers, based on ADEPT guidelines.

- 3507 **Aid to Districts – Technology.** Revenue may only be used for the following purposes: (1) To improve external connections to schools, with a goal of reaching at least 100 kilobits per second, per student in each school by 2017; (2) To improve internal connections within schools, with a goal of reaching at least 1 megabit per second, per student in each school by 2017; (3) To develop or expand one-to-one computing initiatives; or (4) with *prior permission of the K-12 Technology Initiative Committee, and if the district has completed items (1) - (3), other technology-related uses.
- 3509 Arts in Education. Revenue to promote the development of curricula in the areas of visual arts, music, dance, and drama.
- 3511 Professional Development. Revenue appropriate to provide professional development for certified instructional and instructional leadership personnel in grades kindergarten through twelve across all content areas, including teaching in and through the arts.
- 3512 Technology Professional Development (Carryover Only). Funds used to provide teachers with professional development specifically related to Teacher Training for Technology to be allocated based on a per pupil amount using the prior year's 135 ADM.
- 3518 Adoption List of Formative Assessment. Revenue allocated to purchase products on the Statewide Adoption List of Formative Assessments. Allocated funds may also be used to pay for any supplementary materials that accompany these assessments including, but not limited to, professional development materials, training, score reports, scoring services, etc.
- 3519 Grade 10 Assessments.
- 3525 Career and Technology Education Equipment (Carryover Only). Revenue allocated on a competitive basis for the purchase of equipment to be used for training in the areas of high technology, high labor demand, small business management, and new and emerging industries.
- 3526 Refurbishment of K-8 Science Kits. Revenue provided to reimburse school districts for costs related to refurbish science kits listed on the state-adopted textbook inventory for grades kindergarten through eight.
- 3527 Special Career and Technology Education Equipment (Modernize Vocational Equipment) (No Carryover Provision). Funds for the purchase of equipment for CATE training, as well as the up-fitting of equipment and career and technology programs and facilities. The highest priority in funding must be given to job preparatory and occupational proficiency programs. CATE funds may also be used for costs related to leasing of equipment.

- 3528 Industry Certificates/Certifications/Credentials. Funds in the annual General Appropriation Act for the administration and preparation of Industry Certifications/Credentials, as well as costs related to the administration of the Industry Certifications/Credentials for the district or career center.
- 3529 Career and Technology Education. Revenue allocated for the purchase of equipment for CATE training, as well as, the up-fitting of equipment and career and technology programs and facilities. In the “Local Plan for Career and Technology Education” submitted annually to the Office of Career and Technology Education, school districts identify the courses for which equipment will be purchased.
- 3532 National Board Salary Supplement (No Carryover Provision). Revenue appropriated to provide salary supplements to eligible teacher educators who have been certified by the National Board for Professional Teaching Standards.
- 3533 Teacher of the Year Awards (No Carryover Provision). Revenue appropriated to provide eligible teachers with bonuses through the Teacher of the Year Program operated by the State Board of Education.
- 3535 Reading Coaches. Revenue appropriated to provide salaries and benefits for eligible school-level reading coaches through the Read to Succeed Act.
- 3538 Students at Risk of School Failure. Revenue allocated for instruction and instructional support for students classified as at academic risk (includes alternative school, parenting/family literacy, and remedial adult education programs).
- 3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children). Revenue for the development and implementation of at least one-half day child development program for children of age four who have been identified as having "predicted readiness deficiencies" and considered to have the greatest risk of failing in school.
- 3541 Child **Early Reading** Development and Education Program (CDEP) – Full Day 4K. Revenue provided to districts for four-year olds who qualify for the CDEP based on free/reduced lunch or Medicaid eligibility. Students will attend a full day (6.5 hours) instructional pre-kindergarten program for 180 days.
- 3550 Teacher Salary Increase (No Carryover Provision). Revenue provided to school districts to fund teacher salary increases required to maintain the southeastern average teacher salary based on the adjusted state minimum salary schedule index.
- 3555 Teacher Salary Fringe (No Carryover Provision). Revenue allocated to school districts to defray the costs of additional employee benefits resulting from the EIA requirement for teacher salary increases.

- 3556 Adult Education. Revenue to provide academic services to adults for adult education and literacy services, family literacy services, and English literacy services.
- 3557 Summer Reading Program Camps. A per pupil allocation based on the number of students scoring Not Met on Third Grade Reading Assessment of the state's assessment for third grade. Purpose is to provide students intensive instructional services and support.
- 3558 Reading. Revenues provided to help teachers teach reading at all levels and across all content areas by developing a knowledge base they need in order to make informed and effective curricular and instructional decisions about reading and readers.
- 3571 ~~Technical Assistance – State Priority Schools (No Carryover Provision)~~. Revenue provided to school districts for use on strategies and activities as expressly outlined in the action plan of the Memorandum of Agreement (MOA). SCDE provided technical assistance in designing and implementing the MOA and in brokering for technical assistance personnel as needed.
- 3577 Teacher Supplies (No Carryover Provision). Revenue allocated to school districts to provide \$100 to each eligible teacher to offset expenses incurred by teachers for purchasing instructional supplies related to the education of students.
- 3578 High Schools That Work/Making Middle Grades Work (Carryover Only). Revenue provided to fund the implementation of High Schools That Work (HSTW) and Making Middle Grades Work (MMGW) sites to enable schools to participate in a nationally recognized total school reform. Funds are distributed through a competitive grant process.
- 3581 Student Health and Fitness – Nurses (Carryover Only). Revenue used to improve SC's school health services infrastructure by placing full-time licensed nurses in every elementary school.
- 3585 ~~Aid to Districts – Special Education MOE (No Carryover Provision)~~. Funds provided for special education and related services for students with disabilities under the IDEA.
- 3587 IDEA MOE Maintenance of State Financial Support (MES) Tier I.
- 3589 IDEA MOE Maintenance of State Financial Support (MES) Tier 2 II.
- 3590 School Building.
- 3592 Work-Based Learning (Carryover Only) (No Carryover Provision). Revenue allocated to school districts for continued education reform through the Tech Prep Initiative. Funds are used to provide integrated educational programs and work-based learning to prepare students for the highly competitive global workforce of the 21st Century.

- 3593 **Capital Improvement Plan.** Funds allocated to be used for school facility upgrades for any school district that is a plaintiff in the Abbeville lawsuit or districts with a poverty index of eighty percent or higher. Forty-eight school districts are eligible for funding.
- 3594 EEDA Supplemental Programs. At Risk Supplemental revenue for school districts for dropout prevention.
- 3595 EEDA Supplies and Materials (No Carryover Provision). Funds are to provide students in grades 6–12 with career interest inventories/assessments and career information, subscriptions, and resources to assist them in becoming more informed about and prepared for the career(s) in which they have expressed interest. These funds can also be used to provide guidance personnel (school counselors and/or career specialists) professional development opportunities related to career development.
- 3596 EEDA Career Specialists. Funds to be used only for salary and benefits for guidance personnel (school counselors and career specialists) to meet the 300:1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA).
- 3597 Aid to Districts. Funding to support programs implemented in SC school districts, similar to those of the Education Finance Act.
- 3599 Other EIA. Revenue from other EIA sources not listed in above accounts.
- 3600** EDUCATION LOTTERY ACT REVENUE. State revenue received from the South Carolina State Lottery Account to provide funding for educational programs.
- 3607 6–8 Enhancement (Carryover Provision). Revenue provided to school districts on a competitive grant basis to fund the teaching of grade-specific standards and to improve academic performance of students in the core academic areas of reading, mathematics, social studies, and science for grades 6–8.
- 3610 K–5 Enhancement (Carryover Provision). Revenue allocated to school districts on a competitive grant basis to fund mathematics and science programs in grades K–5.
- 3630 K-12 Technology Initiative (Carryover Only). Funds are to be used for technology infrastructure in the support of educational initiatives such as 1:1 computing, digital learning, high speed connectivity, WiFi enhancement, and online testing.
- 3640 College and Career Readiness.

