

Study of District and School Uses of Federal Education Funds

School year	School NCES ID	State-assigned school or location ID	School or location name	Fund code	Fund description	Revenue source code	Revenue source description	Allocation amount for given school year	Prior year carryover amount
2019-20	121212199999	9999	Central Office	2	Special Revenue	3010	Title I, Part A	\$ 120,000	\$ 10,000
2019-20	121212199999	9999	Central Office	2	Special Revenue	3310	IDEA, Part B	\$ 100,000	\$ 5,000
2019-20	121212100001	1011	Glass ES	2	Special Revenue	3310	IDEA, Part B	\$ 30,000	\$ -

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School year	School NCES ID	State-assigned school or location ID	School or location name	Fund code	Fund description	Revenue source code	Revenue source description	Program
2019-20	121212199999	9999	Central Office	2	Special Revenue	3010	Title I, Part A	100
2019-20	121212199999	9999	Central Office	2	Special Revenue	3310	IDEA, Part B	200
2019-20	121212100001	1011	Glass ES	2	Special Revenue	3310	IDEA, Part B	200

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Program	Function code	Function description	Object code	Object description	Amount
General Education	1000	Instruction	100	Salaries	\$ 200,000
Special Education	2100	Student Support Ser	300	Purchased Servic	\$ 5,000
Special Education	2200	Instructional Support	310	Administrative Se	\$ 500

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School year	School NCES ID	State-assigned school or location ID	School or location name	Fund code	Fund description	Revenue source code	Revenue source description	Program
2019-20	121212199999	9999	Central Office	2	Special Revenue	3010	Title I, Part A	100
2019-20	121212199999	9999	Central Office	2	Special Revenue	3310	IDEA, Part B	200
2019-20	121212100001	1011	Glass ES	2	Special Revenue	3310	IDEA, Part B	200

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Program	Function code	Function description	Employee ID	Job code	Job description	FTE	Total salary amount	District-paid fringe benefit amount
General Education	1000	Instruction	922251	2626	Teacher-Title I	1.0	\$ 65,000	\$ 19,500
Special Education	1000	Instruction	953333	2626	Teacher-Special Education	1.0	\$ 50,000	\$ 15,000
Special Education	2200	Student Support Ser	953535	2800	School Psychologist	0.5	\$ 30,000	\$ 6,000

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School year	Local accounting codes - Fund code	Local accounting codes - Fund description	Local accounting codes - Revenue source code	Local accounting codes - Revenue source description	Local accounting codes - Program code	Local accounting codes - Program description	Local accounting codes - Function code	Local accounting codes - Function description	Local accounting codes - Object code
2019-20	2	Special Revenue	3010	Title I, Part A	100	General Education	1000	Instruction	100
2019-20	2	Special Revenue	3310	IDEA, Part B	200	Special Education	2100	Student Support Servi	300
2019-20	2	Special Revenue	3310	IDEA, Part B	200	Special Education	2200	Instructional Support	310

Note: The example above crosswalks the accounting codes for specific expenditures from locally used codes to the state codes for the same expenditure items. In this example the Revenue/Source, Program, and Object codes differ between local and state.

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Local accounting codes - Object description	State accounting codes - Fund code	State accounting codes - Fund description	State accounting codes - Revenue source code	State accounting codes - Revenue source description	State accounting codes - Program code	State accounting codes - Program description	State accounting codes - Function code	State accounting codes - Function description
Salaries	2	Special Revenue	300	Title I, Part A	10	General Education	1000	Instruction
Purchased Services	2	Special Revenue	330	IDEA, Part B	20	Special Education	2100	Student Support Serv
Administrative Services	2	Special Revenue	330	IDEA, Part B	20	Special Education	2200	Instructional Support

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State accounting codes - Object code	State accounting codes - Object description
10	Salaries
30	Purchased Services
30	Administrative Services



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School year	Local personnel codes - Job code	Local personnel codes - Job description	State personnel codes - Job code	State personnel codes - Job description
2019-20	2626	Teacher-Title I	260	Teacher
2019-20	2626	Teacher-Special Ed	260	Teacher-Special Education
2019-20	2800	School Psychologist	275	School Psychologist

Note: The example above crosswalks the job code and description for specific positions from the locally used codes to the state codes for the same position. In this example the Job code differs and the local Description provides more detail – identifying the first teacher as a Title I funded teacher rather than as just a teacher.