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SUGGESTION FORM

TO: Superintendent of Public Instruction
School Financial Services (SFS)
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Olympia, WA 98504-7200
Fax: (360) 664-3683
E-mail: cbrodie@ospi.wednet.edu

FROM: _____
Name

School District/Organization

(_____) _____
Telephone

DATE: _____
Month Day Year

(1) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

(2) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

Instructions

Comments or edited pages of this handbook may be submitted to SFS staff at any time. Please be sure to reference the specific section of the handbook to which your comments relate, if applicable. Identification of submitter is optional, but would be helpful if further questions arise.

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BUDGETING DUTY CODE LISTINGS

STATUTORY CITATION: RCW 28A.505.100, WAC 392-123-053

PURPOSE: Forms F-195 School District Budget and F-200 School District Budget Extension must display total salary amounts; full-time equivalents; and the high, low, and average annual salaries for each job classification within each activity of each program. The following duty codes are valid for the school district budget and budget extension process.

Salary exhibits for certificated and classified staff are to be completed for each program. Each job classification or duty code must also be budgeted by activity within each program. Districts shall provide individual salaries with the title or position of the recipient and total salary amounts under each budget class upon request as set forth in RCW 28A.505.100. Salaries, including high, low, and average rates, must be shown for each job classification.

Full-time equivalent (FTE) staff counts must be budgeted by job classification or duty code for each activity by program. Certificated staff FTE multiplied by the annual average salary rates must equal the total annual salary for certificated employees. Classified total annual salaries are calculated by multiplying the number of hours times the average hourly rates of pay. Classified FTE is calculated by dividing the number of hours by 2,080. No individual should be reported as more than one (1.000) FTE.

Overtime and extra duties such as coaching, substitutes, estimates of salary increases and incremental increases may be budgeted separately. FTE hours or rates of pay are not required for these salary categories. Such salaries must be budgeted by duty code and activity within each program.

Except for vacant positions, districts should ensure budgeted positions agree with the current fiscal year's payroll adjusted by changes expected to occur during the subsequent fiscal year.

CERTIFICATED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "x" may be either suffix "0," "1," or "2." Report, with suffix:

- 0 – Certificated base contracts.
- 1 – Certificated supplemental contracts for additional responsibility and incentive, but not for additional time.
- 2 – Certificated supplemental contracts for extended, extra, or optional days and hours which are available to the employee.

School
Duty
Code

Base Contract Duty Title

Administration

11x Superintendent
12x Deputy/Assistant Superintendent
13x Other District Administrator

21x Elementary Principal
22x Elementary Vice Principal
23x Secondary Principal
24x Secondary Vice Principal
25x Other School Administrator

Teaching

31x Elementary Teacher
32x Secondary Teacher
33x Other Teacher

Educational Staff Associate

40x Other Support Personnel
41x Library Media Specialist
42x Counselor
43x Occupational Therapist
44x Social Worker
45x Speech-Language Pathologist or Audiologist
46x Psychologist
47x Nurse
48x Physical Therapist
49x Reading Resource Specialist

Miscellaneous

51x Extracurricular (Base Contract)
52x Substitute Teacher
610 Certificated on Leave
611 Certificated Leave Buy Back
630 Contractor Teacher
640 Contractor Educational Staff Associate

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 11x Superintendent—Functions as the chief executive officer of a district.
- 12x Deputy/Assistant Superintendent—Performs systemwide executive management functions in the superintendent's office of a district.
- 13x Other District Administrator—Directs staff members and/or manages a function, a program or a supporting service in a district. Includes administrative assistants, directors, supervisors, and coordinators of districtwide programs.
- 21x Elementary Principal—Performs the assigned activities of the administrative head of an elementary school, normally any span of grades not above Grade 8. Includes elementary and middle school principals.
- 22x Elementary Vice Principal—Performs assigned activities in support of the head administrator of an elementary school, normally any grade span not above Grade 8.
- 23x Secondary Principal—Performs assigned activities of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12. Includes junior high and senior high principals.
- 24x Secondary Vice Principal—Performs assigned activities in support of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12.
- 25x Other School Administrator—Directs staff members and/or manages a function, a program or a support service in a school. Includes administrative assistants, administrative interns, and supervisors of school programs.
- 31x Elementary Teacher—Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept, normally in any span of grades not above Grade 8. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at an elementary building.
- 32x Secondary Teacher—Instructs pupils in classes or courses in a classroom situation for which daily pupil attendance is kept normally in any grade span combination of Grades 7 through 12. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at a secondary building.
- 33x Other Teacher—Instructs pupils in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 40x Other Support Personnel—Provides administrative, technical, and logistical support to the instruction program. Includes chairpersons or academic department heads. Also includes support personnel not specified above such as attendance officers, educational specialists, dentists, physicians, other pupil personnel, etc.
- 41x Library Media Specialist—Organizes and manages the use of teaching and learning resource materials, including equipment, content material and services for school libraries. Includes librarians, audio visual or media specialists.

- 42x Counselor—Assists pupils to assess and understand their abilities, aptitudes, interests, environmental factors, personal and social adjustments, educational needs, and occupational opportunities.
- 43x Occupational Therapist—Assists pupils whose abilities to cope are impaired by developmental deficits, poverty and cultural differences, physical injury or illness, or psychological and social disability.
- 44x Social Worker—Assists in the prevention of or solution to the personal, social, and emotional problems of pupils which involve family, school and community relationships, when such problems affect the school work of the pupil.
- 45x Speech-Language Pathologist or Audiologist—Provides diagnostic, therapeutic, and consultative services for individuals disabled by disorders of language, speech, and/or hearing.
- 46x Psychologist—Evaluates and analyzes pupils through such activities as measuring and interpreting the pupils' intellectual, emotional, and social development to enhance their educational progress.
- 47x Nurse—Licensed as a registered nurse to perform activities requiring substantial specialized judgment and skill in observation, care, and counsel of ill and injured pupils and in illness prevention.
- 48x Physical Therapist—Seeks to relieve disability and pain, develop or restore motor function, and maintain maximum performance within student capabilities.
- 49x Reading Resource Specialist—Serves as a diagnostician, advisor, special instructor and evaluator providing consultation, training, and assistance to classroom teachers and other personnel participating in a reading program.
- 51x Extracurricular—Assignment involving the guidance or supervision of a school-sponsored activity designed to provide opportunities for pupil participation in school and public events. Includes class advisor, club or activity advisor, coach, community recreation, intramural athletics, student activity coordinator, etc.
- 52x Substitute Teacher—Assignment as a temporary replacement for other teachers assigned duty codes 310, 320, and 330. Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept or in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 610 Certificated on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave. Includes union representatives.
- 611 Certificated Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.
- 630 Contractor Teacher—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 310, 320, or 330. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
- 640 Contractor Educational Staff Associate—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 400, 410, 420, 430, 440, 450, 460, 470, 480, or 490. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.

CLASSIFIED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "y" may be either suffix "0" or "3." Report, with suffix:

- 0 – Classified base contracts.
- 3 – Classified employment or payments not related to time.

School

Duty

Code Base Contract Duty Title

91y	Aide
92y	Crafts/Trades
93y	Laborer
94y	Office/Clerical
95y	Operator
96y	Professional
97y	Service Worker
98y	Technical
99y	Director/Supervisor
900	Classified on Leave
903	Classified Leave Buy Back

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 91y Aide—Assists classroom teachers or staff members performing professional educational teaching assignments on a regularly scheduled basis. Includes teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
- 92y Crafts/Trades—Performs jobs which require special manual skill and a thorough and comprehensive knowledge of processes involved in work which requires apprenticeship or other formal training programs. Includes carpenters, electricians, painters, glaziers, plumbers, general maintenance, masons, mechanics, plasterers, etc.
- 93y Laborer—Performs manual labor and generally requires no special training. Includes manual activities such as lifting, digging, mixing, pulling, etc.
- 94y Office/Clerical—Performs clerical-type work such as preparing, transcribing, systematizing, or filing written communications and reports and operates such equipment as bookkeeping machines, typewriters and tabulation machines. Includes secretaries, bookkeepers, messengers, clerks, typists, etc.
- 95y Operator—Performs assignments requiring an intermediate skill level necessary to carry out machine operating activities. Includes bus drivers, vehicle operators, dispatchers, etc.
- 96y Professional—Requires a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. Includes accountants, architects, attorneys, auditors, dietitians, engineers, statisticians, negotiators, etc.
- 97y Service Worker—Performs a service for which there are no formal qualifications including paraprofessionals and nonsupervisory personnel. Includes custodians, food service workers, security personnel, warehouse worker, delivery person, etc.

- 98y Technical—Requires a combination of knowledge and skill which can be obtained through about two years of post-high school education such as from a technical college or junior college or on-the-job training. Includes computer operators, purchasing agents, computer programmers, print shop technicians, graphic arts technicians, etc.
- 99y Director/Supervisor—Directs staff members and manages a function, a program, or a support service. Includes directors or supervisors of food services, maintenance, transportation, data processing, etc.
- 900 Classified on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave.
- 903 Classified Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.

OTHER BUDGETING DUTY CODE LIST FOR SCHOOL DISTRICTS

School Apportionment and Financial Services has provided flexibility in the budgeting process by establishing the following five additional F-195 budgeting duty codes. The F-195 budgeting duty codes or the S-275 duty codes identified below may be used.

<u>F-195 Budgeting Duty Code</u>	<u>S-275 Duty Code(s)</u>
001 Sick Leave	611 Certificated 903 Classified
002 Substitute Pay	520 Certificated
003 Salary Adjustments	Any duty code with suffix of "0"
004 Vacation Payoff	611 Certificated 903 Classified
005 Other Salary Adjustments	Any duty code with suffix "1" or "2"

Valid Activity/Duty Code Accounts

"X" indicates the activity/duty code is closed.
 Do not charge personnel to Activities 29, 42, 49, 56, 59, 68, 83, 84, and 85.
 Refer to the program/activity/object summary for valid program activity combinations.

		ACTIVITY CODE																																	
		11	12	13	14	15	21	22	23	24	25	26	27	28	41	44	51	52	53	61	62	63	64	65	67	72	73	74	75	91	CP	SB			
CERTIFIED DUTY CODE	11x	X	X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	11x	CERTIFIED DUTY CODE
	12x	X					X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	12x	
	13x	X					X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	13x	
	21x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	21x	
	22x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	22x	
	23x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	23x	
	24x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	24x	
	25x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	25x	
	31x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	31x	
	32x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	32x	
	33x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	33x	
	40x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	40x	
	41x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	41x	
	42x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	42x	
	43x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	43x	
	44x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	44x	
45x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	45x		
46x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	46x		
47x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	47x		
48x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	48x		
49x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	49x		
51x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	51x		
52x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	52x		
61z	X																X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	61z			
630	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	630		
640	X	X	X	X	X											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	640		
CLASSIFIED DUTY CODE	90y																																90y		
	91y	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	91y		
	92y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	92y		
	93y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	93y		
	94y																																94y		
	95y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	95y		
	96y																	X	X	X	X							X	X				96y		
	97y	X	X	X	X	X				X				X	X	X	X	X	X	X							X	X		X	X	X	97y		
	98y	X	X							X								X	X								X	X				X	98y		
	99y																																	99y	

The following duty codes are valid for each activity associated with personnel:

001-Sick Leave	610-Certificated on Leave
002-Substitute Pay	611-Certificated Leave Buy Back
003-Salary Adjustments	900-Classified on Leave
004-Vacation Payoff	903-Classified Leave Buy Back
005-Other Salary Adjustments	

Duty code 31x Elementary Teacher is not valid for Activity Codes 27 Teaching and 28 Extracurricular in the following programs:

- Program 31 Vocational—Basic
- Program 34 Middle School Career and Tech Education—State
- Program 39 Vocational—Other Categorical
- Program 45 Skills Center—Basic State
- Program 71 Traffic Safety Education

For certificated duty codes, the third digit shown as "x" may be either 0, 1, or 2.
 For classified duty codes, the third digit shown as "y" may be either 0 or 3.
 For certificated duty code "61z," the third digit shown as "z" may be either 0 or 1.

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ITEM NUMBER DICTIONARY

F-195 Budget F-200 Budget Extension F-196 Data Input for the Annual Year-End Financial Statement

PURPOSE: This section provides school districts and educational service districts a listing and explanation of item numbers in the various OSPI budget, budget extension, and financial reporting systems used by school districts.

F-195/F-200/F-196 FINANCIAL SYSTEMS

ITEM NUMBER: A three-digit numeric entry. These item numbers correspond to OSPI numbers assigned to input entries in the F-195 budget, F-200 budget extension or the F-196 Annual Year-End Financial Statement. **A detailed list of item numbers is included with this chapter.**

REVENUE NUMBER: A four-digit numeric entry. The first digit indicates what type of revenue; e.g., 1 for Local Taxes, 2 for Local Nontaxes, 3 for State, etc. The second digit relates to whether the revenue is direct or flow through from OSPI to the school districts. The last two digits are usually related to a program. Refer to the Accounting Manual for Public School Districts in the State of Washington for a detailed definition of valid revenue numbers.