- 3650 Reading Partners.
- 3660 Mobile Device Access and Management. Funds appropriated for mobile device access shall be disbursed to school districts to procure high-speed mobile internet service for students that lack such internet service at home and are participating in a course of study that requires such access, as demonstrated by the school district. Districts requesting funding shall make application to the South Carolina K-12 Technology Committee in a form approved by the committee and the Department of Education detailing, at a minimum, the proposed uses of such mobile internet service, the number of students eligible for the service, the process used to determine student eligibility, and the process by which the devices will be secured and use-restricted to prevent breach or misuse. The Committee may approve requests in whole or in-part as funds are available.
- 3699 Other State Lottery Programs. Revenue from other lottery sources not listed in the above accounts.
- 3800** STATE REVENUE IN LIEU OF TAXES. Commitments or payments made out of general revenues by the State to LEAs in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately owned property. Included are payments made for privately owned property which was not subject to taxation on the same basis as other privately owned property due to action by the state.
- 3810 Reimbursement for Local Residential Property Tax Relief (Tier 1). Reimbursement to school districts from the Department of Revenue and Taxation for school tax revenue loss resulting from the Residential Property Tax Exemption Program established in Section 12-37-251 of the S. C. Code of Laws, 1976, as amended.
- 3820 Homestead Exemption (Tier 2). Reimbursement to school districts for the loss of school tax revenue as a result of tax exemptions for taxpayers sixty-five and over or those totally and permanently disabled or legally blind, as established in Section 12-37-250 of the S. C. Code of Laws, 1976, as amended.
- 3825 Reimbursement for Property Tax Relief (Tier 3). Sales Tax revenue reimbursement to school districts from the Department of Revenue and Taxation for school tax revenue no longer received as part of Act 388.
- 3827 \$2.5 Million Tax Bonus. Additional reimbursement provided to districts after the required reimbursements of the Homestead Exemption Fund are made and the districts in that county have not together received a total of at least two million five hundred thousand dollars in tier three reimbursements.

- 3830 Merchant's Inventory Tax. Reimbursement for the loss of school tax revenue due to the property tax exemption granted for inventories of business as established in Section 12-37-450 of the S. C. Code of Laws, 1976, as amended.
- 3840 Manufacturer's Depreciation Reimbursement. Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries as established in Section 12-37-935 of the S. C. Code of Laws, 1976, as amended.
- 3890 Other State Property Tax Revenues. Other reimbursements to school districts from the Department of Revenue and Taxation for the loss of local school tax revenues which are not included in the above accounts. (Includes motor carrier vehicle tax reimbursements.)

3900 OTHER STATE REVENUE

- 3992 State Forest Commission Revenue. Revenue to be expended for the benefit of public schools which is derived from the proceeds of forest operations received by counties in which a national forest is situated.
- 3999 Revenue from Other State Sources. Other state revenue not listed in the above accounts.

4000 REVENUE FROM FEDERAL SOURCES

4100 **FEDERALLY IMPACTED AREAS - IMPACT AID**. Revenue received directly from the federal government as restricted or unrestricted grants by school districts: (1) whose local revenues or enrollments are adversely affected by federal activities, i.e., by the federal acquisition of real property or children residing on tax exempt federal property and/or residing with a parent employed on tax exempt federal property ("federally connected" children); or (2) which are affected by a major disaster declared by the President.

4110 Maintenance and Operations, P.L. 81-874. Unrestricted revenue for maintenance and operation expenditures in federally impacted areas (CFDA 84.041). Disaster Aid should not be reported here. Use Account 4160 for Maintenance and Operations for Disaster Area Aid.

4120 Construction, P.L. 81-815. Restricted revenue for local school districts which have had substantial increases in school membership as a result of new or increased federal activities, or where reconstruction of facilities is necessary because of a declared major natural disaster.

Funds are restricted to construction and equipment of minimum school facilities as specified in the project application approved by the Secretary of the U. S. Department of Education (USDOE). (CFDA 84.040)

- 4130 Low Rent Housing, P.L. 81-874. Revenue restricted to local school districts in which low rent housing is provided to residents who qualify under the Fair Housing Act of 1937. (CFDA 84.041)
- 4140 Handicapped, P.L. 81-874. Revenue restricted for the purpose of providing special education programs designed to meet the needs of federally connected handicapped children. (CFDA 84.041)
- 4160 Maintenance and Operations Disaster Aid, P.L. 81-874. Revenue restricted to local school districts in which a major disaster has been declared by the President. The restricted funds must be used for the specific purposes and amounts cited in the application approval letter of the Secretary of the USDOE. (CFDA 84.041)
- 4200** OCCUPATIONAL EDUCATION. Revenue from the federal government passed through the State Department of Education as restricted grants-in-aid for occupational education programs.
- 4210 Perkins Aid, Title I Career and Technical Education – Basic Grants To States. Revenue in the form of basic formula grants to assist in expanding, improving, modernizing, and developing occupational education programs with emphasis on serving “special population” groups; and to implement programs to eliminate sex bias and stereotyping. (CFDA 84.048)
- 4300** ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965, (ESEA). Revenue from the U. S. Department of Education (USDOE) which is passed through the State Department of Education (SDE) as restricted grants-in-aid for educationally deprived children under the Elementary and Secondary Education Act of 1965.
- 4310 Title I, Basic State Grant Programs (Carryover Provision). Revenue under Title I of ESEA for the purpose of meeting the special education needs of educationally deprived children in school attendance areas with high concentrations of children from low-income families. (CFDA 84.010) Also includes revenue from basic state formula grants for Title I: Migrant Education (CFDA 84.011), Neglected and Delinquent (CFDA 84.013), School Improvement (CFDA 84.010) and School Improvement Grant (CFDA 84.377A).
- 4312 Rural and Low-Income School Program, Title VI (Carryover Provision). Revenue provided under ESEA, and reauthorized under Title VI of the No Child Left Behind Act of 2001. Funds are to be used for educational programs to address the unique needs of students in rural school districts. Formula grants are available to eligible school districts. (CFDA 84.358B)
- 4314 School Improvement Grant (84.377A) The purpose of these funds is to help SEAs and LEAs address the needs of schools in improvement,

corrective action, and restructuring in order to improve student achievement. These funds are to be used to leverage change and improve technical assistance through SEAs and LEAs targeting activities towards measurable outcomes.

- 4320 Charter School (Planning & Implementation) Grant. Revenue under Title V of ESEA in the form of discretionary grants awarded competitively to SEAs to provide for (1) design; (2) planning; (3) implementation; (4) evaluation; (5) conferences and planning seminars to provide state-wide assistance in design and program development/improvement; and (6) state-wide support of the program for public charter schools. (CFDA 84.282A)
- 4325 Mathematics and Science Partnerships Program, Title II (Carryover Provision). Revenue provided under the No Child Left Behind Act of 2001. Grants are awarded to school districts on a competitive basis. The intent of this program is to encourage institutions of higher education, elementary schools, and secondary schools to participate in professional development activities that increase the content knowledge and teaching skills of mathematics and science teachers. (CFDA 84.366B)
- 4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III (Carryover Provision). Revenue provided under ESEA to ensure that children who are limited English proficient attain English proficiency and develop high levels of academic attainment in English and core academic subjects. (CFDA 84.365)
- 4342 Title II Teacher Advancement Program (TAP).
- 4343 McKinney-Vento Education for Homeless Children and Youth Program. Funds will be used to assist States and LEAs in addressing the educational and related needs of homeless children and youth in enrolling, attending, and succeeding in school.
- 4348 Teacher Incentive Fund (TIF) Grant 3. Funds to implement the SC TAP System.
- 4351 Improving Teacher Quality. Revenue under ESEA and reauthorized under Title II of the No Child Left Behind Act of 2001. Funds are provided to school districts to focus on preparing, training, and recruiting high-quality teachers and principals and require districts to develop plans (optional with ESEA Flexibility Waiver) with annual measurable objectives that will ensure that all teachers instructing core academic subjects are highly qualified. (CFDA 84.367A)
- 4353 Teacher Incentive Fund (TIF) 4. Funds to implement the SC TAP System.
- 4390 Other Elementary and Secondary Education Act of 1965 Revenue. Other revenues for educational programs under ESEA not listed in the above revenue accounts.

