

STATE DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
School District Revenue Categories

Revenues

Local Property and Other Taxes

- 1000 Revenue From Local Sources
- 1100 Taxes Levied/Assessed by the LEA
 - 1110 Ad Valorem Taxes (Independent)
 - 1140 Penalties & Interest on Delinquent Taxes (Independent)
 - 1190 Other Taxes (Independent)
- 1200 Revenue From Local Government Units Other Than LEAs
 - 1210 Ad Valorem Taxes (Dependent)
 - 1240 Penalties / Interest on Taxes (Dependent)
 - 1280 Revenue in lieu of Taxes
 - 1290 Other Taxes (dependent)
- 3800 State Revenue in Lieu of Taxes
 - 3890 Other State Property Tax Revenue (includes motor carrier tax)

Local Licenses, Fees, & Miscellaneous

- 1300 Tuition
 - 1310 Regular Day School From Patrons
 - 1320 Regular Day School From Other LEA's
 - 1330 Adult/Continuing Education From Patrons
 - 1340 Adult/Continuing Education From Other LEA's
 - 1350 Summer School From Patrons
 - 1360 Summer School From Other LEA's
- 1400 Transportation Fees
 - 1410 Regular Day School From Patrons
 - 1415 Regular Day School From Other LEA's
 - 1420 Summer School From Patrons
 - 1425 Summer School From Other LEA's
- 1500 Earnings on Investment
 - 1510 Interest on Investments
 - 1520 Dividends on Investments
 - 1530 Gain or loss on Sale of Investments
- 1600 Food Service
 - 1610 Lunch Sales to Pupils
 - 1620 Breakfast Sales to Pupils
 - 1630 Special Sales to Pupils
 - 1640 Lunch Sales to Adults
 - 1650 Breakfast Sales to Adults
 - 1660 Special Sales to Adults
- 1700 Pupil Activities
 - 1710 Admissions
 - 1720 Bookstore Sales
 - 1730 Pupil Organization Membership Dues and Fees
 - 1740 Student Fees
 - 1790 Other Pupil Activity Income
- 1900 Other Revenue From Local Sources
 - 1910 Rentals
 - 1920 Contributions and Donations From Private Sources
 - 1930 Special Needs Transportation - Medicaid
 - 1931 Medicaid Therapy Adjustment
 - 1950 Refund of Prior Year's Expenditures
 - 1990 Miscellaneous Local Revenue
 - 1992 Canteen Operations

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1993 Receipts of Insurance Proceeds
1994 Receipts of Legal Settlements
1999 Revenues From Other Local Sources

~~Total Intergovernmental Revenue (excluded)~~

~~2000 Intergovernmental Revenue~~
~~2100 Payments from Other Governmental Units~~
~~2200 Payments from Public Charter Schools~~
~~2300 Payments from Nonprofit Entities (for First Steps)~~
~~2310 Payments from Nonprofit Entities (other than for First Steps)~~

5000 Other Sources
5100 Sale of Bonds
 5110 Premium on Bonds Sold
 5120 Proceeds of General Obligation Bonds
 5121 Installment Purchase Revenue Proceeds
 5130 Proceeds of Refunding Debt
5200 Interfund Transfers
 5210 Transfer from General Fund (Exclude Indirect Costs)
 5220 Transfer from Special Revenue Fund (Exclude Indirect Costs)
 5230 Transfer from Special Revenue EIA Fund
 5240 Transfer from Debt Service Fund
 5250 Transfer from Capital Projects Fund
 5260 Transfer from Food Service Fund (Exclude Indirect Costs)
 5270 Transfer from Pupil Activity Fund
 5280 Transfer from Other Funds Indirect Cost
 5290 Transfer from Internal Service Fund
5300 Sale of Fixed Assets
5400 Proceeds from Long-Term Notes
5500 Capital Lease
5600 Lease Purchase
5900 Miscellaneous Sources
 5999 Other Financing Sources

State K-12 Appropriations

3000 Revenue From State Sources
3100 Restricted State Grants
3105 Technology Technical Assistance
3110 Occupational Education
 3113 12-Month Agriculture Program
 3118 EEDA Career Specialists
3120 General Education
 3127 Student Health and Fitness - PE Teachers
3130 Special Programs
 3131 Handicapped Transportation
 3132 Home Schooling
 3134 CERDEP - Full Day 4K
 3135 Reading Coaches
 3136 Student Health & Fitness - Nurses
3140 School Lunch
 3142 Program Aid
3143 GEER CERDEP Summer
3155 DSS, SNAP, and E&T Programs
3156 Adult Education
3160 School Bus Driver Salary