EXPENDITURE NUMBER: A five-digit numeric entry. The expenditure number is composed of the following components: the first two digits are the program number, the third and fourth digits are the activity code, and the fifth digit is the object code. The expenditure number does not contain the fund number and all five-digit expenditure numbers represent General Fund expenditures. Refer to the Accounting Manual for Public School Districts in the State of Washington for a detailed definition of valid expenditure numbers.

The other funds (Capital Projects, Associated Student Body, Debt Service, Trust, and Transportation Vehicle) expenditure values are stored in the three-digit item number (see above).

C/S (CALCULATED AND STORED): Represents values calculated during the edit routines for each system. These numbers can be extracted later by OSPI for reporting purposes.

C/NS (CALCULATED AND NOT STORED): Represents values calculated during the edit routine for each system and are used only when printing a report. These numbers can **not** be extracted later by OSPI for reporting purposes.

MASK: A procedure used by OSPI to request a revenue or expenditure category total. Three "X"s after the first digit on a revenue account series indicates calculating the sum of the amounts in a revenue category. For example, 1XXX indicates totaling all the **Local Taxes**.

Three "X"s after the program number indicates calculating the total amount recorded in all activities and all objects for a particular program. For example, 01XXX indicates totalling all the expenditures recorded under program 01.

RETAINED NUMBERS: Values saved after an extract from WSIPC to the districts' 1SPI processes.

F-195/F196 FILES AND INDICES: All input, calculated/stored, and extracted values are stored in the F-195/F-196 file. This file has eight indices: (a) three indices are F-196 data; (b) two indices are F-195 data; (c) one is used temporarily for F-200 data; and (d) two are for OSPI edit values.

The F-195 process includes two other files which contain data for printing purposes only. The alpha file stores alpha-numeric data that appears on the Certificate of Budget, Long-Term Financing/Conditional Sales, Capital Projects Fund Description, and Bond Information pages. The salary file stores all salary data that appear on the salary exhibits.

The F-195, F-200, and F-196 systems report on the following funds:

<u>Fund Number</u>	<u>Fund Name</u>
1	General Fund
4	Associated Student Body Fund
3	Debt Service Fund
2	Capital Projects Fund
9	Transportation Vehicle Fund
7	Trust and Agency Fund
8	Permanent Fund

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
			001									
002												
003												
004												
005												
006												
007												
008												
009												
010												
011	CPF	Sites Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
	CPF	Sites Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
012												
013												
014												
015												
016												
017												
018												
019												
020												
021	CPF	Buildings Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Buildings Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
022												
023												
024												
025												
026												
027												
028												
029												
030												
031	CPF	Equipment Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Equipment Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
032												
033												
034												
035												
036												
037												
038												
039												
040												
041	CPF	Energy Expenditures	CP1, CP6	CP1, CP6	Page 3 & 7-calculated in item 5322				CP6	CP6		Calculated from user input in alpha file
042												
043												
044												

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
045												
046												
047												
048												
049												
050												
051	CPF	Sales and Lease Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Sales and Lease Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
052												
053												
054												
055												
056												
057												
058												
059												
060												
061												
062												
063												
064												
065												
066												
067												
068												
069												
070												
071	CPF	Debt Principal Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Principal Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
072	CPF	Debt Interest Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Interest Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
073	CPF	Arbitrage Rebate Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Arbitrage Rebate Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
074												
075												
076												
077												
078												
079	CPF	Bond Issuance Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
	CPF	Bond Issuance Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
080												
081												
082												
083												
084												
085												
086												

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
087												
088												
089												
090												
091	CPF	Total of Debt for CPF Summary	CP1	CP1					CP1	CP1		0712 + 0722 + 0732
092												
093												
094												
095												
096												
097												
098												
099												
100	GF	Override lock for the F-196				Y	Y	Y				OSPI use only
101	GF	Lock flag for the F-196	Locked in alpha file			Y	Y	Y				OSPI use only
102	GF	Cash (1) and Accrual (2) Districts	Budget Cert.		Cert	Y	Y	Y				User Input in 1SPI Application
103	GF	Number of Days school was operated			Cert			Y				User Input in 1SPI Application
104	GF	Lock Date			Cert			Y				Added FY 03-04
105	GF	Total Federal Resources			Page 26						Page 26	C/S-Federal Resources
106												
107	GF	Total State Resources			Page 26						Page 26	C/S-Federal Resources
108												
109												
110	GF	Prog. 01 Basic Ed, Federal Resources			Page 26			Y				User Input in 1SPI Application
111	GF	Prog. 21 H/C, Federal Resources			Page 26			Y				User Input in 1SPI Application
112	GF	Prog. 24 H/C, Supp Federal Resources			Page 26			Y				User Input in 1SPI Application
113	GF	Prog. 26 H/C Inst State, Federal Resources			Page 26			Y				User Input in 1SPI Application
114	GF	Prog. 66 Student Achievement, Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 01-02
115	GF	Prog. 63 Better Schools - Prof. Dev. - State										User Input in 1SPI Application - Program 63 removed FY 02-03
116	GF	Prog. 29 Sp. Ed. Other Federal, Federal Resources			Page 26			Y				User Input in 1SPI Application
117	GF	Prog. 31 Voc Basic State, Federal Resources			Page 26			Y				User Input in 1SPI Application
118	GF	Prog. 38 Voc., Federal Resources			Page 26			Y				User Input in 1SPI Application
119	GF	Prog. 39 Other Voc Cat., Federal Resources			Page 26			Y				User Input in 1SPI Application
120												
121	GF	Prog. 45 Skills Center, Federal Resources			Page 26			Y				User Input in 1SPI Application
122	GF	Prog. 46 Skills Center, Federal Resources			Page 26			Y				User Input in 1SPI Application
123	GF	Prog. 49 Skills Center Other, Federal Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
124	GF	Prog. 51 Disadvantaged, Fed., Federal Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
125	GF	Prog. 53 Migrant, Federal Resources			Page 26			Y				User Input in 1SPI Application
126	GF	Prog. 52 School Improvement, Fed., Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
127	GF	Prog. 55 Learn Asst. St., Federal Resources			Page 26			Y				User Input in 1SPI Application
128	GF	Prog. 56 St Inst, Cntrs & Homes, Federal Resources			Page 26			Y				User Input in 1SPI Application
129	GF	Prog. 57 State Inst N&D, Federal Resources			Page 26			Y				User Input in 1SPI Application
130	GF	Prog. 58 Special & Pilot State, Federal Resources			Page 26			Y				User Input in 1SPI Application
131	GF	Prog. 61 Head Start, Federal Resources			Page 26			Y				User Input in 1SPI Application
132	GF	Prog. 62 Better Schools - Staff - State										User Input in 1SPI Application - Program 62 removed FY 02-03
133	GF	Prog. 64 Limited English Proficiency, Federal Resources			Page 26			Y				User Input in 1SPI Application - Title Change FY 02-03-formerly Bilingual

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
134	GF	Prog. 65 Trans. Bilingual State, Federal Resources			Page 26			Y				User Input in 1SPI Application
135	GF	Prog. 67 Ind Ed JOM, Federal Resources			Page 26			Y				User Input in 1SPI Application
136	GF	Prog. 68 Ind Ed ED, Federal Resources			Page 26			Y				User Input in 1SPI Application
137	GF	Prog. 69 Compen Other, Federal Resources			Page 26			Y				User Input in 1SPI Application
138	GF	Prog. 71 Traffic Safety Ed., Federal Resources			Page 26			Y				User Input in 1SPI Application
139	GF	Prog. 73 Summer School, Federal Resources			Page 26			Y				User Input in 1SPI Application
140	GF	Prog. 74 Highly Capable, Federal Resources			Page 26			Y				User Input in 1SPI Application
141		Prog. 75 Flexible Education Fed, Federal Resources										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhan-Closed FY 03-04
142	GF	Prog. 76 Targ. Asst., Federal Resources			Page 26			Y				User Input in 1SPI Application
143		Prog. 77 Math & Science, Federal Resources										User Input in 1SPI Application - Closed FY 05-06
144	GF	Prog. 78 Youth Training, Federal Resources			Page 26			Y				User Input in 1SPI Application
145	GF	Prog. 79 Instr Other, Federal Resources			Page 26			Y				User Input in 1SPI Application
146	GF	Prog. 81 Public Radio/TV, Federal Resources			Page 26			Y				User Input in 1SPI Application
147												
148												
149												
150	GF	Prog. 86 Comm Schools, Federal Resources			Page 26			Y				User Input in 1SPI Application
151	GF	Prog. 88 Day Care, Federal Resources			Page 26			Y				User Input in 1SPI Application
152	GF	Prog. 89 Other Comm Serv, Federal Resources			Page 26			Y				User Input in 1SPI Application
153	GF	Prog. 98 Food Services, Federal Resources			Page 26			Y				User Input in 1SPI Application
154	GF	Prog. 99 Pupil Transportation, Federal Resources			Page 26			Y				User Input in 1SPI Application
155	GF	Cost of Living Increase Certification			Page 20			Y				User Input in 1SPI Application Closed FY 03-04-reopened FY 05-06
156	GF	Excess Cost Methodology has been implemented			Page 20			Y				User Input in 1SPI Application - Added FY 02-03
157	GF	Prog. 97 District-wide Support, Federal Resources			Page 26			Y				User Input in 1SPI Application
158	GF	Impact Fees			Page 20			Y				User Input in 1SPI Application-Added FY 04-05
159	GF	Mitigation Fees			Page 20			Y				User Input in 1SPI Application-Added FY 04-05
160												
161												
162												
163	GF	Total Other Resources			Page 26					Page 26		C/S Total of Other Resources
164		164 through 175 blank										
176												
177	GF	E-Rate amount			Page 20			Y				User Input in 1SPI Application
178	GF	Fire district payment			Page 21			Y				User Input in 1SPI Application
179		Prog. 75 Elem Interv/Prev Services										User Input in 1SPI Application - Removed FY 02-03
180		Prog. 75 Class Size Reduction										User Input in 1SPI Application - Removed FY 02-03
181		Prog. 75 Early Childhood Ed										User Input in 1SPI Application - Removed FY 02-03
182		Prog. 75 Student at-Risk										User Input in 1SPI Application - Removed FY 02-03
183		Prog. 75 Staff Devel & Inserv										User Input in 1SPI Application - Removed FY 02-03
184		Prog. 75 Std Log/Analy Skill Devel										User Input in 1SPI Application - Removed FY 02-03
185		Prog. 75 Highly Capable										User Input in 1SPI Application - Removed FY 02-03
186		Prog. 75 Std Community Services										User Input in 1SPI Application - Removed FY 02-03
187		Prog. 75 Senior Citizen Volunteer										User Input in 1SPI Application - Removed FY 02-03
188		Prog. 75 Other Enhancements										User Input in 1SPI Application - Removed FY 02-03
189		Traffic Safety total completing										User Input in 1SPI Application - Closed FY 05-06
190		Traffic Safety total low-income										User Input in 1SPI Application - Closed FY 05-06
191		Traffic Safety fee not low-income										User Input in 1SPI Application - Closed FY 05-06