- 4400** ADULT EDUCATION. Revenue from the federal government passed through the State Department of Education as restricted grants-in-aid to local school districts for adult education programs conducted in accordance with the Adult Education Act, Public Law 100-297. (CFDA 84.002)
- 4410 Basic Adult Education. Revenue to provide basic (elementary school level) educational programs, services, and activities for individuals at least 16 years old or who are beyond the age of compulsory school attendance under state law.
- 4430 State Literacy Resource. Revenue to provide literacy services to adults and families to enable all adults to acquire basic educational skills necessary to function in a literate society.
- 4490 Other Adult Education. Other federal revenues under the Adult Education Act (P.L. 100-297) for programs not listed in the above revenue accounts.
- 4500** PROGRAMS FOR CHILDREN WITH DISABILITIES. Revenue from the federal government passed through the State Department of Education as restricted grants-in-aid to assist in providing free appropriate public education to all eligible handicapped children as provided in the Individuals with Disabilities Education Act - IDEA.
- 4510 Individuals with Disabilities Education Act (IDEA) – ~~Special Education – Grants to States (Carryover Provision)~~. Revenue for the provision of a free appropriate public education for children ages 3–21 with disabilities. (CFDA 84.027)
- 4520 Preschool Grants for Children With Disabilities (IDEA) (~~Carryover Provision~~). Revenue for the provision of a free appropriate public education for children ages 3–5 with disabilities. (CFDA 84.173)
- 4560 IDEA – SSIP.
- 4570 SC Gateways Project. Revenue provided under the IDEA 2004 to assist childcare providers and families of “at-risk” children to have greater awareness of, access to, and involvement in home, community, and educational services to promote early learning and improve readiness for kindergarten.
- 4800** USDA REIMBURSEMENT. Revenue from the U. S. Department of Agriculture Food and Nutrition Service, passed through the State Department of Education as restricted grants, including donations of food items and/or cash in lieu of commodities. Reimbursements are made to participating schools for serving eligible children meals which meet the nutritional requirements prescribed by the Secretary of Agriculture.

- 4810 School Lunch and After School Snacks Program, and Special Milk Program (Carryover Provision). Formula grants and food donations provided by the federal government to assist states in making the National School Lunch Program available to school students of all incomes and to encourage the domestic consumption of nutritious agricultural commodities. (CFDA 10.555)
- 4830 School Breakfast Program (Carryover Provision). Formula grants and food donations provided by the federal government to assist states in providing a nutritious nonprofit breakfast service for school students. (CFDA 10.553)
- 4850 Cash in Lieu of Commodities (Food Distribution Program) (Carryover Provision)**. Cash payments made by the federal government in lieu of commodities for use in the Food Distribution (Commodities) Program for improving the diets of school children. (CFDA 10.550)
- 4860 Fresh Fruits and Vegetables (FFVP) (Carryover Provision). Reimbursement to school districts to increase fresh fruit and vegetable consumption in elementary schools by providing fresh fruit and vegetables at no charge to all students in the school. (CFDA 10.582)
- 4870 School Food Service (Equipment). Funds for equipment assistance to school food authorities participating in the National School Lunch Program to purchase equipment for schools in which at least 50 percent of the students are eligible for free or reduced-price meals.
- 4880 Summer Feeding Programs (SFSP). A federally-funded, state-administered program to reimburse providers who serve healthy meals to children and teens in low-income areas at no charge primarily during the summer months when school is not in session.

4900 OTHER FEDERAL SOURCES

- 4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools). Revenue under ESEA and reauthorized under Title IV of the No Child Left Behind Act of 2001. Funds are awarded to school districts, community-based organizations, faith-based organizations, and other public or private organizations on a competitive basis. Grants are awarded for the purpose of establishing or expanding activities in community learning centers. Funds are designated to help children who attend high-poverty and low-performing schools. (CFDA 84.287)
- 4990 OTHER FEDERAL REVENUE. Revenues from the federal government which are not listed in other federal revenue accounts presented in this section.
- 4991 USDA Commodities (Food Distribution Program) (Carryover Provision). The value of donated food received from the U. S. Department of Agriculture, Food and Nutrition Services, which

are distributed to local school districts through the State Department of Education. The Food Distribution Program (Commodities) is restricted for use in improving the diets of school children and increasing the market for domestically produced foods acquired under surplus removal or price support operations. (CFDA 10.550)

4992 U. S. Forest Commission Revenue. Unrestricted formula grants, received directly by states containing National Forests, from the U. S. Department of Agriculture Forest Service as a share of the receipts from these properties. The funds may be used for the benefit of public schools and public roads of the county or counties in which the National Forest is located. (CFDA 10.665)

4999 Revenue from Other Federal Sources. Revenue from other federal sources not listed in the above accounts.

OTHER SOURCES

5000 OTHER FINANCING SOURCES. Includes bond principal and premiums; accrued interest realized from sale of bonds, when permitted by state law; proceeds from long-term notes; amounts available from the sale of school property, or compensation for the loss of fixed assets.

5100 SALE OF BONDS.

5110 Premium on Bonds Sold. Proceeds from that portion of the sales price on bonds in excess of or below their par value. The premium represents an adjustment of the interest rate.

5120 Proceeds of General Obligation Bonds. This account is used only in the Debt Service and Capital Projects Funds and is used to record the face amount of bonds. If the bonds are sold at premium, only those proceeds representing the par value of the bonds should be reported. These proceeds are not considered revenue of the school district.

5121 Installment Purchase Revenue Proceeds. Revenue for installment purchase activities.

5130 Proceeds of Refunding Debt. Proceeds from the issuance of new debt for advance refunding resulting in defeasance or annulment of old debt reported in the General Long-Term Debt Account Group (GLTDAG).

NOTE: Debt may be advance refunded to take advantage of lower interest rates, extend maturity dates, revise payment schedules, or remove or modify restrictions in old debt agreements.

- 5200** INTERFUND TRANSFERS. Operating transfers from other funds of the district.
- 5210 Transfer from General Fund (Exclude Indirect Costs). Transfer of General Fund revenues to other fund types.
 - 5220 Transfer from Special Revenue Fund (Exclude Indirect Costs). Interfund transfers from the Special Revenue Fund are restricted to the allowability of the specific projects. Transfers of indirect costs *should not be recorded here*. Use Account 5280 for the indirect cost transfers.
 - 5230 Transfer from Special Revenue EIA Fund. Interfund transfers from the Special Revenue EIA Fund are restricted to these specific subfunds: 350 - Teacher Salary Increase and 355 - School Employer Contributions may be transferred to the General Fund, and 390 - School Building Aid must be transferred *only* to the Debt Service or School Building Funds.
 - 5240 Transfer from Debt Service Fund.
 - 5250 Transfer from Capital Projects Fund.
 - 5260 Transfer from Food Service Fund (Exclude Indirect Costs). Transfers of indirect costs *should not be recorded here*. Use Account 5280 for indirect costs transfers.
 - 5270 Transfer from Pupil Activity Fund.
 - 5280 Transfer from Other Funds Indirect Cost.
 - 5300 Sale of Fixed Assets. The amount of revenue over the book value of the fixed assets sold or the amount of revenue received from recoveries for loss of school property. (*The gain on the sale would be the portion of the selling price received in excess of the depreciated value.*)
 - 5400 Proceeds of Long-Term Notes. Proceeds from all long-term notes. These proceeds are not revenues of the school district.
 - 5500 Capital Lease. Proceeds from leasing of capital projects.
 - 5600 Lease Purchase. Proceeds from equipment lease purchases.
 - 5900 Miscellaneous Sources.
 - 5999 Other Financing Sources. Other non-revenue financing sources not listed in above accounts.

Function means the action a person takes or the purpose for which a thing exists or is used. The function describes activities for which services or material objects are acquired. The activities of a school district are classified into five (5) broad functional areas -- Instruction, Supporting Services, Community Services, Non-programmed Charges and Debt Services. Functions are further broken down into sub-functions and service areas which are subsequently subdivided into areas of responsibility.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4, in the "Chart of Accounts", to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

- 100 INSTRUCTION. Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
- 110 GENERAL INSTRUCTION. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. General Instruction program elements include pre-school, primary, elementary, high school, and vocational education.
- 111 Kindergarten Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and which normally may be achieved during the kindergarten years. These are defined by applicable State laws and regulations.
- 112 Primary Programs (Grades one through three). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the school years one through three.
- 113 Elementary Programs (Grades four through eight). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various career clusters, and which normally may be achieved during the school years four through eight.

