

**GREENVILLE COUNTY SCHOOLS - ACCOUNTING PROGRAM CHART OF ACCOUNTS**

FUNCTIONS		INITIATIVES		ACCOUNTS/SUBACCOUNTS	ACCOUNTS/SUBACCOUNTS, cont	ACCOUNTS/SUBACCOUNTS, cont
111 Kindergarten	223 Supv of Special Prog					
112 Primary - Gr 1-3	224 Inservice and Staff Trng					
113 Elementary - Gr 4-8	231 Board of Education					
114 High School - Gr 9-12	232 Office of Superintendent					
115 Vocational Prog	233 School Administration					
116 CATE - Middle Sch	251 Pupil Transp (Fed/Distr)					
117 Drivers Educ	252 Fiscal Services					
121 Educable Ment Hdcp	253 Fac Acq & Constr					
122 Trainable Ment Hdcp	254 Oper & Maint of Plant					
123 Orthopedically Hdcp	255 Pupil Transp (State)					
124 Visually Hdcp	256 Food Services					
125 Hearing Hdcp	257 Internal Services					
126 Speech Hdcp	258 Security					
127 Learning Disab	259 Internal Auditing					
128 Emotionally Hdcp	262 Planning					
135 Speech Hdcp (3 & 4-yr)	263 Information Services					
136 Itinerent Hdcp (3 & 4-yr)	264 Staff Services					
137 S/C Hdcp (3 & 4-yr)	266 Tech & Data Proc.					
138 H/B Hdcp (3&4-yr)	271 Pupil Activities					
139 4K Early Childhood	272 Enterprise Activities					
141 Gifted/Talented Acad	273 Trust & Agency Activ					
142 Disadvantaged	320 Community Recr Serv					
143 Advanced Placement	330 Civic Services					
145 Homebound	340 Public Library Services					
147 Full Day 4K	350 Cust & Care of Children					
148 Gifted/Talented Artistic	360 Welfare Services					
149 E.S.O.L.	370 Nonpublic School Serv					
161 Autism	390 Other Community Serv					
171 Ext.School Yr-Sp Ed	411 Pmts to State Dept Ed					
172 Elem Summer Sch	412 Pmts to Other Govt Unit					
173 High Summer Sch	413 Pmts to Nonpublic Sch					
174 Gift/Tal Summer Sch	415 Pmts to First Steps					
175 Twilight School	416 Pmts to Charter Sch					
188 Parenting	417 Pmts to Nonprofit					
211 Attend/Social Work	420 Trans to GF (NOT I/C)					
212 Guidance Services	421 Trans to Spec Rev Fund					
213 Health Services	422 Transfer to EIA Fund					
214 Psychological Serv	423 Trans to Debt Service					
215 Exceptional Prog	424 Trans to Sch Bldg Fund					
216 Voc Placement Serv	425 Trans to Food Srv Fund					
217 Career Specialist	426 Trans to Pupil Act Fund					
221 Impr.of Instr. Curr. Dev	431 Trans—Sp Rev Ind Cost					
222 Library and Media	432 Trans—F/Serv Ind Cost					
223 Supv of Special Prog						
		<b>Numerical Order</b>	<b>Alphabetical Order</b>	<b>50100 SALARIES</b>	<b>50300 PURCHASED SERVICES</b>	<b>50400 SUPPLIES &amp; MATERIALS</b>
		001 Above Formula alloc	039 9th Grade Transition	50110 0000 Regular Salaries	50311 0000 Instructional Services	50410 0000 Supplies
		002 Band	001 Above Formula alloc	0001 Reimburseables	50312 0000 Instructional Prog Impr Srv	0001 Supplies-Testing
		003 Extended School Year	020 ADEPT	0002 Bus Driver Training	50313 0000 Student Services	0002 Supplies-Custodial
		004 Four K	036 Adult Education	0003 Bus Drivers	50314 0000 Staff Services	0003 Supplies-Security
		005 Freshman Academies	035 Arts ( excl Band)	0004 Custodial	50315 0000 Management Services	0004 Supplies-Waste disposal
		006 HSAP	002 Band	0005 Dean of Students	50316 0000 Data Processing Services	0005 Supplies-Vehicle fuel
		007 IB	021 Comprehensive Ed - sex ed	0006 FACE	50317 0000 Statistical Services	0007 Supplies-HVAC supplies
		008 MSAP	022 Credit Recovery	0007 Graduate Coach	50318 0000 Audit Services	0008 Supplies-Prev Maint
		009 New Directions	033 Custodial Srv to schools	0008 Health	50319 0000 Legal Services	0009 Supplies-Drivers Ed