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
192		Traffic Safety fee low-income										User Input in 1SPI Application - Closed FY 05-06
193		Traffic Safety low-income tuition										User Input in 1SPI Application - Removed FY 02-03
194	GF	Teacher Assistance Stipends			Page 21					Y		User Input in 1SPI Application - FY 03-04 all TAP expenditures are reported in this item number
195		Teacher Assistance Training										User Input in 1SPI Application - Removed FY 03-04
196		Teacher Assistance Travel to Training										User Input in 1SPI Application - Removed FY 03-04
197		Teacher Assistance Sub reimbursement										User Input in 1SPI Application - Removed FY 03-04
198		Teacher Assistance Benefit										User Input in 1SPI Application - Removed FY 03-04
199		Nonhigh payment										User Input in 1SPI Application-removed FY 04-05
200												
201		Program 31 Coop payment										User Input in 1SPI Application-removed FY 04-05
202	GF	Learning Improvement Days Certification			Page 20					Y		User Input in 1SPI Application - Added FY 01-02
203	GF	Prog. 66 Student Achievement, Other Resources			Page 26					Y		User Input in 1SPI Application - Added FY 01-02
204	GF	Prog. 01 Basic Ed., Other Resources			Page 26					Y		User Input in 1SPI Application
205	GF	Prog. 21 H/C, Other Resources			Page 26 & 30					Y		User Input in 1SPI Application
206	GF	Prog. 24 H/C, Other Resources			Page 26					Y		User Input in 1SPI Application
207	GF	Prog. 26 H/C Inst., Other Resources			Page 26					Y		User Input in 1SPI Application
208												
209		Prog. 63 Bet Sch Prof Dev Other Resources										User Input in 1SPI Application - Program 63 removed FY 02-03
210	GF	Prog. 29 Sp. Ed., Other Federal, Other Resources			Page 26					Y		User Input in 1SPI Application
211	GF	Prog. 31 Voc Basic State, Other Resources			Page 26					Y		User Input in 1SPI Application
212	GF	Prog. 38 Voc Federal, Other Resources			Page 26					Y		User Input in 1SPI Application
213	GF	Prog. 39 Other Voc Cat., Other Resources			Page 26					Y		User Input in 1SPI Application
214												
215	GF	Prog. 45 Skills Center, Other Resources			Page 26					Y		User Input in 1SPI Application
216	GF	Prog. 46 Skills Center, Fed, Other Resources			Page 26					Y		User Input in 1SPI Application
217		Prog. 49 Skills Ctr Other Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
218	GF	Prog. 51 Disadvantaged, Fed., Other Resources			Page 26					Y		User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
219	GF	Prog. 53 Migrant, Fed, Other Resources			Page 26					Y		User Input in 1SPI Application
220												
221	GF	Prog. 55 Learn Asst., State, Other Resources			Page 26					Y		User Input in 1SPI Application
222	GF	Prog. 56 St Inst, Cntrs & Homes, Other Resources			Page 26					Y		User Input in 1SPI Application
223	GF	Prog. 57 State Inst N&D Fed., Other Resources			Page 26					Y		User Input in 1SPI Application
224	GF	Prog. 58 Special & Pilot, Other Resources			Page 26					Y		User Input in 1SPI Application
225	GF	Prog. 61 Head Strt Fed., Other Resources			Page 26					Y		User Input in 1SPI Application
226		Prog. 62 Bet Sch Staff Other Resources										User Input in 1SPI Application - Program 62 removed FY 02-03
227	GF	Prog. 64 Limited English Proficiency, Other Resources			Page 26					Y		User Input in 1SPI Application - Title change FY 02-03-formerly Bilingual
228	GF	Prog. 65 Trans. Bilingual State, Other Resources			Page 26					Y		User Input in 1SPI Application
229	GF	Prog. 67 Ind Ed JOM, Other Resources			Page 26					Y		User Input in 1SPI Application
230	GF	Prog. 68 Ind Ed ED, Other Resources			Page 26					Y		User Input in 1SPI Application
231	GF	Prog. 69 Compen Other, Other Resources			Page 26					Y		User Input in 1SPI Application
232	GF	Prog. 71 Traffic Safety Ed, Other Resources			Page 26					Y		User Input in 1SPI Application
233	GF	Prog. 73 Summer School, Other Resources			Page 26					Y		User Input in 1SPI Application
234	GF	Prog. 74 Highly Capable, Other Resources			Page 26					Y		User Input in 1SPI Application
235		Prog. 75 Flexible Education, Other Resources										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhan Closed FY 03-04
236	GF	Prog. 76 Targeted Asst., Other Resources			Page 26					Y		User Input in 1SPI Application
237		Prog. 77 Math & Science, Other Resources										User Input in 1SPI Application-Deleted FY 05-06
238	GF	Prog. 78 Youth Training, Other Resources			Page 26					Y		User Input in 1SPI Application

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239	GF	Prog. 79 Instr Other, Other Resources			Page 26			Y				User Input in 1SPI Application
240	GF	Prog. 81 Public Radio/TV, Other Resources			Page 26			Y				User Input in 1SPI Application
241	GF	Prog. 52 School Improvement, Federal, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
242	GF	Prog. 52 School Improvement, Federal, Other Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
243	GF	Prog. 54 Reading First, Federal, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
244	GF	Prog. 86 Comm Schools, Other Resources			Page 26			Y				User Input in 1SPI Application
245	GF	Prog. 88 Day Care, Other Resources			Page 26			Y				User Input in 1SPI Application
246	GF	Prog. 89 Othr Community Services, Other Resources			Page 26			Y				User Input in 1SPI Application
247	GF	Prog. 98 Food Services, Other Resources			Page 26			Y				User Input in 1SPI Application
248	GF	Prog. 99 Pupil Transportation, Other Resources			Page 26			Y				User Input in 1SPI Application
249	GF	Prog. 01 Basic Ed., State Resources			Page 26			Y				User Input in 1SPI Application
250	GF	Prog. 21 H/C, State Resources			Page 26			Y				User Input in 1SPI Application
251	GF	Prog. 24 H/C Supp, State Resources			Page 26			Y				User Input in 1SPI Application
252	GF	Prog. 26 H/C Inst St., State Resources			Page 26			Y				User Input in 1SPI Application
253	GF	Prog. 54 Reading First, Federal, Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
254	GF	Prog. 66 Student Achievement, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 01-02
255	GF	Prog. 29 Sp. Ed., Other Federal, State Resource			Page 26			Y				User Input in 1SPI Application
256	GF	Prog. 31 Voc Basic, State Resources			Page 26			Y				User Input in 1SPI Application
257	GF	Prog. 38 Voc Federal, State Resources			Page 26			Y				User Input in 1SPI Application
258	GF	Prog. 39 Other Voc Cat., State Resources			Page 26			Y				User Input in 1SPI Application
259	GF	Prog. 54 Reading First, Federal, Other Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
260	GF	Prog. 45 Skills Center, State Resources			Page 26			Y				User Input in 1SPI Application
261	GF	Prog. 46 Skills Center Fed., State Resources			Page 26			Y				User Input in 1SPI Application
262		Prog. 49 Skills Center Other, State Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
263	GF	Prog. 51 Disadvantaged, State Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
264		Prog. 53 Migrant Fed., State Resources			Changed to item 329 in FY 02-03							Changed due to duplicate item number
264	GF	Beg Fund Bal Unreserved Desg for Contingencies	GF3	GF3								GL 875 - Extracted from Budget Application
265	GF	Beg Fund Bal Reserved Debt Service	GF3	GF3								GL 830 - Extracted from Budget Application
	DSF	Beg Fund Bal Reserved Debt Service	DS1	DS1								GL 830 - Extracted from Budget Application - Removed from F-196 FY 02-03
	CPF	Beg Fund Bal Reserved Debt Service	CP2	CP2								GL 830 - Extracted from Budget Application
	TVF	Beg Fund Bal Reserved Debt Service	TVF2	TVF2								GL 830 - Extracted from Budget Application
266		Prog. 55 Learn Asst. St. State Resource			Changed to item 271 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Reserved for Inventory/Prepays	GF3	GF3								GL 840 - Extracted from Budget Application
	ASB	Beg Fund Bal Reserved for Inventory/Prepays	ASB1	ASB1								GL 840 - Extracted from Budget Application
267		Prog. 56 St Inst, Cntr & Homes State Resource			Changed to item 287 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Reserved Uninsured Risks	GF3	GF3								GL 850 - Extracted from Budget Application
	ASB	Beg Fund Bal Reserved Uninsured Risks	ASB1	ASB1								GL 850 - Extracted from Budget Application
	CPF	Beg Fund Bal Reserved Uninsured Risks	CP2	CP2								GL 850 - Extracted from Budget Application
	TVF	Beg Fund Bal Reserved Uninsured Risks	TVF2	TVF2								GL 850 - Extracted from Budget Application
268		Prog. 57 Inst N&D Fed, State Resource			Changed to item 288 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Unreserved Desg for Other Items	GF3	GF3								GL 870 - Extracted from Budget Application
	ASB	Beg Fund Bal Unreserved Desg for Other Items	ASB1	ASB1								GL 870 - Extracted from Budget Application
	CPF	Beg Fund Bal Unreserved Desg for Other Items	CP2	CP2								GL 870 - Extracted from Budget Application
269		Prog. 58 Special & Pilot State Resource			Changed to item 289 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Unreserved Undesignated	GF3	GF3								GL 890 - Extracted from Budget Application
	ASB	Beg Fund Bal Unreserved Undesignated	ASB1	ASB1								GL 890 - Extracted from Budget Application
	DSF	Beg Fund Bal Unreserved Undesignated	DS1	DS1								GL 890 - Extracted from Budget Application

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	CPF	Beg Fund Bal Unreserved Undesignated	CP2	CP2								GL 890 - Extracted from Budget Application
	TVF	Beg Fund Bal Unreserved Undesignated	TFV2	TFV2								GL 890 - Extracted from Budget Application
270	GF	Prog. 61 Head Start Fed., State Resource			Page 26			Y				User Input in 1SPI Application
271	GF	Prog. 55 Learning Asst. St., State Resource			Page 26			Y				User Input in 1SPI Application
272	GF	Prog. 64 Limited English Fed, State Resource			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Bilingual-now includes biling & immigrant
273	GF	Prog. 65 Transitional Bilingual St., State Resource			Page 26			Y				User Input in 1SPI Application
274	GF	Prog. 67 Ind Ed JOM, State Resource			Page 26			Y				User Input in 1SPI Application
275	GF	Beginning Total Fund Balance			Cert, Page 3 & 4			Y				User Input in 1SPI Application
	ASB	Beginning Total Fund Balance			Cert, Page 3 & 5			Y				User Input in 1SPI Application
	DSF	Beginning Total Fund Balance			Cert, Page 3 & 6			Y				User Input in 1SPI Application
	CPF	Beginning Total Fund Balance			Cert, Page 3 & 7			Y				User Input in 1SPI Application
	TVF	Beginning Total Fund Balance			Cert, Page 3 & 8			Y				User Input in 1SPI Application
	PF	Beginning Total Fund Balance			Cert, Page 3			Y				User Input in 1SPI Application
	PPTF	Net Assets—Beginning			Page 10			Y				User Input in 1SPI Application - formerly NETF-Changed in FY 02-03
	OTF	see item 6307										Net Assets—Beginning of Year title added FY 02-03
	GF	Beginning Total Fund Balance	GF3	GF3					GF3	GF3		3211 + 2651 + 3161 + 2661 + 2671 + 2681 + 2641 + 2691
	ASB	Beginning Total Fund Balance	ASB1	ASB1					ASB1	ASB1		3214 + 2664 + 2674 + 2684 + 2694
	DSF	Beginning Total Fund Balance	DS1	DS1					DS1	DS1		3213 + 2653 + 3163 + 2693
	CPF	Beginning Total Fund Balance	CP2	CP2					CP2	CP2		3212 + 2652 + 3162 + 2672 + 2762 + 2772 + 2782 + 2792 + 5162 + 2682 + 2692
	TVF	Beginning Total Fund Balance	TV2	TV2					TV2	TV2		3219 + 2659 + 3169 + 2679 + 2699
276		Prog. 68 Ind Ed ED, State Resource			Changed to item 298 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Bond Proceeds	CP2	CP2								Extracted from Budget Application
277		Prog. 69 Compen Other, State Resource			Changed to item 299 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Levy Proceeds	CP2	CP2								Extracted from Budget Application
278		Prog. 71 Traffic Safety Ed, State Resource			Changed to item 326 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of State Proceeds	CP2	CP2								Extracted from Budget Application
279		Prog. 73 Summer School, State Resource			Changed to item 328 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Federal Proceeds	CP2	CP2								Extracted from Budget Application
280	GF	Prog. 74 Highly Capable, State Resource			Page 26			Y				User Input in 1SPI Application
281		Prog. 75 Flexible Education, State Resource										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhan Closed FY 03-04
282	GF	Prog. 76 Targeted Asst.Fed., State Resource			Page 26			Y				User Input in 1SPI Application
283		Prog. 77 Math & Science, State Resource										User Input in 1SPI Application - Deleted FY 05-06
284	GF	Prog. 78 Youth Training, State Resource			Page 26			Y				User Input in 1SPI Application
285	GF	Prog. 79 Instr Other, State Resource			Page 26			Y				User Input in 1SPI Application
286	GF	Prog. 81 Public Radio/TV, State Resource			Page 26			Y				User Input in 1SPI Application
287	GF	Prog. 56 St Inst, Center & Homes, State Resource			Page 26			Y				User Input in 1SPI Application
288	GF	Prog. 57 State Inst N&D Fed., State Resource			Page 26			Y				User Input in 1SPI Application
289	GF	Prog. 58 Special & Pilot, State Resource			Page 26			Y				User Input in 1SPI Application
290	GF	Prog. 86 Comm Schools, State Resource			Page 26			Y				User Input in 1SPI Application
291	GF	Prog. 88 Day Care, State Resource			Page 26			Y				User Input in 1SPI Application
292	GF	Prog. 89 Othr Comm Services, State Resource			Page 26			Y				User Input in 1SPI Application
293	GF	Prog. 98 Food Services, State Resource			Page 26			Y				User Input in 1SPI Application
294	GF	Prog. 99 Pupil Transportation, State Resource			Page 26			Y				User Input in 1SPI Application
295	GF	Revenue Worksheet Page	GF 15	GF 13					GF 15	GF 13		6031 - 3251 * 4191
	DSF	Revenue Worksheet Page	DS4	DS3					DS4	DS3		6033 - 3253 * 4193
	CPF	Revenue Worksheet Page	CP5	CP5					CP5	CP5		6002 - 3252 * 4192
	TVF	Revenue Worksheet Page	TVF3	TVF3					TVF4	TVF4		6009 - 3259 * 4199

