

Internal Controls over the Purchasing Card

Finance and Operations Committee
August 10, 2017



Dr. Jeffrey Moss, Superintendent
Tonya V. Crosby, Chief Finance and Operations Officer

Fundamental Concepts

- Internal control is a process; a series of ongoing actions and activities that occur throughout the operations.
- People are what make internal controls work.
- No matter how well designed and operated, internal controls can only provide reasonable (not absolute) assurance that District objectives are met.

Benefits of the P-Card

- Time savings on making purchases from the cardholder's perspective
- One electronic payment to P-Card vendor as opposed to 15,000 checks to individual vendors
- More secure than writing checks
 - Bank account numbers
 - Reimbursement for disputed items
- With the benefits, came a need to put certain controls in place.

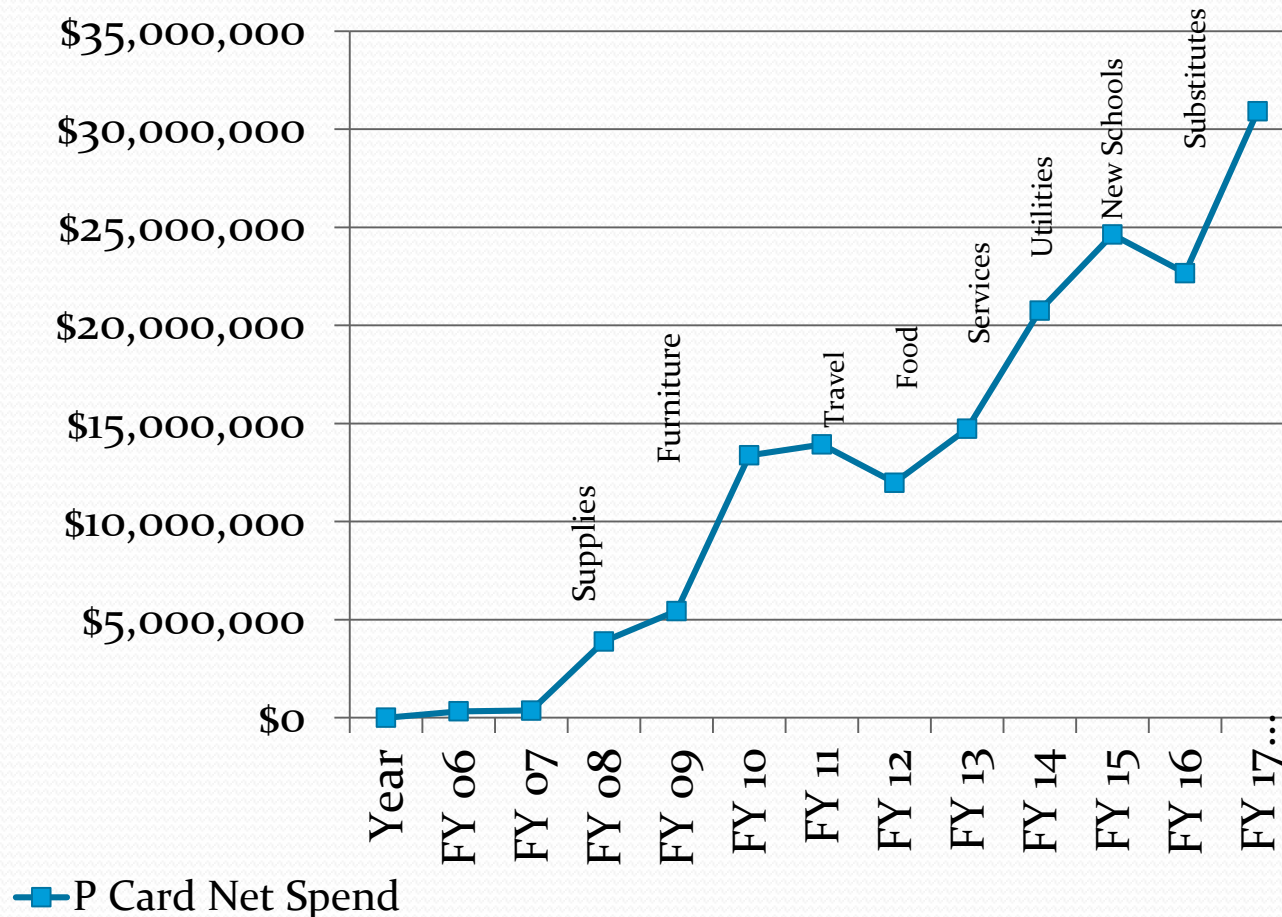
Basic Elements

- Policies and Procedures
- Segregation of duties including a system of authorization and recordkeeping procedures
- Ongoing Training
- Sound practices followed by personnel
- Quality personnel who are knowledgeable in their areas of responsibility

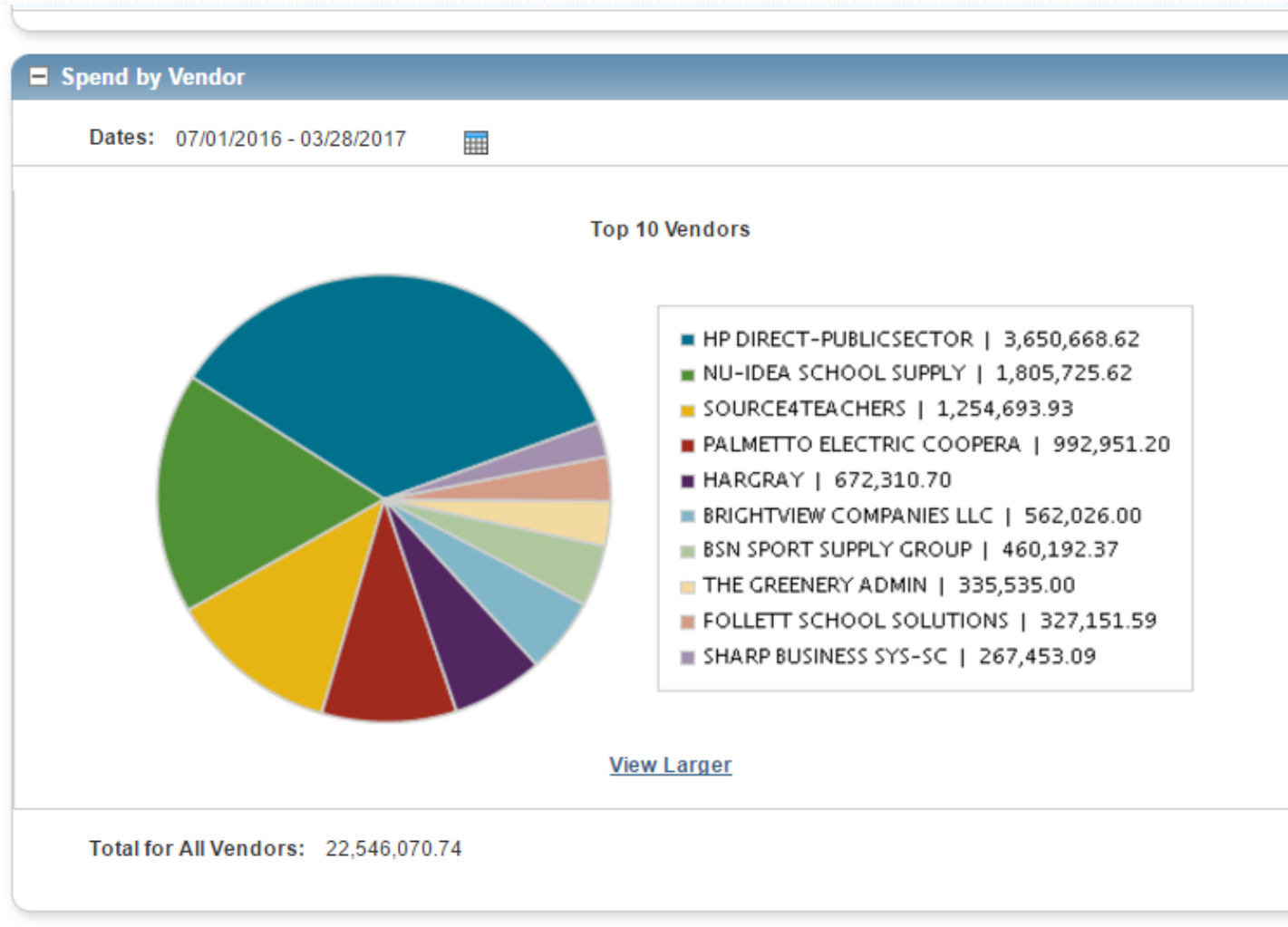
Evolution of the P-Card

- Many vendors no longer accept Purchase Orders or checks
- Purchase Orders have now become an archaic method of doing business
- Society has evolved to an electronic era; credit cards have become a way of life
- Bank of America's P-Card program was selected as the state's preferred vendor

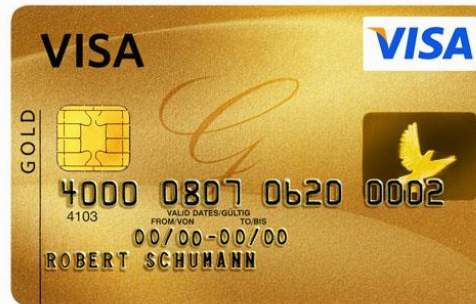
P-Card Spending



Top 10 Vendors

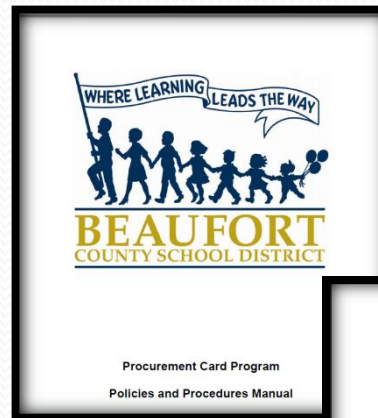


What controls do we have in place over the P-Card?



Controls over the P-Card

- Policy & Procedures
 - Spending limits
 - Restrictions
- Rules over issuance of the cards
 - BCSD has 47 P-Cards
- Segregation of Duties
- Physical controls over the cards
- Pre-authorization of purchases
- MCC Code Blocks

The image shows a "Credit Card / Purchase Order Approval Form". At the top is the Beaufort County School District logo. Below the logo, the title "Credit Card / Purchase Order Approval Form" is written. The form contains several sections: "Purchase Information" with a green header, "Vendor:", "Department/ Program:", "Purpose:", "Projected Dollar Amount: \$", and "Account / Number:". Below these is a "Signature" section with a green header. The text in the signature section reads: "I am aware that this form must be signed and approved of by my supervisor before the purchase card is released to me. I also understand that once in my possession that I will be the designated person responsible for the card. I must immediately return the purchase card after purchase and provide receipts of the merchandise to _____ (purchase cardholder).". At the bottom, there are two lines for signatures and dates: "Cardholder Signature" and "Supervisor Signature", each followed by a line for "Date".

Blocked or Prohibited Purchases

- Alcohol
- Entertainment
- Clothing
- Gambling
- Gift Cards
- Personal memberships
- Jewelry
- Donations
- Hazardous or radioactive materials
- Bars and clubs
- Telephone calls
- Weapons or ammunition
- Casinos
- Cash Withdrawals

A complete list is available in the Purchasing Card Policies and Procedures Manual.

Segregation of Duties

- The duties of making p-card purchases and reviewing/approving those purchases are segregated among the cardholder, cardholder designee and administrator
- All purchases require written approval prior to any purchase with the p-card and that documentation must be kept on file with final invoice to show accountability.



Physical Controls



- P-card information containing account numbers and expiration dates should be safeguarded as applicable records should be maintained in a locked area under custody of the cardholder, and cardholder designees only.



- P-cards no longer in use should be forwarded to Management for proper disposal.

Transaction Limits

- \$2,500 per transaction
or
- \$2,500 per vendor per day
- Limits may be lifted if proof of quotes, bids, or exemption exists.



Most Common Uses of the Card:

Computers and iPads
Furniture for new schools
Testing materials, books, workbooks,
Instructional supplies
Office Supplies
Computers
Utility bills



Flow of P-Card Transactions

Prior to Purchase

- BCSD Employee(s) request an item to be purchased
- BCSD Employee follows the rules of procurement and secures written pre-authorization from Principal/Department Head

Purchase

- Either the bookkeeper or employee will make the authorized purchase and provide a receipt to the bookkeeper after the purchase
- The purchase and its information is to be documented in a log kept by the bookkeeper for the tracking of goods and services

Reconciliation

- Bookkeeper reconciles all transactions in Works and sends a report signed by Principal/Department Head with all backup documentation to the DESC.
- The report is audited for errors and once completed, the information is imported into our financial reporting system and posted to school and departmental budgets.

