

TABLE 1

**FISCAL YEAR 2020-21
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				

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STATEMENT OF NET POSITION
(GASB Statement No. 34)

		Primary Government			Component Units
		<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	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

TABLE 2

FISCAL YEAR 2020-21
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		
1140	Penalties & Interest on Taxes (Independent)	X	X	X	X	X		
1190	Other Taxes (Independent)	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		
1240	Penalties & Interest on Taxes (Dependent)	X	X	X	X	X		
1280	Revenue in Lieu of Taxes (Independent and Dependent)	X	X	X	X	X		
1290	Other Taxes (Dependent)	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

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FISCAL YEAR 2020-21
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
1620	Breakfast Sales to Pupils	X	X	X			X	X
1630	Special Sales to Pupils	X	X	X			X	X
1640	Lunch Sales to Adults	X	X	X			X	X
1650	Breakfast Sales to Adults	X	X	X			X	X
1660	Special Sales to Adults	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							
	(Carryover Only)		X					
3110	Occupational Education:							
3113	12-Month Agriculture Program		X					
3118	EEDA Career Specialists		X					

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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 (CERDEP) - 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	
3143	GEER CERDEP Summer		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						
3162	Transportation Workers' Compensation	X		X				
3165	Economic Education Development Act-Transportation	X						
3180	Fringe Benefits Employer Contributions (No Carryover Provision)	X						
3181	Retiree Insurance (No Carryover Provision)	X						
3186	State Aid to Classrooms - Teacher Salary Increase	X						
3187	Teacher Supplies (No Carryover Provision)	X						
3189	Teacher Step	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						

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REVENUE ACCOUNTS		GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3300	State Aid to Classrooms - 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	Pre-Career and Career Technology	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 (Carryover)	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			
3518	Adoption List of Formative Assessment				X			
3526	Refurbishment of Science Kits				X			

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REVENUE ACCOUNTS		GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL EIA FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	PUPIL ACTIVITY FUND
3528	Industry 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 (CERDEP) - 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 Program			X				
3571	State Priority Schools - Technical Assistance			X				
3577	Teacher Supplies (No Carryover Provision)			X				
3585	Aid to Districts - MOE			X				
3590	School Building					X		
3593	Capital Improvement Plan			X				
3595	EEDA-- Supplies and Materials			X				
3596	EEDA Career Specialists			X				
3597	Aid to Districts			X				

3599 Other EIA

X

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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:								
	3670	School Safety - Facility and Infrastructure Safety Upgrades		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						
	3993	PEBA on-Behalf	X						
	3994	PEBA Nonemployer Contributions	X	X					
	3995	CRF Per Pupil Funding (Additional Food Service Cost)						X	
	3995	CRF Per Pupil Funding (ARC)		X					
	3995	CRF Per Pupil Funding (Learn, Evaluate, Analyze and Prepare-LEAP)		X					
	3995	CRF Per Pupil Funding (Per pupil allocation)		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 Technology 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 V		X					

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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 Grants		X					
4320	Charter School (Planning & Implementation) Grant		X					
4341	Language Instruction for Limited English Proficient and Immigrant Students, Title III		X					
4342	Title II Teacher Advancement Program (TAP)		X					
4343	McKinney-Vento Education for Homeless Children and Youth Program		X					
4351	Supporting Effective Instruction		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)		X					
4520	Preschool Grants for Children With Disabilities (IDEA)		X					
4560	IDEA - SSIP		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	Nita M. Lowey 21st Century Community Learning Centers (Title IV, 21st Century Schools)		X					
4930	South Carolina's AWARE (Advancing Wellness and Resiliency in Education)		X					
4971	CARES Additional Cost Per Meal						X	
4973	Coronavirus Relief Fund (CRF)		X					
4974	ESSER III		X					
4975	Coronavirus Aid, Relief and Economic Security Act (CARES Act)		X					
4977	ESSER II		X					
4990	Other Federal Revenue:							
4991	USDA Commodities (Food Distribution Program) (Carryover Provision)						X	

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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			
4997	Title IV - SSAE - Student Support & Academic Enrichment		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 2020–21
SUMMARY OF EXPENDITURE ACCOUNTS