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296		Prog. 62 Better Schools Staff - State Resource										User Input in 1SPI Application - Program 62 removed FY 02-03
297		Prog. 63 Better Schools Prof Dev - State Resource										User Input in 1SPI Application - Program 63 removed FY 02-03
298	GF	Prog. 68 Ind Ed ED, State Resource			Page 26					Y		User Input in 1SPI Application - CHANGED FROM ITEM 276 IN FY 02-03
299	GF	Prog. 69 Compen Other, State Resource			Page 26					Y		User Input in 1SPI Application - CHANGED FROM ITEM 277 IN FY 02-03
300	GF	Running Start Enrollment	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
301	GF	Kindergarten FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
302	GF	Grade 1 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
303	GF	Grade 2 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
304	GF	Grade 3 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
305	GF	Grade 4 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
306	GF	Grade 5 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
307	GF	Grade 6 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
308	GF	Grade 7 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
309	GF	Grade 8 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
310	GF	Grade 9 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
311	GF	Grade 10 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
312	GF	Grade 11 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
313	GF	Grade 12 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
314	GF	Total K-12	GF1-index 5	GF1-index 5		Y	Y			GF1-index 5		3271 + 3001
315	GF	Preschool Special Education	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
316	GF	Reserved for Arbitrage Rebate	GF3	GF3								GL 835 - Extracted from Budget Application
	DSF	Reserved for Arbitrage Rebate	DS1	DS1								GL 835 - Extracted from Budget Application
	CPF	Reserved for Arbitrage Rebate	CP2	CP2								GL 835 - Extracted from Budget Application
	TVF	Reserved for Arbitrage Rebate	TVF2	TVF2								GL 835 - Extracted from Budget Application
317	GF	General Fund FTE CERT Employees	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
318	GF	General Fund FTE CLASS Employees	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
319	GF	Fall Excess Levy	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall Excess Levy	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Fall Excess Levy	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Fall Excess Levy	TVF3	TVF3		Y	Y					User Input in 1SPI Application
320	GF	Fall \$ Per 1000	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall \$ Per 1000	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Fall \$ Per 1000	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Fall \$ Per 1000	TVF3	TVF3		Y	Y					User Input in 1SPI Application
321	GF	Beginning Reserve for Other Items	GF3	GF3			Y					GL 810 - Extracted from Budget Application
	ASB	Beginning Reserve for Other Items	ASB1	ASB1								GL 810 - Extracted from Budget Application
	DSF	Beginning Reserve for Other Items	DS1	DS1								GL 810 - Extracted from Budget Application
	CPF	Beginning Reserve for Other Items	CP2	CP2								GL 810 - Extracted from Budget Application
	TVF	Beginning Reserve for Other Items	TVF2	TVF2								GL 810 - Extracted from Budget Application
322	GF	Spring TAV	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring TAV	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Spring TAV	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Spring TAV	TVF3	TVF3		Y	Y					User Input in 1SPI Application
323	GF	Spring \$ Per 1000	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring \$ Per 1000	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Spring \$ Per 1000	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Spring \$ Per 1000	TVF3	TVF3		Y	Y					User Input in 1SPI Application

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
			324	GF	Fall Est Timber	GF15	GF13				GF15	
	DSF	Fall Est Timber	DS4	DS3				DS4	DS4		4153 * 3203	
	CPF	Fall Est Timber	CP5	CP5				CP5	CP5		4152 * 3202	
	TVF	Fall Est Timber	TVF3	TVF3				TVF3	TVF3		4159 * 3209	
325	GF	Spring Est Timber	GF15	GF13				GF15	GF15		3221 * 3231	
	DSF	Spring Est Timber	DS4	DS3				DS4	DS4		3223 * 3233	
	CPF	Spring Est Timber	CP5	CP5				CP5	CP5		3222 * 3232	
	TVF	Spring Est Timber	TVF3	TVF3				TVF3	TVF3		3229 * 3239	
326	GF	Prog. 71 Traffic Safety Ed., State Resource			Page 26			Y			User Input in 1SPI Application - CHANGED FROM ITEM 279 IN FY 02-03	
327	GF	Subtotal K-12	GF1-index 5	GF1-index 5					GF1-index 5		3011 + 3021 + 3031 + 3041 + 3051 + 3061 + 3071 + 3081 + 3091 + 3101 + 3111 + 3121 + 3131	
328	GF	Prog. 73 Summer School, State Resource			Page 26			Y			User Input in 1SPI Application	
329	GF	Prog. 53 Migrant Fed., State Resource			Page 26			Y			User Input in 1SPI Application - CHANGED FROM ITEM 264 IN FY 02-03	
330	GF	Programs 01-89, 98 & 99 flow-through funds			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
331	GF	Program 97, Activity 11, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
332	GF	Program 97, Activity 12, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
333	GF	Program 97, Activity 13, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
334	GF	Program 97, Activity 14, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
335	GF	Program 97, Activity 25, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
336	GF	Program 97, Activity 61, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
337	GF	Program 97, Activity 62, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
338	GF	Program 97, Activity 63, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
339	GF	Program 97, Activity 64, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
340	GF	Program 97, Activity 65, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
341	GF	Program 97, Activity 67, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
342	GF	Program 97, Activity 68, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
343	GF	Program 97, Activity 72, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
344	GF	Program 97, Activity 73, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
345	GF	Program 97, Activity 74, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
346	GF	Program 97, Activity 75, Distorting Items			Page 22			Y			User input in 1SPI Application - Added FY 04-05	
347	GF	Program 97, Activity 11, Audit costs			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
348	GF	Program 97, Activity 12, Allocable to indirect cost activities			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
349	GF	Program 97, Activity 61 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
350	GF	Program 97, Activity 62 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
351	GF	Program 97, Activity 63 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
352	GF	Program 97, Activity 64 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
353	GF	Program 97, Activity 65 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
354	GF	Program 97, Activity 67 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
355	GF	Program 97, Activity 68 Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Added FY 04-05	
356	GF	Total Excluded Debt Service			Page 24					Page 24	97837 + 97847 + 97857 - Added FY 04-05	
357	GF	Program 97 Restricted Distorting Items			Page 24					Page 24	3311+3321+3331+3341+3351+3361+3371+3381+3391+3401+3411+3421+3431+3441+3451+3461-Added FY 04-05	
358	GF	Sub Total All Program Restricted Distorting Items			Page 24					Page 24	9842X+3301+3571-Added FY 04-05	
359	GF	Total Program 97 Restricted Unallowable Items			Page 24					Page 24	97XXX-97XX9-3561+3571-Added FY 04-05	
360	GF	Prog. 62 Math & Science , State Resource			Page 26			Y			User input in 1SPI Application - Added FY 05-06	
361	GF	Prog. 62 Math & Science, Prof Dev, Federal Resource			Page 26			Y			User input in 1SPI Application - Added FY 05-06	
362	GF	Prog. 62 Math & Science, Prof Dev, Other Resource			Page 26			Y			User input in 1SPI Application - Added FY 05-06	
363	GF	Program 97, Activity 11, Legal costs			Page 23			Y			User input in 1SPI Application - Added FY 05-06	
364	GF	Program 97, Activity 15, Indirect Expenditures			Page 23			Y			User input in 1SPI Application - Revised FY 06-07	

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365	GF	Federally Supported Staff Termination Leave			Page 23			Y				User input in 1SPI Application - Added FY 05-06
366	GF	Prog. 63 Promoting Academic Success, State Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
367	GF	Prog. 63 Promoting Academic Success, Federal Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
368	GF	Prog. 63 Promoting Academic Success, Other Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
369	GF	Program 97, Activity 25, Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 06-07
370	GF	Program 97, Activity 72, Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 06-07
371												
372												
373												
374												
375												
376												
377												
378												
379												
380												
381												
382												
383		Federal Indirect Data—Prgm 97, Act 12										User Input in 1SPI Application - Removed FY 04-05
384		Federal Indirect Data—Prgm 97, Act 72										User Input in 1SPI Application - Removed FY 04-05
385		Federal Indirect Data—Prgm 97, Act 73										User Input in 1SPI Application - Removed FY 04-05
386		Federal Indirect Data—Prgm 97, Act 74										User Input in 1SPI Application - Removed FY 04-05
387		Federal Indirect Data—Prgm 97, Act 75										User Input in 1SPI Application - Removed FY 04-05
388	SLTD	Amount Issued-Contracts Payable-Long-Term			Page 11			Y				User Input in 1SPI Application - Added FY 02-03
389	SLTD	End. Outstanding Debt-Contracts Payable-Long-Term			Page 11					Page 11		3931 + 3951 - 3881
390	CPF	Reserve for Undistributed Proceeds			Page 2-calculated in item 6252							GL 869-Calculated with item # 6252 on page 2 FY 02-03 - User Input in 1SPI Application
391												
392	GF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	ASB	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	CPF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	TVF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	PF	Contracts pay-Current			Page 2			Y				GL 602 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
393	SLTD	Beg. Outstanding Debt-Contracts Payable-Long Term			Page 11			Y				User Input in 1SPI Application - Removed from Comb Bal Sheet & added to SLTD in FY 02-03
394	GF	Ending Reserve for Other Items	GF3	GF3	Page 2-calculated in item 6251							GL 810 - Calculated with item #6251 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Ending Reserve for Other Items	ASB1	ASB1	Page 2-calculated in item 6254							GL 810 - Calculated with item #6254 on page 2 FY 02-03 - User Input in 1SPI Application
	DSF	Ending Reserve for Other Items	DS1	DS1	Page 2-calculated in item 6253							GL 810 - Calculated with item #6253 on page 2 FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserve for Other Items	CP2	CP2	Page 2-calculated in item 6252							GL 810 - Calculated with item #6252 on page 2 FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserve for Other Items	TVF2	TVF2	Page 2-calculated in item 6259							GL 810 - Calculated with item #6259 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Ending Reserve for Other Items			Page 2-calculated in item 6258			Y				GL 810 - Calculated with item #6258 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Reserve for Other Items			Page 9			Y				GL 810 - Added to Page 9 new report FY 03-04
395	SLTD	Amount Issued-Contracts Payable-Long-Term			Page 11			Y				User Input in 1SPI Application - Added FY 02-03
396		Amt. Available in DSF for GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
397		Amt. Available in Other Funds - GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
398		Amt. to be Prov for Debt Retire - GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
399		Inventory - USDA Commodities										GL 425 deleted FY 02-03
400	GF	Imprest Cash			Page 2-calculated in item 6211							GL 200 - Calculated with item #6211 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Imprest Cash			Page 2-calculated in item 6214							GL 200 - Calculated with item #6214 on page 2 FY 02-03 - User Input in 1SPI Application

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	CPF	Imprest Cash			Page 2-calculated in item 6212							GL 200 - Calculated with item #6212 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Imprest Cash			Page 2-calculated in item 6218							GL 200 - Calculated with item #6218 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Imprest Cash			Page 9							GL 200 - Added to Page 9 new report FY 03-04
401	GF	Cash on Hand			Page 2-calculated in item 6211							GL 230 - Calculated with item #6211 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Cash on Hand			Page 2-calculated in item 6214							GL 230 - Calculated with item #6214 on page 2 FY 02-03 - User Input in 1SPI Application
	DSF	Cash on Hand			Page 2-calculated in item 6213							GL 230 - Calculated with item #6213 on page 2 FY 02-03 - User Input in 1SPI Application
	CPF	Cash on Hand			Page 2-calculated in item 6212							GL 230 - Calculated with item #6212 on page 2 FY 02-03 - User Input in 1SPI Application
	TVF	Cash on Hand			Page 2-calculated in item 6219							GL 230 - Calculated with item #6219 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Cash on Hand			Page 2-calculated in item 6218							GL 230 - Calculated with item #6218 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Cash on Hand			Page 9							GL 230 -Added to Page 9 new report FY 03-04
402	GF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	DSF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	CPF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	TVF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
403	GF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	ASB	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	DSF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	CPF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	TVF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	PF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Due from Other Funds			Page 9							GL 320 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
404	GF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	ASB	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	DSF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application - Added FY 05-06
	CPF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	TVF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	PF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application - Added to fund 8 inN FY 02-03
405	GF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	ASB	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	DSF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	CPF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	TVF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	PF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Accounts Receivable			Page 9							GL 340 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
406	GF	Inventory-Supplies&Materials			Page 2-calculated in item 6221							GL 410 - Calculated with item #6221 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Inventory-Supplies&Materials			Page 2							GL 410 - User Input in 1SPI Application
407	GF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	ASB	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	CPF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	TVF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	PF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
408	GF	Est. Unemployment Benefits Payable			Page 2-calculated in item 6231							GL 637 - Calculated with item #6231 on page 2 - New item FY 02-03 - User Input in 1SPI Application
409		Vacation Leave Payable—Long-Term										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
410		Sick Leave Payable—Long-Term										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
411	GF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	ASB	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	DSF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application

