

1000 REVENUE FROM LOCAL SOURCES

1100 TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT (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 (Independent). Taxes levied by a school district on the assessed value of real and personal property located within the school district. The school district 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 (Independent). 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 (Independent). Other forms of non-property taxes levied/assessed by the school district 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 SCHOOL DISTRICTS.

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 (Dependent). Taxes levied for school purposes by a local governmental unit other than the school district. The school district is not the final authority, within legal limits, in determining the amount to be raised. (For example, after a school district 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 (Dependent). 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 (Independent and Dependent). Payments made out of general revenues by a local governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. 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 (Dependent). Other forms of non-property taxes levied/assessed by a local governmental unit, other than a school district, 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 TUITION.** Revenue from individuals, welfare agencies, private sources, and other school districts within the state for education provided by the school district.
- 1310 Tuition from Patrons for Regular Day School. Revenue from individuals or welfare agencies as tuition for regular day schools.
- 1320 Tuition from other School Districts 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 School Districts 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 School Districts 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 school districts 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 School. 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 School Districts for Regular Day School. 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 School Districts 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 school 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 revenue from pupil activities. Separate accounts may be maintained for such income as advertising revenue, concession revenue, 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 revenue 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.

3103 State Aid to Classrooms. Funds appropriated that represent the State's contribution to the Aid to Classrooms program for direct instruction of students in kindergarten through grade twelve in the state.

3105 Technology Technical Assistance (Carryover Only). Funds distributed to the thirty-four Abbeville plaintiff districts based on the school 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. Funds provided to school districts to lower the SACS guidance ratio of 500:1 to an EEDA legislated ratio of 300:1.

3120 General Education

3127 Student Health and Fitness-PE Teachers. Revenue provided to school districts to increase the number of physical education teachers, in grades K-5, to the extent possible.

3130 Special Programs

3131 Transportation for Students with Disabilities- Bus Driver Aides. Revenue for in-state school districts to finance the cost of transporting children with special needs 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 (CERDEP) – 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 allocated to participating school districts based on the number of fundable adult education students who are also participating in the Supplemental Nutrition Assistance Program (SNAP), which is administered by the Department of Social Services.
- 3156 Adult Education. Funds provided to support the WIN Career Readiness Initiative.
- 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.
- 3171 Consolidation and Capital Improvement. Funds appropriated to a school district to consolidate with another school district(s) or for capital improvements pertaining to a school district’s infrastructure.

- 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).
- 3186 State Aid to Classrooms – Teacher Salary Increase. Revenue allocated to increase the statewide minimum salary schedule.
- 3187 Teacher Supplies (No Carryover Provision). To offset expenses incurred by eligible employees for supplies directly related to the education of students.

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 used to supplement technology funds and 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.
- 3198 Technology Professional Development (Carryover Only).
- 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 STATE AID TO CLASSROOMS - EDUCATION FINANCE ACT (EFA). 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 Intellectual Disability-Moderate Severe. Revenue to provide special training programs to enable pupils of legal school age who have been identified as having an intellectual capacity below that of those considered educable to become self-sufficient.

3316 Speech-Language Impairment (Category II, Part-Time Program). Revenue to provide special education for students with speech and language impairments 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 Emotional Disability. 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 Intellectual Disability-Mild. Revenue to provide education for pupils whose intellectual limitations require specialized instruction to enable them to adjust socially and economically.
- 3323 Specific 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 Deaf/Hard of Hearing Impairment. Revenue to provide special education programs for students four years old or older who are professionally certified as having hearing deficiencies.
- 3325 Visual Impairment. Revenue to provide special education programs for students who have no vision or whose visual limitations result in educational impairments.
- 3326 Orthopedic Impairment. 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 Pre-Career and Career Technology. Revenue to provide educational programs designed to prepare students for immediate job entry and/or continued specialization in post-high school career and 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 (**Carryover**). Funds distributed to schools that would recognize a loss in EFA funding by utilizing the Index of Taxpaying Ability (ITA) that is imputed.

3392 NBC Excess EFA Formula.

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 school 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.

3503 State Aid to Classrooms. Funds appropriated that represent the State's contribution to the Aid to Classrooms program for direct instruction of students in kindergarten through grade twelve in the state.

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.

- 3510 Intensive Therapy. Funds appropriated for Developmental Education and Therapy Services for students with multiple documented disabilities.
- 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.
- 3513 Child Nutrition. Reimbursements for reduced price copayments not collected from students for school districts not participating in the Community Eligibility Program (CEP).
- 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 Reimbursement. Reimbursements for certain school district or school administered assessments administered during the current school year as required by state law for the cost of the examinations.
- 3526 Refurbishment of 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.
- 3528 Industry 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 to include certification preparation and testing; consultant fees; substitute teacher pay; travel and per diem expenses; supplies and equipment related to the preparation, administration, and testing for students, teachers, administrators, counselors, and volunteers; to implement activities related to Industry Certifications/Credentials.