A. FUND		SUBFUND 200 SERIES (SPECIAL REVENUE FUND—con't)	
100	General Fund	Other SCDE Assigned Federal Grants—con't	
200	Special Revenue Fund	214	Not Used
300	Education Improvement Act Fund	215	Not Used
400	Debt Service Fund	216	Not Used
500	Capital Projects Fund	217	Coronavirus Aid, Relief, and Economic Security Act (CARES) Academic Recovery Camps (ARC)
600	Food Service Fund	217	Coronavirus Aid, Relief, and Economic Security Act (CARES) Learn, Evaluate, Analyze and Prepare (LEAP)
700	Pupil Activity Fund	217	Coronavirus Relief Fund (CRF) (Per Pupil Allocation)
800	LEA Optional Use for Additional Special Revenue	218	ESSER III
900	SCDE Designated Special Revenue Grants		
B. SUBFUND 200 SERIES (SPECIAL REVENUE FUND)		219	Not Used
Major Federal Programs (State Level)		220	Coronavirus Aid, Relief and Economic Security Act (CARES Act)
		221	Title 1, Part D, Neglected and Delinquent Program (Carryover Provision)
		222	Not Used
		223	School Improvement (ARRA), Title I (84.389)
		224	Nita M. Lowey 21st Century Community Learning Centers, Program (Title IV, 21st Century Schools) (84.287)
202	Title 1 Prior Year Optional (84.010)	225	ESSER II
203	Individuals with Disabilities Education Act (IDEA) — CA Projects Only Current Year (84.027)	226	State School Improvement Grant (ARRA), (84.388)
204	Individuals with Disabilities Education Act (IDEA)—CA Projects Only Prior Year Optional (84.027)	227	Not Used
205	IDEA Preschool Grants Current Year (84.173)	228	21st Century Community Learning Centers — Optional Carryover
206	IDEA Preschool Grants Prior Year Optional (84.173)	229	Not Used
207	Perkins Aid, Title I - Career and Technology Education - Basic Grants To States (84.048)	230	Math and Science Partnership Program — Optional Carryover
208	Perkins Aid, Title I, Base Grants Prior Year Optional (84.048)	231	School Improvement Grant — Optional Carryover
209	IDEA - SSIP	232	McKinney-Vento Education for Homeless Children and Youth Program
210	Title IV SSAE - Student Support & Academic Enrichment	234	School Improvement Grant (84.377A)
211	Not Used	235	Title I, Part C, Education of Migratory Children (84.011)
Other SCDE Assigned Federal Grants		236	Title I Neglected & Delinquent (84.013)
212	Extended School Year Handicapped Services	237	Title I, Section 1003(A), School Improvement Focus Schools (Carryover Provision)
213	Not Used	238	Title I, Section 1003(A), School Improvement Misc (Carryover Provision)
220	Coronavirus Aid, Relief and Economic Security Act (CARES Act)	239	Title I, Section 1003(A), School Improvement Priority Schools (Carryover Provision)
		240	Not Used
		241	Hurricane Education Recovery Act
		242	Not Used

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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 V (84.358B)
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)
263	ARP Homeless Children & Youth
264	Language Instruction for Limited English Proficient and Immigrant Students, Title III (84.365)
265	ESOL, Title III (Carryover Provision)
266	Teacher Incentive Grant (ARRA) (84.374A)
267	Supporting Effective Instruction

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

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SUMMARY OF EXPENDITURE ACCOUNTS

SUBFUND 300 SERIES (EIA FUND)

301	Not Used
302	ADEPT
303	Not Used
304	Not Used
305	Not Used
306	Not Used
307	Aid to Districts - Technology
308	Not Used
309	Arts in Education
310	Not Used
312	Not Used
313	Not Used
314	Not Used
315	Not Used
316	Not Used
317	Not Used
318	Adoption List of Formative Assessment
319	Not Used
320	Not Used
321	Not Used
322	Not Used
323	Not Used
324	Not Used
325	Not Used
326	Refurbishment of Science Kits
327	Not Used
328	Industry Certifications/Credentials
329	Career and Technology Education
330	Not Used
332	National Board Salary Supplement (No Carryover Provision)
333	Teacher of the Year Awards (No Carryover Provision)
334	Not Used

SUBFUND 300 SERIES (EIA FUND)—con't

335	Reading Coaches
336	Not Used
337	Not Used
338	Students at Risk of School Failure
339	Not Used
340	Early Childhood Program (4K Programs Serving Four-Year-Old Children)
341	Child Early Reading Development and Education Program (CERDEP)-Full Day 4K
342	Not Used
343	Not Used
344	Not Used
345	Not Used
346	Not Used
347	Not Used
348	Not Used
349	Not Used
350	Teacher Salary Increase (No Carryover Provision)
351	Not Used
352	Not Used
353	Not Used
354	Not Used
355	Teacher Salary Fringe (No Carryover Provision)
356	Adult Education
357	Summer Reading Program
359	Not Used
360	Not Used
361	Not Used
363	Not Used
364	Not Used
365	Not Used
366	Not Used