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	CPF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	TVF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	PF	Accounts Payable			Page 2					Y		GL 601 - User Input in 1SPI Application - ADDED TO FUND 8 IN FY 02-03
	PPTF	Accounts Payable			Page 9					Y		GL 601 - User Input in 1SPI Application Added to Page 9 new report FY 03-04
412	GF	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
	ASB	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
	CPF	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
	GF	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
	ASB	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
	CPF	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
414	GF	Deferred Compensation Payable			Page 2							GL 635 - User Input in 1SPI Application
	CPF	Deferred Compensation Payable			Page 2							GL 635 - User Input in 1SPI Application
		Deferred Compensation Payable-ETF										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
415	GF	Est. Unemployment Benefits Payable			changed to item 4081 FY 02-03							Changed due to duplicate item number
	GF	Fall TAV	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall TAV	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Fall TAV	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Fall TAV	TVF3	TVF3		Y	Y					User Input in 1SPI Application
416	GF	Est. Ind. Insurance Benefits Payable			Page 2-calculated in item 6231							GL 639 - Calculated with item #6231 on page 2 in FY 02-03 - User Input in 1SPI Application
417		IGFA from Levies in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
418	GF	Due to Other Funds			changed to item 4301 in FY 02-03							Changed due to duplicate item number
	ASB	Due to Other Funds			changed to item 4304 in FY 02-03							Changed due to duplicate item number
	DSF	Due to Other Funds			changed to item 4303 in FY 02-03							Changed due to duplicate item number
	CPF	Due to Other Funds			changed to item 4302 in FY 02-03							Changed due to duplicate item number
	TVF	Due to Other Funds			changed to item 4309 in FY 02-03							Changed due to duplicate item number
	PPTF	Due to Other Funds			changed to item 4307 in FY 02-03							Changed due to duplicate item number
	GF	Fall % Collection	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall % Collection	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Fall % Collection	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Fall % Collection	TVF3	TVF3		Y	Y					User Input in 1SPI Application
419	GF	Deposits			changed to item 4471 in FY 02-03							Changed due to duplicate item number
	ASB	Deposits			changed to item 4474 in FY 02-03							Changed due to duplicate item number
	CPF	Deposits			changed to item 4472 in FY 02-03							Changed due to duplicate item number
	GF	Spring % Collection	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring % Collection	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Spring % Collection	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Spring % Collection	TVF3	TVF3		Y	Y					User Input in 1SPI Application
420	GF	Ending Reserve for Arbitrage Rebate	GF3	GF3	Page 2-calculated in item 6251							GL 835 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Ending Reserve for Arbitrage Rebate	DS1	DS1	Page 2-calculated in item 6253							GL 835 - Calculated with item #6253 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserve for Arbitrage Rebate	CP2	CP2	Page 2-calculated in item 6252							GL 835 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserve for Arbitrage Rebate	TVF2	TVF2	Page 2-calculated in item 6259							GL 835 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
421	PF	Transfers			Page 3					Y		User Input in 1SPI Application - Title changed from Charges for Services-NETF in FY 02-03
422	DSF	Matured Bonds Payable			Page 2							GL 675 - User Input in 1SPI Application
423		Ending Res of Levy Proceeds until FY 97-98										
	PF	Earnings Income (Interest, Rental, etc.)			Page 3					Y		User Input in 1SPI Application - Title changed from Operating Rev-Misc begin FY 97-98 in FY 02-03
424	DSF	Matured Bond Interest Payable			Page 2							GL 685 - User Input in 1SPI Application
425		Bonds Payable Long-Term										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03

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426	PF	Equipment			Page 3			Y				User Input in 1SPI Application - Title change, added to PF and NETF removed FY 02-03
427	PF	Supplies			Page 3			Y				User Input in 1SPI Application - Title change, added to PF and NETF removed FY 02-03
428	GF	Ending Reserve for Inventory	GF3	GF3	Page 2-calculated in item 6251							GL 840 - User Input in 1SPI Application
	ASB	Ending Reserve for Inventory	ASB1	ASB1	Page 2-calculated in item 6254							GL 840 - User Input in 1SPI Application
429	GF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	DSF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	CPF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	TVF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
430	GF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	ASB	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	DSF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	CPF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	TVF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	PF	Due to Other Funds			Page 2			Y				GL 640 - User Input in 1SPI Application - Added FY 02-03
	PPTF	Due to Other Funds			Page 9			Y				GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418 - Added to page 9 FY 03-04
431	GF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	ASB	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	DSF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	CPF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	TVF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	PF	Ending Unreserved, Undesignated Fund Balance			Page 2			Y				GL 890 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Ending Unreserved, Undesignated Fund Balance			Page 9			Y				GL 890 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
	GF	Ending Unreserved, Undesignated Fund Balance	GF3	GF3					GF3	GF3		4391 - 3941 - 4351 - 4201 - 4281 - 4361 - 4341
	ASB	Ending Unreserved, Undesignated Fund Balance	ASB1	ASB1					ASB1	ASB1		4394 - 3944 - 4284 - 4364 - 4344
	DSF	Ending Unreserved, Undesignated Fund Balance	DS1	DS1					DS1	DS1		4393 - 3943 - 4353 - 4203
	CPF	Ending Unreserved, Undesignated Fund Balance	CPF2	CPF2					CPF2	CPF2		4392 - 3942 - 4352 - 4202 - 4362 - 4582 - 4592 - 4602 - 4612 - 5172 - 4342
	TVF	Ending Unreserved, Undesignated Fund Balance	TVF2	TVF2					TVF2	TVF2		4399 - 3949 - 4359 - 4209 - 4369
432	GF	Deferred Revenue			Page 2-calculated in item 6241							GL750 - Calculated with item #6241 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Deferred Revenue			Page 2-calculated in item 6244							GL750 - Calculated with item #6244 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Deferred Revenue			Page 2-calculated in item 6243							GL750 - Calculated with item #6243 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Deferred Revenue			Page 2-calculated in item 6242							GL750 - Calculated with item #6242 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Deferred Revenue			Page 2-calculated in item 6249							GL750 - Calculated with item #6249 on page 2 in FY 02-03 - User Input in 1SPI Application
	PF	Deferred Revenue			Page 2			Y				GL750 - Added to Fund 8 FY 02-03 Calculated with item # 6248 - User Input in 1SPI Application
433	GF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6241							GL760 - Calculated with item #6241 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6243							GL760 - Calculated with item #6243 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6242							GL760 - Calculated with item #6242 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6249							GL760 - Calculated with item #6249 on page 2 in FY 02-03 - User Input in 1SPI Application
434	GF	Ending Unreserved, Designated for Other Items	GF3	GF3	Page 2-calculated in item 6261							GL 870 - Calculated with item #6261 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Ending Unreserved, Designated for Other Items	ASB1	ASB1	Page 2							GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	CPF	Ending Unreserved, Designated for Other Items	CPF2	CPF2	Page 2							GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	PF	Ending Unreserved, Designated for Other Items			Page 2			Y				GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	PPTF	Ending Unreserved, Designated for Other Items			Page 9			Y				GL 870 - Added to Page 9 new report FY 03-04 - User Input in 1SPI Application
435	GF	Ending Reserved for Debt Service	GF3	GF3	Page 2-calculated in item 6251							GL 830 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application
		Ending Reserved for Debt Service	DS1	DS1								GL 830 - Closed FY 03-04 in DSF
	CPF	Ending Reserved for Debt Service	CPF2	CPF2	Page 2-calculated in item 6252							GL 830 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserved for Debt Service	TVF2	TVF2	Page 2-calculated in item 6259							GL 830 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
436	GF	Ending Reserved for Uninsured Risks	GF3	GF3	Page 2-calculated in item 6251							GL 850 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
	ASB	Ending Reserved for Uninsured Risks	ASB1	ASB1	Page 2-calculated in item 6254							GL 850 - Calculated with item #6254 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserved for Uninsured Risks	CPF2	CPF2	Page 2-calculated in item 6252							GL 850 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserved for Uninsured Risks	TVF2	TVF2	Page 2-calculated in item 6259							GL 850 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
437	GF	Unreserved, Designated for Contingencies	GF3	GF3	Page 2-calculated in item 6261							GL 875 - Calculated with item #6261 on page 2 in FY 02-03 - User Input in 1SPI Application
438		Contribution from Benefactor-NETF										User Input in 1SPI Application - NETF removed FY 02-03
439	GF	Ending Total Fund Balance			Cert., Page 3 & 4						Page 3	2751 + 9621 - 5321 - 5331 +/- 5991
	ASB	Ending Total Fund Balance			Cert., Page 3 & 5						Page 3	2754 + 9624 - 5324 +/- 5994
	DSF	Ending Total Fund Balance			Cert., Page 3 & 6						Page 3	2753 + 9623 - 5323 +/- 5993
	CPF	Ending Total Fund Balance			Cert., Page 3 & 7						Page 3	2752 + 9622 - 5322 - 5332 +/- 5992
	TVF	Ending Total Fund Balance			Cert., Page 3 & 8						Page 3	2759 + 9629 - 5329 +/- 5999
	PF	Ending Total Fund Balance			Cert., Page 3						Page 3	2758 + 9628 - 5328 +/- 5998
	PPTF	Net Assets—Ending			Page 10						Page 10	2757 + 5977 - 6287 +/- 5997 - Added FY 02-03
	OTF	see item 6317										Net Assets—End of Year added FY 02-03
	GF	Ending Total Fund Balance	GF3	GF3					GF3	GF3		2751 + 5351 - 9631
	ASB	Ending Total Fund Balance	ASB1	ASB1					ASB1	ASB1		2754 + 5354
	DSF	Ending Total Fund Balance	DS1	DS1					DS1	DS1		2753 + 5353 + 9643 - 5343
	CPF	Ending Total Fund Balance	CP2	CP2					CP2	CP2		2752 + 5352 - 5862 - 5972
	TVF	Ending Total Fund Balance	TFV2	TFV2					TFV2	TFV2		2759 + 5359
440	GF	Total Assets			Page 2						Page 2	6211 - 4761 + 4021 + 4031 + 4041 + 4051 + 5211 + 4491 + 6221 + 4071 + 4791 + 4501 + 4961 + 4971
	ASB	Total Assets			Page 2						Page 2	6214 - 4764 + 4034 + 4044 + 4054 + 4494 + 4064 + 4074 + 4794
	DSF	Total Assets			Page 2						Page 2	6213 - 4763 + 4023 + 4033 + 4053 + 4493 + 4793 + 4503
	CPF	Total Assets			Page 2						Page 2	6212 - 4762 + 4022 + 4032 + 4042 + 4052 + 5212 + 4492 + 4072 + 4792 + 4502 + 4962
	TVF	Total Assets			Page 2						Page 2	6219 - 4769 + 4029 + 4039 + 4049 + 4059 + 4499 + 4079 + 4799 + 4509
	PF	Total Assets			Page 2						Page 2	6218 - 4768 + 4038 + 4048 + 4058 + 4498 + 4078 + 4798 + 4508 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Assets			Page 9						Page 9	4007+4017+4757+4767+4037+4057+4497+4797+4507+4897+5107+5137+4907+4917 - Added to Page 9 FY 03-04
441	GF	Total Liabilities			Page 2						Page 2	4111 + 3921 + 4121 + 4451 + 4681 + 4691 + 4131 + 5231 + 4141 + 6231 + 4301 + 5221 + 4471 + 4291 + 6241
	ASB	Total Liabilities			Page 2						Page 2	4114 + 3924 + 5234 + 4304 + 4474 + 6244
	DSF	Total Liabilities			Page 2						Page 2	4113 + 4443 + 4453 + 4303 + 5223 + 4223 + 4243 + 4293 + 6243
	CPF	Total Liabilities			Page 2						Page 2	4112 + 3922 + 4122 + 4452 + 4682 + 4692 + 4132 + 5232 + 4142 + 4302 + 5222 + 4472 + 4292 + 6242
	TVF	Total Liabilities			Page 2						Page 2	4119 + 3929 + 4459 + 5239 + 4309 + 5229 + 4299 + 6249
	PF	Total Liabilities			Page 2						Page 2	4118 + 3928 + 5238 + 4308 + 4328 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Liabilities			Page 9						Page 9	4117 + 4307 - Calculation change in FY 02-03 - Added to Page 9 new report FY 03-04
442	GF	Total Fund Balance			Page 2						Page 2	6251 + 6261 + 4311
	ASB	Total Fund Balance			Page 2						Page 2	6254 + 4344 + 4314
	DSF	Total Fund Balance			Page 2						Page 2	6253 + 4313
	CPF	Total Fund Balance			Page 2						Page 2	6252 + 4342 + 4312
	TVF	Total Fund Balance			Page 2						Page 2	6259 + 4319
	PF	Total Fund Balance			Page 2						Page 2	6258 + 4348 + 4318 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Net Assets			Page 9						Page 9	3947+4847+4347+4317 Calculation change and added to Page 9 new report FY 03-04
443		Total Liabilities										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03
444	DSF	Accrued Interest Payable DSF			Page 2							GL 604 - User Input in 1SPI Application
		Total Assets										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03
445	GF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	DSF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	CPF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	TVF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
446	GF	Est. Other Emp. Ins Benefits Payable			Page 2-calculated in item 6231						Page 2	GL 638 - Calculated in item #6231 on page 2 in FY 02-03 - User Input in 1SPI Application