Bank of America
Merrill Lynch



SC BEAUFORT COUNTY SCHOOLS

All																Clear Filters	Columns
Advanced Filter																	
Date - 04/28/2017 - 08/06/20...		Document	Account ID	Sign Off	Date Posted	Date Purchased	Primary Accountholder	Purchase Amount	Vendor	Comp Val Auth	Allocation	Amount Allocated	Uploaded Receipt				
+ Nelson, Lisa	<input type="checkbox"/>												All				
- Account - Nelson, Lisa	<input type="checkbox"/>	+ TXN00195318		AH (APR)	07/12/2017	07/11/2017		342.81	AmeriGas	✓ ✓ ✓	10025-10025454-547001	342.81	No				
Nelson, Lisa	<input type="checkbox"/>	+ TXN00195321		AH (APR)	07/12/2017	07/10/2017		1,003.65	BEAUFORT JASPER WATER	✓ ✓ ✓	10025-10025401-532100	1,003.65	No				
+ Amount Range - All	<input type="checkbox"/>	+ TXN00195328		AH (APR)	07/12/2017	07/10/2017		102.49	BEAUFORT JASPER WATER	✓ ✓ ✓	10025-10025438-532100	102.49	No				
+ Dispute Status - All	<input type="checkbox"/>	+ TXN00195333		AH (APR)	07/12/2017	07/11/2017		109.72	AmeriGas	✓ ✓ ✓	10025-10025470-547001	109.72	No				
+ Account Status - All	<input type="checkbox"/>	+ TXN00195345		AH (APR)	07/12/2017	07/10/2017		675.61	BEAUFORT JASPER WATER	✓ ✓ ✓	10025-10025434-532100	675.61	No				
+ AH Sign Off - Show All	<input type="checkbox"/>	+ TXN00195347		AH (APR)	07/12/2017	07/10/2017		1,116.07	BEAUFORT JASPER WATER	✓ ✓ ✓	10025-10025415-532100	1,116.07	No				
+ APR Sign Off - Show All	<input type="checkbox"/>	+ TXN00195369		AH (APR)	07/13/2017	07/12/2017		26.50	PBI LeasedEquipment	✓ ✓ ✓	10025-10023301-532500-50019	26.50	No				
	<input type="checkbox"/>	+ TXN00195385		AH (APR)	07/13/2017	07/12/2017		3.51	SCDOR DORWAY	✓ ✓ ✓	10025-60025663-567000	3.51	No				
	<input type="checkbox"/>	+ TXN00195412		AH (APR)	07/13/2017	07/12/2017		5,189.74	BEAUFORT JASPER WATER	✓ ✓ ✓	10025-10025481-532100	5,189.74	No				
	<input type="checkbox"/>	+ TXN00195449		AH (APR)	07/14/2017	07/13/2017		2,155.76	THE STATE NEWSPAPER	✓ ✓ ✓	multiple	2,155.76	No				
0 Selected 155 items																	
Show 10 per page																	
Page: 5 of 16																	

Monitoring

- P-Card Administrator reviews every transaction
 - Discrepancies are addressed with the cardholder
 - Violations of the P Card policy result in disciplinary action
- Review samples of transactions as a form of internal auditing
- On-site visits to inspect documentation
- External audits

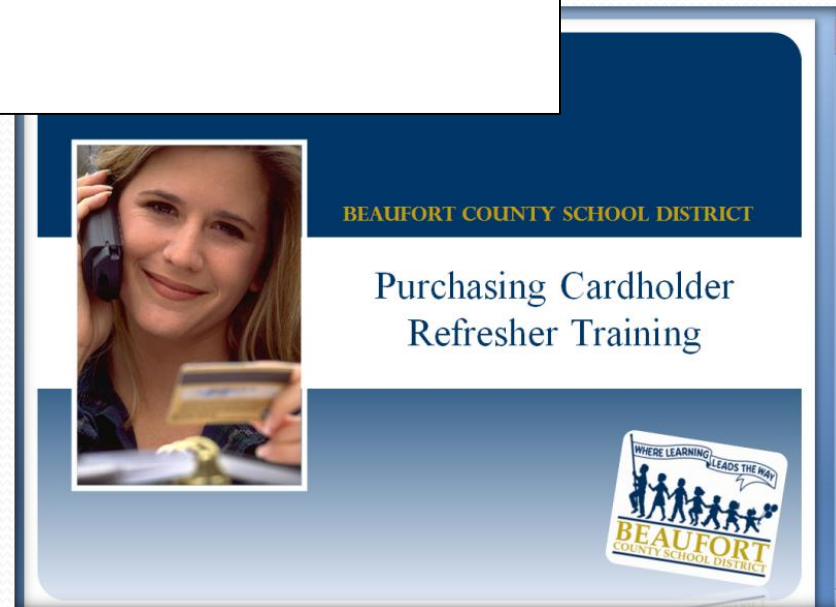
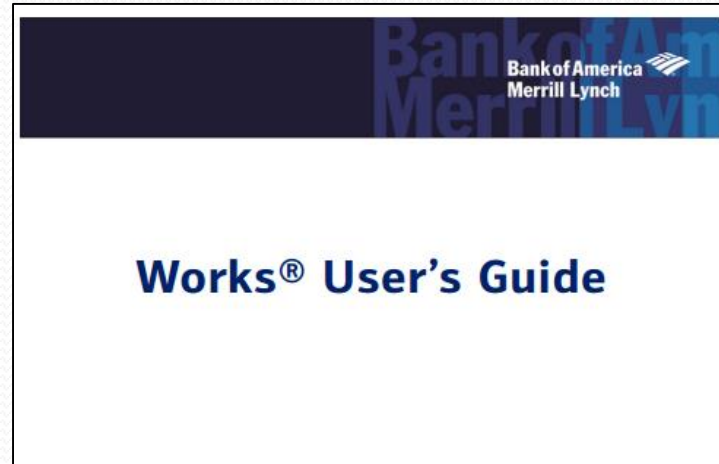
P Card Auditing

What we look for when auditing a monthly P Card report

- There is a receipt for every transaction.
- The amount on the receipt is the amount that posted in Works.
- Sales Tax is included or comment added.
- Account # is accurate.
- For registrations, airlines, or lodging, an approved travel request and an agenda must be attached.
- Out of state travel is approved by a Chief Officer.
- Principals' travel approved by the Chief Instructional Officer.
- Purchases for \$2,500 or more require 3 quotes attached if not on contract or exempt from Procurement.
- Approved hardware/software forms are attached for technology purchases, unless on the standard list.
- Food purchases should be for professional development or Title One parenting. Agenda and sign in sheet included.
- Summary page of P-Card document should be signed by the principal or department head.


Training

- Initial training for principals and bookkeepers
- Bookkeepers are given a P Card Manual during initial training
- Training for any new implemented practices
- Refresher training



P Card Violations

- In the event of a P Card Violation a letter is sent to the Principal as notification of the violation.
- Repeated violations, dependent upon the severity of the violations, may result in suspension or revocation of card privileges for the department/school.



TO: (Principal's Name)
Principal, (School/Department)

FROM: Reggie Murphy
Director of Internal Controls

Date: Month, Day, Year

SUBJECT: Procurement Card Violation

This letter is sent in regard to a violation made by (School), related to procurement card policies and procedures. We are required as part of our procurement audit to identify any violations of our procurement card policies and procedures. (Description of Violation) are prohibited, and can be found on page X of the BCSD purchasing Card Policies and Procedures, under the "Prohibited Uses of the P-Card".

You were found in violation of these policies for the following reasons:
(Description of Violation in detail. If Applicable Transaction number, vendor, date, and purchase amount).

All procurement card statements and receipts are audited to ensure that purchases are in compliance with District Procedures and Policies. Failure to follow the proper procedures could result in revocation of the procurement card or other appropriate disciplinary actions

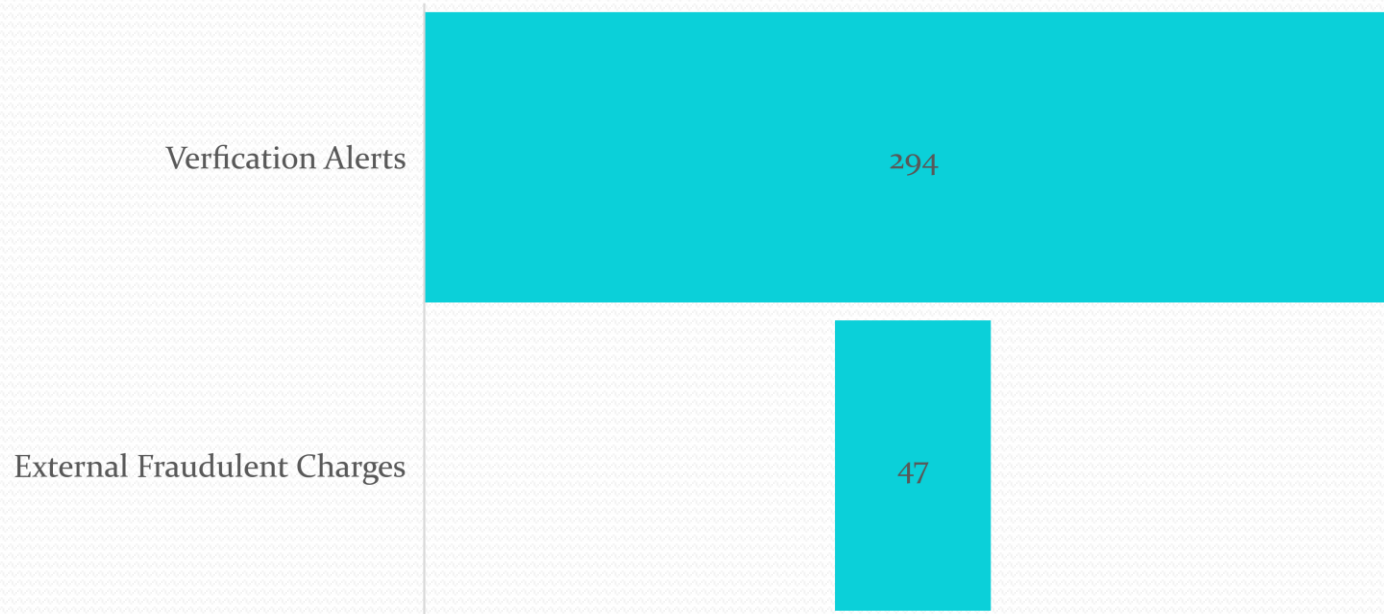
I will be happy to discuss this issue with you in order to assist in preventing any future occurrences.

Post Office Drawer 309
Beaufort, South Carolina 29901-0309

Fraud Prevention

- Bank of America
 - Account activity alerts to email and phone
 - Monitoring of account activity
 - Chip and PIN
 - Block and reissue
- BCSD Staff
 - Internal controls
 - Auditing every transaction
 - Training

Fiscal Year 2017



Advantages of P-Card Use

- Secures our bank account information
 - Checks and wires
- Less expensive and more timely method of doing business
- Provides a software system
 - Allocate general ledger accounts
 - Provides reporting options and data analysis
- Provides a revenue-sharing plan (rebates)
- Zero liability for external compromises

Benefits of the P-Card

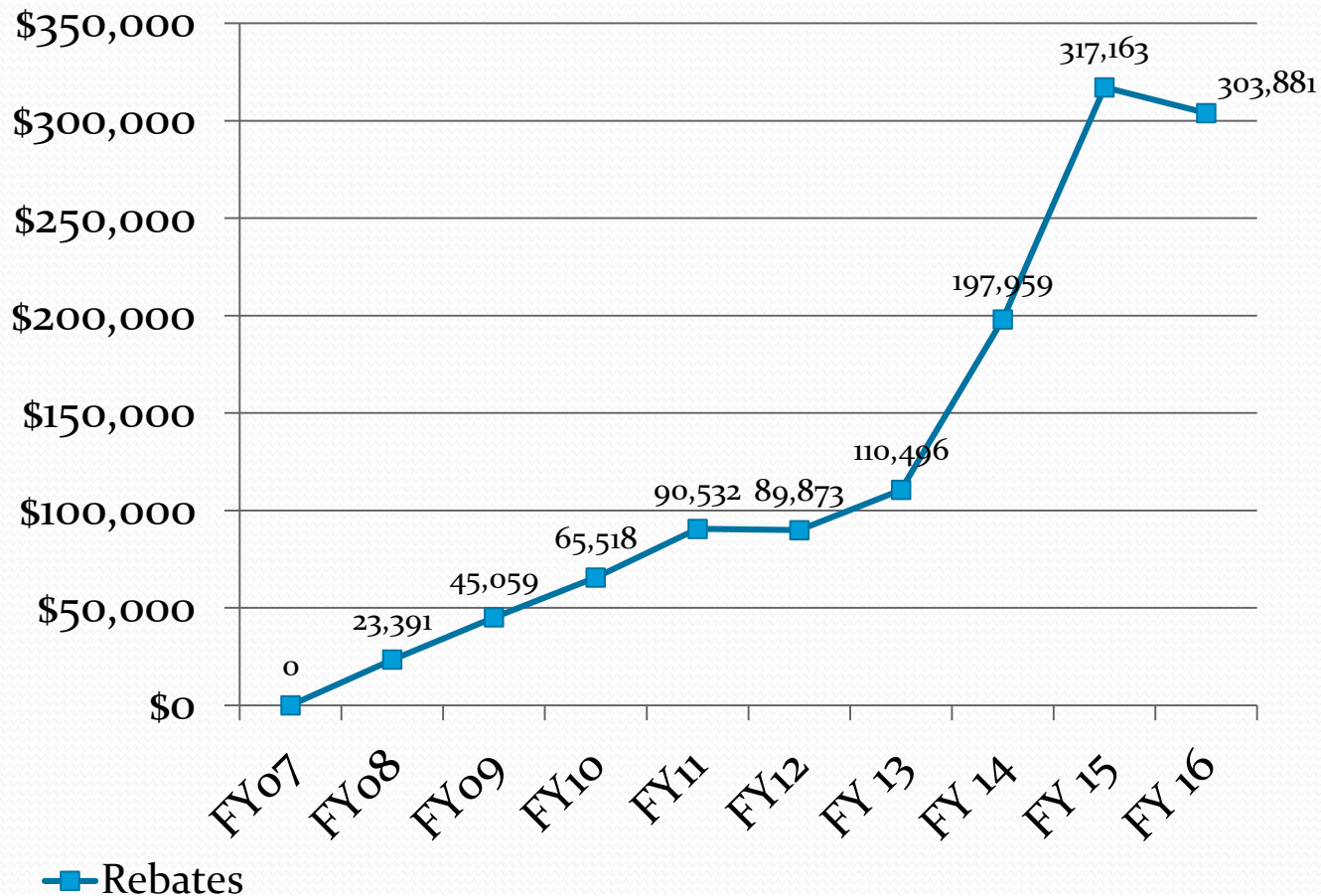
South Carolina PCard/ePayables Rebate:

