

STATE DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
School District Expenditure Categories

Expenditures

Instruction

- 100 Instruction
- 110 General Instruction Programs
 - 111 Kindergarten Programs
 - 112 Primary
 - 113 Elementary
 - 114 High School
 - 115 Career & Technical Education
 - 116 Career and Technology Education - Middle School
 - 117 Driver Education
 - 118 Montessori Programs
- 120 Exceptional Programs
 - 121 Educable Mentally Handicapped
 - 122 Trainable Mentally Handicapped
 - 123 Orthopedically Handicapped
 - 124 Visually Handicapped
 - 125 Hearing Handicapped
 - 126 Speech Handicapped
 - 127 Learning Disabilities
 - 128 Emotionally Handicapped
 - 129 Coordinated Early Intervening Services
- 130 Preschool Programs
 - 131 Speech 5-year-olds
 - 132 Itinerant 5-year-olds
 - 133 Self-Contained-5 year-olds
 - 134 Homebased 5-year-olds
 - 135 Speech 3 and 4-year-olds
 - 136 Itinerant 3 and 4-year-olds
 - 137 Self-contained 3 and 4-year-olds
 - 138 Homebased 3 and 4-year olds
 - 139 Early Childhood Programs
- 140 Special Programs
 - 141 Gifted and Talented Academic
 - 142 Disadvantaged
 - 143 Advanced Placement
 - 144 International Baccalaureate
 - 145 Homebound
 - 147 CERDEP
 - 148 Gifted and Talented Artistic
 - 149 Other Special Programs
- 150 Districtwide General/Exceptional
- 151 Districtwide General/Exceptional Salary Increase
- 160 Other Exceptional Programs
 - 161 Autism
 - 162 Limited English Proficiency
 - 163 Comprehensive Coordinated Early Intervening Services (CCEIS)
- 170 Summer School Programs
 - 171 Primary
 - 172 Elementary
 - 173 High School
 - 174 Gifted and Talented
 - 175 Instructional Programs Beyond Regular School Day
- 180 Adult/Continuing Education Programs

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School District Expenditure Categories

- 181 Adult Basic Education
- 182 Adult Secondary Education
- 183 Adult English Literacy Education
- 184 Post Secondary Education
- 185 Vocational Adult Education
- 186 Integrated Education and Training
- 187 Adult Educational Remedial
- 188 Parenting/Family Literacy
- 189 CERDEP Parenting
- 190 Instructional Pupil Activity

Instructional Support

- 200 Support Services
- 210 Pupil Services
 - 211 Attendance and Social Work Services
 - 212 Guidance Services
 - 213 Health Services
 - 214 Psychological Services
 - 215 Exceptional Programs Services
 - 216 Career and Technical Education Placement
 - 217 Career Specialists Services
- 220 Instructional Staff Services
 - 221 Improvement of Instruction - Curriculum Development
 - 222 Library Media
 - 223 Supervision of Special Programs
 - 224 Improvement of Instruction Inservice and Staff Training
- 260 Central Support Services
 - 262 Planning
 - 267 Participant Support Cost
- 270 Support Services Pupil Activity
 - 271 Pupil Services Activities
 - 272 Enterprise Activities
 - 273 Trust and Agency Activities
- 300 Community Services
 - 320 Community Recreation Services
 - 330 Civic Services
 - 340 Public Library Services
 - 350 Custody and Care of Children
 - 360 Welfare Services
 - 370 Nonpublic School Services
 - 390 Other Community Services
- 400 Other Charges
 - 414 Medicaid Payments to SCDE

Operations

- 250 Finance and Operations Services
 - 251 Student Transportation (Federal/District Mandated)
 - 252 Fiscal Services
 - ~~253 Facilities Acquisition and Construction (excluded)~~
 - 254 Operation and Maintenance of Plant
 - 255 Student Transportation (State Mandated)
 - 256 Food Service
 - 257 Internal Services
 - 258 Security
- 260 Central Support Services

STATE DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
School District Expenditure Categories

- 264 Staff Services
- 265 Subawards in excess of \$25,000
- 266 Technology and Data Processing Services
- 400 Other Charges
 - 411 Payments to State Department of Education

Leadership

- 220 Instructional Staff Services
 - 223 Supervision of Special Programs
- 230 General Administrative Services
 - 231 Board of Education
 - 232 Office of Superintendent
 - 233 School Administration
- 250 Finance and Operations Services
 - 259 Internal Auditing Services
- 260 Central Support Services
 - 261 Head of Component Unit
 - 263 Information Services

Other

- 400 Other Charges
- 410 Intergovernmental Expenditures
 - 412 Payments to Other Government Units
 - 413 Payments to Nonpublic Schools
 - 415 Payments to Nonprofit Entities (for First Steps)
 - 416 LEA Payments to Public Charter Schools
 - 417 Payments to Nonprofit Entities (other than First Steps)
 - 419 Payments to PEBA Nonemployer Contributions
 - ~~420 Transfer to General Fund~~
 - ~~421 Transfer to Special Revenue Fund~~
 - ~~422 Transfer to Special Revenue EIA fund~~
 - ~~423 Transfer to Debt Service Fund~~
 - ~~424 Transfer to School Building Fund~~
 - ~~425 Transfer to Food Service Fund~~
 - ~~426 Transfer to Pupil Activity Fund~~
 - ~~427 Transfer to Internal Service Fund~~
- 430 Indirect Cost Transfers
 - ~~431 Transfer to Special Revenue Fund Indirect Cost~~
 - ~~432 Transfer to Food Service Fund Indirect Cost~~
 - ~~441 Payment to Refunded Debt Escrow Agent~~
- 500 Debt Services