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447	GF	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
	ASB	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
	CPF	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
448		Total Fund Balance in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
449	GF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	ASB	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	DSF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	CPF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	TVF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	PF	Accrued Interest Receivable			Page 2					Y		GL 360 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Accrued Interest Receivable			Page 9					Y		GL 360 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
450	GF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	DSF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	CPF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	TVF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	PF	Investments/Cash with Trustees			Page 2					Y		GL 451 - User Input in 1SPI Application - ADDED TO FUND 8 IN FY 02-03
	PPTF	Investments/Cash with Trustees			Page 9					Y		GL 451 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
451	PF	Gifts, Grants & Donations			Page 3					Y		User Input in 1SPI Application -Title changed from Donations-NETF in FY 02-03
	PPTF	Private Donations			Page 10					Y		User Input in 1SPI Application - Title changed from Donation-ETF in FY 02-03
452		IGFA from Gen Obligations Bonds GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
453		IGFA from Federal Grants GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
454		IGFA from State Grants in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
455		IGFA from Apport. & Local Rev-GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
456		IGFA from Gifts, Don & Other-GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
457		Unclass.IGFA prior to date EST GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
458	CPF	Ending Reserve of Bond Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL861 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
459	CPF	Ending Reserve of Levy Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL862 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
460	CPF	Ending Reserve of State Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL863 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
461	CPF	Ending Reserve of Federal Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL864 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
462		Salaries & Benefits										User Input in 1SPI Application - Title changed, added to PF and NETF removed in FY 02-03
463	PPTF	Refund of Contributions			Page 10					Y		User Input in 1SPI Application - Title changed in FY 02-03 - Added to page 10 in FY 03-04
464	PPTF	Investment Expenses			Page 10					Y		User input in 1SPI Application - Added FY 02-03
	PF	Investment Expense			Page 3							User input in 1SPI Application - Added FY 02-03
465	PPTF	Scholarships			Page 10					Y		User input in 1SPI Application - Added FY 02-03
466	PPTF	Interest			Page 10					Y		User Input in 1SPI Application - Title changed from TRS Nonoperating Rev-Interest Rev in FY 02-03
467	PPTF	Dividends			Page 10					Y		User Input in 1SPI Application - Title changed from TRS Nonoperating Rev-Other Rev (Exp) in FY 02-03
468	GF	Vacation Leave Payable—Current			Page 2							GL 607 - User Input in 1SPI Application - Changed to Vacation Leave—Current in FY 02-03
	CPF	Vacation Leave Payable—Current			Page 2							GL 607 - User Input in 1SPI Application - Changed to Vacation Leave—Current in FY 02-03
469	GF	Sick Leave Payable—Current			Page 2							GL 608 - User Input in 1SPI Application - Changed to Sick Leave—Current in FY 02-03
	CPF	Sick Leave Payable—Current			Page 2							GL 608 - User Input in 1SPI Application - Changed to Sick Leave—Current in FY 02-03
470		Cash Grants & Subsidies-NETF										User Input in 1SPI Application - NETF removed FY 02-03
471		Cash Payment to Suppliers-NETF										User Input in 1SPI Application - NETF removed FY 02-03
472		Cash Payments to Employees-NETF										User Input in 1SPI Application - NETF removed FY 02-03
473		Miscellaneous Receipts & Payments-NETF										User Input in 1SPI Application - NETF removed FY 02-03
474		Cash Received From Grants-NETF										User Input in 1SPI Application - NETF removed FY 02-03
475	GF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6211							GL 240 - Calculated in item #6211 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Cash on Deposit with County Treasurer			Page 2-calculated in item 6214							GL 240 - Calculated in item #6214 on page 2 in FY 02-03 - User Input in 1SPI Application

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	DSF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6213							GL 240 - Calculated in item #6213 on page 2 in FY 02-03 - User Input in 1SPI Application	
	CPF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6212							GL 240 - Calculated in item #6212 on page 2 in FY 02-03 - User Input in 1SPI Application	
	TVF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6219							GL 240 - Calculated in item #6219 on page 2 in FY 02-03 - User Input in 1SPI Application	
	PF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6218					Y		GL 240 - Calculated in item #6218 on page 2 in FY 02-03 - User Input in 1SPI Application	
	PPTF	Cash on Deposit with County Treasurer			Page 9					Y		GL 240 - Calculated in item #6217 on page 2 in FY 02-03 - Added to Page 9 new report FY 03-04	
476	GF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application	
	ASB	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application	
	DSF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application	
	CPF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application	
	TVF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application	
	PF	Minus Warrants Outstanding			Page 2					Y		GL 241 - User Input in 1SPI Application - Added to Fund 8 FY 02-03	
	PPTF	Minus Warrants Outstanding			Page 9					Y		GL 241 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04	
477	DSF	Cash with Fiscal Agent			Page 2-calculated in item 6213							GL 250 - Calculated in item #6213 on page 2 in FY 02-03 - User Input in 1SPI Application	
		Purchase and Contruction of Cap Assets-NETF										User Input in 1SPI Application - NETF removed FY 02-03	
478	GF	Inventory-Lunchrooms			Page 2-calculated in item 6221							GL 420 - Calculated in item #6221 on page 2 in FY 02-03 - User Input in 1SPI Application	
479	GF	Investments			Page 2							GL 450 - User Input in 1SPI Application	
	ASB	Investments			Page 2							GL 450 - User Input in 1SPI Application	
	DSF	Investments			Page 2							GL 450 - User Input in 1SPI Application	
	CPF	Investments			Page 2							GL 450 - User Input in 1SPI Application	
	TVF	Investments			Page 2							GL 450 - User Input in 1SPI Application	
	PF	Investments			Page 2					Y		GL 450 - User Input in 1SPI Application - Added to fund 8 in FY 02-03	
	PPTF	Investments			Page 9					Y		GL 450 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04	
480	ASB	General Student Body Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application	
481	ASB	Athletics Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application	
482	ASB	Classes Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application	
483	ASB	Clubs Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application	
484	PPTF	Reserved for Trust Principal			Page 9					Y		GL 855 - Calculated in item #6257 on Page 2 in FY 02-03 Added to Page 9 new report FY 03-04	
	PF	Reserved for Trust Principal			Page 2-calculated in item 6258					Y		GL 855 - Calculated in item #6258 on Page 2 in FY 02-03 - User Input in 1SPI Application	
485	ASB	General Student Body Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application	
486	ASB	Athletics Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application	
487	ASB	Classes Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application	
488	ASB	Clubs Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application	
489	PPTF	Other Assets			Page 9					Y		GL 460 - User Input in 1SPI Application - Added to page 9 new report FY 03-04	
490	PPTF	Accumulated Depreciation, Buildings			Page 9					Y		GL 498 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04	
491	PPTF	Accumulated Depreciation, Equipment			Page 9					Y		GL 499 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04	
492		Proceeds from Sales of Capital Assets-NETF										User Input in 1SPI Application - Removed FY 02-03	
493		Capital Grants Received-NETF										User Input in 1SPI Application - Removed FY 02-03	
493	ASB	Private Monies ASB, Revenue	ASB1	ASB1	Page 3-calculated Item 9624							User Input in 1SPI Application	
494		Proceeds from Sales of Investments-NETF										User Input in 1SPI Application - Removed FY 02-03	
	ASB	Private Monies ASB, Expenditures	ASB1	ASB1	Page 3-calculated in Item 532							User Input in 1SPI Application	
495		Purchase of Investments-NETF										User Input in 1SPI Application - Removed FY 02-03	
496	GF	Investments-Deferred Compensation			Page 2							GL 455 - User Input in 1SPI Application	
	CPF	Investments-Deferred Compensation			Page 2							GL 455 - User Input in 1SPI Application	
497	GF	Self-Insurance Security Deposits			Page 2							GL 459 - User Input in 1SPI Application	
498		Interest & Dividends on Investments-NETF										User Input in 1SPI Application - Removed FY 02-03	
499		Cash & Cash Equivalents at Begin of Year-NETF										User Input in 1SPI Application - Removed FY 02-03	
500	GF	Debit Transfer	GF10	GF10	Page 17						GF10	GF10	Page 17 Mask xxxx0

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501	GF	Credit Transfer	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx1
502	GF	Salaries - Certificated Employees	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx2
503	GF	Salaries - Classified Employees	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx3
504	GF	Employee Benefits & Payroll Taxes	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx4
505	GF	Instr Resources and Noncap Items	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx5
506	OTF	Minus Warrants Outstanding			Page 9			Y				GL 241 - User Input in 1SPI Application - Added FY 02-03 Added to Page 9 new report FY 03-04
507	GF	Purchased Services	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx7
508	GF	Travel	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx8
509	GF	Capital Outlay	GF10	GF10	Page 17, 24, & 30				GF10	GF10	Page 17	Mask xxxx9
510	PPTF	Capital Assets, Land			Page 9			Y				GL 490 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Land in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
511	PPTF	Capital Assets, Buildings			Page 9			Y				GL 491 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Buildings in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
512		Transporation in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
513	PPTF	Capital Assets, Equipment			Page 9			Y				GL 493 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Equipment in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
514		Construction in Progress in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
515		Total Assets GFAAG										5101 + 5111 + 5121 + 5131 + 5141 - Removed from Combined Balance Sheet in FY 02-03
516	CPF	Beginning Reserve of Other Proceeds	CP2	CP2								Extracted from Budget Application
517	CPF	Ending Reserve of Other Proceeds CPF	CP2	CP2	Page 2-calculated in item 6252							GL 865 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
518		Cash & Cash Equivalents at End of Year-NETF										User Input in 1SPI Application - Removed FY 02-03
519	OTF	Due From Other Funds			Page 9			Y				GL 320 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
520	OTF	Accounts Receivable			Page 9			Y				GL 340 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
521	GF	Interfund Loans Receivable			Page 2							GL 350 - User Input in 1SPI Application
	CPF	Interfund Loans Receivable			Page 2							GL 350 - User Input in 1SPI Application
522	GF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	DSF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	CPF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	TVF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
523	GF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	ASB	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	CPF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	TVF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	PF	Due To Other Governmental Units			Page 2			Y				GL 630 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
524		Increase (Decrease) in Accounts Rec-NETF										User Input in 1SPI Application - Removed FY 02-03
525		Increase (Decrease) in Accounts Payable-NETF										User Input in 1SPI Application - Removed FY 02-03
526		Increase (Decrease) in Other Assets-NETF										User Input in 1SPI Application - Removed FY 02-03
527		Net Cash Provided by Operating Acts-NETF										User Input in 1SPI Application - Removed FY 02-03
528		Cash Receipts for Services-NETF										User Input in 1SPI Application - Removed FY 02-03
529		Cash Receipts for Donations-NETF										User Input in 1SPI Application - Removed FY 02-03
530		Miscellaneous Cash Payments-NETF										User Input in 1SPI Application - Removed FY 02-03
531		Cash Contribution, Benefactors-NETF										User Input in 1SPI Application - Removed FY 02-03
532	GF	Total Expenditures	GF2/8c	GF2/8c	Cert., Page 3, 4, 18, 24 & 30				GF8c	GF8c	Cert.	Mask from Program Matrices
	ASB	Total Expenditures	ASB1	ASB1	Cert, Page 3 & 5				ASB1	ASB1	Cert.	4854 + 4864 + 4874 + 4884 + 4944
	DSF	Total Expenditures	DS1	DS1	Cert., Page 3 & 6				DS1	DS1	Cert.	5373 + 5523 + 5403 + 5533 + 5543 + 5553
	CPF	Total Expenditures	CP1/6	CP1/6	Cert., Page 3 & 7				CP6	CP6	Cert.	0112 + 0212 + 0312 + 0412 + 0512 + 0712 + 0722 + 0732 + 0792
	TVF	Total Expenditures	TVF2	TVF2	Cert., Page 3 & 8				TVF2	TVF2	Cert.	5449 + 5479 + 5459 + 5499 + 5489