- 114 High School Programs (Grades nine through twelve). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and the various occupations and/or professions which normally may be achieved during the school years nine through twelve.
- 115 Career and Technology Education (Vocational) Programs. Learning experiences concerned with offering training in one or more skilled or semiskilled trades or occupations as a supplement to the high school program.
- 116 Career and Technology Education (Vocational) Programs – Middle School. Learning experiences for middle school students with training offered in one or more skilled or semiskilled trades or occupations.
- 117 Driver Education Program (Optional). Learning experiences concerned with offering training in the safe and efficient operation of a motor vehicle as a supplement to the high school program.
- 118 Montessori Programs. Learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace.
- 120 **EXCEPTIONAL PROGRAMS**. Instructional activities designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The Exceptional Program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:
- 121 Educable Mentally Handicapped. Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.
- 122 Trainable Mentally Handicapped. Instructional activities and training programs for children of legal school age, who have been identified as having a mental capacity below that of those considered educable, to assist them in becoming self-sufficient. (Profoundly Mentally Handicapped Children are included in this function.)
- 123 Orthopedically Handicapped. Instructional activities and programs provided for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent as to require special facilities and instructional methods.

- 124 Visually Handicapped. Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.
- 125 Hearing Handicapped. Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.
- 126 Speech Handicapped. Instructional activities and learning experiences for students with speech and language impediments which interfere with or limit the individual's ability to formulate, express, receive, or interpret oral language.
- 127 Learning Disabilities. Instructional activities and learning experiences provided for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.
- 128 Emotionally Handicapped. Instructional activities and learning experiences provided to students who demonstrate adequate intellectual potential, but whose learning is impaired by emotional, motivational or social disturbances.
- 129 Coordinated Early Intervening Services (CEIS). **This is voluntary for LEAs that choose to use a portion of their IDEA Part B funds for services to a defined group of at-risk students. This is an available option to the LEA because they have not been found to have significant disproportionality.** Instructional activities and learning experiences provided to students in kindergarten through grade 12 who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment.
- 130 PRESCHOOL PROGRAMS. Instructional activities and learning experiences provided for children from birth to five years old.
- 131 Preschool Handicapped Speech (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool children with speech handicaps.
- 132 Preschool Handicapped Itinerant (5-Year-Olds). Instructional activities and learning experiences provided by the school district to five-year-old preschool handicapped children at the school level.
- 133 Preschool Handicapped Self-Contained (5-Year-Olds). Instructional activities and learning experiences provided at the school level for five-year-old preschool handicapped children in self-contained environments.

- 134 Preschool Handicapped Homebased (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool handicapped children in their homes.
- 135 Preschool Handicapped Speech (3- and 4-Year-Olds). Instructional activities and learning experiences provided for three- and four-year old preschool children with speech handicaps.
- 136 Preschool Handicapped Itinerant (3- and 4-Year-Olds). Instructional activities and learning experiences provided by the school district to three- and four-year old preschool handicapped children at the school level.
- 137 Preschool Handicapped Self-Contained (3- and 4-Year-Olds). Instructional activities and learning experiences provided at the school level for three- and four-year old preschool handicapped children in self-contained environments.
- 138 Preschool Handicapped Homebased (3- and 4-Year-Olds). Instructional activities and learning experiences for three- and four-year old preschool handicapped children in their homes.
- 139 Early Childhood Programs. Early childhood development programs for children from birth to four years old who have indicated significant readiness deficiencies. Only instructional costs are included here. Any childcare or custodial services provided should be recorded in Function 350—Custody and Care of Children.
- 140 SPECIAL PROGRAMS. Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas:
- 141 Gifted and Talented Academic. Instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas. (See Function 148 for definition of Gifted and Talented Artistic.)
- 142 Disadvantaged. Instructional activities provided for students who are classified as disadvantaged according to the guidelines established by the vocational education program. This functional area is a direct correlation to the Vocational Education Disadvantaged Program.
- 143 Advanced Placement. Instructional activities required to support advanced placement courses in all secondary schools which enroll an adequate number of academically talented students to support the course. Students successfully completing the Advanced Placement requirements receive credit in post-secondary public colleges.
- 144 International Baccalaureate. Expenditures for students in the IB Diploma Programme (DP) aged 16-19, in an academically challenging and balanced programme of education with final examinations that prepares students for success at university. Also include students in

the IB Career-Related Programme (CP) aged 16-19 that incorporates the vision and educational principles into a unique offering specifically designed for students who wish to engage in career-related learning.

- 145 Homebound. Instructional activities provided for students who cannot attend school, even with the help of transportation, wherever they may be confined. A physician must certify that the student is unable to attend school but may profit from instruction given in the home or hospital.
- 147 Full Day 4K. Instructional Activities designed to serve at-risk 4 year olds in a full day academic program.
- 148 Gifted and Talented Artistic. Instructional activities provided for students identified as having demonstrated or potential abilities for high performance in one or more of the following artistic areas: dance, drama, music, and visual arts.
- 149 Other Special Programs. Other instructional activities provided for dropouts, migrants, delinquents, parentally placed private school children, and others who are not served in one of the preceding instructional programs.
- 150 DISTRICTWIDE ACCOUNTS. Nominal accounts used to record expenditures in specified funds for objects not attributable to one function and which must be distributed at year-end.
 - 151 Districtwide General/Exceptional. A nominal account used in the General Fund to record expenditures only for Objects 300 - 600 (Purchased Services, Supplies, Capital Outlay, and Other) which are not attributable to one function. The expenditures recorded in this function are to be distributed at year-end by a method recognized by the State Department of Education as appropriate and the account must be adjusted to zero.
- 160 OTHER EXCEPTIONAL PROGRAMS. Other instructional activities, not included in the Function 120 or 140 series, designed primarily to deal with exceptional students. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The exceptional program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:
 - 161 Autism. Instructional activities and learning experiences for students who have been diagnosed as being autistic.
 - 162 Limited English Proficiency. Instructional activities and learning experience for students aged 3 through 21 enrolled in an elementary school whose native language is a language other than English whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the individual the ability to meet

the state's proficient level of achievement on state assessments, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society.

- 163 Comprehensive Coordinated Early Intervening Services (CCEIS). Instructional activities and learning experiences mandatory for LEAs when they are identified as having significant disproportionality in identification, placement, and/or disciplinary removals. These services are provided to students in pre-K through grade 12 (with a particular emphasis on students in pre-K through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment. It also serves children currently identified as needing special education or related services (funds can be used primarily but not exclusively for this group).**
- 170 SUMMER SCHOOL PROGRAMS. Instructional activities for students offered outside the regular school term.
- 171 Primary Summer School. Instructional activities offered outside the regular school term for students in Grades One through Three.
- 172 Elementary Summer School. Instructional activities offered outside the regular school term for students in Grades Four through Eight.
- 173 High School Summer School. Instructional activities offered outside the regular school term for students in Grades Nine through Twelve.
- 174 Gifted and Talented Summer School. Instructional activities offered outside the regular school term for eligible students identified as gifted and/or talented. (See related Functions 141 and 148.)
- 175 Instructional Programs Beyond Regular School Day. Expenditures for instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day.
- 180 ADULT/CONTINUING EDUCATION PROGRAMS. Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciations for special interest, to enrich the aesthetic qualities of life, or to enable parents to enhance their child's development.

- 181 Adult Basic Education Programs. Instructional activities concerned with the fundamental tools of learning for adults who have never attended school, or whose formal schooling was interrupted, and who need the knowledge and skills necessary to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens.
- 182 Adult Secondary Education Programs. Instructional activities designed to develop knowledge, skills, appreciations, attitudes, and behavioral characteristics considered necessary for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.
- 183 Adult English Literacy (ESL). Instructional activities specifically designed for immigrants and other limited English proficient persons that provide an integrated program of services incorporating English literacy with civics education.
- 184 Post-Secondary Programs. Instructional activities concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations, upgrade occupational competence, prepare students for a new or different career, or for preparation for post-secondary education programs. State funds only.
- 185 Vocational Adult Programs. Vocational Instructional activities for adults who are involved in a secondary education program.
- 186 Integrated Education and Training. A service approach that provides adult education and literacy activities concurrently and contextually with workforce preparation activities and workforce training for a specific occupation or occupational cluster for the purpose of education and career advancement as defined in the Workforce Innovation and Opportunity Act, Section 203 (11). Federal funds only.
- 187 Adult Education Remedial. Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in the basic skills areas of reading, writing, and mathematics.
- 188 Parenting/Family Literacy. Instructional activities associated with the education of families. Programs in parenting/family literacy programs provide training and support services that enable parents to enhance their child's development.
- 189 Early Childhood Parenting Program. Instructional programs for families whose children participate in the Early Childhood Education Pilot Program.

