

SCDE ACCOUNT CODES, WHAT DO THEY MEAN?

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FUNCTIONS: SUPPORT SERVICES

200 – Support Services:

- Supporting services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

FUNCTIONS: HEALTH SERVICES

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.

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FUNCTIONS: INSTRUCTIONAL PUPIL ACTIVITY VS. SUPPORT SERVICES - PUPIL ACTIVITY

190 – 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

270 – SUPPORT SERVICES— PUPIL ACTIVITY:

- Used to record financial transactions related to non-instructional school-sponsored student and interscholastic activities.

FUNCTIONS: PUPIL SERVICE 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 inter- scholastic 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.)

OBJECTS: PUPIL SERVICE ACTIVITIES

300 – Purchase 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.

OBJECTS: INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES VS. TRAVEL

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.

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.

OBJECTS: PURCHASED SERVICES VS. SUPPLIES AND MATERIALS

300 – Purchase Services:

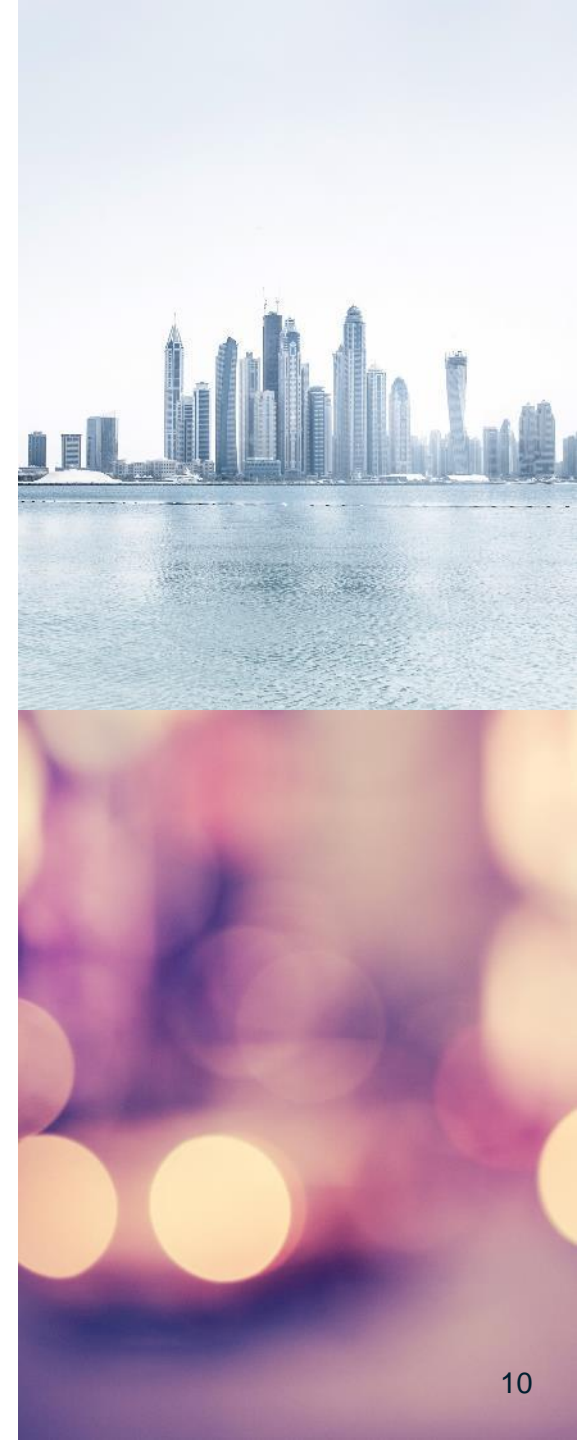
- Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other specialized services which the school district may purchase.
- While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