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SUMMARY OF EXPENDITURE ACCOUNTS

SUBFUND 300 SERIES (EIA FUND)—con't

367	Not Used
368	Not Used
369	Not Used
370	Not Used
371	State Priority Schools - Technical Assistance
372	Not Used
373	Not Used
374	Not Used
375	Not Used
376	Not Used
377	Teacher Supplies (No Carryover Provision)
378	Not Used
379	Not Used
380	Not Used
382	Not Used
383	Not Used
384	Not Used
385	Aid to Districts - MOE
386	Not Used
388	Not Used
390	School Building
391	Not Used
392	Not Used
393	Capital Improvement Plan
394	Not Used
395	EEDA- Supplies and Materials
396	EEDA Career Specialists
397	Aid to Districts
398	Not Used
399	Other EIA Funds

SUBFUND 600 SERIES (SPECIAL REVENUE FUND)

601	CARES Additional cost per meal
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TABLE 3
FISCAL YEAR 2020-21
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	Reserved	933	Reserved
904	Reserved	934	Reserved
905	Reserved	935	Reading Coaches
906	State Aid to Classrooms - Teacher Salary	936	Student Health and Fitness - Nurses
907	Reserved	937	Student Health and Fitness - PE Teachers
908	Reserved	938	Reserved
909	Reserved	939	Capital Improvement Plan - Additional
910	Reserved	940	Reserved
911	Reserved	941	Reserved
912	Reserved	942	Reserved
913	Reserved	943	Reserved
914	Digital Instructional Materials	944	Reserved
916	Reserved	945	Reserved
917	Teacher Supplies (No Carryover Provision)	946	Reserved
918	Reserved	947	Reserved
919	Education License Plates	948	Reserved
920	Reserved	949	Reserved
921	Reserved	950	Reserved
922	Reserved	951	Reserved
923	Reserved	952	Reserved
924	Child Early Readig Development and Education Program (CDEP) - Full Day 4K	953	Reserved
925	Reserved	954	Reserved
926	Reserved	955	DSS SNAP & E&T Program
927	Reserved	956	Adult Education
928	EEDA Career Specialists	957	Reserved
929	Reserved	958	Reserved
930	Reserved	959	Reserved
		960	Reserved
		961	Reserved
		962	Reserved
		963	Reserved
		964	Reserved
		965	Reserved

TABLE 3

FISCAL YEAR 2020-21
SUMMARY OF EXPENDITURE ACCOUNTS

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

966	Reserved
967	Reserved
968	Reserved
969	Other State Lottery Programs
970	School Safety - Facility and Infrastructure Safety Upgrades
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 2020–21
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 2020-21
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
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 2020–21
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:
262	Planning
263	Information Services
264	Staff Services
265	Subawards in Excess of \$25,000
266	Technology and Data Processing Services
267	Participant Support Cost
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 2020–21
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 2020–21
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 2020-21
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 2020–21
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 2020-21
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 2020-21
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 2020-21
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 2020-21
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 2020-21
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 2020-21
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	X	X	X		X		
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							

TABLE 4

FISCAL YEAR 2020-21
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		
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		

TABLE 4

FISCAL YEAR 2020-21
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		

TABLE 4

FISCAL YEAR 2020-21
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		

TABLE 4

FISCAL YEAR 2020-21
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		
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		
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

TABLE 4

**FISCAL YEAR 2020-21
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
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		
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

TABLE 4

**FISCAL YEAR 2020-21
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
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		
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

TABLE 4

**FISCAL YEAR 2020-21
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
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		
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

TABLE 4

**FISCAL YEAR 2020-21
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
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		
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

TABLE 4

**FISCAL YEAR 2020-21
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
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
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							

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

TABLE 4

**FISCAL YEAR 2020-21
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	
267 Participant Support Cost	X	X			
100 Salaries	X	X			
200 Employee Benefits	X	X			
300 Purchased Services	X	X			
400 Supplies and Materials	X	X			
500 Capital Outlay	X	X			
600 Other Objects	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

TABLE 4

**FISCAL YEAR 2020–21
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
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

TABLE 4

**FISCAL YEAR 2020-21
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
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
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			

TABLE 4

**FISCAL YEAR 2020-21
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
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

TABLE 4
FISCAL YEAR 2020–21
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 PROJECT S FUND	FOOD SERVICE FUND
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PUPIL
ACTIVITY
FUND