		010 RCS	031 Dept distrib. to schools	0009 Hourly	50321 0000 Public Utility Srv	0010 Supplies-Pest Control
		011 Read/ Math Support-MS	023 District wide software	0010 IC/CRT	50322 0000 Cleaning Services	0011 Supplies-Routine Maint
		012 Rel Arts, PE, Art, Music	024 ESOL	0011 ISS	50323 0000 Repairs and Maint Srv	0012 Supplies-Filters
		013 Science - GF allocation	003 Extended School Year	0012 Intervention Spec	0001 R&M Equip Rep Srv	0013 Supplies-Vehicle
		014 Science Lab instr - ES	025 Family Literacy	0013 Maintenance	0002 R&M Painting Serv	0014 Supplies-Science Labs
		015 Select Schools	004 Four K	0014 Math Lab	0003 R&M HVAC Serv	0015 Supplies-Athletic Fields
		016 Star Academy	005 Freshman Academies	0015 Nurses	0004 R&M Operations Serv	0016 Supplies-Grounds
		017 Summer School	006 HSAP	0016 Reading Lab	0005 R&M Vehicle Serv	0017 Supplies-Generator PM
		018 Twilight Schools	007 IB Academy	0017 PACE	0006 R&M Piano & Strings Srv	50420 0000 Textbooks
		019 Virtual High School	040 IC/CRT	0018 STAR	0007 R&M Plant Serv	0001 Textbooks-Lost & Dmgd
		020 ADEPT	043 Magnet/IB Academy	0019 Strings	0008 R&M Gym Bleacher Serv	50430 0000 Library Books and Materials
		021 Comprehensive Ed - sex ed	032 Mainten. Srv to schools	0020 Supplements	0009 R&M Driver Educ Serv	50440 0000 Periodicals
		022 Credit Recovery	008 MSAP	0021 VIF	0010 R&M Generator Serv	50445 0000 Technology and S/w Supp
		023 District wide software	009 New Directions	0022 Warehouse	0011 R&M Elevator Serv	0001 Drivers Ed
		024 ESOL	038 Nursing Program	0026 Community Service	0012 R&M Pest Control Serv	50450 0000 Warehouse Inventory Adj
		025 Family Literacy	010 RCS	0027 Athletic Supplement	0013 R&M Field & Park Light Srv	50460 0000 Purchased Food-FS program
		026 Recruiting Expenses	011 Read/ Math Support-MS	0028 Academic Supplement	0014 R&M Athletic Fields	50470 0000 Energy (Electric, Gas, a
		027 Special Education	026 Recruiting Expenses	0029 Bus Driver Extracurricular	0015 R&M Grounds	0001 Electricity
		028 Teacher of the Year	012 Rel Arts, PE, Art, Music	0030 National Board	0016 R&M Preventive Maintenance	0002 Gas
		029 Technology Refresh Prg	041 School Resource Officers	0032 Supplemental Tch'r Alloc	50324 0000 Property Insurance	0003 Oil
		030 Superintendent's Conting	013 Science - GF allocation	0033 EIA Raise GF	0001 Insurance Vehicle Fleet	50490 0000 Other Supplies and Mater
		031 Dept distrib. to schools	014 Science Lab instr - ES	50111 0000 Principal	0002 Insurance Dr Ed Vehicles	0001 Food & meals
		032 Mainten. Srv to schools	034 Security Serv to schools	0001 Assistant Principal	50325 0000 Rentals	<b>50500 CAPITAL OUTLAY</b>
		033 Custodial Srv to schools	015 Select Schools	0002 Administrative Asst	50329 0000 Other Property Services	50510 0000 Land
		034 Security Serv to schools	027 Special Education	0003 Principal Intern	0001 Oth Prop Srv -Painting	50520 0000 Construction Srv
		035 Arts ( excl Band)	016 Star Academy	0004 Adm Asst with Supplement	0002 Oth Prop Srv-Waste Mgmt	0010 Constr Srv Capitalized Bldg
		036 Adult Education	017 Summer School	50115 0000 Parapro/Tch Asst/Clerical	0003 Oth Prop Srv-Invest & Enforce	0051 Constr Srv Non Cap
		037 Workplace Resource	030 Superintendent's Conting	0001 Campus Monitor	0004 Oth Prop Srv-Uniforms	50525 0010 Buildings
		038 Nursing Program	028 Teacher of the Year	0002 Health Ed	50331 0000 Student Transportation	50530 0000 Improv Other Than Bldg
		039 9th Grade Transition	029 Technology Refresh Prg	0003 Hourly	50332 0000 Employee Travel-County	50540 0000 Cap Equip (item over \$5000)