- 3529 Career and Technology Education. Revenue allocated for the purchase of equipment for CTE training, as well as, the up-fitting of equipment and career and technology programs and facilities. In the “Local Plan for Career and Technical Education” submitted annually to the Office of Career and Technical 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.
- 3536 Student Health & Fitness - Nurses. Revenue used to improve SC’s school health services infrastructure by placing full-time licensed nurses in every elementary school.
- 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 (CERDEP) – Full Day 4K. Revenue provided to districts for four-year olds who qualify for CERDEP 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. 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 (Carryover). 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.
- 3567 CPR Instruction. Revenue appropriated to assist schools in meeting the requirement in the Comprehensive Health Education Act [§59-32-10(A)], related to providing students instruction in cardiopulmonary resuscitation (CPR) and awareness of the use of automated external defibrillators at least once during the entire four years of grades nine through twelve, to be used to purchase, replace, and maintain equipment and training materials. School students receive non-credentialed CPR instruction in health education class.
- 3570 Technical Assistance Special.
- 3571 CSI and State Priority Schools. 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.

- 3581 Student Health and Fitness – Nurses (Carryover). Revenue used to improve SC’s school health services infrastructure by placing full-time licensed nurses in every elementary school.
- 3583 Charter School Payments.
- 3584 EFA Charter Transition Funds.
- 3585 Aid to Districts –MOE. Funds provided for special education and related services for students with disabilities under the IDEA.
- 3587 Maintenance of State Financial Support (MES) Tier I.
- 3589 Maintenance of State Financial Support (MES) Tier II.
- 3590 School Building. Funds provided to districts from the EIA fund for building schools.
- 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.
- 3595 EEDA Supplies and Materials. 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.

3630 K-12 Technology Initiative (Carryover Only).

3660 Mobile Device Access and Management (Carryover Only).

3670 School Safety-Facility and Infrastructure Safety Upgrades. Funds provided for life safety infrastructure for school facilities projects.

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 school districts in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the school district on the same basis as privately owned property. 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.

3993 PEBA on-Behalf. Revenue associated with the contribution credit received from PEBA based on the 1% increase in retirement paid directly to the Pension Trust Fund.

3994 PEBA Nonemployer Contributions. Revenues associated with contributions made by the state on behalf of participating entities in accordance with state statute.

3999 Revenue from Other State Sources. Other state revenue not listed in the above accounts.

4000 REVENUE FROM FEDERAL SOURCES

4100 FEDERALLY IMPACTED AREAS. 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 Students with Disabilities, P.L. 81-874. Revenue restricted for the purpose of providing special education programs designed to meet the needs of federally connected students with disabilities. (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 Technology Education – Basic Grants To States. (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. (ASSISTANCE LISTING

NUMBER 84.010) Also includes revenue from basic state formula grants for Title I: Migrant Education (ASSISTANCE LISTING NUMBER 84.011), Neglected and Delinquent (ASSISTANCE LISTING NUMBER 84.013), School Improvement (ASSISTANCE LISTING NUMBER 84.010) and School Improvement Grant (ASSISTANCE LISTING NUMBER 84.377A).

- 4310 Title, Part C, Education of Migratory Children. The purpose of this part is to ensure that migratory students have the opportunity to meet the same challenging state content and student performance standards that all children are expected to meet.
- 4310 Title, Part D, Neglected and Delinquent Program. The purpose of this part is to improve educational services for children and youth in local and state institutions for neglected and delinquent children and youth, to provide such children and youth with the services needed to make a successful transition, and prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions.
- 4310 Title I, Section 1003(A), School Improvement (Carryover Provision). The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.
- 4312 Rural and Low-Income School Program, Title V. 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. (Assistance Listing 84.358B)
- 4314 School Improvement Grants. The purpose of these funds is to help state educational agencies (SEA) and local educational agencies (LEA) 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. (Assistance Listing 84.377A)
- 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. (Assistance Listing 84.282A)

- 4341 Language Instruction for Students with Limited English Proficiency and Immigrant Students, Title III. Revenue provided under ESEA to ensure that children with limited English proficiency attain English proficiency and develop high levels of academic attainment in English and core academic subjects. (Assistance Listing 84.365)
- 4342 Title II Teacher Advancement Program (TAP). Funds used to develop policies, practices, and procedures regarding evaluation, certification, and teacher quality combining rigorous accountability and performance compensation with a multiple career ladder and professional development.
- 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.
- 4351 Supporting Effective Instruction. 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. (Assistance Listing 84.367)
- 4390 Other ESEA 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 Workforce Innovation and Opportunity Act (WIOA Public Law 113-128). (CFDA 84.002)
- 4410 Basic Adult Education. Revenue to provide basic (elementary school level) educational programs, services, and activities for individuals 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 Workforce Innovation and Opportunity Act (WIOA Public Law 113-128) 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 students with disabilities as provided in the Individuals with Disabilities Education Act - IDEA.