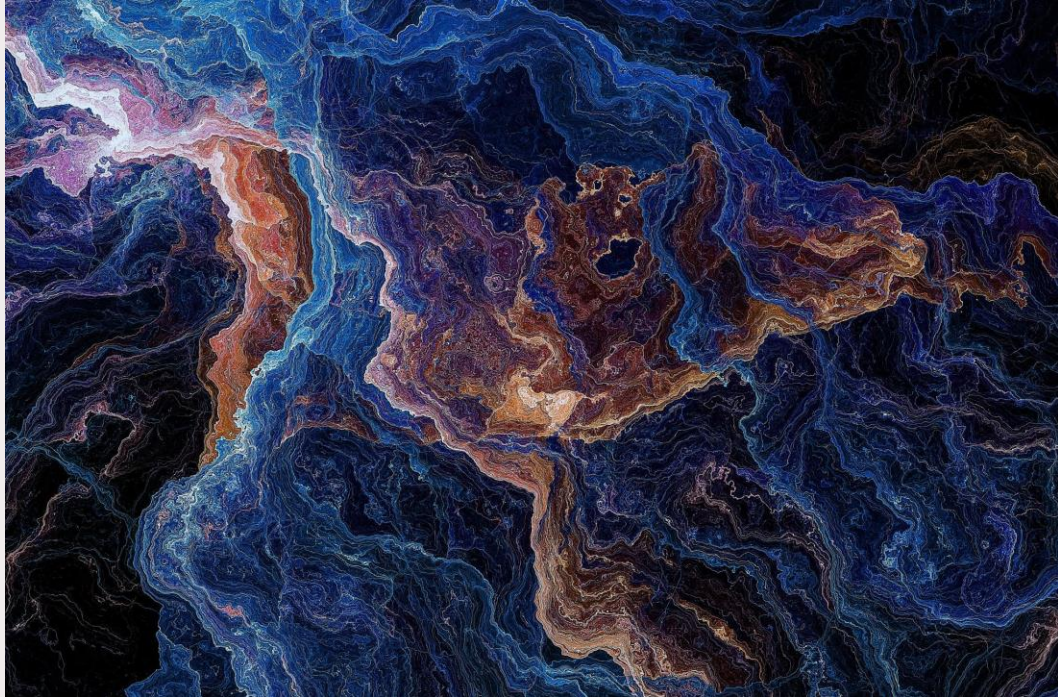
400 – Supplies and Materials:

- 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.
- Single item purchases less than \$5,000 should be accounted for as supplies in the 400 object code series.

OBJECT CODE: 345 - TECHNOLOGY

- Expenditures for technology hardware and software services provided by persons or businesses, not provided directly by school district personnel.
- Maintenance contracts, online periodical subscriptions, and repair services for technology should be charged here.
- Costs for Instructional Television Program user licenses are included in this object.





OBJECT CODE: 420 - TEXTBOOKS

- Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them.
- 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.



OBJECT CODE:

445 – TECHNOLOGY AND SOFTWARE SUPPLIES

- Expenditures for technology items and supplies used to support technology equipment.
- Included are expenditures for software (not purchased as part of an initial computer purchase), noncapitalized technology items, video tapes, surge protectors, printer cartridges and ribbons, software downloads, digital applications, etc.

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A photograph of a modern glass skyscraper with a grid-like facade, partially obscured by a white diagonal shape that serves as a background for the text.

SCDE EXAMPLES: 345 - TECHNOLOGY

- technology repair services
- maintenance of accounting software systems
- maintenance of application systems, such as systems like GEMS, GAPS, etc.

SCDE EXAMPLES:

445 – TECHNOLOGY AND SOFTWARE SUPPLIES

- Noncapitalized computer supplies, such as monitors, a mouse, printers
- Surge protectors
- Thumb drives
- Smartboards (if not capitalized)





SCDE EXAMPLES: ***420 – TEXTBOOKS***

- Online Textbooks

ACCOUNTING HANDBOOK POLL RESULTS



Would your district benefit from adding a new function for mental health?

Yes = 76%

No = 24%



Would your district benefit from adding a new function for special education?

PD? Yes = 26%

No = 74%



How do your district code software licenses?

345 = 82%

445 = 18%

ACCOUNTING HANDBOOK POLL RESULTS



How do your district record online textbooks (E-Books)?

345 = 41%

420 = 49%

445 = 10%

Would your district benefit from adding a new object code for online textbooks (E-Books)?

Yes = 48%

No = 52%

QUESTIONS?