Rebate period runs August 1st through July 31st

Less than \$1MM	Do Not Qualify	Rebate Minimum
\$1MM- \$2.9MM	70 bps	\$7,000
\$3MM- \$4.9MM	90 bps	\$27,000
\$5MM-\$9.9MM	130 bps	\$65,000
\$10MM- \$14.9MM	139 bps	\$139,000
\$15MM-\$19.9MM	144 bps	\$216,000
\$20MM - \$24.9MM	149 bps	\$298,000
\$25MM - \$29.9MM	154 bps	\$385,000
\$30MM+	159 bps	\$477,000
All large ticket volume	50 bps	

Bank of America
Merrill Lynch

P Card Rebates



The Path Forward

P-Card Program

- Eliminate underutilized cards
- Reduce monthly limits where possible
- Continue to provide ongoing training
- Copy written violations to the Superintendent and the personnel file

Transparency Reports

- Include all transactions
- Identify fraudulent transactions and refunds
- Add narrative description of funding sources
- Add location description when possible
- Add detailed description for P-Card transactions
- Continue to improve descriptions

Questions ???????

BCSD General Ledger Account Structure

The general ledger account structure for the Beaufort County School District was developed within the guidelines of the SC Department of Education and the Munis accounting software system. The following account structure was developed in an attempt to meet the needs of the largest number of stakeholders:



Org

Generally, the org is made up of 3 segments (exception is Student Activities, fund 700s)

Segment 1= Fund 3 digits

Segment 2= Program 3 digits

Segment 3 = Location 2 digits

Example:

Fund: 100-General Fund -from local property taxes
200s-Special Revenue-funding from SDE, grants, Federal gov't
300s-EIA-Education Improvement Act-State \$- from sales tax revenue
400-Debt Service bond payments
500s-Capital Projects Fund- bond referendum, 8% bonds, TAN, BAN
600-Food Service

800s & 900s-Special Revenue overflow

Programs: 100s-Instructional Programs
111-Kindergarten
112-Primary/Elementary
113-Middle
114-High School
115-Vocational
120s-Special Education
200s-Support Programs
211-Attendance & Social Work
213-Nurses-Health Services
252-Finance
232-Superintendent
233-School Administration
300s-Community Services

Locations: 01-District Office
09-Right Choices/Islands Academy
10-19-Early Childhood Centers
30s, 40s, 50s, 60s, 70s-Elementary
80s-Middle Schools
90s-High Schools

Object

First digit identifies the general ledger acct # as type of account

1- Asset
2- Liability
3- Fund Balance
4- Revenue
5- Expenditure (most commonly used)

Next 3 digits are the true “object code” per SDE Accounting Handbook.
See list of object codes.

Last 2 digits are the sub-object. Usually is 00.
Used in construction projects and for travel.

Most commonly used account #s are expenditures

Example:	541000	410 is supplies
	533201	local travel
	533202	in state travel
	533203	out of state travel
	511000	110 is teacher salaries

100 objects are salaries
200s are benefits
300s are purchased services
400s are supplies
500s are capital expenditures > \$5,000
600 are other objects (dues, fees, etc.)

Project Code

This is an optional field and is designed to capture data on certain programs (ESOL is 11000, IB is 13000, Literacy is 14500, Summer School 19275, Summer Reading Camp 19250, etc.)
Also used to categorize construction projects
Not governed by the SDE Accounting Handbook.
An internal tool to categorize expenditures.

Student Activities Account Codes

700s-Student Activities-club money, school pictures, vending, athletic gate fees, fundraisers, building rentals, etc

Expenditures Accounts:

0 -566000

0 is a placeholder, identifying the account as an expenditure.

First 4 digits identifies the fund.

70__, with the last 2 digits being the location code

Example: 7089= Bluffton Middle School Student Activities Fund

List of location codes is provided in these materials.

Modifier Code:

____ is the 4-digit modifier code, identifying the club or activity.

Example:

1160	Drama Club
1605	Science Olympiad
2100	Band
2300	Field Trips
2725	Prom
2800	School Store
3660	National Honor Society
4050	Athletic Director

Please see complete list in the attachments.

Example of the full account code: 70894050-566000

This is the Bluffton Middle School Student Activity Athletics account.

BEAUFORT COUNTY SCHOOL DISTRICT
FUND NUMBERS AS DEFINED BY THE SC DEPARTMENT OF EDUCATION

Fund	Description		
100	GENERAL FUND		
115	MEDICAID MATCH REIMB-STIMUL		
200	SPECIAL REVENUE - MUNIS CONVER		
201	TITLE 1 CURRENT YEAR		
202	TITLE 1 CURRENT YEAR	100s	GENERAL FUND
203	IDEA	200s, 800s, 900s	SPECIAL REVENUE FUNDS
205	IDEA PRESCHOOL	300s	EIA FUNDS
207	FEDERAL PERKINS FUND	400s	DEBT SERVICES FUNDS
208	OCCUPATIONAL EDUCATION	500s	CAPITAL PROJECTS FUNDS
209	DRUG & VIOLENCE PREVENTION	600	FOOD SERVICE FUND
210	SPEC. EDUC. CAPACITY BLDG.	650	INTERNAL SERVICE FUND
211	IDEA CAPACITY	700s	STUDENT ACTIVITIES FUNDS
213	MODEL DEMONSTRATION/OEC COMP		
214	IDEA GROUP HOME		
215	ARRA 611 IDEA STIMULUS		
216	ARRA 619 IDEA PRESCH STIMULUS		
217	PRESCHOOL PROG FOR CHILD		
218	SC READING FIRST		
219	EDUCATION LICENSE PLATES		
220	BEFORE/AFTER SCHOOL		
221	AFTER SCHOOL PROGRAM		
222	TITLE 1 STIMULUS		
223	T1 SCHOOL IMPROVEMENT ARRA		
224	21ST CCLC COMMUNITIES IN SCHOO		
225	MATH & SCIENCE PARTNERSHIP PRO		
226	EAA PRINCIPAL/TEACHER SPEC		
227	MCKINNEY-VENTO HOMELESS		
229	REDUCE CLASS SIZE GRADES 1-3		
230	WORKFORCE INVESTMT ACT SUMMER		
231	EAA SUMMER SCHOOL		
232	EAA COMPREHENSIVE REMEDIATION		
233	SCHOOL SAFETY OFFICERS		
234	EXCELLENCE IN MIDDLE SCHOOLS		
235	TITLE 1 MIGRANT EDUCATION		
237	TITLE I SCHOOL IMPROVEMENT		
238	TITLE I SUPPORT		
241	PROMOTING INFORMED PARENTAL		
242	EVEN START		
243	ADULT EDUCATION		
244	HURRICANE RELIEF		
245	EISENHOWER-TITLE IV		
248	CDC STATE & LOCAL SCH HEALTH		
250	STATE FISCAL STABILIZATION FUN		
251	RURAL LOW INCOME - TITLE VI		
253	ENHANCING EDUC THROUGH TECH		
254	E2T2 STIMULUS		
262	CLASS SIZE REDUCTION PROGRAM		
263	COMP SCHOOL REFORM		
264	ENGLISH LANGUAGE ACQ TITLE III		
265	TITLE 1 ACCOUNTABILITY GRANTS		
266	TITLE I MIGRANT		
267	IMPROVING TEACHER QUALITY		
268	SC TEACHER INCENTIVE FUND		
269	EAST COAST MIGRANT		
270	AP ONLINE GRANT		
272	TEACHER INCENTIVE FUND		
274	PIRC		
278	NATIONAL ENDOWMENT FOR HUMAN		
280	100 SCHOOLBOOK CHALLENGE		
281	PALMETTO PRIDE		

285	TEEN COMPANION
286	MEDICAID
287	MEDICAID/HEALTH SERVICES
289	EMERGENCY IMMIGRATION EDUCATIO
290	ADULT EDUCATION LOCAL
291	PAYROLL ERROR
293	CRITICAL LANGUAGE INITIATIVE
294	ARTS INTEGRATION PROJECT
295	ROTC
296	JOINT STRIKE
297	AVID
298	SC GEAR UP
299	HEAP PROGRAM
300	EIA - MUNIS CONVERSION
301	INCREASE HIGH SCHOOL DIPLOMA
302	ADEPT
304	LEVEL DATA REIMBURSE
305	SCHOOL TECHNOLOGY INITIATIVE
307	SCHOOL INNOVATION FUNDS
309	ARTS IN EDUCATION
311	PROFESSIONAL DEVELOPMENT
312	TECHNOLOGY PROF DEV
313	PARENTING/FAMILY LITERACY
315	ADVANCED PLACEMENT COURSES
317	IB EXAMS
318	FORMATIVE ASSESSMENT
319	GRADE 10 ASSESSMENTS
320	GIFTED AND TALENTED ACADEMIC
321	GIFTED AND TALENTED GRADE TWO
322	GIFTED AND TALENTED ARTISTIC
323	JUNIOR SCHOLARS
324	NETWORKING PROGRAM
325	CAREER AND TECHNOLOGY EDU EQUI
326	SCIENCE KIT REFURBISHMENT
327	CRITICAL TEACHING NEEDS
328	INDUSTRY CERTIFICATES
329	EAA RETRAINING GRANT
330	TRAINABLE & PROFOUND MENT DISA
332	NATIONAL BOARD CERTIFICATION
333	TEACHER OF THE YEAR
334	PROFESS DEVELOP ON STANDARDS
335	READING COACH PD
336	CURRICULUM SPECIALIST/DIF
338	AT RISK FUNDING
340	FOUR YEAR OLD EARLY CHILDHOOD
342	PRESCHOOL CHILDREN W/DISABILIT
344	GIFTED STUDENT FUNDING
346	ACADEMIC ASSISTANCE K-3
348	ACADEMIC ASSISTANCE 4-12
349	ACADEMIC ASST READING RECOVERY
350	TEACHER SALARY INCREASE
351	TEACHER SALARY SUPPORT STATE
353	ADULT EDUCATION REMEDIAL
355	SCHOOL EMPLOYER CONTRIBUTION
356	ADULT ED-STATE
358	READING
362	ADULT EDUCATION BASIC
363	ADULT EDUCATION WORKFORCE INIA
364	YOUNG ADULT EDUCATION
365	ADULT EDUCATION LITERACY
368	EAA INTERVENTION & ASSISTANCE
369	TECH ASSISTANCE FUNDING-TAP
370	TECHNOLOGY STAFF DEVELOPMENT
371	PALMETTO PRIORITY

373	SCHOOL TECHNOLOGY
375	COMPETITIVE TEACHER GRANTS
377	TEACHER SUPPLIES
378	HIGH SCHOOLS THAT WORK
382	PRINCIPAL SALARY/FRINGE INCR
383	SUMMER SCHOOL/COMPREHENSIVE RE
384	SUMMER SCHOOL/COMPREHENSIVE RE
385	SPECIAL ED - MOE
387	IDEA MOE TIER 1
388	PALMETTO GOLD AND SILVER
390	REALLOC OF EIA FUNDS
391	EXCELLENCE IN MIDDLE SCHOOLS
392	SCHOOL-TO-WORK TRANSITION
393	REDUCE CLASS SIZE
394	AT RISK INNOVATIVE GRANT
395	EEDA - SUPPLIES AND MATERIALS
396	ALTERNATIVE SCHOOLS
397	AID TO DISTRICTS
398	BUS DRIVER SALARY SUPPLEMENT
399	MILKEN FOUNDATION TEACHER ADV
400	DEBT SERVICE FUND
401	DEBT-IMPACT FEE REVENUE
405	EFC-DEBT SERVICE FUND
500	CAPITAL PROJECTS - MUNIS CONVE
501	FACILITIES 2000
502	CHARTER/DISC FACILITIES FUND
503	ACE RENOVATIONS
504	RIVERVIEW CAPITAL IMPROVEMENTS
505	EFC-CAPITAL PROJECTS FUND
506	2006 BOND REFERENDUM
507	TRANSPORTATION EQUIP LEASE PUR
508	2008 BOND REFERENDUM
515	2015 8% PROJECTS
516	2006 8% EXPANSION PROJECTS
520	8% DISTRICT ACCOUNT
521	8% FY 01
522	8% FY 02
523	8% FY 03
524	8% CAPITAL FY 2004
525	8% CAPITAL FY 2005
526	2006 8% PROJECTS
527	2007-8% PROJECTS
528	2008 8% PROJECTS
529	2009 8% PROJECTS
530	2010 8% PROJECTS
531	2011 8% PROJECTS
532	2012 8% PROJECTS
533	2013 8% PROJECTS
534	2014 8% PROJECTS
535	STATE FACILITIES BOND
536	2016 8% PROJECTS
537	2017 8% PROJECTS
538	2018 8% FUNDS
539	FY2019 8% PROJECTS
545	8% TECHNOLOGY
550	8% TECHNOLOGY/E-RATE
570	FACILITIES 2005
590	8% REFERENDUM SUPPLEMENTAL
591	REGULAR CAPITAL FY 01
592	8% QZAB 2015
599	REGULAR CAPITAL FY 99
600	FOOD SERVICE
650	INSURANCE RESERVE FUND
709	ISLANDS ACADEMY

