

State Revenue by Category

Instruction and Vocational	Instrl Support, Health, IT, & School Admin	
1300 Tuition	1931 Therapy Adjustment - Medicaid	4353 Teacher Incentive Fund 4
1310 Tuition from Patrons for Regular Day School	3105 Technology Technical Assistance (Carryover Only)	4390 Other ESEA Revenue
1320 Tuition from Other LEAs for Regular Day School	3110 Occupational Education	4500 Programs for Children with Disabilities
1350 Tuition from Patrons for Summer School	3130 Special Programs	4560 IDEA-SSIP
1360 Tuition from Other LEAs for Summer School	3135 Reading Coaches	4570 SC Gateways Project
3118 EEDA Career Specialists	3136 Student Health and Fitness - Nurses	4900 Other Federal Sources
3120 General Education	3183 Teacher Recruiting and Retention (Carryover Only)	4924 21st Century Community Learning Centers Program (Title IV, 21st Cent
3127 Student Health and Fitness - PE Teachers	3190 Miscellaneous Restricted State Grants	4990 Other Federal Revenue
3132 Home Schooling	3193 Education License Plates	4999 Revenue from Other Federal Sources
3177 Summer Reading Camps (Carryover Only)	3198 Technology Professional Development	
3180 Fringe Benefits Employer Contributions (No Carryover Provision)	3199 Other Restricted State Grants	
3181 Retiree Insurance (No Carryover Provision)	3200 Unrestricted State Grants	
3187 Teacher Supplies (No Carryover Provision)	3230 Reimbursement for District Services	
3194 Digital Instructional Materials	3250 Medicaid Match Reimbursement	
3311 Kindergarten	3290 Miscellaneous Unrestricted State Grants	
3312 Primary	3299 Other Unrestricted State Grants	
3313 Elementary	3900 Other State Revenue	
3314 High School	3999 Revenue from Other State Sources	
3315 Trainable Mentally Handicapped	3300 Education Finance Act (EFA)	
3316 Speech Handicapped (Part-time)	3502 ADEPT	
3317 Homebound	3509 Arts in Education	
3320 Part-time Programs	3511 Professional Development	
3321 Emotionally Handicapped	3512 Technology Professional Development (Carryover Only)	
3322 Educable Mentally Handicapped	3518 Adoption List of Formative Assessment	
3323 Learning Disabilities	3519 Grade 10 Assessments	
3324 Hearing Handicapped	3525 Career and Technology Education Equipment (Carryover Only)	
3325 Visually Handicapped	3526 Refurbishment of Science Kits	
3326 Orthopedically Handicapped	3527 Special Career and Technology Education Equipment (Modernize Vocatic	
3327 Vocational (Grades 9 - 12)	3528 Industry Certifications/Credentials	
3330 Miscellaneous EFA Programs	3535 Reading Coaches	
3331 Autism	3558 Reading	
3332 High Achieving Students	3570 Technical Assistance Special	
3334 Limited English Proficiency	3571 State Priority Schools	
3350 Residential Treatment Facilities (RTF)	3578 High Schools That Work/Making Middle Grades Work (Carryover Only)	
3351 Academic Assistance	3581 Student Health and Fitness - Nurses (Carryover Only)	
3352 Pupils in Poverty	3592 Work-Based Learning (Carryover Only)	
3353 Dual Credit Enrollment	3594 EEDA Supplemental Programs	
3399 Other EFA Programs	3595 EEDA - Supplies and Materials	
3532 National Board Salary Supplement	3596 EEDA Career Specialists	
3533 Teacher of the Year Awards (No Carryover Provision)	3597 Aid to Districts	
3538 Students at Risk of School Failure (85%)	3599 Other EIA	
3550 Teacher Salary Increase (No Carryover Provision)	3600 Education Lottery Act Revenue	
3555 Teacher Salary Fringe	3630 K-12 Technology Initiative	
3577 Teacher Supplies (No Carryover Provision)	3660 Mobile Device Access and Management	
3585 Aid to Districts - MOE	3699 Other State Lottery Programs	
3587 Maintenance of State Financial Support (MES) Tier I	4140 Handicapped, P.L. 81-874	
3589 Maintenance of State Financial Support (MES) Tier II	4312 Rural and Low-Income School Program, Title VI	
3607 6-8 Enhancement (Carryover Provision)	4314 School Improvement Grant	
3610 K-5 Enhancement (Carryover Provision)	4325 Mathematics and Science Partnerships Program, Title II	
4200 Occupational Education	4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III	
4210 Perkins Aid, Title I - Career and Technical Education - Basic Grants to State	4342 Title II Teacher Advancement Program (TAP)	
4300 Elementary and Secondary Education Act of 1965 (ESEA)	4343 McKinney-Vento Education for Homeless Children and Youth Program	
4310 Title I, Basic State Grant Programs (Carryover Provision)	4348 Teacher Incentive Fund (TIF) Grant 3	
4510 Individuals with Disabilities Education Act (IDEA)	4351 Improving Teacher Quality	