190 PUPIL ACTIVITY.

Instructional Pupil Activity. Financial transactions related to school-sponsored pupil and interscholastic activities. Only instructionally oriented activities and purchases are recorded in this function. Examples would include student participation in academic decathlons and foreign language declamation competitions and stipends for non-athletic club sponsors.

200 SUPPORT SERVICES. Supporting services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

210 SUPPORT SERVICES - STUDENTS. Activities designed to assess and improve the well-being of students and supplement the teaching process.

211 Attendance and Social Work Services. Services and activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services.

212 Guidance Services. Services and activities designed to provide counseling to students and parents, provide consultation with other staff members on learning problems, assist students in personal and social development, assess the abilities of students, assist students as they make their own educational and career plans and choices, provide referral assistance, and work with other staff members in planning and conducting guidance programs for students. Includes activities for compiling, maintaining, and interpreting cumulative records of individual students such as standardized test results and school performance.

213 Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

214 Psychological Services. Activities include administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological testing, behavioral evaluation, and planning and managing a program of psychological services.

215 Exceptional Program Services. Activities which have as their purpose the identification, assessment, and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps.

- 216 Career and Technical Education Placement Services. Activities concerned with the placement of CATE students in jobs. Use only in relationship to the CATE Function 115.
- 217 Career Specialist Services. Services and activities designed to assist school counselors and students in identifying and accessing career information, assist students in the exploration of career clusters, and assist students with the implementation of the district's student career plan or individual graduation plan.
- 220 **SUPPORT SERVICES - INSTRUCTIONAL STAFF.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 221 Improvement of Instruction Curriculum Development. Activities designed to assist instructional staff in preparing curriculum materials, developing a curriculum which stimulates and motivates students. Instructional technology personnel and Assistant Superintendents of Instruction should be charged here. (Do not include inservice training in this function. See Function 224.)
- 222 Library and Media Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individuals in their use of library materials.
- 223 Supervision of Special Programs. Activities associated with the overall supervision, coordination, and direction of special programs. These activities include Title I Coordinators, Adult Education Coordinators, SSI Coordinators, etc.
- 224 Improvement of Instruction Inservice and Staff Training. Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, inservice consultant fees, and transportation related to inservice. Inservice training for non-instructional staff should be charged to the appropriate function. (e.g., Food Service staff training should be charged to Function 256.)
- 230 **SUPPORT SERVICES - GENERAL ADMINISTRATION.** Activities concerned with establishing and administering policy in connection with operating schools or the school district. (Do not include the Chief Business Official and his/her activities here. See Function 252.)
- 231 Board of Education. Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

- 232 Office of Superintendent. Activities performed by the superintendent and deputy, associate, or assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.
- 233 School Administration. Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities are included.
- 250 **SUPPORT SERVICES - FINANCE AND OPERATIONS**. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the school district. This function also includes the acquisition of facilities, the operation and maintenance of plant, and fiscal and internal services necessary for operating all schools. Include the Chief Business Official and the activities of this position in Function 252.
- 251 Student Transportation (Federal/District Mandated). Activities concerned with the conveyance of students from home to school to home or to an alternate school district facility to attend instructional classes on a repetitive basis as provided by federal statute or by the district's school board. No state funding is provided to the district to offset the expenses for providing the transportation service.
- 252 Fiscal Services. Activities concerned with the fiscal operation of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and managing funds.
- 253 Facilities Acquisition and Construction. Activities concerned with the acquisition of fixed assets including land and buildings, remodeling and construction of buildings, additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.
- NOTE: Generally, this function is limited in use to the Capital Projects Fund. See Object 580 in this Guide for accounting exceptions for mobile classroom expenditures.**
- 254 Operation and Maintenance of Plant. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition. Exclude activities which maintain security in schools, on school grounds, and in the vicinity of schools. Expenditures for these activities should be reported in Function 258.
- 255 Student Transportation (State Mandated). Activities concerned with the conveyance of students from home to school as provided by state

- law. (See Functions 251 and 271 for pupil transportation costs not provided by state law.)
- 256 Food Services. Activities concerned with providing food to students and staff. This includes the preparation and serving of regular and incidental meals, breakfasts, lunches, or snacks in connection with school activities and the delivery of food. This function is limited in use to the Food Service Fund.
- 257 Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.
- 258 Security. Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items.
- 259 Internal Auditing Services. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 260 **SUPPORT SERVICES—CENTRAL**. Activities, other than general administration, which support each of the other instructional and support services programs.
- ~~261 Head of Component Unit. The head of an organizational unit existing one level below the chief executive office unit or the Superintendent's Office. LEAs should capture the head of component units in function code 261. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the head in the function that currently shows the job duties of the specific office (i.e. function 252 for the Chief Finance Officer). If the head of the component is performing more management duties than actually performing day to day operations, use function 261.~~
- 262 Planning. Includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation, and statistics (activities concerned with gathering data) for a school district. (Include activities related to the districts strategic plan and school renewal plans).
- 263 Information Services. Activities concerned with writing, editing, and other preparations necessary to disseminate educational and administrative information to students, staff, or the general public through direct mailing, the news media, or personal contact.

- 264 Staff Services. Human resource activities concerned with maintaining an efficient staff for the school system including such activities as recruiting and placement, staff transfers, and staff accountability.
- 265 Subawards in Excess of \$25,000. A subcontract or subgrant awarded to a subrecipient in which the amount exceeds \$25,000.
- 266 Technology and Data Processing Services. Activities concerned with preparing data for storage and retrieval for reproduction as information for management and reporting. Includes technology services for activities related to computer operations, supervision of data processing, systems analysis services, and programming services. Also includes operations services related to scheduling, maintaining, and producing data. (Include contracted vendor support here.) This function category also encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.
- 270 **SUPPORT SERVICES—PUPIL ACTIVITY**. Used to record financial transactions related to non-instructional school-sponsored student and interscholastic activities.
- 271 Pupil Service Activities. Expenditures for non-instructional school-sponsored activities, such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related interscholastic activities outside the regular instruction program. Coaching supplements and salaries and support for Athletic Directors are charged here. (Pupil transportation for field trips and other transportation costs not provided by state law are included in this function.)
- 272 Enterprise Activities. Self-supporting activities operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Examples are a school bookstore or canteen. Food Services expenditures should NOT BE CHARGED HERE but rather to Function 256.
- 273 Trust and Agency Activities. Financial transactions related to funds held by the school district in a trustee capacity or as an agent for student organizations and clubs.

- 300 COMMUNITY SERVICES. Activities which are not directly related to the provision of education for students. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the school district for the community.
- 320 Community Recreation Services. Activities concerned with providing recreation for the community. Included are activities such as organizing and supervising playgrounds, the operation of community swimming pools, and other recreational programs.
 - 330 Civic Services. Activities concerned with providing services to civic organizations. This area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
 - 340 Public Library Services. Activities pertaining to the operation of public libraries by a school district, or the provision of library services to the general public through the school library.
 - 350 Custody and Care of Children. Activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of or directly related to the instructional program and where the attendance of children is not included in the attendance figures for the school district.
 - 360 Welfare Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate government entity. These needs include stipends for school attendance, salaries paid to students for work performed (whether for the school district or for an outside concern), and for clothing, food, or other personal needs.
 - 370 Nonpublic School Services. Services to a school established by an agency other than the State, subdivision of the State or the Federal Government, which usually is supported primarily by other than public funds. This includes activities related to instructional and support services.
 - 390 Other Community Services. Services provided to the community which cannot be classified under the preceding areas.
- 400 OTHER CHARGES. Intergovernmental expenditures and conduit-type payments (outgoing transfers) to other school districts or administrative units in the state and transfers from one fund to another in the school district.
- 410 INTERGOVERNMENTAL EXPENDITURES. Payments to school districts, generally for tuition and transportation, for services rendered to pupils residing in the paying school district.