710	ACADEMY FOR CAREER EXCELLENCE
715	ST. HELENA ELEM EARLY CHLDHOOD
717	HILTON HEAD ELEM EARLY CHLDHD
719	BLUFFTON EARLY CHILDHOOD
731	NEW LADY'S ISLAND ELEM
733	BEAUFORT ELEMENTARY
734	COOSA ELEMENTARY
735	LADY'S ISLAND ELEMENTARY
737	MOSSY OAKS ELEMENTARY
738	PORT ROYAL ELEMENTARY
739	ST HELENA ELEMENTARY
740	BROAD RIVER ELEMENTARY
742	SHELL POINT ELEMENTARY
744	SHANKLIN ELEMENTARY
752	DAVIS ELEMENTARY
754	WHALE BRANCH ELEMENTARY
760	DAUFUSKIE ELEMENTARY
762	HILTON HEAD ISLAND ELEMENTARY
763	HH SCHOOL FOR CREATIVE ARTS
770	BLUFFTON ELEMENTARY
772	OKATIE ELEMENTARY
774	M.C. RILEY ELEMENTARY
776	RED CEDAR ELEMENTARY
778	PRITCHARDVILLE ELEMENTARY
779	RIVER RIDGE ACADEMY
780	BEAUFORT MIDDLE
781	LADY'S ISLAND MIDDLE
783	ROBERT SMALLS INTERNATIONAL AC
785	WHALE BRANCH MIDDLE
787	HILTON HEAD MIDDLE
788	MCCRACKEN MIDDLE
789	BLUFFTON MIDDLE SCHOOL
790	BEAUFORT HIGH
792	BATTERY CREEK HIGH
794	WHALE BRANCH EARLY COLL HIGH
796	HILTON HEAD HIGH
797	MAY RIVER HIGH SCHOOL
798	BLUFFTON HIGH
800	MUNIS CONVERSION
801	MISCELLANEOUS STATE REVENUE
802	PROJECT STAR
803	SOLON ANDREAS FOUNDATION
804	LOWES CHARITABLE ED FOUND-HHIE
805	DOLLAR GENERAL LITERACY - CES
806	AMERICAN ACAD OF DERMATOLOGY
807	GATEWAY STEM
808	HOSA - BHS
809	BACK TO SCHOOL EXPO
810	DRIVING YOUNG AMERICA
811	CULINARY SCHOLARSHIPS
812	PEGGY MAY MEMORIAL FOUNDATION
813	HHH ROBOTICS
814	EAT SMART MOVE MORE LOWCOUNTRY
815	CHILD FIND EXPANSION GRANT
816	SREB GRANT
817	BHS ENGINEERING & ROBOTICS
818	ADULT EDUCATION-LOCAL PROGRAM
819	PARTNERSHIP FOR ADULT ED LIT
820	HHH ROBOTICS
821	PUBLIC CONSULTING GROUP ALLOC
822	CINDERELLA FELLA BALL
823	JV TENNIS COACH STIPEND
824	CERRA
825	DOLLAR GENERAL LITERACY FOUND

826	LEARNING GARDENS GRANT
827	TEACHER MINI GRANTS
828	TEACHER OF THE YEAR - WBMS
829	TEACHER OF THE YEAR - BES
830	SUMMER YOUTH LEADERSHIP SUMMIT
831	FARM TO SCHOOL LIES
832	TPAC DONATION
833	TEACHER OF THE YEAR - HHH
834	RECYCLING GRANT - RCES
835	MIGRANT CONSORTIUM GRANT
836	SCHOOL HEALTH INDEX
837	TANGER KIDS GRANT HHH
838	TANGER KIDS GRANT - CES
839	FUEL UP TO PLAY 60 GRANT
840	SHARE OUR STRENGTH INNOVATION
841	EXTENDED SCHOOL YEAR (IDEA)
842	ACTION FOR HEALTH KIDS GRANT
843	LEVEL DATA REIMBURSEMENT
844	PARKER GRANT
845	MUSIC PILOT - QUAVER
848	AIE/ABC LIMS
849	AIE/ABC BMS
850	ABC/TSI
851	AIE/RES
852	AIE/ABC LIE
853	PROJECT PRODUCE
855	FIRST STEPS
856	FST STEPS 4K EXPANSION
857	BCHS TAP AWARD
858	WBMS TAP AWARD
860	BES TAP AWARD
861	DOLLAR GENERAL LITERACY - BES
865	MISCELLANEOUS ARTS
866	COASTAL DISCOVERIES CAMP
867	AIE/ABC HILTON HEAD ELEMENTARY
868	SAFER CHOICES
869	ITS YOUR GAME HEALTH EDUC
870	EDUCATIONAL FOUND FUNDRAISERS
871	SUMMER CAMPS
872	DOLLAR GENERAL LITERACY - BLES
873	PARENTING/FAMILY LIT-LOCAL
874	JR. JAZZ FOUNDATION GRANT
875	TRAVELING PRESCHOOL BUS
876	DOLLAR GENERAL LITERACY - BLES
880	100 VOICES 2016
881	MILITARY CHILD EDUC COALITION
885	SCCC HOMEWORK CENTER-WBES
886	SPECIAL NEEDS TRANSPORTATION
890	COMMUNITY BLOCK GRANT
893	CLIMB SUPPLEMENT
898	GEN FIXED ASSET ACCOUNT GROUP
899	GEN LONG TERM DEBT ACCT GROUP
900	SPECIAL REVENUE-MUNIS CONVERSI
901	INCREASE HIGH SCHOOL DIPLOMA
904	SCHOOL-TO-WORK TRANSITION
905	CAREER AND TECHNOLOGY EDUCATIO
908	REFURBISHMENT OF K-8 SCI KITS
909	SCHOOL TECHNOLOGY INITIATIVE
910	TECHNOLOGY PROFESSIONAL DEVEL
911	SCHOOL TECHNOLOGY INITIATIVE
914	ADULT EDUCATION LITERACY
916	ADEPT
917	PRESCHL PROG FOR CHLD W/ DISAB
918	TECH PROFESSIONAL DEV

919	EDUCATION LICENSE PLATES
920	YOUNG ADULT INITIATIVE
921	GOVERNOR'S WORKFORCE INITIATV
922	VEHICLE TITLE TRANSFER FEE
923	ALTERNATIVE SCHOOLS PROGRAM
924	CHILD DEVELOPMENT ED PILOT
926	EEDA-MISCELLANEOUS
927	EEDA 8TH GRADE AWARENESS
928	EEDA CAREER SPECIALISTS
929	EAA REDUCE CLASS SIZE GR 1-3
930	IDEA CONTINGENCY RESERVE
931	EAA SUMMER SCHOOL
932	EAA COMPREHENSIVE REMEDIATION
933	FORMATIVE ASSESSMENTS
934	EXCELLENCE IN MIDDLE SCHOOLS
935	READING COACHES
936	STUDENT HEALTH & FITNESS
937	STUDENT HEALTH & FITNESS
938	HSTW/MMGW/CTCTW
939	LIBRARY MEDIA CENTERS
943	CHILD DEVELOPMENT PROG TRANSP
945	HIGH SCHOOL READING INITIATIVE
955	ADULT ED SNAP ALLOCATION
960	K-5 COMPETITIVE GRANTS
961	EAA TEACHER SPECIALIST
962	PRINCIPAL SPECIALIST
963	TECHNOLOGY INITIATIVE
964	EAA RETRAINING GRANT
965	DIGITAL INSTR MATERIALS
967	6-8 ENHANCEMENT
969	OTHER STATE LOTTERY PROGRAMS
A10	ACE-GENERAL FUND
A20	ACE-SPECIAL REVENUE
A30	ACE-EIA FUND
A50	ACE-SCHOOL BUILDING FUND
A70	ACE-STUDENT ACTIVITIES
A80	ACE-SPECIAL REVENUE (GRANTS)
GFA	GENERAL FIXED ASSET

**FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS**

C. FUNCTION

100	INSTRUCTION
110	General Instruction:
111	Kindergarten Programs
112	Primary Programs
113	Elementary Programs
114	High School Programs
115	Career and Technology Education (Vocational) Programs
116	Career and Technology Education (Vocational) Programs - Middle School
117	Driver Education Program (Optional)
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 (CEIS)
130	Preschool Programs:
131	Preschool Handicapped Speech (5-yr.-Olds)
132	Preschool Handicapped Itinerant (5-yr.-Olds)
133	Preschool Handicapped Self-Contained (5-yr.-Olds)
134	Preschool Handicapped Homebased (5-yr.-Olds)
135	Preschool Handicapped Speech (3- and 4-yr.-Olds)
136	Preschool Handicapped Itinerant (3- and 4-yr.-Olds)
137	Preschool Handicapped Self-Contained (3- and 4-yr.-Olds)
138	Preschool Handicapped Homebased (3- and 4-yr.-Olds)
139	Early Childhood Programs
140	Special Programs:
141	Gifted and Talented Academic
142	Disadvantaged
143	Advanced Placement
144	International Baccalaureate
145	Homebound
147	Full Day 4K
148	Gifted and Talented Artistic
149	Other Special Programs
150	Districtwide General/Exceptional Salary Increase (Nominal Account—Should have a zero balance at year end)
151	Districtwide General/Exceptional (Nominal Account—Should have a zero balance at year end)
160	Other Exceptional Programs
161	Autism
162	Limited English Proficiency

TABLE 3
FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS

170	Summer School Programs:
171	Primary Summer School
172	Elementary Summer School
173	High School Summer School
174	Gifted and Talented Summer School
175	Instructional Programs Beyond Regular School Day
180	Adult/Continuing Education Programs:
181	Adult Basic Education Programs
182	Adult Secondary Education Programs
183	Adult English Literacy (ESL)
184	Post Secondary Education Programs
185	Vocational Adult Education Programs
186	Integrated Education and Training
187	Adult Education Remedial
188	Parenting/Family Literacy
189	Early Childhood Parenting Program
190	Instructional Pupil Activity
200	SUPPORT SERVICES
210	Pupil Services:
211	Attendance and Social Work Services
212	Guidance Services
213	Health Services
214	Psychological Services
215	Exceptional Program Services
216	Career and Technical Education Placement Services
217	Career Specialist Services
220	Instructional Staff Services:
221	Improvement of Instruction Curriculum Development
222	Library and Media Services
223	Supervision of Special Programs
224	Improvement of Instruction Inservice and Staff Training
230	General Administration Services:
231	Board of Education
232	Office of Superintendent
233	School Administration

TABLE 3
FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS

250	Finance and Operations Services:
251	Student Transportation (Federal/District Mandated)
252	Fiscal Services
253	Facilities Acquisition and Construction
254	Operation and Maintenance of Plant
255	Student Transportation (State Mandated)
256	Food Services
257	Internal Services
258	Security
259	Internal Auditing Services
260	Central Support Services:
261	Head of Component Unit
262	Planning
263	Information Services
264	Staff Services
265	Subawards in Excess of \$25,000
266	Technology and Data Processing Services
270	Support Services—Pupil Activity:
271	Pupil Service Activities
272	Enterprise Activities
273	Trust & 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
410	Intergovernmental Expenditures:
411	Payments to State Department of Education
412	Payments to Other Governmental 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 for First Steps)

TABLE 3
FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS

420	Transfer of Funds:
420	Transfer to General Fund (EXCLUDE Indirect Cost)
421	Transfer to Special Revenue Fund
422	Transfer to Special Revenue EIA Fund
423	Transfer to Debt Service Fund
424	Transfer to Capital Projects Fund
425	Transfer to Food Service Fund
426	Transfer to Pupil Activity Fund
430	Indirect Cost Transfers:
431	Transfer—Special Revenue Fund Indirect Cost
432	Transfer—Food Service Fund Indirect Cost
440	Other Financing Sources/Uses:
441	Payment to Refunded Debt Escrow Agent
500	DEBT SERVICE