4510 Individuals with Disabilities Education Act (IDEA). Revenue for the provision of a free appropriate public education for children ages 3–21 with disabilities. (Assistance Listing 84.027)

4520 Preschool Grants for Children With Disabilities (IDEA). Revenue for the provision of a free appropriate public education for children ages 3–5 with disabilities. (Assistance Listing 84.173)

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. (Assistance Listing 10.555)

4820 Supply Chain Assistance Funding. Federal funds provided to eligible school food authorities by the USDE to help address challenges to supply chain disruptions in school meal programs.

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. (Assistance Listing 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. (Assistance Listing 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. (Assistance Listing 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.

- 4890 Healthy Meals - USDA

- 4899 Miscellaneous Food Service. Other food service revenue not specifically defined above whose total allocation does not exceed \$250,000 such as P-EBT revenue.

4900 OTHER FEDERAL SOURCES

- 4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools). Revenue under ESEA and amended by the Every Student Succeeds Act, Title IV, Part B. 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. (Assistance Listing 84.287)

- 4932 SC Pathways Project. Funds are awarded to address the need for enhanced collaborative transition service delivery to support positive postschool outcomes for young adults with disabilities in South Carolina.

- 4935 SC Aware. Funds must be used for services, activities, and materials that support South Carolina's AWARE aims to build the state's capacity to increase awareness of school mental health services statewide; to provide a multi-tiered system of supports to address mental and behavioral issues within the partnering school districts, their schools, and their communities; and to provide training to help partnering districts respond appropriately to students, families, and caregivers.
- 4936 South Carolina Early Learning Extension. Funds provided to align children enrolled in programs from partnering agencies into the Statewide Longitudinal Data System (SLDS) in order to provide enhanced reporting to identify how these early learning programs can benefit students as they progress through their educational pathway.
- 4939 Stronger Connections. Funds awarded to provide students with safer and healthier learning environments to be used to develop, implement, and evaluate comprehensive programs within high need LEAs, and support only activities allowable under section 4108 of the ESEA.
- 4979 Delivering Quality Instruction Virtually. Funds awarded for creating quality, virtual resources for K-3 students to fill existing gaps in virtual education.
- 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. (Assistance Listing 10.550)
- 4992 U.S. Forest Commission Revenue
- 4994 Know Your ABCDs: Absenteeism, Bullying and Collecting Data (ABCD). Funds provided for inclusive, evidence-based programs and activities that will increase a school district's capacity to decrease chronic absenteeism, bullying, and harassment.

- 4997 Title IV-SSAE. Revenue passed through the SCDE for the Title IV, Student Support and Academic Enrichment program to provide all students with a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. (Assistance Listing Number 84.424A)
- 4998 SC Sexual Risk Avoidance Education. Funds awarded to fund projects to implement sexual risk avoidance education that teaches participants how to voluntarily refrain from non-marital sexual activity.
- 4999 Revenue from Other Federal Sources. Revenue from other federal sources not listed in the above accounts.

5000 OTHER SOURCES

OTHER 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.

5290 Transfer from Internal Service Fund.

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, Support 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 cocurricular 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, intellectual, social and/or emotional disabilities. 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 Intellectual Disability-Mild.** Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.
- 122 Intellectual Disability-Moderate/Severe.** Instructional activities and training programs for children of legal school age, who have been identified as having an intellectual capacity below that of those considered educable, to assist them in becoming self-sufficient. (Students with severe intellectual disabilities are included in this function.)

123 Orthopedic Impairment. 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 Visual Impairment. Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.

125 Deaf/Hard of Hearing. Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.

126 Speech-Language Impairment. 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 Specific 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 Emotional Disability. 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 school districts 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 school district because they have not been found to have significant disproportionality. Instructional activities and learning experiences provided to students in kindergarten through grade twelve 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 Speech Disability (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool children with speech disabilities.

132 Preschool Disability - Itinerant (5-Year-Olds). Instructional activities and learning experiences provided by the school district to five-year-old preschool students with disabilities at the school level.

133 Preschool Disability - Self-Contained (5-Year-Olds). Instructional activities and learning experiences provided at the school level for five-year-old preschool students with disabilities in self-contained environments.

134 Preschool Disability - Homebased (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool students with disabilities in their homes.

135 Preschool Speech Disability (3- and 4-Year-Olds). Instructional activities and learning experiences provided for three- and four-year old preschool students with speech disabilities.