- 411 Payments to State Department of Education. Reimbursement of unexpended funds for restricted grants, payments for local Medicaid matching funds, and payments made by school districts as adjustments resulting from State Department of Education financial audits.
- 412 Payments to Other Governmental Units. Payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district. Also included are payments made to other state agencies such as the State Retirement System for school employees' benefits and reimbursements of unexpended funds for restricted grants passed through the Office of the Governor.
- 413 Payments to Nonpublic Schools. Conduit-type payments made by school districts to non-public schools within the state for instructional and support services rendered to pupils. (Title I funds paid directly to non-public schools that provide student services are included here.)
- 414 Medicaid Payments to State Department of Education.
- 415 Payments to Nonprofit Entities (For First Steps).
- 416 LEA Payments to Public Charter Schools. Payments made by school districts to public charter schools for instructional and support services rendered to students.
- 417 Payments to Nonprofit Entities (Other than for First Steps).
- 420 INTERFUND TRANSFERS. Transactions which withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity such as food service or transportation are coded to the appropriate function and Object 720. Unless State law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong rather than placing them in the General Fund and later transferring them. (These accounts are not included in the State totals of expenditures.)
 - 420 Transfer to General Fund (Exclude Indirect Cost)
 - 421 Transfer to Special Revenue Fund
 - 422 Transfer to Special Revenue EIA Fund
 - 423 Transfer to Debt Service Fund
 - 424 Transfer to Capital Projects Fund
 - 425 Transfer to Food Service Fund

426 Transfer to Pupil Activity Fund

Interfund loans are NOT RECORDED HERE, but are handled through the Balance Sheet accounts as interfund receivables and interfund payables in the funds affected.

430 INDIRECT COST TRANSFERS.

431 Transfer—Special Revenue Fund Indirect Cost

432 Transfer—Food Service Fund Indirect Cost

For an indirect cost item, the entry should be treated as a fund transfer and as an actual expenditure in the appropriate function.

Self-insurance payments may be treated as interfund operating transfers. When expenditures are made for replacement of damaged or stolen equipment, the expenditure should appear as a 500 object under the appropriate function.

Payments into a debt service fund for the eventual retirement of zero coupon bonds are to be treated as a fund transfer, as in the case of payments made to a sinking fund. Payments to escrow agents should be recorded under Function 500, Object 690.

440 OTHER FINANCING SOURCES/USES. Conduit-type payments to agents other than school districts.

441 Payments to Refunded Debt Escrow Agent. Payments to an escrow agent from resources provided by new debt. (Payments to an escrow agent made from other resources of the entity should be reported as debt service expenditures.)

500 DEBT SERVICE. Transactions related to servicing the debt of a school district, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes.

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this manual: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code is used which makes it possible to identify detailed expenditure information. Following are definitions of the major object and sub-object categories.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4 in the SCDE Accounting Handbook, Chart of Accounts, to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

- 100 SALARIES. Amounts paid to employees of the school district in permanent or temporary positions, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.
 - 110 Regular Salaries. Full-time, part-time, and prorated portions of the cost of work performed by permanent employees of the school district. Exclude the following: principals and assistant principals (See Object 111); paraprofessionals/teacher assistants and clerical employees (See Object 115); and temporary or substitute employees (See Object 120).
 - 111 Principal/Assistant Principal Salaries. Full-time, part-time, and prorated portions of the cost of work performed by principals and assistant principals.
 - 115 Paraprofessional/Teacher Assistant/Clerical Salaries. Full-time, part-time, and prorated portions of the cost of work performed by paraprofessionals/teacher assistants and clerical employees.
 - 120 Substitute/Temporary Salaries. Full-time, part-time, and prorated portions of the cost of work performed by temporary or substitute employees of the school district.
 - 130 Overtime Salaries. Money paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated. The terms of such payment for overtime is a matter of State and local regulations and interpretation. Included in this object dimension would be stipends and bonus pay.
 - 140 Terminal Leave. Compensation paid to employees for accumulated leave on termination of employment.

180 Head of Organizational Unit Salaries. Compensation paid to the head of an organizational unit reporting directly to the Superintendent. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the salary costs for the head of the organizational unit in the same salary object as others in the office (i.e., 110 for a regular salaried employee). If the head of the component is performing more management duties than actually performing day-to-day operations, use object 180.

Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director. Exclude a Deputy Superintendent who serves as the Chief Operating Officer and the Assistant Superintendent of Instruction.

200 EMPLOYEE BENEFITS. Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary but are over and above that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of salaries and benefits.

210 Group Health and Life Insurance. Employer's share of any insurance plan.

220 Employee Retirement. Employer's share of State or local retirement systems paid by the school district, including the amount paid for employees assigned to Federal programs.

221 Pension Expense. Pension expense contributions paid for future expense due to GASB 68. Not subject to indirect cost.

230 Social Security. Employer's share of social security paid by the school district.

240 Tuition Reimbursement. Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based upon school district policy.

250 Deferred Compensation. Amounts paid by the school district as matching contributions to deferred compensation plans for eligible employees.

260 Unemployment Compensation Tax. Amounts paid by the school district to provide unemployment compensation for its employees.

270 Worker's Compensation Tax. Amounts paid by the school district to provide worker's compensation for its employees.

280 Head of Organizational Unit Employee Benefits. Fringe Benefits (health and life insurance, retirement, social security, tuition reimbursement, deferred

compensation, etc.) paid by the school district on behalf of the head of organizational unit reporting directly to the District Superintendent. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the costs for the head of the organizational unit in the same employee benefit object as others in the office (i.e., 210 for Group Health and Life Insurance). If the head of the component is performing more management duties than actually performing day-to-day operations, use object 280.

Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director. Exclude a Deputy Superintendent who serves as the Chief Operating Officer and the Assistant Superintendent of Instruction.

- 281 Group Health and Life Insurance. Employer's share of any insurance plan for Head of Organizational Unit.
- 282 Employee Retirement. Employer's share of State or local retirement systems paid by the school district, including the amount paid for employees assigned to Federal programs for Head of Organizational Unit.
- 283 Social Security. Employer's share of social security paid by the school district for Head of Organizational Unit.
- 284 Tuition Reimbursement. Amounts reimbursed by the school district to any Head of Organizational Unit employee qualifying for tuition reimbursement based upon school district policy.
- 285 Deferred Compensation. Amounts paid by the school district as matching contributions to deferred compensation plans for eligible Head of Organizational Unit employees.
- 286 Unemployment Compensation Tax. Amounts paid by the school district to provide unemployment compensation for its Head of Organizational Unit employees.
- 287 Worker's Compensation Tax. Amounts paid by the school district to provide worker's compensation for its Head of Organizational Unit employees.
- 289 Other Employee Benefits. Head of Organizational Unit employee benefits other than those classified above.
- 290 Other Employee Benefits. Employee benefits other than those classified above.

300 PURCHASED SERVICES. Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other specialized services which the school district may purchase. While a product may or may not

result from the transaction, the primary reason for the purchase is the service provided.

- 310 PROFESSIONAL AND TECHNICAL SERVICES. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are doctors, lawyers, auditors, consultants, teachers, and accountants. Also included are services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Such services include data processing services, statistical services, purchasing and warehousing services, graphic arts, etc. Exclude expenditures for services provided by engineers and architects. Record these costs in Object 395 "Other Professional and Technical Services."
- 311 Instructional Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for students. Included are the services of teachers, teacher assistants, teacher aides, and performance contract activities.
- 312 Instructional Programs Improvement Services. Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc. who are not on the payroll of the school district.
- 313 Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.
- 314 Staff Services. Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance. Non-Instructional staff training is charged here. Use the appropriate function code depending on activities performed by staff.
- 315 Management Services. Services in support of the various policy-making and managerial activities of the school district including the Board of Education. Included would be management consulting activities oriented to general governance, business and financial management, counseling related to the employment of a superintendent, counseling services for school management support activities, election and tax assessing, and collecting services. This category includes consultants, individually or as a team, to assist the superintendent in conference or through systematic studies. EXCLUDE any auditing and legal fees. See Objects 318 and 319 below.
- 316 Data Processing Services. Services performed by persons, organizations, or agencies qualified to process data. This category includes data processing services purchased from another agency or

concern or specialists who are contracted to perform a specific task on a short-term basis.