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
4	LOCATION	00	NONLOCATION	
4	LOCATION	01	DISTRICT OFFICE	
4	LOCATION	02	DISC-MAINTENANCE	
4	LOCATION	03	BURROUGHS AVENUE	
4	LOCATION	04	MAINTENANCE ANNEX-BURNT CH RD	
4	LOCATION	05	KING STREET	
4	LOCATION	06	PHOENIX ACADEMY	
4	LOCATION	07	HILTON HEAD CAMPUS AUDITORIUM	
4	LOCATION	08	HH CAMPUS INFRASTRUCTURE	
4	LOCATION	09	ISLANDS ACADEMY	
4	LOCATION	10	ACADEMY FOR CAREER EXCELLENCE	
4	LOCATION	15	ST HELENA EARLY CHILDHOOD	
4	LOCATION	17	HILTON HEAD EARLY CHILDHOOD	
4	LOCATION	19	BLUFFTON EARLY CHILDHOOD	
4	LOCATION	20	RIVERVIEW CHARTER SCHOOL	
4	LOCATION	32	NEW LADY'S ELEMENTARY II	
4	LOCATION	33	BEAUFORT ELEMENTARY	
4	LOCATION	34	COOSA ELEMENTARY	
4	LOCATION	35	LADY'S ISLAND ELEMENTARY	
4	LOCATION	37	MOSSY OAKS ELEMENTARY	
4	LOCATION	38	PORT ROYAL ELEMENTARY	
4	LOCATION	39	ST HELENA ELEMENTARY	
4	LOCATION	40	BROAD RIVER ELEMENTARY	
4	LOCATION	42	SHELL POINT ELEMENTARY	
4	LOCATION	44	SHANKLIN ELEMENTARY	
4	LOCATION	52	DAVIS ELEMENTARY	
4	LOCATION	54	WHALE BRANCH ELEMENTARY	
4	LOCATION	60	DAUFUSKIE ELEMENTARY	
4	LOCATION	62	HHI ELEMENTARY	
4	LOCATION	63	HH SCHOOL FOR CREATIVE ARTS	
4	LOCATION	70	BLUFFTON ELEMENTARY	
4	LOCATION	72	OKATIE ELEMENTARY	
4	LOCATION	74	MC RILEY ELEMENTARY	
4	LOCATION	76	RED CEDAR ELEMENTARY	
4	LOCATION	78	PRITCHARDVILLE ELEMENTARY	
4	LOCATION	79	RIVER RIDGE ACADEMY	
4	LOCATION	80	BEAUFORT MIDDLE	
4	LOCATION	81	LADY'S ISLAND MIDDLE	
4	LOCATION	83	ROBERT SMALLS INTL ACADEMY	
4	LOCATION	85	WHALE BRANCH MIDDLE	
4	LOCATION	86	BLUFFTON MIDDLE II	
4	LOCATION	87	HILTON HEAD ISLAND MIDDLE	
4	LOCATION	88	HE MCCracken MIDDLE	
4	LOCATION	89	BLUFFTON MIDDLE SCHOOL	
4	LOCATION	90	BEAUFORT HIGH	
4	LOCATION	92	BATTERY CREEK HIGH	
4	LOCATION	94	WHALE BRANCH EC HIGH SCHOOL	
4	LOCATION	96	HILTON HEAD ISLAND HIGH	
4	LOCATION	97	MAY RIVER HIGH SCHOOL	
4	LOCATION	98	BLUFFTON HIGH	
4	LOCATION	99	ACADEMY FOR CAREER EXCELLENCE	

** END OF REPORT - Generated by TONYA CROSBY **

TABLE 3

**FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS**

D. OBJECTS OF EXPENDITURES

100	Salaries:
110	Regular Salaries
111	Principal/Assistant Principal Salaries
115	Paraprofessional/Teacher Assistant/Clerical Salaries
120	Substitute/Temporary Salaries
130	Overtime Salaries
140	Terminal Leave
180	Head of Organizational Unit Salaries
200	Employee Benefits:
210	Group Health and Life Insurance
220	Employee Retirement
221	Pension Expense
230	Social Security
240	Tuition Reimbursement
250	Deferred Compensation
260	Unemployment Compensation Tax
270	Worker's Compensation Tax
280	Head of Organizational Unit Employee Benefits:
281	Group Health and Life Insurance
282	Employee Retirement
283	Social Security
284	Tuition Reimbursement
285	Deferred Compensation
286	Unemployment Compensation Tax
287	Worker's Compensation Tax
289	Other Employee Benefits
290	Other Employee Benefits
300	Purchased Services:
310	Professional and Technical Services:
311	Instructional Services
312	Instructional Programs Improvement Services
313	Student Services
314	Staff Services
315	Management Services
316	Data Processing Services
317	Statistical Services
318	Audit Services
319	Legal Services
320	Property Services:
321	Public Utility Services (Excludes Energy—See 470)
322	Cleaning Services
323	Repairs and Maintenance Services
324	Property Insurance
325	Rentals
329	Other Property Services
330	Transportation Services:
331	Student Transportation
332	Travel
339	Other Transportation Services

TABLE 3
FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS

340	Communication
345	Technology
350	Advertising
360	Printing and Binding
370	Tuition:
371	Tuition to AVC/Technology Center
372	Tuition to LEA
373	Tuition to other Entity
380	Head of Organizational Unit Travel
390	Other Purchased Services:
391	Food Service Contracted Salaries
392	Food Service Contracted Fringe Benefits
393	Food Service Direct Purchase Services
395	Other Professional and Technical Services
399	Miscellaneous Purchased Services
400	Supplies and Materials:
410	Supplies
420	Textbooks
430	Library Books and Materials
440	Periodicals
445	Technology and Software Supplies
450	Warehouse Inventory Adjustment
460	Food
461	USDA Commodities
462	Commodity Distribution Charge
470	Energy (Electric, Gas, and Other Heating Fuels)
480	Head of Organizational Unit Supplies
490	Other Supplies and Materials
500	Capital Outlay:
510	Land
520	Construction Services (Exclude Costs for Acquiring Existing Buildings)
525	Buildings (Include Costs for Acquiring Existing Buildings)
530	Improvements Other Than Buildings
540	Equipment
545	Technology Equipment and Software
550	Vehicles
560	Library Books and Materials
570	Depreciation
580	Mobile Classrooms
590	Other Capital Outlay

TABLE 3
FISCAL YEAR 2016-17
SUMMARY OF EXPENDITURE ACCOUNTS

600	Other Objects:
610	Redemption of Principal
620	Interest
630	Discount on Bonds Sold
640	Organization Membership Dues and Fees (Professional)
650	Liability/Tort Insurance
651	Litigation and Settlements
660	Pupil Activity
670	Sales Tax on Adult Meals
680	Head of Organizational Unity Other Objects
690	Other Objects
700	Transfers:
710	Fund Modifications
720	Transits
791	Indirect Costs

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project	Project Title
00001	DISTRICT 1 REPRESENTATIVE
00002	DISTRICT 2 REPRESENTATIVE
00003	DISTRICT 3 REPRESENTATIVE
00004	DISTRICT 4 REPRESENTATIVE
00005	DISTRICT 5 REPRESENTATIVE
00006	DISTRICT 6 REPRESENTATIVE
00007	DISTRICT 7 REPRESENTATIVE
00008	DISTRICT 8 REPRESENTATIVE
00009	DISTRICT 9 REPRESENTATIVE
00010	DISTRICT 10 REPRESENTATIVE
00011	DISTRICT 11 REPRESENTATIVE
00012	BOE ADMINISTRATIVE ASST
00013	BOARD ASSISTANT
11000	ESOL
11100	SPECIAL ASSIGNMENT TEACHERS
12000	GATEWAY PROGRAM
12400	SOCIAL STUDIES INITIATIVES
12450	COLLEGE PENNANTS
12500	MATH INITIATIVES
12550	NUMERACY
12600	SCIENCE INITIATIVES
12700	ENGLISH/LANGUAGE ARTS INITIATIVES
12800	WORLD LANGUAGES
12900	CAREER AND TECHNOLOGY EDUCATION
13000	IB PROGRAM
13250	SPECIAL OLYMPICS
13500	DANCE
14000	READING RECOVERY
14100	ACT 135 READING RECOVERY
14500	LITERACY PROGRAMS
14501	K-2 LITERACY PLAN
14600	ALTERNATIVE PROGRAMS
15000	ACHIEVEMENT GAP - BLUFFTON
15100	ACHIEVEMENT GAP - BEAUFORT
15200	ACHIEVEMENT GAP - BATTERY CREEK
15300	ACHIEVEMENT GAP - HILTON HEAD
15400	ACHIEVEMENT GAP-DISTRICT
15500	TUTORING INITIATIVE
16000	SCHOOL-TO-WORK PROGRAM
17000	FINE ARTS
18000	ARTS PROGRAM
18300	CLIMB II
18500	TAP
19000	EARLY CHILDHOOD NEW PROGRAMS
19001	RESEARCH
19100	20 DAY EXTENDED LEARNING TIME (ELT)
19125	SWIMMING LESSONS
19150	FORMER TITLE 1 SCHOOLS
19200	CURRICULUM MAPPING
19250	EXTENDED SUMMER SCHOOL
19275	SUMMER READING CAMP
19300	MASTER COHORT AGREEMENTS
19350	LEADER IN ME
19400	TEACHER EXCELLENCE INCENTIVE PROGRA

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project	Project Title
19500	AVID-ACHIEVEMT VIA INDIVIDUAL DETER
19550	TECHNICAL ASSISTANCE CARRYOVER
19600	8TH GRADE REMDIATN/9TH GR TRANSITIO
19650	MONTESSORI
19675	HOMELESS-MCKINNEY VENTO
19700	SUMMER INSTITUTE
19725	HUSSC GRANT
19800	STEM INITIATIVES
19850	COMMUNITY BASED INSTRUCTION (CBI)
19900	AMES-MAGNET PROGRAM
19950	APEX
19960	VIRTUAL SUMMER SCHOOL
19975	COLLEGE & CAREER READINESS INITIATI
19976	COLLEGE & CAREER READINESS NOTEBOOK
19977	1:1
19999	LOCALITY SUPPLEMENT
2002A	GO BOND 2002A-\$27,000,000
23100	BOARD OF EDUCATION
26200	DATA SERVICES
26600	EDUCATION TECHNOLOGY
50000	CAPITAL PROJECTS
50001	HVAC/ENERGY CONSERVATION BONDS
50002	PLAYGROUND IMPROVEMENTS
50003	FURNITURE, FIXTURES, EQUIPMENT
50004	8% TECHNOLOGY-\$222,303
50005	8% SECURITY/VIDEO SYSTEM
50006	8% VCT FLOORING
50007	8% MOBILES
50008	8% STAGE CURTAINS
50009	8% GYM FLOOR
50010	8% TEK NET
50011	8% OVERHEAD PAGING SYSTEM
50012	8% WATER HEATER
50013	8% CARPET
50014	8% RENOVATIONS
50015	8% ATHLETIC
50016	8% LAND IMPROVEMENTS
50017	8% ROOFS
50018	8% COVERED WALKWAYS
50019	TECH APPS & COPIERS
50020	8% FENCING
50021	8% INTERIOR/EXTERIOR LIGHTING
50022	8% CAFETERIA EXPANSION/ADDITIONS
50023	8% DOORS,WALL, CEILING & WINDOWS
50024	8% SMALL SCHOOLS PROJECTS
50025	BLUFFTON HIGH LAWSUIT
51000	CAPITAL PROJECTS
51001	CAPITAL PROJECTS
51002	CAPITAL PROJECTS
51003	CAPITAL PROJECTS
51004	CAPITAL PROJECTS
51005	CAPITAL PROJECTS
51006	CAPITAL PROJECTS
51007	CAPITAL PROJECTS

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project / \	Project Title
51008	CAPITAL PROJECTS
51009	CAPITAL PROJECTS
51010	CAPITAL PROJECTS
51011	CAPITAL PROJECTS
51012	CAPITAL PROJECTS
51013	CAPITAL PROJECTS
51014	CAPITAL PROJECTS
51015	CAPITAL PROJECTS
51016	CAPITAL PROJECTS
51017	CAPITAL PROJECTS
51018	CAPITAL PROJECTS
51019	CAPITAL PROJECTS
51020	CAPITAL PROJECTS
51021	CAPITAL PROJECTS
51022	CAPITAL PROJECTS
51023	CAPITAL PROJECTS
51024	CAPITAL PROJECTS
51025	CAPITAL PROJECTS
51026	CAPITAL PROJECTS
51027	CAPITAL PROJECTS
51028	CAPITAL PROJECTS
51029	CAPITAL PROJECT
51030	CAPITAL PROJECT
51031	CAPITAL PROJECT
51032	CAPITAL PROJECT
51033	CAPITAL PROJECT
51034	CAPITAL PROJECT
51035	CAPITAL PROJECT
51036	CAPITAL PROJECT
51037	CAPITAL PROJECT
51038	CAPITAL PROJECT
51050	TANGER IMPACT FEES
51100	NEW DO TECHNOOGY
52000	CAPITAL PROJECTS
52001	CAPITAL PROJECTS
52002	CAPITAL PROJECTS
52003	CAPITAL PROJECTS
52004	CAPITAL PROJECTS
52005	CAPITAL PROJECTS
52006	CAPITAL PROJECTS
52007	CAPITAL PROJECTS
52008	CAPITAL PROJECTS
52009	CAPITAL PROJECTS
52010	CAPITAL PROJECTS
52011	CAPITAL PROJECTS
52012	CAPITAL PROJECTS
52013	CAPITAL PROJECTS
52014	CAPITAL PROJECTS
60100	SUMMER FEEDING PROGRAM
70001	ACE-SPECIAL NEEDS (BEJAN)
70002	ACE-SPECIAL NEEDS (POLLINS)
70003	ACE-SPECIAL NEEDS (HODGES)
70004	ACE-SITE SPECIFIC
70005	ACE-SOCIAL STUDIES (RAILEY)

