Attachment B

Superintendent’s Memo #125-20

May 29, 2020

# Allowable Uses of Funds

1. Tutoring, supplemental instruction, and enriched educational services.
2. Expedited student evaluations, including gifted and talented, special education, and limited English proficiency.
3. Professional development for educators and other school personnel.
4. Referrals for medical, dental, other health services, and social services.
5. Defraying excess cost of transportation.
6. Provision of developmentally appropriate early childhood education programs not otherwise provided.
7. Provision of services and assistance to attract, engage, and retain homeless children and youth and unaccompanied youth in public school programs.
8. Before- and after-school, mentoring, and summer programs with a teacher or other qualified individual.
9. The payment of fees and other costs associated with tracking, obtaining, and transferring records necessary to enroll homeless children and youth.
10. Provision of education and training to parents of homeless students about educational rights and resources that are available.
11. Coordination between schools and service agencies.
12. Provision of specialized instructional support services (including violence prevention counseling) and referrals for such services.
13. Addressing needs of homeless children and youth arising from domestic violence and parental mental health and substance abuse problems.
14. Adaptation of space and purchase of supplies for non-school facilities.
15. School supplies for distribution at shelters and temporary housing facilities.
16. Extraordinary or emergency assistance to enable homeless children to attend school and participate fully.

# EXPENDITURE ACCOUNTS DESCRIPTIONS

These accounts are for recording expenditures of the education agency for activities under its control. Below are definitions of the major expenditure categories. The descriptions provided are examples only. For further clarification on the proper expenditure of funds, contact Project HOPE-VA at (757) 221-4002.

Object Code Definitions

1000 **PersonNEl Services –** All compensation for the direct labor of persons in employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.

2000 **Employee Benefits –** Job-related benefits provided to employees are part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

3000 **Purchased/Contracted Services** – Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rental and utilities are not included in this account description.

4000 **Internal Services –** Charges from an Internal Service Fund to other functions/ activities/elements of the local government for the use of intragovernmental services, such as data processing, automotive/motor pool, central purchasing/central stores, print shop, and risk management.

5000 **Other Charges –** Includes expenditures that support the program, including utilities (maintenance and operation of plant), staff/administrative/consultant travel, travel (staff/administration), office phone charges, training, leases/rental, indirect costs, and other.

6000 **Materials and Supplies** – Includes articles and commodities which are consumed or materially altered when used and minorequipment that is not capitalized. This includes any equipment purchased under $5,000 unless the LEA has set a lower capitalization threshold. Therefore, computer equipment under $5,000 would be reported in “materials and supplies.”