- 317 Statistical Services. Non-payroll services performed by persons or organizations qualified to assist in handling statistics. This category includes special services for analysis, tabulation, or similar work. An example would be the cost of tabulating testing results.
- 318 Audit Services. Professional services provided by independent certified public accountants in preparing the annual school district, county board, or AVC/Technology Center audit report.
- 319 Legal Services. Specialized services provided to the school district for legal counsel. (Use this object to record only legal service expenditures.)
NOTE: Any other professional and technical services not listed in the above accounts should be recorded in Object 395.
- 320 **PROPERTY SERVICES**. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the school district. These services are performed by persons other than school district employees.
- 321 Public Utility Services. Expenditures for utility services supplied by public or private organizations. Water and sewerage are included here. Exclude telephone and telegraph expenditures which should be reported in Communications, Object 340.
- Energy services (natural gas, electricity, oil, coal, gasoline, and other heating fuels) are classified as supplies under Object 400 and SHOULD NOT BE INCLUDED here.**
- 322 Cleaning Services. Services purchased to clean buildings apart from services provided by school district employees.
- 323 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements for the upkeep of grounds, buildings, and equipment. (Use Object 345 for maintenance services on technology items.) Costs for new construction, renovating, and remodeling ARE NOT INCLUDED HERE, but are classified under Capital Outlay, Object 500.
- 324 Property Insurance. Expenditures for insurance on any type property owned or leased by the school district.
- 325 Rentals. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the school district. This includes lease of data processing equipment, lease purchase arrangements, and similar rental agreements. Costs for

single agreements covering equipment as well as operators ARE NOT INCLUDED HERE but are classified elsewhere under Purchased Services. (See Transportation, Printing and Binding, Public Utility Services, Repairs and Maintenance Services.)

- 329 Other Property Services. Property services which are not classified above. This includes the cost of garbage pickup.
- 330 TRANSPORTATION SERVICES. Expenditures for transporting children to and from school and official travel of school district employees.
- 331 Student Transportation. Expenditures for transporting children to and from school as provided by state law. These include payments to individuals who transport themselves or to parents who transport their own children for reimbursement of school transportation expenses. Exclude travel, registration, and entrance fees for field trips and extracurricular activities. Costs for these items should be charged to Pupil Activity Support Function 271, **Object 660**.
- 332 Travel. Costs for transportation, meals, hotel, registration fees and other expenses associated with traveling on business for the school district. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.
- 339 Other Transportation Services. Transportation services other than for students or those in the above classifications. Travel reimbursements for non-district personnel are charged here.

MISCELLANEOUS PURCHASED SERVICES. Expenditures for communication, advertising, and printing and binding services provided to school districts.

- 340 Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services. Phone lines used specifically to support classroom instruction may be charged to the appropriate instructional function.
- 345 Technology. Expenditures for technology hardware and software services provided by persons or businesses, not provided directly by school district personnel. Maintenance contracts, online periodical subscriptions, and repair services for technology should be charged here. Costs for Instructional Television Program user licenses are included in this object.
- 350 Advertising. Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, etc.
- 360 Printing and Binding. Expenditures for printing and binding, usually according to specifications of the school district. This includes the designing and

printing of forms and posters as well as printing and binding of school district publications. Preprinted standard forms ARE NOT RECORDED HERE but are recorded under Supplies and Materials, Object 410.

- 370 TUITION. Expenditures to reimburse educational agencies within the state for services rendered to students residing in the legal boundaries of the paying school district.
 - 371 Tuition to AVC/Technology Center. Expenditures to reimburse an *Independent Area Vocational/Technology Center* for services rendered to students residing in the legal boundaries of the paying school district.
 - 372 Tuition to LEA. Expenditures to reimburse a local school district or County Board of Education in South Carolina for services rendered to students residing in the legal boundaries of the paying school district.
 - 373 Tuition to Other Entity. Expenditures to reimburse other public or private educational agencies for services rendered to students residing in the legal boundaries of the paying school district.

OTHER PURCHASED SERVICES. Expenditures for purchased services not included in the above classifications and for contracted salaries and fringe benefits in the Food Service Program.

- 380 Head of Organizational Unit Travel. Amounts paid for the costs of transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the school district on behalf of the head of an organizational unit reporting directly to the District Superintendent. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the costs for the head of the organizational unit in the same travel object as others in the office (i.e., 331). If the head of the component is performing more management duties than actually performing day-to-day operations, use 380.

Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director. Exclude a Deputy Superintendent who serves as the Chief Operating Officer and the Assistant Superintendent of Instruction.

- 390 OTHER PURCHASED SERVICES. Expenditures for all other purchased services not included in the above classifications. Health and Accident insurance for student athletes should be charged here.
 - 391 Food Service Contracted Salaries. Expenditures to reimburse food service management contractors for salaries of on-site (school) personnel employed by the contractor.

- 392 Food Service Contracted Fringe Benefits. Expenditures to reimburse food service management contractors for fringe benefits for on-site (school) personnel employed by the contractor.
 - 393 Food Service Direct Purchase Services. Expenditures charged for purchased services or contracts for food service functions that are directly charged to the food service fund and should not be captured in the indirect cost computation.
 - 395 Other Professional and Technical Services. Services which are professional and/or technical in nature and are not included in the preceding Purchased Services classifications. Includes services of architects and engineers.
 - 399 Miscellaneous Purchased Services. Expenditures for other purchased services that are not included in the preceding purchased services classifications.
- 400 **SUPPLIES AND MATERIALS**. Amounts paid for material items of an expendable nature, including energy supplies, that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. In 2004–05, the state capitalization rate was increased from \$1000 to \$5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs, which may choose an amount below \$5,000. If an LEA chooses to implement the increased rate, single item purchases less than \$5,000 should be accounted for as supplies in the 400 object code series.
- 410 Supplies. Expenditures for all supplies for the operation of a school district, including freight and cartage. Postage and shipping charges are included in this category. If supplies are handled for resale to pupils, only the net cost of supplies is recorded here. Exclude Technology and Software Supplies which are reported under Object 445.
 - 420 Textbooks. Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.
 - 430 Library Books and Materials. Expenditures for regular or incidental purchases of library books, globes, and maps available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of binding or other repairs to school library books. Books on audio tape, diskette or CD-ROM are charged here. The initial purchase of books or materials for a new school library or an expansion of the library are recorded under Capital Outlay as Object 560.

- 440 Periodicals. Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 445 Technology and Software Supplies. Expenditures for technology items and supplies used to support technology equipment. Included are expenditures for software (not purchased as part of an initial computer purchase), noncapitalized technology items, video tapes, surge protectors, printer cartridges and ribbons, software downloads, digital applications, etc.
- 450 Warehouse Inventory Adjustment. Expenditures which are the result of a deficit usually found in an audit or count of items held in store or warehouse inventory. Expenditures for the purchase of these items are generally debited to the Asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account, Inventory and Supplies.
- 460 FOOD. Expenditures for food purchases used in the school food service program.
- 461 USDA Commodities. Cash value of USDA Commodities used during the period.
- 462 Commodity Distribution Charge. Expenditures for distributor charges for handling USDA donated commodities.
- 470 Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies. The cost of electricity is charged here.
- 480 Head of Organizational Unit Supplies. Amounts paid for material items of an expendable nature for use by the head of an organizational unit reporting directly to the District Superintendent. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the costs for the head of the organizational unit in the same supply object as others in the office (i.e., 410 for regular supplies). If the head of the component is performing more management duties than actually performing day-to-day operations, use object 480.

Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director. Exclude a Deputy Superintendent who serves as the Chief Operating Officer and the Assistant Superintendent of Instruction.

490 Other Supplies and Materials. Expenditures for all other supplies and materials not included in the above classifications.