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project	Project Title
70007	ACE-SCIENCE (GINN)
70008	ACE-CREDIT RECOVERY
70009	ACE-ENGLISH (FRANKS)
70010	ACE-SITE SPECIFIC
70011	ACE-MATH SUPPLIES
70013	ACE-SCIENCE SUPPLIES
70014	ACE-MATH (GRIGORE)
70016	ACE-PE SUPPLIES
70019	ACE-MARKETING
70115	ACE-OCCUPATIONAL MAINT/REPAIRS
70204	ACE-SITE SPECIFIC
70211	ACE-SITE SPECIFIC
70400	ACE-MEDICAL CAREERS
70501	ACE-EARLY CHILDHOOD
70502	ACE-STEM
70505	ACE-CULINARY ARTS
70506	ACE-SITE SPECIFIC
70602	ACE-AUTO BODY
70603	ACE-AUTO MECHANICS
70604	ACE-BUILDING CONSTRUCTION
70605	ACE-ELECTRICITY
70606	ACE-MEDIA
70609	ACE-STEM SUPPLIES
70610	ACE-COSMETOLOGY II
70611	ACE-WELDING
70619	ACE-MASTER HAIR CARE
70620	ACE-CRIMINAL JUSTICE
70621	ACE-STEM SUPPLIES
70625	ACE-COSMETOLOGY
70626	ACE-MANICURING
70627	ACE-ESTHETICIAN
70642	ACE-COSMETOLOGY/NAIL SUPPLIES
70645	ACE-BUSINESS
70700	ACE-AG MECHANICS
70835	ACE-SITE SPECIFIC
71000	ACE-STUDENT AWARDS & RECOGNITION
80001	GLOBAL STUDIES & HUMANITIES
80002	VISUAL & PERFORMING ARTS
80003	BUSINESS & TECHNOLOGY
80004	IB/MYP
80009	NINTH GRADE ACADEMIES
80207	ACE-PERKINS FUND
80302	ACE-ADEPT
80325	ACE-CAREER & TECH EQUIPMENT GRANT
80328	ACE-INDUSTRY CERTIFICATIONS
80350	ACE-TEACHER SALARY INCREASE
80351	ACE-TEACHER SALARY SUPPLEMENT
80355	ACE-SCHOOL EMPLOYER CONTRIBUTION
80377	ACE-TEACHER SUPPLY REIMBURSEMENT
80392	ACE-SCHOOL TO WORK
80701	ACE-BARBERING
80702	ACE-COSMETOLOGY BROWNING
80703	ACE-COSMETOLOGY-DELOACH
80704	ACE-CISCO

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BEAUFORT COUNTY SCHOOL DISTRICT
 Project Master File Maintenance

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Project	Project Title
80705	ACE-ESTHETICIAN
80706	ACE-MANICURIST
80707	ACE-ELECTRICITY
80708	ACE-HEALTH SCIENCE
80709	ACE-FFA LAWN & TURF
80710	ACE-SKILLS USA
80711	ACE-UNIFORMS
80712	ACE-STUDENT DECALS
80713	ACE-SHAMBLEN FUND
80714	ACE-SENIORS
80715	ACE-EARLY CHILDHOOD
80716	ACE-YOUTH EDUCATION SERIES
80717	ACE-COMMUNITY OUTREACH
80718	ACE-YEARBOOK
80719	ACE-BUSINESS CLASS
80720	ACE-AUTO BODY
80721	ACE-AUTO MECHANICS
80722	ACE-BUILDING CONSTRUCTION
80723	ACE-CULINARY ART
80724	ACE-GRAPHICS
80725	ACE-WELDING
80726	ACE-NATIONAL HONOR SOCIETY
80727	ACE-FACULTY & STAFF
80728	ACE-HEROES ON HORSEBACK
80729	ACE-GOOD CHEER
80730	ACE-TEXTBOOKS ACCOUNT
80731	ACE-T-9 BOYS & GIRLS CLUB GRANT
80732	ACE-DOLLAR GENERAL LITERACY FOUNDAT
80733	ACE-WALMART T1 NSPIRE
80734	ACE-BREAST CANCER
80735	ACE-RENAISSANCE
80736	ACE-RED RIBBON GRANT
80737	ACE-GENERAL MISCELLANEOUS
80738	ACE-PEPSI COLA FUND
80739	ACE-BRIGHT IDEAS
80741	ACE-AUTO DETAILING
80742	ACE-HOME CONSTRUCTION
80743	ACE-STUDENT ACTIVITY ACCT
80744	ACE-PROTECTIVE SERVICES
80745	ACE-AGRICULTURE
80801	ACE-SPECIAL PROJ/CLUSTER PROGR
80814	ACE-JCSD PROJECT 89
80815	ACE-TECH PREP MISC ACCT
80828	HAMPTON HCSD#2 PROJECT 89
80838	ACE-CAREER SPECIALIST SPEC PROJ
80850	ACE-HHI CONCOURS D'ELEGANCE
80853	ACE-PALMETTO PRIDE
80854	ACE-CHAMPIONS OF THE ENVIRONMENT
80855	ACE-LIVESTOCK LEARNING LAB
80856	ACE-WORK KEYS JASPER COMM FUND
80857	ACE-EMOTIONS OUTSPOKEN GRANT
80858	ACE-BCSD FOUNDATION OF EXCELLENCE
80859	ACE-LOWES-SKILLS USA GRANT
80860	ACE-BMW FIELD TRIP

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project	Project Title
80926	ACE-EEDA MISC
90001	SITE SPECIFIC
90002	SITE SPECIFIC
90003	SITE SPECIFIC
90004	SITE SPECIFIC
90005	SITE SPECIFIC
90006	SITE SPECIFIC
90007	SITE SPECIFIC
90008	SITE SPECIFIC
90009	SITE SPECIFIC
90010	SITE SPECIFIC
90011	SITE SPECIFIC
90012	SITE SPECIFIC
90013	SITE SPECIFIC
90014	SITE SPECIFIC
90015	SITE SPECIFIC
90016	SITE SPECIFIC
90017	SITE SPECIFIC HHECC
90018	GROUNDNS MAINT
90019	SITE SPECIFIC
90020	SITE SPECIFIC
90021	SITE SPECIFIC
90022	SITE SPECIFIC
90023	SITE SPECIFIC
90024	SITE SPECIFIC
90025	SITE SPECIFIC
90026	SITE SPECIFIC
90027	SUPERINTENDENT CONSULTING
90028	SUPERINTENDENT HOUSEHUNTING
90029	SUPERINTENDENT'S TEMPORARY HOUSING
90030	SITE SPECIFIC
90031	SUPERINTENDENT'S SEARCH
90032	SITE SPECIFIC
90040	SITE SPECIFIC BRES
90044	SITE SPECIFIC JSES
90050	SITE SPECIFIC
90054	SITE SPECIFIC WBES
90060	SITE SPECIFIC
90062	SITE SPECIFIC
90070	SITE SPECIFIC
90072	OKATIE ELEMENTARY-PINKNEY
90075	ADDITIONAL CUSTODIAL SERVICES
90080	TIFS
90083	SITE SPECIFIC RSMS
90087	SITE SPECIFIC
90088	SITE SPECIFIC
90090	PALMETTO'S FINEST
90094	SITE SPECIFIC WBECHS
90095	CARRY-OVER
90098	SITE SPECIFIC
90100	SITE SPECIFIC
90119	SITE SPECIFIC
90200	SITE SPECIFIC
90231	BOARD OF EDUCATION SPECIFIC

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project	Project Title
90318	STAFF ATTORNEY
90319	STAFF ATTORNEY
90524	8% BOND IMPROVEMENT FUNDS
90570	FACILITIES 2005
91000	FRESHMAN ACAD/ ENGLISH/1ST GRADE
91001	SITE SPECIFIC
91002	SITE SPECIFIC
91003	SITE SPECIFIC
91004	SITE SPECIFIC
91005	SITE SPECIFIC
91006	SITE SPECIFIC
91007	SITE SPECIFIC
91008	SITE SPECIFIC
91009	SITE SPECIFIC
91010	SITE SPECIFIC
91011	SITE SPECIFIC
91012	SITE SPECIFIC
91013	SITE SPECIFIC
91014	SITE SPECIFIC
91017	SITE SPECIFIC
91020	SITE SPECIFIC
91021	SITE SPECIFIC
91022	SITE SPECIFIC
91025	SITE SPECIFIC
91026	SITE SPECIFIC
91027	SITE SPECIFIC
91028	SITE SPECIFIC
91029	SITE SPECIFIC
91032	SITE SPECIFIC
91033	SITE SPECIFIC
91034	SITE SPECIFIC
91035	SITE SPECIFIC
91037	STRINGS-MES
91038	STRINGS-PRES
91040	SITE SPECIFIC
91042	SITE SPECIFIC
91044	SITE SPECIFIC
91052	STRINGS-DES
91054	SITE SPECIFIC
91062	SITE SPECIFIC
91070	SITE SPECIFIC
91072	SITE SPECIFIC
91074	SITE SPECIFIC
91080	STRINGS-BMS
91081	STRINGS-LIMS
91083	STRINGS-RSMS
91085	STRINGS-WBMS
91087	STRINGS-HHMS
91088	STRINGS-HEMMS
91090	STRINGS-BHS
91092	STRINGS-BCHS
91096	STRINGS-BCHS
91100	SITE SPECIFIC
91101	BUSINESS EDUC

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BEAUFORT COUNTY SCHOOL DISTRICT
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Project	Project Title
91102	HOME ECONOMICS
91110	SITE SPECIFIC
91111	SITE SPECIFIC
91155	DISTRICT TECHNOLOGY USAGE FEE
91200	PALMETTO ELECTRIC CAPITAL CREDITS
91300	DRAMA
91400	DRIVERS EDUC
91500	ROTC
91600	STRINGS
91700	DANCE
91800	SPEECH & DEBATE
91900	TELEVISION PRODUCTION
91910	JOURNALISM
91920	CAD
91930	CHILD DEVELOPMENT
91940	CRIMINAL JUSTICE
91950	PRE-ALLIED HEALTH
91960	HOME SECURITY
91999	SITE SPECIFIC
92000	INT STUDY/H.S. MATH/ELEM 2ND GRADE
92001	SITE SPECIFIC
92004	2004 8% TECHNOLOGY FUNDS
92005	2005 8% TECHNOLOGY FUNDS
92007	2007 8% TECH & E-RATE ROLL OVER
92009	TECHNOLOGY E-RATE 2009
92011	E-RATE PROJECTS
92435	SITE SPECIFIC
92436	SITE SPECIFIC
92900	PLAYOFF-ATHLETIC TRANSPORTATION
93000	MCS ACAD/ SCIENCE/ 3RD GRADE
93230	PSAT
93305	SITE SPECIFIC
93330	SITE SPECIFIC
93405	SITE SPECIFIC
93505	SITE SPECIFIC
93705	SITE SPECIFIC
93805	SITE SPECIFIC
93905	SITE SPECIFIC
94000	DUAL ENROLLMENT/ACT ACAD
94003	SITE SPECIFIC
94004	SITE SPECIFIC
94005	SITE SPECIFIC
94009	SITE SPECIFIC
94013	SITE SPECIFIC
94020	SITE SPECIFIC
94021	SITE SPECIFIC
94022	SITE SPECIFIC
94027	SITE SPECIFIC
94028	SITE SPECIFIC
94029	SITE SPECIFIC
94033	BES-SPECIAL TEACHERS
94034	BAND INSTRUMENTS-CES
94035	BAND INSTRUMENTS - LIES
94037	BAND INSTRUMENTS - MOES