District Leadership & Services

3180 Fringe Benefits Employer Contributions (No Carryover Provision)
3181 Retiree Insurance (No Carryover Provision)
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 Vocational (Grades 9 - 12)
3330 Miscellaneous EFA Programs
3331 Autism
3334 Limited English Proficiency
3350 Residential Treatment Facilities (RTF)
3399 Other EFA Programs
3538 Students at Risk of School Failure (15%)

Transportation

1400 Transportation Fees
 1410 Transportation Fees from Patrons for Regular Day School
 1415 Transportation Fees from Other LEAs for Regular Day School
 1420 Transportation Fees from Patrons for Summer School
 1425 Transportation Fees from Other LEAs for Summer School
 1930 Special Needs Transportation - Medicaid
 3131 Handicapped Transportation
 3160 School Bus Driver Salary (Includes Hazardous Condition Transportation)
 3161 EAA Bus Driver Salary and Fringe
 3162 Transportation Workers' Compensation
 3165 Economic Education Development Act-Transportation

Food Services

1600 Food Services
 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
 1992 Canteen Operations
 3140 School Lunch
 3142 School Lunch Program Aid
 3155 DSS SNAP & E&T Program
 4800 USDA Reimbursement
 4810 School Lunch and After School Snacks Program (Carryover Provision)
 4830 School Breakfast Program (Carryover Provision)
 4860 Fresh Fruit & Vegetable Program (FFVP) (Carryover Provision)
 4870 School Food Service (Equipment)
 4880 Summer Feeding Programs (SFSP)
 4991 USDA Commodities (Food Distribution Program) (Carryover Provision)

Building Operations & Facilities

3590 School Building
 4110 Maintenance and Operations, P.L. 81-874
 4120 Construction, P.L. 81-815
 4130 Low Rent Housing, P.L. 81-874
 4160 Maintenance and Operations Disaster Aid, P.L. 81-874

Local

1000 Revenue from Local Sources
 1100 Taxes Levied/Assessed by the LEA
 1110 Ad Valorem Taxes-Including Delinquent (Independent)
 1140 Penalties & Interest on Taxes (Independent)
 1190 Other Taxes (Independent)
 1200 Revenue From Local Governmental Units Other Than LEAs
 1210 Ad Valorem Taxes-Including Delinquent (Dependent)
 1240 Penalties & Interest on Taxes (Dependent)
 1280 Revenue in Lieu of Taxes (Independent and Dependent)
 1290 Other Taxes (Dependent)
 1500 Earnings on Investments
 1510 Interest on Investments
 1520 Dividends on Investments
 1530 Gain or Loss on Sale of Investments
 1900 Other Revenue from Local Sources
 1910 Rentals
 1920 Contributions and Donations From Private Sources
 1950 Refund of Prior Year's Expenditures
 1990 Miscellaneous Local Revenue
 1993 Receipt of Insurance Proceeds
 1994 Receipt of Legal Settlements
 1999 Revenue from other Local Sources
 3992 State Forest Commission Revenue

Other Services

1700 Pupil Activities
 1710 Admissions
 1720 Bookstore Sales
 1730 Pupil Organization Membership Dues and Fees
 1740 Student Fees
 1790 Other Pupil Activity Income
 3557 Summer Reading Program

Exclusions

1330 Tuition from Patrons for Adult/Continuing Education
 1340 Tuition from Other LEAs for Adult/Continuing Education
 3134 Child Development Edu Program (CDEP) - Expansion Full Day 4K
 3540 Early Childhood Program (4K Programs Serving 4-Year-Old Children)
 3541 Child Early Reading Dev & Edu Program (CDEP) - Full Day 4K
 3556 Adult Education
 3583 Charter School Payments
 3584 EFA Charter Transition Funds
 4320 Charter School (Planning and Implementation) Grant
 4400 Adult Education
 4410 Basic Adult Education
 4430 State Literacy Resource
 4490 Other Adult Education
 4520 Preschool Grants for Children with Disabilities (IDEA)
 5100 Sale of Bonds
 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
 5220 Transfer from Special Revenue Fund (Exclude Indirect Costs)
 5230 Transfer from Special Revenue EIA Fund
 5300 Sale of Fixed Assets
 5400 Proceeds from Long-Term Notes
 5400 Proceeds from Long-Term Notes
 5500 Capital Lease
 5600 Lease Purchase
 5900 Miscellaneous Sources
 5999 Other Financing Sources

Transfers

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)
 5200 Interfund Transfers
 5210 Transfer from General Fund (Exclude Indirect Costs)
 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

State Property Tax Relief

3810 Reimbursement for Local Residential Property Tax Relief
 3820 Homestead Exemption (Tier 2)
 3825 Reimbursement for Property Tax Relief (Tier 3)
 3827 \$2.5 Million Tax Bonus
 3830 Merchant's Inventory Tax
 3840 Manufacturer's Depreciation Reimbursement
 3890 Other State Property Tax Revenues (Includes Motor Carrier Vehicle Tax)