500 CAPITAL OUTLAY. Expenditures for the acquisition of fixed assets or additions to fixed assets. Included are expenditures for land or existing buildings, improvements of grounds, construction of buildings; additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. In 2004–05, the state capitalization rate was increased from \$1,000 to \$5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs. If a school district chooses to implement the increased rate, single item purchases less than \$1,000 should be accounted for as supplies in the 400 object code series.

For clarification of maintenance costs and improvement costs, see definitions for the service areas of Operation and Maintenance (Function 254) and Facilities Acquisition and Construction (Function 253).

510 Land. Expenditures for the purchase of land and the purchase of air rights, mineral rights etc. are included here.

520 Construction Services. Expenditures for constructing, renovating and remodeling services paid to contractors. Also include expenditures for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protections systems, and other service systems in existing buildings. (Exclude costs associated with acquiring existing buildings. See Object 525 below.) Expenditures for mobile classrooms are not included here. See Object 580 for appropriate accounting.

525 Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings. Buildings built and alterations performed by the LEAs own staff are charged to Objects 100, 200, 410, and 540, as appropriate.

530 Improvements Other Than Buildings. Expenditures for the initial and major additional improvement of sites and adjacent right-of-way, after acquisition by the school district, consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants, initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not part of building service systems; and demolition work. Special assessments against the school district for capital improvements such as streets, curbs, and drains are also recorded here.

- 540 Equipment. Expenditures for initial, additional, and replacement items of equipment, such as furniture and machinery, excluding technology and software equipment items which are reported under Object 545.
- 545 Technology Equipment and Software. Expenditures for the initial, additional, and replacement costs for technology items such as computers, LANs, WANs, CD ROMs, computer software (when included as part of system purchases), satellites, modems, FAX machines and other similar equipment items used for the development and implementation of technology.
- 550 Vehicles. Expenditures for the purchase of conveyances to transport persons or objects.
- 560 Library Books and Materials. Expenditures for books, maps, globes, etc. which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library. (See Object 430 for regular or incidental purchases of library materials.)
- 570 Depreciation. The portion of the cost of a fixed asset 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. Through this process, the cost of the asset is ultimately charged off as an expense.
- 580 Mobile Classrooms. Expenditures for the acquisition and improvements of mobile classrooms. This object is limited in use to Function 253.
- 590 Other Capital Outlay. Expenditures for all other Capital Outlay excluded from the above classifications.
- 600 OTHER OBJECTS. Amounts paid for goods and services not included in the above classifications.
- 610 Redemption of Principal. Amounts paid from current funds to retire serial bonds and long-term notes.
- 620 Interest. Expenditures from current funds for interest on serial bonds, lease with option to buy, and notes.
- 630 Discount on Bonds Sold. That portion of the sales price of bonds which is under the par value of the bond. The discount represents an adjustment of the interest rate.

- 640 Organization Membership Dues and Fees. Expenditures or assessments for membership in professional or other organizations and associations.
- 650 Liability/Tort Insurance. Insurance to protect school board members and their employees against loss due to accident or neglect.
- 651 Litigation and Settlements. Expenditures for legal settlements and judgments related to general liability situations under supervision of the Board of Education.
- 660 Pupil Activity. Used to record financial transactions related to school-sponsored and interscholastic student activities.
- 670 Sales Tax on Adult Meals. Expenditures for sales tax on the sale of meals to adults paid to the State Department of Revenue.
- 680 Head of Organizational Unit Other Objects. Amounts paid for goods or services for the head of an organizational unit one level below the District Superintendent. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the costs for the head of the organizational unit in the same supply object as others in the office (i.e., 640 for Organizational Membership Dues and Fees). If the head of the component is performing more management duties than actually performing day-to-day operations, use object 680.

Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director. Exclude a Deputy Superintendent who serves as the Chief Operating Officer and the Assistant Superintendent of Instruction.

- 690 Other Objects. Amounts paid for all other expenses not classified above. (Includes Fees for Servicing Bonds reported in the Debt Service Fund.)

700 TRANSFERS. This object category does not represent a purchase. It is used as an accounting transaction to show that funds have been handled without goods and services rendered in return. Included here are transactions for transferring money from one fund to another and for transmitting flow-through fund to a recipient (person or agency).

- 710 Fund Modifications. This category represents transactions conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund. These transactions are not recorded as expenditures.

- 720 Transits. This category represents transactions which are transit or flow-through in nature. The object is used in conjunction with

payments to the State Department of Education, to Other Governmental Units, and to Refunded Debt Escrow Agents. These transactions are recorded as Intergovernmental Expenditures.

- 791 Indirect Costs. To record the transfer of allowable expenditures for indirect costs. Use of this object is restricted to the Special Revenue and Food Service Funds.

Section 9: FEDERAL AWARD COMPLIANCE

All entities that receive federal funds **must** comply with 2 CFR Part 25 and register and receive a unique entity identifier, fulfill the requirement for the System for Award Management at www.sam.gov, maintain the currency of the registration throughout the full grant term, and allow access to SCDE and the federal granting agency to ensure compliance. If an entity does not obtain a unique entity identifier or does not maintain an active registration in sam.gov, the entity will not be able to receive any federal funds directly from the federal government or pass-through the SCDE.

The Office of Management and Budget (OMB) published new requirements for federal award programs entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Super Circular) codified at 2 CFR 200. The guidance supersedes and consolidates the requirements from OMB Circulars A-21, A-87, A-110, A-122, A-89, A-102, A-133, and A-50. The creation of uniform guidance is designed to streamline requirements and promote greater clarity and consistency across existing circulars. This consolidation is a component of a larger federal effort to improve accountability for expenditures of federal money by placing a greater emphasis on performance over compliance. The requirements are effective for awards or increments of awards issued on or after December 26, 2014.

The significant changes include modifications to organization and terminology, internal control requirements, cost principles, and single audit requirements. Some of these changes are addressed below:

<i>Greater clarity by replacing the word “vendor” with “contractor”</i>	For purposes of the guidance, when a non-Federal entity provides funds from a Federal award to a non-Federal entity, the non-Federal entity receiving these funds may be either a subrecipient or a contractor.
<i>Conflict of interest</i>	The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.
<i>Mandatory disclosures</i>	The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in §200.338, Remedies for noncompliance, including suspension or debarment.
<i>Emphasis on performance goals and performance reporting</i>	Provides more robust guidance to Federal agencies to measure performance in a way that will help the Federal awarding agency and other non-Federal entities improve program outcomes, share lessons

	learned, and spread the adoption of promising practices. Recipients must be required to relate financial data to performance accomplishments and must also provide cost information to demonstrate cost effective practices.
<i>Increased emphasis on internal controls</i>	The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
<i>Procurement by micro-purchases</i>	Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000 (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.
<i>Contract administration</i>	The non-Federal entity is not required to maintain a contract administration system. The non-Federal entity must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract or purchase order.
<i>Termination</i>	The new guidance introduces termination for cause as one of the reasons a Federal award may be terminated by the Federal awarding agency or pass-through entity.
<i>Computing devices</i>	A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.
<i>Certification</i>	The annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.
<i>De minimis indirect cost rate</i>	Any non-Federal entity that has never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified

	total direct costs (MTDC) which may be used indefinitely. Any non-Federal entity that has a federally negotiated indirect cost rate may apply for a one-time extension of a current negotiated indirect cost rate for a period of up to four years.
<i>Single audit threshold</i>	The single audit threshold has increased to \$750,000. All entities that expend \$750,000 or more in Federal awards must have a single or program specific audit.
<i>Schedule of expenditures of federal awards (SEFA)</i>	The SEFA must include the total amount provided to subrecipients from each Federal program.
<i>Type A/B threshold</i>	The Type A/B minimum threshold increases from \$300,000 to \$750,000.
<i>Questioned costs</i>	The questioned costs threshold increases from \$10,000 to \$25,000.
<i>Protected personally identifiable information (PPII)</i>	Auditors and auditees must ensure and sign a statement that single audit reports publically available on the Federal Audit Clearinghouse (FAC) do not include protected personally identifiable information.

The Uniform Grant Guidance states general procurement standards for non-Federal entities (which includes school districts, charter schools, and not for profit organizations). The non-federal entity must have documented procurement procedures which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable Federal law. The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award, or administration of contracts. Employees, officers, or agents should not participate in the selection of a vendor in which the member may have a conflict of interest (i.e. financial or any benefit)..