		040 IC/CRT	042 Transportation Programs	0004 ISS	0001 Emp.Trv.Conf. Reg	0099 Equip (item->\$1000-<\$5000)
		041 School Resource Officers	018 Twilight Schools	0005 Minibus Aide	0002 Emp.Trv.Conf.Transport	50545 0000 Tech Cap Equip (item over \$5000)
		042 Transportation Programs	019 Virtual High School	0006 Nurses	0003 Emp.Trv.Conf. Lodging	0099 Tech Eq/SW (item->\$1000-<\$5000)
		043 Magnet/IB Academy	037 Workplace Resource	0007 Orderlies	0004 Incidnt (Meals, mileage, etc.)	50550 0000 Lic.Vehicles >\$5000
				0008 STAR	50339 0000 Other Transportation Srv	0010 Lic.Vehicles <\$5000
				0009 Athletic Supplements	50340 0000 Communication Services	50560 0000 Library Books and Materials
				50120 0000 Substitute/Temp Salaries	0001 Comm Srv-Landlines	50570 0000 Depreciation
				0001 Reimburseables	0002 Comm Srv-Cellular	50580 0000 Mobile C/R-Capitalz
				0002 School/Dpt Initiative	0003 Comm Srv-Equip Services	0051 Mobile C/R Non-Capitalz
				50130 0000 Overtime Salaries	50345 0000 Technology Services	50590 0000 Other Capital Outlay
				0001 Bus Dr Recruiting Bonus	0001 Copier Contract	<b>50600 OTHER OBJECTS</b>
				0002 Bus Dr Safe Driving Bonus	50350 0000 Advertising Services	50610 0000 Redemption of Principal
				50140 0000 Terminal Leave	50360 0000 Printing and Binding Srv	50620 0000 Interest
					50370 0000 Tuition	50640 0000 Org Membr Dues & Fees
					50371 0000 Tuition to AVC/Tech Ctr	50650 0000 Liability/Tort Insurance
					50372 0000 Tuition to LEA	50651 0000 Litigation & Settlements
					50373 0000 Tuition to other Entity	50660 0000 Pupil Activity
					50395 0000 Other Prof. and Tech Srv	0001 CBI
					0001 SRO Contracts	0002 Fine Arts
					0002 Chemical Disposal	0003 STAR
					0003 Drug Testing	50690 0000 Other Objects
					0004 Other Security Serv.	50710 0000 Fund Modifications
					0010 Digitalization	50710 0001 CBI/SET
					50399 0000 Miscellaneous Purch Srv	50720 0000 Transits
					0001 Bank Service Chrg	50791 0000 Indirect Costs
					0002 SBM Contingency	50799 0000 Internal Transfers
					0003 Moving Expense Reimb	
				50200 FRINGE BENEFITS		
				50210 Group Health and Life Insurance		
				0001 Health		
				0002 Dental		
				0003 Employee Life		
				0004 State Life		
				0005 Long Term Dis		
				50220 0000 Employee Retirement		
				50230 0000 Social Security		
				50240 0000 Tuition Reimbursement		
				50250 0000 Deferred Compensation		
				50260 0000 Unemployment Comp Tax		
				50270 0000 Worker's Compensation Tax		
				50290 0000 Other Employee Benefits		
				0001 Vacation Leave Reimb		
				0002 Sick Leave - Reimb		

All documents sent in for processing through the Lawson Accounting program, or questions about problems with a specific account, MUST include the complete account string shown above.

**LOCAL PAY ACCOUNTS:**

Salary 1000-LLL.900.00.000-38040-0001

Retirement 1000-LLL.900.00.000-38040-0002

FICA 1000-LLL.900.00.000-38040-0003

Health 1000-LLL.900.00.000-38040-0004

Dental 1000-LLL.900.00.000-38040-0005

Emp.Life 1000-LLL.900.00.000-38040-0006

State Life 1000-LLL.900.00.000-38040-0007

LTD 1000-LLL.900.00.000-38040-0008

**SUBS** for local pay employees use the same account as the absent employee

**Accounts Payable 1000-LLL.900.00.000-38045-0000**

**SUBS** for sick leave have the same account as the absent regular employee, changing "Account" to 50120 with subaccount 0.

**SUBS** for teachers or staff pulled out for training should be charged to an account designated by the office directing the event.