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BEAUFORT COUNTY SCHOOL DISTRICT
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Project	Project Title
94038	BAND INSTRUMENTS - PRES
94040	BAND INSTRUMENTS - BRES
94042	BAND INSTRUMENTS - SPES
94044	BAND INSTRUMENTS - JSES
94052	BAND INSTRUMENTS - JDES
94054	BAND INSTRUMENTS - WBES
94062	BAND INSTRUMENTS - HHES
94070	BAND INSTRUMENTS - BLES
94072	BAND INSTRUMENTS - OES
94074	BAND INSTRUMENTS - MCRES
94080	BAND INSTRUMENTS-BMS
94081	BAND INSTRUMENTS-LIMS
94083	BAND INSTRUMENTS-RSMS
94085	BAND INSTRUMENTS-WBMS
94087	BAND INSTRUMENTS-HHMS
94088	BAND INSTRUMENTS-HEMMS
94090	BAND INSTRUMENTS-BHS
94092	BAND INSTRUMENTS-BCHS
94096	BAND INSTRUMENTS-HHHS
94205	SITE SPECIFIC
94405	SITE SPECIFIC
95000	SITE SPECIFIC
95001	SITE SPECIFIC
95003	SITE SPECIFIC
95004	SITE SPECIFIC
95005	SITE SPECIFIC
95006	SITE SPECIFIC
95007	SITE SPECIFIC
95008	SITE SPECIFIC
95009	SITE SPECIFIC
95010	SITE SPECIFIC
95011	SITE SPECIFIC
95012	SITE SPECIFIC
95013	SITE SPECIFIC
95014	SITE SPECIFIC
95017	SITE SPECIFIC
95020	SITE SPECIFIC
95021	SITE SPECIFIC
95022	SITE SPECIFIC
95025	SITE SPECIFIC
95026	SITE SPECIFIC
95027	SITE SPECIFIC
95028	SITE SPECIFIC
95029	SITE SPECIFIC
95031	SITE SPECIFIC
95032	SITE SPECIFIC
95033	SITE SPECIFIC
95034	SITE SPECIFIC
95035	SITE SPECIFIC
95037	SITE SPECIFIC
95038	SITE SPECIFIC
95039	SITE SPECIFIC
95040	SITE SPECIFIC
95042	SITE SPECIFIC

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Project Master File Maintenance

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Project / \	Project Title
95044	SITE SPECIFIC
95052	SITE SPECIFIC
95054	SITE SPECIFIC
95062	SITE SPECIFIC
95070	SITE SPECIFIC
95072	SITE SPECIFIC
95074	SITE SPECIFIC
95080	SITE SPECIFIC
95081	SITE SPECIFIC
95083	SITE SPECIFIC
95085	SITE SPECIFIC
95087	SITE SPECIFIC
95088	SITE SPECIFIC
95090	SITE SPECIFIC
95092	SITE SPECIFIC
95096	SITE SPECIFIC
95205	SITE SPECIFIC
95405	SITE SPECIFIC
96000	H.S. PHYS EDUC/M.S. 6TH GRADE
96205	SITE SPECIFIC
97000	H.S. ART DEPT/M.S. 7TH GRADE
97001	PHOTOGRAPHY
97005	SITE SPECIFIC
97016	MAY RIVER START UP COSTS
97205	SITE SPECIFIC
97405	SITE SPECIFIC
98000	H.S. CHORUS/M.S. 8TH GRADE
98001	SITE SPECIFIC
98005	SITE SPECIFIC
98105	SITE SPECIFIC
98305	SITE SPECIFIC
98505	SITE SPECIFIC
98705	SITE SPECIFIC
98805	SITE SPECIFIC
98888	SITE SPECIFIC
99000	BAND
99001	SITE SPECIFIC
99002	SITE SPECIFIC
99005	SITE SPECIFIC
99006	REGISTRATION FEES-ADULT ED
99007	CARNEGIE UNIT FEES-ADULT ED
99008	TESTING FEES (OPT)-ADULT ED
99009	BOOK FEES-ADULT ED
99010	COPIER & RISO
99011	OTHER INCOME-ADULT ED
99020	ART
99030	MUSIC
99031	DISTANT EDUCATION LEARNING CTR
99040	PE
99050	BUS DRIVERS'
99060	A TEAM
99065	BUS DRIVERS'
99070	K TEACHERS
99080	SITE SPECIFIC

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BEAUFORT COUNTY SCHOOL DISTRICT
Project Master File Maintenance

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Project / \	Project Title
99090	SITE SPECIFIC
99205	SITE SPECIFIC
99544	SITE SPECIFIC
99605	SITE SPECIFIC
99805	SITE SPECIFIC
99902	BOYS AND GIRLS CLUB
99918	BURROUGHS AVE BUILDING
99920	TEACHERS
99935	SCHOOL-TO-WORK
99940	PENN CENTER
99997	DIESEL FUEL
99998	MILEAGE REIMBURSEMENT
99999	MUNIS CONVERSION

** END OF REPORT - Generated by TONYA CROSBY **

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	1020	ACADEMIC CHALLENGE	
5	MODIFIER	1035	ART	
5	MODIFIER	1040	ARTS FESTIVAL	
5	MODIFIER	1050	BUSINESS EDUCATION	
5	MODIFIER	1060	CADET TEACHERS	
5	MODIFIER	1070	CERAMIC	
5	MODIFIER	1080	CHOIR	
5	MODIFIER	1100	CHORUS	
5	MODIFIER	1120	COLLEGE FOR KIDS	
5	MODIFIER	1125	CULINARY	
5	MODIFIER	1130	COMPUTER	
5	MODIFIER	1150	DIGITAL ART	
5	MODIFIER	1155	DISTRICT TECHNOLOGY USAGE FEE	
5	MODIFIER	1160	DRAMA	
5	MODIFIER	1165	DRAWING	
5	MODIFIER	1170	EARLY MORNING COMPUTER CARE	
5	MODIFIER	1180	ECONOMICS	
5	MODIFIER	1200	ELEMENTARY/PRIMARY INSTRUCTION	
5	MODIFIER	1230	ENGLISH	
5	MODIFIER	1250	INSTRUCTIONAL FLIGHT SCHOOL	
5	MODIFIER	1255	FLYING ACTIVITIES	
5	MODIFIER	1260	FOREIGN LANGUAGE	
5	MODIFIER	1300	GIFTED AND TALENTED	
5	MODIFIER	1305	GARDEN CLUB	
5	MODIFIER	1307	GUIDANCE	
5	MODIFIER	1315	HISTORY	
5	MODIFIER	1330	HOME ECONOMICS	
5	MODIFIER	1340	HONORS CHOIR-ELEMENTARY	
5	MODIFIER	1345	HONORS CHOIR-MIDDLE	
5	MODIFIER	1360	INDUSTRIAL ARTS	
5	MODIFIER	1370	KAPLAN SAT REVIEW	
5	MODIFIER	1380	LITERACY	
5	MODIFIER	1400	MATH TEAM	
5	MODIFIER	1430	MATHEMATICS	
5	MODIFIER	1500	MEDIA CENTER	
5	MODIFIER	1525	MURALS ART	
5	MODIFIER	1528	PAINTING	
5	MODIFIER	1530	PHOTOGRAPHY	
5	MODIFIER	1540	PRE-VOCATIONAL	
5	MODIFIER	1570	ROTC	
5	MODIFIER	1575	ROTC UNIT MAINTENANCE ACCOUNT	
5	MODIFIER	1580	LOWCOUNTRY DRILL-RIFLE TEAM LE	
5	MODIFIER	1585	STEP	
5	MODIFIER	1600	SCIENCE	
5	MODIFIER	1605	SCIENCE OLYMPIAD	
5	MODIFIER	1610	SCULPTURE	
5	MODIFIER	1640	SOCIAL STUDIES	
5	MODIFIER	1660	ONLINE STUDIES	
5	MODIFIER	1680	SPECIAL EDUCATION	
5	MODIFIER	1700	TV PRODUCTION	
5	MODIFIER	1720	TYPING	
5	MODIFIER	1800	WELDING	
5	MODIFIER	2050	ANNUAL	
5	MODIFIER	2075	ATHLETIC BOOSTER	

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	2100	BAND	
5	MODIFIER	2125	BAND BOOSTERS	
5	MODIFIER	2175	BEAUTY PAGEANT	
5	MODIFIER	2185	CAREERS	
5	MODIFIER	2200	COASTAL ECOLOGY	
5	MODIFIER	2225	DOWNTOWN PROJECT	
5	MODIFIER	2270	E-SPORTS	
5	MODIFIER	2275	EAGLE PRIDE/PEPSI	
5	MODIFIER	2280	EAGLE SCHOLARS	
5	MODIFIER	2300	FIELD TRIPS	
5	MODIFIER	2301	FIELD TRIPS	
5	MODIFIER	2302	FIELD TRIPS - PRE K	
5	MODIFIER	2303	FIELD TRIPS - KINDERGARTEN	
5	MODIFIER	2304	FIELD TRIPS - FIRST GRADE	
5	MODIFIER	2305	FIELD TRIPS - SECOND GRADE	
5	MODIFIER	2306	FIELD TRIPS - THIRD GRADE	
5	MODIFIER	2307	FIELD TRIPS - FOURTH GRADE	
5	MODIFIER	2308	FIELD TRIPS - FIFTH GRADE	
5	MODIFIER	2309	FIELD TRIPS - SIXTH GRADE	
5	MODIFIER	2310	FIELD TRIPS - SEVENTH GRADE	
5	MODIFIER	2311	FIELD TRIPS - EIGHTH GRADE	
5	MODIFIER	2350	FINE ARTS	
5	MODIFIER	2400	FUNDRAISERS	
5	MODIFIER	2425	A FRIEND OF THE SEAHAWKS	
5	MODIFIER	2450	GRADUATION	
5	MODIFIER	2475	GRAD NIGHT	
5	MODIFIER	2480	GREENHOUSE	
5	MODIFIER	2482	TRI CENTENNIAL REVUE	
5	MODIFIER	2485	YOUTH LEADERSHIP ACADEMY	
5	MODIFIER	2500	HOMECOMING	
5	MODIFIER	2550	I.D.'S	
5	MODIFIER	2575	LIFE SKILLS	
5	MODIFIER	2598	PROM	
5	MODIFIER	2600	LOCKS/LOCKERS	
5	MODIFIER	2625	MANDARIN CHINESE CLUB	
5	MODIFIER	2650	MAY DAY	
5	MODIFIER	2651	MAY DAY	
5	MODIFIER	2675	MUSIC	
5	MODIFIER	2680	NATIONAL FORENSIC LEAGUE	
5	MODIFIER	2685	PBIS	
5	MODIFIER	2690	PTO	
5	MODIFIER	2700	PARKING PERMITS	
5	MODIFIER	2715	PRINT SHOP	
5	MODIFIER	2720	PROJECT WE CARE	
5	MODIFIER	2725	PROM	
5	MODIFIER	2740	RECYCLING ACCOUNT	
5	MODIFIER	2745	RENAISSANCE	
5	MODIFIER	2747	SAFETY PATROL FUNDS	
5	MODIFIER	2750	SCHOOL NEWSPAPER	
5	MODIFIER	2775	SCHOOL PICTURES	
5	MODIFIER	2800	SCHOOL STORE	
5	MODIFIER	2825	SEAHAWK READERS THEATRE GUILD	
5	MODIFIER	2845	GIFTED AND TALENTED SCH STORE	
5	MODIFIER	2848	SPECIAL EDUCATION SCHOOL STORE	

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	2850	SPORTS MARKETING & MANAGEMENT	
5	MODIFIER	2851	SPORTS MARKETING & MGMT	
5	MODIFIER	2860	SPORTS WEAR	
5	MODIFIER	2870	STRINGS	
5	MODIFIER	2880	THEATRE PRODUCTION	
5	MODIFIER	2900	VENDING MACHINES	
5	MODIFIER	2925	VOLUNTEERS IN PUBLIC SCHOOLS	
5	MODIFIER	3000	ACADEMIC WORLD QUEST	
5	MODIFIER	3005	3-D ART CLUB	
5	MODIFIER	3010	MEN & WOMEN ALTERNATIVE CLUB	
5	MODIFIER	3011	ARTS FESTIVAL	
5	MODIFIER	3015	AUDIO VISUAL CLUB	
5	MODIFIER	3030	BETA CLUB	
5	MODIFIER	3060	BLACK HISTORY CLUB	
5	MODIFIER	3070	BLUFFTON SCHOOLS CHILD DEV CNT	
5	MODIFIER	3090	BOOK CLUB	
5	MODIFIER	3120	BUSINESS CLUB	
5	MODIFIER	3150	CHESS CLUB	
5	MODIFIER	3155	CHINESE HONOR SOCIETY	
5	MODIFIER	3180	COASTAL ECOLOGY CLUB	
5	MODIFIER	3210	COMPUTER CLUB	
5	MODIFIER	3215	DEBATE CLUB	
5	MODIFIER	3240	CLOSE UP CLUB	
5	MODIFIER	3260	D.E.C.A.	
5	MODIFIER	3265	EMERALDS OF DISTINCTION	
5	MODIFIER	3270	EMPHASIS CLUB	
5	MODIFIER	3280	EQUESTRIAN CLUB	
5	MODIFIER	3300	FBLA CLUB	
5	MODIFIER	3330	DANCE CLUB	
5	MODIFIER	3335	DRAMA CLUB	
5	MODIFIER	3340	SEVENTH GRADE CLUB	
5	MODIFIER	3350	EIGHTH GRADE CLUB	
5	MODIFIER	3360	ENVIRONMENTAL CLUB	
5	MODIFIER	3375	FASHION CLUB	
5	MODIFIER	3380	FCCLA	
5	MODIFIER	3390	FELLOWSHIP OF CHRIST ATH CLUB	
5	MODIFIER	3395	4TH GRADE CLUB	
5	MODIFIER	3400	FIFTH GRADE CLUB	
5	MODIFIER	3405	FOURTH GRADE CLUB	
5	MODIFIER	3410	FOUR-H-CLUB	
5	MODIFIER	3415	HARRY POTTER CLUB	
5	MODIFIER	3420	FRENCH CLUB	
5	MODIFIER	3425	FRENCH HONOR SOCIETY	
5	MODIFIER	3430	FRESHMAN CLUB	
5	MODIFIER	3432	FUNSHINE CREW CLUB	
5	MODIFIER	3433	FUTURE EDUCATORS OF AMERICA CL	
5	MODIFIER	3434	GENDER & SEXUALITY ALLIANCE	
5	MODIFIER	3435	FUTURE HOMEMAKERS OF AMERICA C	
5	MODIFIER	3436	GENTLEMEN & LADIES CLUB	
5	MODIFIER	3437	HEALTH OCCUP STUD OF AMERICA	
5	MODIFIER	3438	GEAR UP CLUB	
5	MODIFIER	3439	IMAGE CLUB	
5	MODIFIER	3444	INDUSTRIAL ARTS CLUB	
5	MODIFIER	3450	INTERNATIONAL CLUB	