136 Preschool Disability - Itinerant (3- and 4-Year-Olds). Instructional activities and learning experiences provided by the school district to three- and four-year old preschool students with disabilities at the school level.

137 Preschool Disability - 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 Disability - Homebased (3- and 4-Year-Olds). Instructional activities and learning experiences for three- and four- year old preschool students with disabilities 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 program 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 school districts 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 persons with limited English proficiency 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.

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. Costs related to transportation to these events should be included in Function 271.

200 SUPPORT SERVICES. Support 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. Costs for nurses should be charged here.
- 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 disabilities.
- 216 Career and Technical Education Placement Services. Activities concerned with the placement of CTE students in jobs. Use only in relationship to the CTE 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 and developing a curriculum which stimulates and motivates students. Instructional

technology personnel and Assistant Superintendents of Instruction should be charged here. (Do not include in-service 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/Directors, Adult Education Coordinators/Directors, SSI Coordinators/Directors, etc.

224 Improvement of Instruction Inservice and Staff Training. Costs related to professional development and training of instructional staff provided internally or purchased from external vendors. Activities include in-service training (including mentor teachers), workshops, conferences, demonstrations, school visits, courses for college credit, sabbatical leaves, in-service consultant fees, substitute teacher costs related to instructional staff attending training, and transportation related to in-service. In-service training for non-instructional staff should be charged to the appropriate function. (e.g., Food Service staff training should be charged to Function 256.) Costs related to virtual conferences and webinars should be included here.

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. The board secretary and clerk services are included here if they primarily provide services to the board.

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, a secure environment, for students and staff in school buildings, on the grounds, in transit to or from school, in administrative facilities, during participation in school-sponsored events, 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, security guards, security plan development and implementation costs, installation of security monitoring devices such as cameras and metal detectors, 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.

- 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, email, the Internet and websites, 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 supporting the school district's information technology systems, including processing data for administrative and managerial purposes to including for reporting purposes. Includes technology services for activities related to computer operations, supervision of data processing, systems planning and 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.
- 267 Participant Support Cost. Participant support costs (also known as training allowances) means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training grants (2CFR §200.75). Participant support costs are allowable with the prior approval of the awarding agency.
- 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 School District 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 and are as follows: salaries, employee benefits, purchased services, supplies and materials, capital outlay, other objects, and 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.

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. Amounts 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, school districts 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, school districts 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, dentists, lawyers, auditors, consultants, teachers, accountants, architects, and engineers. Also included are services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Examples of technical services include data processing services, statistical services, purchasing and warehousing services, graphic arts, etc. Include expenditures for services provided by engineers and architects 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 to include data entry, formatting, and processing services other than programming 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 other than energy services supplied by public or private organizations. Water and sewerage are included here. Exclude telephone and internet services 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 leasing or renting of computers and related technology 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 disposal services, such as 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. Costs related to registration for virtual conferences and webinars should be recorded 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 voice communication services.

- 345 Technology. Expenditures for technology hardware and software services provided by persons or businesses not provided directly by school district personnel. Maintenance contracts, repair services for technology, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices should be charged here. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Costs for Instructional Television Program user licenses are included in this object. Expenditures for software should be coded to Object 445 if the software was not capitalized or Object 545 if the software is eligible for capitalization.
- 350 Advertising. Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, bond sales, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to Object 395.
- 360 Printing and Binding. Expenditures for printing and binding services, 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 School District. 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, school districts 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 \$1,000 to \$5,000 for single item purchases. Use of the increased amount is at the discretion of school districts, which may choose an amount below \$5,000. If a school district 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. Included here are textbooks made available online, digital textbooks. 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. Audio books and ebooks 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. This includes online periodicals.

445 Technology and Software Supplies. Expenditures for technology items and supplies used in conjunction with technology-related hardware or software (not purchased as part of an initial computer purchase), noncapitalized technology items, such as, CDs, flash or jump drives, parallel cables, monitor stands printer cartridges and ribbons, software downloads below the capitalization threshold, and digital applications, etc. Also included here are items such as e-readers, including Kindles, and iPads, that fall below capitalization thresholds.

- 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. Food used in instructional programs should be charged to Object 410.
- 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, school districts 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 capital/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 school districts. If a school district 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.

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 school district's 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, fixtures 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-related equipment and technology infrastructure and software used for educational or administrative purposes.

Included are items such as computers, network equipment, servers, printers, other peripherals, devices, computer software (when included as part of system purchases and capitalized).

550 Vehicles. Expenditures for the purchase of conveyances to transport persons or objects. Included are automobiles, trucks, buses, vans, boats, etc.

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 capital/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 and advance refundings to retire serial bonds and long-term notes/loans, including lease-purchase arrangements.

620 Interest. Expenditures from current funds for interest on serial bonds, lease-purchase arrangements, 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, school districts 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 funds 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 funds 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.