STATE DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
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- 3161 EAA Bus Driver Salary and Fringe
- 3162 Transportation Workers' Compensation
- 3165 Economic Education Development Act - Transportation
- 3171 Consolidation & Capital Improvement
- 3177 Summer Reading Camps (carry-over only)
- 3180 Fringe Benefits Employer Contribution
 - 3181 Retiree Insurance
- 3183 Teacher Recruiting & Retention
- 3186 State Aid to Classrooms - Teacher Salary Increase
- 3187 Teacher Supplies
- 3189 Teacher Step
- 3190 Miscellaneous Restricted Grants
 - 3193 Education License Plates
 - 3194 Digital Instructional Materials
 - 3198 Technology Professional Development
 - 3199 Other State Restricted Grants
- 3200 Unrestricted Grants
 - 3230 Reimbursements for District Serv.
 - 3250 Medicaid Match Reimbursement
 - 3290 Miscellaneous Unrestricted State Grants
 - 3299 Other Unrestricted State Grants
- 3300 State Aid to Classrooms
- 3310 Full-time Programs
 - 3311 Kindergarten
 - 3312 Primary
 - 3313 Elementary
 - 3314 High School
 - 3315 Trainable Mentally Handicapped
 - 3316 Speech Handicapped (Part-time)
 - 3317 Homebound
- 3320 Part-time Programs
 - 3321 Emotionally Handicapped
 - 3322 Educable Mentally Handicapped
 - 3323 Learning Disabilities
 - 3324 Hearing Handicapped
 - 3325 Visually Handicapped
 - 3326 Orthopedically Handicapped
 - 3327 Pre-Career and Career Technology
- 3330 Miscellaneous EFA Programs
 - 3331 Autism
 - 3332 High Achieving Students
 - 3334 Limited English Proficiency
 - 3350 Residential Treatment Facilities
 - 3351 Academic Assistance
 - 3352 Pupils in Poverty
 - 3353 Dual Credit Enrollment
 - 3375 Education Finance Supplement
 - 3392 NBC Excess EFA Formula
 - 3393 Capital Improvement Plan - Additional
 - 3399 Other EFA Programs
- 3500 Education Improvement Act (EIA)
 - 3502 ADEPT
 - 3507 Aid To Districts Technology
 - 3509 Arts in Education
 - 3518 Adoption List of Formative Assessment

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- 3519 Grade 10 Assessments
- 3526 Refurbish K-8 Science Kits
- 3528 Industry Certifications and Credentials
- 3529 Career and Technology Education
- 3532 National Board Salary Supplement
- 3533 Teacher of the Year Awards
- 3535 Reading Coaches
- 3536 Student Health and Fitness
- 3538 Students at Risk of School Failure
- 3540 Early Childhood Program
- 3541 CERDEP - Full Day 4K
- 3550 Teacher Salary Increase
- 3555 Teacher Salary Fringe
- 3556 Adult Education
- 3557 Summer Reading Program
- 3570 Technical Assistance Special
- 3571 CSI and State Priority Schools
- 3577 Teacher Supplies
- 3583 Charter School Payments
- 3584 EFA Charter Transition Funds
- 3585 Aid to Districts - MOE
- 3590 School Building
- 3593 Capital Improvement Plan
- 3594 EEDA Supplemental Programs
- 3595 EEDA Supplies and Materials
- 3596 EEDA Career Specialists
- 3597 Aid to Districts
- 3599 Other EIA
- 3600 Education Lottery Act Revenue
 - 3630 K-12 Technology Initiative
 - 3660 Mobile Device Access Management
 - 3670 School Safety-Facility and Infrastructure Safety Upgrades
 - 3699 Other State Lottery Programs
- 3900 Other State Revenue
 - 3992 State Forest Commission Revenue
 - 3993 PEBA on-Behalf
 - 3994 PEBA Nonemployer Contributions
 - 3995 CRF Per Pupil Funding
 - 3999 Revenue From Other State Sources

State Property Reimbursements

- 3800 State Revenue in Lieu of Taxes
 - 3810 Reimbursements for Property Tax Relief
 - 3820 Homestead Exemption
 - 3825 Reimbursement Property Tax Relief
 - 3827 \$2.5 Million Bonus
 - 3830 Merchant's Inventory Tax
 - 3840 Manufacturer's Depreciation Reimbursement

All Federal Sources

- 4000 Revenue From Federal Sources
- 4100 Federally Impacted Areas
 - 4110 Maintenance & Operations
 - 4120 Construction

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- 4130 Low Rent Housing
- 4140 Handicapped
- 4160 Maintenance & Operations Disaster Aid
- 4200 Occupational Education
 - 4210 Perkins Aid (Title I)
- 4300 Elementary & Second Education Act of 1965 (ESEA)
 - 4310 Title I, Basic State Grant Programs
 - 4312 Rural and Low Income School Program, Title VI
 - 4314 School Improvement Grant
 - 4320 Charter School Grant
 - 4341 Language Instruction/Limited, Title III
 - 4342 Title II Teacher Advancement Program
 - 4343 McKinney Vento
 - 4351 Supporting Effective Instruction
 - 4390 Other ESEA Revenue
- 4400 Adult Education
 - 4410 Basic Adult Education
 - 4430 State Literacy Resource
 - 4490 Other Adult Education
- 4500 Programs for Children With Disabilities
 - 4510 Individuals with Disabilities Ed Act (IDEA)
 - 4520 Preschool Grants
 - 4560 IDEA - SSIP
- 4800 USDA Reimbursements
 - 4810 School Lunch and Afterschool Snacks Program, Special Milk Program
 - 4820 Supply Chain Assistance Funding
 - 4830 School Breakfast Program
 - 4850 Cash in Lieu of Commodities (Food Distribution Prgm) (Carryover)
 - 4860 Fresh Fruits and Vegetables Program
 - 4870 School Food Service Equipment
 - 4880 Summer Feeding Program
 - 4890 Healthy Meals - USDA
 - 4899 Miscellaneous Food Service
- 4900 Other Federal Sources
 - 4924 21st Century Community Learning Centers Program
 - 4931 ARP IDEA
 - 4933 ARP IDEA Preschool
 - 4935 South Carolina's AWARE
 - 4936 South Carolina Early Learning Extension
 - 4937 ARP Homeless Children & Youth
 - 4971 CARES Additional Cost per Meal
 - 4974 ESSER III
 - 4975 Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
 - 4977 ESSER II
 - 4990 Other Federal Revenue
 - 4991 USDA Commodities
 - 4992 U.S. Forest Commission Revenue
 - 4997 Title IV SSAE
 - 4999 Revenue From Other Federal Sources