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	3480	INTERACT CLUB	
5	MODIFIER	3500	JUNIOR CLUB	
5	MODIFIER	3505	ORCHESTRA	
5	MODIFIER	3506	ORCHESTRA-OES	
5	MODIFIER	3510	JUST SAY NO CLUB	
5	MODIFIER	3525	KARATE CLUB	
5	MODIFIER	3540	KEY CLUB	
5	MODIFIER	3570	JR. ACADEMY OF SCIENCE CLUB	
5	MODIFIER	3600	JR. CIVITAN CLUB	
5	MODIFIER	3630	LATIN CLUB	
5	MODIFIER	3635	LEADERSHIP CLUB	
5	MODIFIER	3640	LITERACY CLUB	
5	MODIFIER	3648	MODELING CLUB	
5	MODIFIER	3649	MODEL UNITED NATIONS CLUB	
5	MODIFIER	3650	MU ALPHA THETA CLUB	
5	MODIFIER	3655	MUSTANG ON THE MOVE	
5	MODIFIER	3660	NATIONAL HONOR SOCIETY CLUB	
5	MODIFIER	3665	TECHNICAL HONOR SOCIETY	
5	MODIFIER	3668	9TH GRADE CLUB	
5	MODIFIER	3670	NO LIMIT CLUB	
5	MODIFIER	3690	PEP CLUB	
5	MODIFIER	3720	PHYSICAL EDUCATION CLUB	
5	MODIFIER	3735	RECYCLING CLUB	
5	MODIFIER	3740	ARTS & TECHNOLOGY	
5	MODIFIER	3745	ROBOTICS CLUB	
5	MODIFIER	3748	ROCKET CLUB	
5	MODIFIER	3750	STUDENTS AGAINST DRUNK DRV CLU	
5	MODIFIER	3775	STUDENTS AGNST VIOLENCE EVR CL	
5	MODIFIER	3780	SCASA CONVENTION CLUB	
5	MODIFIER	3785	SCIENCE CLUB	
5	MODIFIER	3790	SKILLS USA/CATE CLUB	
5	MODIFIER	3805	SENIOR CLUB	
5	MODIFIER	3809	KINDERGARTEN CLUB	
5	MODIFIER	3810	SENIOR TRIP	
5	MODIFIER	3811	SENIOR TRIP CLUB II	
5	MODIFIER	3812	2ND GRADE CLUB	
5	MODIFIER	3815	SEVENTH GRADE CLUB	
5	MODIFIER	3817	SEWING CLUB	
5	MODIFIER	3820	SIXTH GRADE CLUB	
5	MODIFIER	3826	SOPHOMORE CLUB	
5	MODIFIER	3830	SPANISH CLUB	
5	MODIFIER	3840	SPANISH HONOR SOCIETY	
5	MODIFIER	3845	SPECIAL ED T-SHIRT CLUB	
5	MODIFIER	3850	STEP CLUB	
5	MODIFIER	3860	STUDENT COUNCIL CLUB	
5	MODIFIER	3870	SURF CLUB	
5	MODIFIER	3890	TEAM ACADEMIC CLUB	
5	MODIFIER	3910	TEEN INSTITUTE CLUB	
5	MODIFIER	3912	TEEN OUTREACH CLUB	
5	MODIFIER	3918	3RD GRADE CLUB	
5	MODIFIER	3920	TRI-M MUSIC HONOR SOCIETY CLUB	
5	MODIFIER	3925	VARSITY ATHLETIC CLUB	
5	MODIFIER	3930	YOUNG ASTRONAUTS CLUB	
5	MODIFIER	3932	YOUTH IN GOVERNMENT	

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	3935	WALKING/RUNNING CLUB	
5	MODIFIER	3940	WELDING CLUB	
5	MODIFIER	3990	ZONTA CLUB	
5	MODIFIER	4050	ATHLETIC DIRECTOR	
5	MODIFIER	4100	ATHLETIC JACKETS	
5	MODIFIER	4130	ATHLETIC PROGRAMS	
5	MODIFIER	4140	ATHLETIC TRAINING	
5	MODIFIER	4150	ATHLETIC TRANSPORTATION	
5	MODIFIER	4200	BASEBALL-VARSITY	
5	MODIFIER	4205	BASEBALL-JR. VARSITY	
5	MODIFIER	4245	BASKETBALL CAMP	
5	MODIFIER	4250	BASKETBALL-VARSITY BOYS	
5	MODIFIER	4252	BASKETBALL - VARSITY GIRLS	
5	MODIFIER	4255	BASKETBALL-JR. VARSITY	
5	MODIFIER	4300	CHEERLEADERS-VARSITY	
5	MODIFIER	4305	CHEERLEADERS-JR. VARSITY	
5	MODIFIER	4330	CONCESSIONS	
5	MODIFIER	4340	CREW	
5	MODIFIER	4350	CROSS COUNTRY	
5	MODIFIER	4351	CROSS COUNTRY	
5	MODIFIER	4360	FOOTBALL CAMP	
5	MODIFIER	4400	FOOTBALL-VARSITY	
5	MODIFIER	4405	FOOTBALL-JR. VARSITY	
5	MODIFIER	4450	GOLF-BOYS	
5	MODIFIER	4455	GOLF-GIRLS	
5	MODIFIER	4460	HOCKEY/LACROSSE GIRLS	
5	MODIFIER	4465	HOCKY/LACROSSE BOYS	
5	MODIFIER	4470	LOWCOUNTRY LEAGUE	
5	MODIFIER	4480	PHYSICAL EDUCATION	
5	MODIFIER	4490	REGION 8AAA	
5	MODIFIER	4495	REGION 8 AAAA	
5	MODIFIER	4500	SOCCER-BOYS	
5	MODIFIER	4505	SOCCER-GIRLS	
5	MODIFIER	4545	SOFTBALL-JR. VARSITY	
5	MODIFIER	4550	SOFTBALL-VARSITY	
5	MODIFIER	4565	STEP	
5	MODIFIER	4575	SWIMMING	
5	MODIFIER	4600	TENNIS-BOYS	
5	MODIFIER	4605	TENNIS-GIRLS	
5	MODIFIER	4650	TRACK-GIRLS	
5	MODIFIER	4655	TRACK - BOYS	
5	MODIFIER	4660	TRACK CLASSICS/RELAYS	
5	MODIFIER	4700	TRIPLE A CONFERENCE	
5	MODIFIER	4750	VOLLEYBALL	
5	MODIFIER	4751	VOLLEYBALL	
5	MODIFIER	4795	JV/MS WRESTLING	
5	MODIFIER	4800	WRESTLING	
5	MODIFIER	4801	WRESTLING-HEMMS	
5	MODIFIER	5025	AFTERCARE ENRICHMENT	
5	MODIFIER	5050	CHILD DEVELOPMENT CENTER	
5	MODIFIER	5060	BLUFFTON CHILD DEVELOPMENT CTR	
5	MODIFIER	5075	CONTRACTED SERVICES	
5	MODIFIER	5080	PAC RENTALS	
5	MODIFIER	5081	SOUND TECH	

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BEAUFORT COUNTY SCHOOL DISTRICT
Segments

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Seg No	Seg Desc	Code	Description	Obligation
5	MODIFIER	5082	ARTS CENTER	
5	MODIFIER	5100	CONTRIBUTIONS AND DONATIONS	
5	MODIFIER	5150	RELIEF FUND DRIVE	
5	MODIFIER	5175	DESTINATION IMAGINATION	
5	MODIFIER	5180	COOSA CLOSET	
5	MODIFIER	5195	FACES PROGRAM	
5	MODIFIER	5200	FACULTY FUND	
5	MODIFIER	5205	COFFEE FUND	
5	MODIFIER	5250	RESTITUTION	
5	MODIFIER	5255	RESTITUTION	
5	MODIFIER	5300	GENERAL FUND	
5	MODIFIER	5400	GRANTS	
5	MODIFIER	5401	GRANTS-BHS	
5	MODIFIER	5450	HEALTH CLINIC	
5	MODIFIER	5470	INCENTIVE PROGRAM	
5	MODIFIER	5500	INTEREST INCOME	
5	MODIFIER	5505	LEADERSHIP PROGRAM	
5	MODIFIER	5525	INTERSESSION	
5	MODIFIER	5540	INVESTMENT/CD'S	
5	MODIFIER	5550	KINDERGARTEN	
5	MODIFIER	5560	PEPSI TECHNOLOGY IMPROVEMENT	
5	MODIFIER	5570	PTSO	
5	MODIFIER	5575	READING	
5	MODIFIER	5580	RENTALS	
5	MODIFIER	5581	RENTALS II	
5	MODIFIER	5585	RISE AND SHINE PROGRAM	
5	MODIFIER	5590	FACILITIES USE FEES	
5	MODIFIER	5600	SCHOLARSHIPS	
5	MODIFIER	5610	SCHOOL LUNCH	
5	MODIFIER	5625	SCHOOL TO WORK	
5	MODIFIER	5630	SOCIAL COMMITTEE	
5	MODIFIER	5650	STAFF DEVELOPMENT	
5	MODIFIER	5675	STRICE TO EXCEL	
5	MODIFIER	5700	SUMMER SCHOOL	
5	MODIFIER	5701	SUMMER SCHOOL-PE	
5	MODIFIER	5702	SUMMER SCHOOL-CREDIT RECOVERY	
5	MODIFIER	5775	TESTING	
5	MODIFIER	5800	TEXTBOOKS LOST & DAMAGED	
5	MODIFIER	5850	COLLEGE TEXTBOOKS	
5	MODIFIER	5900	21ST CENTURY COMM LEARN CNTR	

** END OF REPORT - Generated by TONYA CROSBY **

<u>SCHOOL/DEPARTMENT</u>	<u>MO. LIMIT</u>
ADMINISTRATION	20,000.00
ANDR C AND I SOUTH	20,000.00
AUXILIARY SERVICES	250,000.00
BATTERY CREEK HIGH SCH	60,000.00
BCSD TRANSPORTATION	150,000.00
BEAUFORT ELEM SCHOOL	30,000.00
BEAUFORT HIGH SCHOOL	80,000.00
BEAUFORT MIDDLE SCHOOL	50,000.00
BLUFFTON ELEMENTARY	30,000.00
BLUFFTON HIGH SCHOOL	60,000.00
BLUFFTON MIDDLE SCHOOL	40,000.00
BOARD OF EDUCATION	20,000.00
BROAD RIVER ELEMENTARY	20,000.00
COOSA ELEMENTARY SCHOOL	30,000.00
EARLY CHILDHOOD DEPARTMENT	150,000.00
EDUCATIONAL TECH DEPT	5,000,000.00
FINANCE DEPARTMENT	650,000.00
FINANCE EMERGENCY	500,000.00
HE MCCracken MIDDLE SCHOOL	50,000.00
HILTON HEAD EARLY LEARNING CENTER	30,000.00
HILTON HEAD ELEMENTARY	40,000.00
HILTON HEAD HIGH SCHOOL	60,000.00
HILTON HEAD MIDDLE SCHOOL	30,000.00
HILTON HEAD SCA	40,000.00
HUMAN RESOURCES	650,000.00
INSTRUCTIONAL SERVICES	100,000.00
INSTRUCTIONAL SERVICES DEP	650,000.00
JEFFREY C MOSS	20,000.00
LADYS ISLAND ELEMENTARY	25,000.00
LADYS ISLAND MIDDLE SCH	35,000.00
MAINTENANCE DEPARTMENT	10,000.00
MAINTENANCE DEPARTMENT	500,000.00
MAY RIVER HIGH SCHOOL	60,000.00
MC RILEY ELEM SCHOOL	40,000.00
MOSSY OAKS ELEM SCHOOL	30,000.00
OKATIE ELEM SCHOOL	30,000.00
OPERATIONS	250,000.00
PORT ROYAL ELEMENTARY	20,000.00
PRITCHARDVILLE ELEM SCHOOL	35,000.00
RED CEDAR ELEMENTARY	30,000.00
RIVER RIDGE ACADEMY	50,000.00
ROBERT SMALLS INTL ACADEMY	30,000.00
SHANKLIN ELEMENTARY	20,000.00
ST HELENA ELEM SCHOOL	20,000.00
WHALE BRANCH ELEMENTARY	20,000.00
WHALE BRANCH HIGH SCHOOL	40,000.00
WHALE BRANCH MIDDLE SCHOOL	35,000.00