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
	PF	Total Expenditures			Cert. & Page 3						Cert.	4268 + 4278 + 4648 +6728 + 5588 - Added FY 02-03
	PPTF	see item 628 for total deductions										Changed from Total Expenditures to Total Deductions in FY 02-03
	OTF	see item 629 for total deductions										Changed from Total Expenditures to Total Deductions in FY 02-03
533	GF	OFU	GF2	GF2								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	DSF	Transfers Out (see 560 & 561 for other financing items)	DS1	DS1								GL 905-Transfers Out (Budget)- User Input in 1SPI Application
	CPF	OFU	CP1	CP1								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	TVF	OFU	TVF2	TVF2								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	GF	OFU Transfers Out			Cert., Page 3 & 5							GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	DSF	OFU Transfers Out			Cert., Page 3 & 6							GL 536-Transfers Out- User Input in 1SPI Application-Added FY 05-06
	CPF	OFU Transfers Out			Cert., Page 3 & 7							GL 536-Transfers Out- User Input in 1SPI Application-Added FY 05-06
	TVF	OFU Transfers Out			Cert., Page 3 & 8							GL 536-Transfers Out- User Input in 1SPI Application-Added FY 05-06
	PF	OFU Transfers Out			Cert., Page 3					Y		GL 536-Transfers Out- User Input in 1SPI Application-Added FY 05-06
	PPTF	see item 627										Other Uses titled Other Deductions FY 02-03
	OTF	see item 616										Other Uses titled Other Deductions FY 02-03
534		Residual Equity Transfer to GF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
535	GF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	GF2	GF2	Cert., Page 3 & 4				GF2	GF2	Page 3	9621 - 5321 - 5331
	ASB	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	ASB1	ASB1	Cert, Page 3 & 5				ASB1	ASB1	Page 3	9624 - 5324
	DSF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	DS1	DS1	Cert., Page 3 & 6				DS1	DS1	Page 3	9623 - 5323 - 5333 - 5603 - 5613
	CPF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	CP1	CP1	Cert., Page 3 & 7				CP1	CP1	Page 3	9622 - 5322 - 5332
	TVF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	TVF2	TVF2	Cert., Page 3 & 8				TVF2	TVF2	Page 3	9629 - 5329 - 5339
	PF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses			Cert., Page 3						Page 3	9628 - 5328
536	OTF	Accrued Interest Receivable			Page 9					Y		GL 360 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
537	DSF	Matured Bond Expenditure	DS1	DS1	Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
538	OTF	Investments			Page 9					Y		GL 450 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
539	OTF	Investments/Cash with Trustees			Page 9					Y		GL 451 - User Input in 1SPI Application - Added FY 02-03
540	DSF	Interfund Loan Interest	DS1	DS1	Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
541	OTF	Total Assets			Page 9						Page 9	5647+5657+5667-5067+5197+5207+5367+5387+5397+6707+6717-Added FY 02-03-Added to Page 9 FY 03-04
542	OTF	Accounts Payable			Page 9					Y		GL 601 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
543		Bond Transfer Fees										Changed to item 553 FY 02-03
544	TVF	Cash Purchases/Rebuild Transp Equip	TVF2	TVF2								Extracted from Budget Application
	TVF	Cash Purch & Reb Trans Equip			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
545	TVF	Contract Purch/Rebuild Transp Equip	TVF2	TVF2								Extracted from Budget Application
	TVF	Cont Purch & Rebuild Trans Equip			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
546		Act 82 - Warrant Interest										Deleted in FY 99-00
		Warrant Interest										Deleted in FY 99-00
547	TVF	Act 83 - Interest	TVF2	TVF2								Extracted from Budget Application
	TVF	Interest			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
548	TVF	Act 84 - Principal	TVF2	TVF2								Extracted from Budget Application
	TVF	Debt Principal			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
549	TVF	Act 85 - Debt-Related Expenditures	TVF2	TVF2								Extracted from Budget Application
	TVF	Debt-Related Expenditures			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
550	OTF	Due to Other Funds			Page 9					Y		GL 640 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
551	OTF	Total Liabilities			Page 9						Page 9	5427 + 5507 - Added FY 02-03 - Added to Page 9 new report FY 03-04
552	DSF	Interest on Bonds	DS1	DS1								Extracted from Budget Application
	DSF	Interest on Bonds			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
553	DSF	Bond Transfer Fees	DS1	DS1								Extracted from Budget Application
	DSF	Bond Transfer Fees			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application - Changed from item 543 in FY 02-03

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
554	DSF	Arbitrage Rebate	DS1	DS1								Extracted from Budget Application
	DSF	Arbitrage Rebate Exp begin 97-98			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
555	DSF	Underwriter's Fees	DS1	DS1								Extracted from Budget Application
	DSF	Underwriter's Fees			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
556		Total Held in Trust (net assets)										4407+4417 - Removed FY 03-04
557		Total Held in Trust (net assets)										5417+5517 - Removed FY 03-04
558	PF	Other Operating Expenses			Page 3-calculated in item 5328			Y				User Input in 1SPI Application - Added to PF FY 02-03
559	OTF	Unreserved, Undesignated Fund Balance			Page 9			Y				GL 890 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
560	DSF	Payment to Refunded Bond Escrow	DS1	DS1								Extracted from Budget Application
	GF	Other Financing Uses			Page 3 & 4							GL 535 User Input in 1SPI Application-Added FY 06-07
	DSF	Other Financing Uses			Page 3 & 6							GL 535 User Input in 1SPI Application-Added FY 05-06
	CPF	Other Financing Uses			Page 3 & 7							GL 535 User Input in 1SPI Application-Added FY 06-07
	TVF	Other Financing Uses			Page 3 & 8							GL 535 User Input in 1SPI Application-Added FY 06-07
561	DSF	Crossover Defeasance	DS1	DS1								Extracted from Budget Application
		Crossover Defeasance										GL 535 User Input in 1SPI Application-Deleted FY 05-06
562	OTF	Total Net Assets			Page 9						Page 9	5677 + 5687 + 6267 + 5597 - Title change and calculation change on Page 9 new report FY 03-04
563		Cash and Cash Equivalents										New report on Page 9 FY 03-04 has cash & cash equiv. separated by GL (230, 240, 250)
564	OTF	Imprest Cash			Page 9			Y				GL 200-User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
565	OTF	Cash on Hand			Page 9			Y				GL 230 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
566	OTF	Cash on Deposit with County Treasurer			Page 9			Y				GL 240 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
567	OTF	Reserve for Other			Page 9			Y				GL 810 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
568	OTF	Reserve for Trust Principal			Page 9			Y				GL 855 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
569		Reservation of Fund Balance										5677+5687 - Removed FY 03-04
570	PPTF	Total Contributions			Page 10						Page 9	4517 + 6747 - Added FY 02-03
571	PPTF	Net Appreciation (Depreciation) in Fair Value			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
572	OTF	Private Donations			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
573	OTF	Employer Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
574	OTF	Members Contribution			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
575	OTF	Other Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
576	OTF	Total Contributions			Page 10						Page 10	5727 + 5737 + 5747 + 5757 - Added FY 02-03
577	OTF	Net appreciation (Depreciation) in Fair Value			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
578	OTF	Interest			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
579	OTF	Dividends			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
580	DSF	Voted Bonds—Original Issue	DS3			Y	Y					User Input in 1SPI Application
581	DSF	Voted Bonds—Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
582	DSF	Nonvoted Bonds—Original Issue	DS3			Y	Y					User Input in 1SPI Application
583	DSF	Nonvoted Bonds—Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
584	DSF	Voted/Nonvoted Bonds Original Issue	DS3			Y	Y					User Input in 1SPI Application
585	DSF	Voted/Nonvoted Bonds Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
586		Residual Equity Transfer to DSF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
587		Residual Equity Transfer to GF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
588	OTF	Rent or Lease Revenue			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
589	OTF	Total Investment Income			Page 10						Page 10	5777 + 5787 + 5797 - Added FY 02-03
590	OTF	Investment Expenses			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
591	OTF	Net Investment Income			Page 10						Page 10	5897 - 5907 - Added FY 02-03
592	PPTF	Net Investment Income			Page 10						Page 10	5947 - 4647 - Added FY 02-03
593	GF	Prog 97 Districtwide Support State Resources			Page 26			Y				User Input in 1SPI Application

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
594	PPTF	Total Investment Income			Page 10						Page 10	5717 + 4667 + 4677 - Added FY 02-03
595	GF	Total Program 97 Distorting Items			Page 25						Page 25	3331+3321+3331+3341+3351+3361+3371+3381+3391+3401+3411+3421+3431+3441+3451+3461-Added FY 04-05
596	GF	Prog 97 Districtwide Support Local Resources			Page 26			Y				User Input in 1SPI Application
597	PPTF	Total Additions			Page 10						Page 10	5707+ 5927 + 6327 - Added FY 02-03
598	OTF	Total Additions			Page 10						Page 10	5767+ 5917 + 5887 - Added FY 02-03
599	GF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 4							User Input in 1SPI Application
	ASB	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 5							User Input in 1SPI Application
	DSF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 6							User Input in 1SPI Application
	CPF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 7							User Input in 1SPI Application
	TVF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 8							User Input in 1SPI Application
	PF	Prior Year(s) Corrections or Restatements			Cert., Page 3				Y			User Input in 1SPI Application
	PPTF	Prior Year(s) Corrections or Restatements			Page 10			Y				User Input in 1SPI Application - Added to Statement of Changes in Fiduciary Net Assets report FY 02-03
600	GF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
	CPF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
	TVF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
601	GF	Total Program 97 Direct Expenditures			Page 21						Page 21	See Page 23, Program 97 District-Wide Support Expenditure Pool
602	GF	Excess Levy Rollback Amount	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
603	GF	Total Excess Levy Amount	Levy Cert. pg	Levy Cert. pg		Y	Y			Levy Cert. pg		6001 - 6021
	DSF	Total Excess Levy Amount	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
604	OTF	Benefits			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
605	OTF	Refund of Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
606	OTF	Administrative Expenses			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
607	GF	State Rev. Recovery Total Program 97 District-Wide Support			Page 21						Page 21	Total Program 97 District-Wide Support-changed from item 6081 FY 04-05
608	GF	Total Program 97 Restricted Indirect Expenditures			Page 24						Page 24	Total Program 97 District-Wide Support Expenditure Pool
609	GF	State Revenue Recoveries Rate			Page 21						Page 21	Indirect Rate For State Revenue Recoveries
610	GF	Sub Total Federal Restricted Indirect Expenditures			Page 24						Page 24	5321-5091-3561-3581-6121 - Revised FY 04-05
611	GF	Subtotal All Programs Federal Restricted Direct Expenditures			Page 24						Page 24	Sub Total All Programs Direct Expenditures (Column 7)
612	GF	Total Federal Restricted Direct Expenditures			Page 24						Page 24	Total Direct Expenditures
613	GF	Total Program 97 Federal Unrestricted Indirect Expend.			Page 25						Page 25	Total Program 97 Unrestricted Indirect Expenditures (column 6) Added FY 04-05
614	GF	Total Federal Unrestricted Indirect Expenditures			Page 25						Page 25	5321 - 5091 - 3561 - 6731 - 6811 Added FY 04-05
615	GF	Subtotal Federal Unrestricted Direct Expenditures			Page 25						Page 25	Sub Total Federal Unrestricted Direct Expenditures-Added FY 04-05
616	OTF	Other Deductions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
617	OTF	Correction of Prior Year(s) Errors			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
618		Capital Assets										6707 + 6717 - Added FY 02-03 - Removed FY 03-04
619	GF	Federal Restricted Indirect Rate			Page 24						Page 24	Federal Restricted Indirect Rate
620	GF	Federal Unrestricted Indirect Rate			Page 25						Page 25	Federal Unrestricted Indirect Rate
621	GF	Cash and Cash Equivalents			Page 2						Page 2	4001 + 4011 + 4751 - NEW FY 02-03
	ASB	Cash and Cash Equivalents			Page 2						Page 2	4004 + 4014 + 4754 - NEW FY 02-03
	DSF	Cash and Cash Equivalents			Page 2						Page 2	4013 + 4753 + 4773 - NEW FY 02-03
	CPF	Cash and Cash Equivalents			Page 2						Page 2	4002 + 4012 + 4752 - NEW FY 02-03
	TVF	Cash and Cash Equivalents			Page 2						Page 2	4019 + 4759 - NEW FY 02-03
	PF	Cash and Cash Equivalents			Page 2						Page 2	4008 + 4018 + 4758 - NEW FY 02-03
		Cash and Cash Equivalents										4007+4017+4757 - NEW FY 02-03 - Removed FY 03-04
622	GF	Inventory			Page 2						Page 2	4061 + 4781 - NEW FY 02-03
623	GF	Estimated Employee Benefits Payable			Page 2						Page 2	4081 + 4461 + 4161 - NEW FY 02-03
624	GF	Deferred Revenue			Page 2						Page 2	4321 + 4331 - NEW FY 02-03
	ASB	Deferred Revenue			Page 2						Page 2	4324 - NEW FY 02-03

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
	DSF	Deferred Revenue			Page 2						Page 2	4323 + 4333 - NEW FY 02-03
	CPF	Deferred Revenue			Page 2						Page 2	4322 + 4332 - NEW FY 02-03
	TVF	Deferred Revenue			Page 2						Page 2	4329 + 4339 - NEW FY 02-03
625	GF	Reserved Fund Balance			Page 2						Page 2	3941 + 4351 + 4201 + 4281 + 4361 - NEW FY 02-03
	ASB	Reserved Fund Balance			Page 2						Page 2	3944 + 4284 + 4364 - NEW FY 02-03
	DSF	Reserved Fund Balance			Page 2						Page 2	3943 + 4203 - NEW FY 02-03
	CPF	Reserved Fund Balance			Page 2						Page 2	3942 + 4352 + 4202 + 4362 + 4582 + 4592 + 4602 + 4612 + 5172 + 3902 - NEW FY 02-03
	TVF	Reserved Fund Balance			Page 2						Page 2	3949 + 4359 + 4209 + 4369 - NEW FY 02-03
	PF	Reserved Fund Balance			Page 2						Page 2	3948 + 4848 - NEW FY 02-03
		Reserved Fund Balance										Removed FY 03-04
626	GF	Unreserved, Designated Fund Balance			Page 2						Page 2	4341 + 4371 - NEW FY 02-03
	OTF	Unreserved, Designated Fund Balance			Page 9				Y			GL 870 - Added FY 02-03 - Added to Page 9 new report FY 03-04
627	PPTF	Other Deductions			Page 10				Y			User input in 1SPI Application - Added FY 02-03
628	PPTF	Total Deductions			Page 10						Page 10	4637 + 4657 + 6277 + 6727 - Added FY 02-03
629	OTF	Total Deductions			Page 10						Page 10	6047 + 6057 + 6067 + 6167 - Added FY 02-03
630	OTF	Net Assets—Beginning			Page 10				Y			User input in 1SPI Application - Added FY 02-03
631	OTF	Net Assets—Ending			Page 10						Page 10	6307 + 5987 - 6297 +/- 6177 - Added FY 02-03
632	PPTF	Rent or Lease Revenue			Page 10				Y			User input in 1SPI Application - Added FY 02-03
633	SLTD	Beg. Outstanding Debt-Total Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
634	SLTD	Beg. Outstanding Debt-Total Non-Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
635	SLTD	Beg. Outstanding Debt-Capital Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
636	SLTD	Beg. Outstanding Debt-NonCancellable Operating Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
637	SLTD	Beg. Outstanding Debt-Claims & Judgements			Page 11				Y			User input in 1SPI Application - Added FY 02-03
638	SLTD	Beg. Outstanding Debt-Compensated Absences			Page 11				Y			User input in 1SPI Application - Added FY 02-03
639	SLTD	Beg. Outstanding Debt-QZAB			Page 11				Y			User input in 1SPI Application - Added FY 02-03
640	SLTD	Beg. Outstanding Debt-Total Other Long Term Debt			Page 11						Page 11	6351 + 3931 + 6361 + 6371 + 6381 + 6751 - Added FY 02-03
641	SLTD	Beg. Outstanding Debt-Total Long-Term Debt			Page 11						Page 11	6331 + 6341 + 6401 - Added FY 02-03
642	SLTD	Amount Issued-Total Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
643	SLTD	Amount Issued-Total Non-Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
644	SLTD	Amount Issued-Capital Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
645	SLTD	Amount Issued-NonCancellable Operating Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
646	SLTD	Amount Issued-Claims & Judgements			Page 11				Y			User input in 1SPI Application - Added FY 02-03
647	SLTD	Amount Issued-Compensated Absences			Page 11				Y			User input in 1SPI Application - Added FY 02-03
648	SLTD	Amount Issued-QZAB			Page 11				Y			User input in 1SPI Application - Added FY 02-03
649	SLTD	Amount Issued-Total Other Long-Term Debt			Page 11						Page 11	6441 + 3951 + 6451 + 6461 + 6471 + 6761 - Added FY 02-03
650	SLTD	Amount Issued-Total Long-Term Debt			Page 11						Page 11	6421 + 6431 + 6481 + 6491 - Added FY 02-03
651	SLTD	Amount Redeemed-Total Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
652	SLTD	Amount Redeemed-Total Non-Voted Bonds			Page 11				Y			User input in 1SPI Application - Added FY 02-03
653	SLTD	Amount Redeemed-Capital Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
654	SLTD	Amount Redeemed-NonCancellable Operating Leases			Page 11				Y			User input in 1SPI Application - Added FY 02-03
655	SLTD	Amount Redeemed-Claims & Judgements			Page 11				Y			User input in 1SPI Application - Added FY 02-03
656	SLTD	Amount Redeemed-Compensated Absences			Page 11				Y			User input in 1SPI Application - Added FY 02-03
657	SLTD	Amount Redeemed-QZAB			Page 11				Y			User input in 1SPI Application - Added FY 02-03
658	SLTD	Amount Redeemed-Total Other Long-Term Debt			Page 11						Page 11	6531 + 3881 + 6541 + 6551 + 6561 + 6771 - Added FY 02-03
659	SLTD	Amount Redeemed-Total Long-Term Debt			Page 11						Page 11	6511 + 6521 + 6571 + 6581 - Added FY 02-03
660	SLTD	End. Outstanding Debt-Total Voted Bonds			Page 11						Page 11	6331 + 6421 - 6511
661	SLTD	End. Outstanding Debt-Total Non-Voted Bonds			Page 11						Page 11	6341 + 6431 - 6521

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
662	SLTD	End. Outstanding Debt-Capital Leases			Page 11						Page 11	6351 + 6441 - 6531
663	SLTD	End. Outstanding Debt-NonCancellable Operating Leases			Page 11						Page 11	6361 + 6451 - 6541
664	SLTD	End. Outstanding Debt-Claims & Judgements			Page 11						Page 11	6371 + 6461 - 6551
665	SLTD	End. Outstanding Debt-Compensated Absences			Page 11						Page 11	6381 + 6471 - 6561
666	SLTD	End. Outstanding Debt-QZAB			Page 11						Page 11	6391 + 6481 - 6571
667	SLTD	End. Outstanding Debt-Total Other Long-Term Debt			Page 11						Page 11	6621 + 3891 + 6631 + 6641 + 6651 + 6891 - Calculation changed FY 03-04
668	SLTD	End. Outstanding Debt-Total Long-Term Debt			Page 11						Page 11	6411 + 6501 - 6591
669		Capital Assets										5107 + 5117 + 5137 + 4907 + 4917 - Added FY 02-03 - Removed FY 03-04
670	OTF	Capital Assets-Equipment			Page 9			Y				GL 493 - Added FY 02-03 - Added to Page 9 new report FY 03-04
671	OTF	Accumulated Depreciation-Equipment			Page 9			Y				GL 499 - Added FY 02-03 - Added to Page 9 new report FY 03-04
672	PPTF	Administrative Expenses			Page 10			Y				User input in 1SPI Application - Added FY 02-03
	PF	Administrative Expenses			Page 3			Y				User input in 1SPI Application - Added FY 02-03
673	GF	Total Unrestricted Distorting Items			Page 25						Page 25	9842X + 3301 + 5951-Added FY 04-05
674	PPTF	Other Additions			Page 10			Y				User Input in 1SPI Application - Changed from # 4897 in FY 03-04
675	SLTD	Beginning Outstanding Debt-Other Long-Term Debt			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
676	SLTD	Amount Issued/Increased-Other Long-Term Debt			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
677	SLTD	Amount Redeemed/Decreased-Prior Period Adjustment			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
678	GF	Total Unrestricted Program 97 Unallowable			Page 25						Page 25	Total Unallowable Program 97 (Column 5) -Added FY 04-05
679												
680												
681	GF	Total Unrestricted Direct Expenditures			Page 25						Page 25	6151 + 6781-Added FY 04-05
682	GF	2 Year Prior Federal Restricted Indirect Expenditures			Page 24			Y				2 Year Prior Federal Restricted Indirect Expenditures
683	GF	2 Year Prior Federal Restricted Direct Expenditures			Page 24			Y				2 Year Prior Federal Restricted Direct Expenditures
684	GF	2 Year Prior Federal Restricted Over/Under Recovery			Page 24			Y				2 Year Prior Federal Restricted Over/Under Recovery
685	GF	2 Year Prior Federal Restricted Indirect Rate			Page 24			Y				2 Year Prior Federal Restricted Indirect Rate
686	GF	Federal Restricted Over/Under Recovery			Page 24						Page 24	Federal Restricted Over/Under Recovery
687												
688												
689	SLTD	Ending Outstanding Debt-Other Long-Term Debt			Page 11						Page 11	6751+5761+6771+6861 - Added FY 03-04
690												
691												
692	GF	2 Year Prior Federal Unrestricted Indirect Expenditures			Page 25			Y				2 Year Prior Federal Unrestricted Indirect Expenditures
693	GF	2 Year Prior Federal Unrestricted Direct Expenditures			Page 25			Y				2 Year Prior Federal Unrestricted Direct Expenditures
694	GF	2 Year Prior Federal Unrestricted Over/Under Recovery			Page 25			Y				2 Year Prior Federal Unrestricted Over/Under Recovery
695	GF	2 Year Prior Federal Unrestricted Indirect Rate			Page 25			Y				2 Year Prior Federal Unrestricted Indirect Rate
696	GF	Federal Unrestricted Over/Under Recovery			Page 25						Page 25	Federal Unrestricted Over/Under Recovery
697												
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700												
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702												
703												
704	GF	Transportation Transfer - Credits	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx59x - Changed from item 734 FY 01-02
705	GF	Total Teaching Activities	GF11	GF11					GF11	GF11		C/S
706	GF	Total Teaching Support	GF11	GF11					GF11	GF11		C/S
707	GF	Total Other Supportive Activities	GF12	GF12					GF12	GF12		C/S

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708	GF	Total Central Administration	GF12	GF12					GF12	GF12		C/S
709												
710	GF	Human Resources	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx14x - Changed from item 757 FY 01-02
711	GF	Board of Directors	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx11x
712	GF	Superintendent's Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx12x
713	GF	Business Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx13x
714	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx21x
715	GF	Learning Resources	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx22x
716	GF	Principal's Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx23x
717	GF	Guidance and Counseling	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx24x
718	GF	Pupil Management & Safety	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx25x
719	GF	Health/Related Services	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx26x
720	GF	Teaching	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx27x
721	GF	Extracurricular	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx28x
722	GF	Payments to School Districts	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx29x
723	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx41x
724	GF	Food	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx42x
725	GF	Operations	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx44x
726	GF	Transfers	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx49x
727	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx51x
728	GF	Operations	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx52x
729	GF	Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx53x
730	GF	Public Relations	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx15x Added FY 06-07
731												
732	GF	Insurance - Transportation	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx56x
733		Commodities										Mask xx43x - Activity 43 removed FY 02-03
734		Transfers										Mask xx59x - Moved to 704 FY 01-02
735	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx61x
736	GF	Grounds Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx62x
737	GF	Operation of Buildings	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx63x
738	GF	Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx64x
739	GF	Utilities	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx65x
740												
741	GF	Building and Property Security	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx67x
742	GF	Insurance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx68x
743	GF	Information Systems	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx72x
744	GF	Printing	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx73x
745	GF	Warehousing and Distribution	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx74x
746	GF	Motor Pool	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx75x
747												
748	GF	Interest	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx83x
749	GF	Principal	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx84x
750	GF	Debt-Related Expenditures	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx85x
751	GF	Public Activities	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx91x
752												
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			755									
756												
757		Human Resources									Mask xx14x - Moved to 710 FY 01-02	
758												
759												
760												
761												
762	GF	Total Special Education Instruction	GF8a	GF8a				GF8a	GF8a		C/S	
763	GF	Total Vocation Education Instruction	GF8a	GF8a				GF8a	GF8a		C/S	
764	GF	Total Skills Center Instruction	GF8a	GF8a				GF8a	GF8a		C/S	
765	GF	Total Compensatory Education Instruction	GF8b	GF8b				GF8b	GF8b		C/S	
766												
767	GF	Total Other Instruction Programs	GF8b	GF8b				GF8b	GF8b		C/S	
768	GF	Total Community Services	GF8c	GF8c				GF8c	GF8c		C/S	
769	GF	Total Support Services	GF8c	GF8c				GF8c	GF8c		C/S	
770		771 through 900 blank										
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I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
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			931									
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961												
962	GF	Total Rev & Other Financing Sources	GF2, GF7	GF2, GF7	Cert., Page 3, 4, 18				GF7	GF7	Page 18	
	ASB	Total Rev & Other Financing Sources	ASB1	ASB1	Cert., Page 3 & 5				ASB1	ASB1	Cert.	4804 + 4814 + 4824 + 4834 + 4934
	DSF	Total Rev & Other Financing Sources	DS1, DS2	DS1, DS2	Cert., Page 3, 6, 18				DS2	DS2	Page 18	
	CPF	Total Rev & Other Financing Sources	CP1, CP4	CP1, CP4	Cert., Page 3, 7, 18				CP4	CP4	Page 18	
	TVF	Total Rev & Other Financing Sources	TV1	TV1	Cert., Page 3, 8, 18				TV1	TV1	Page 18	
	PF	Total Rev & Other Financing Sources			Cert., Page 3						Cert.	4518 + 4218 + 4238
	PPTF	see item 5707 for Total Contributions										Changed from Total Rev & Other Financing Sources to Total Contributions FY 02-03
	OTF	see item 5767 for Total Contributions										Other Trust Fund Total Contributions added FY 02-03
963		Residual Equity Transfer from CPF & DSF										User Input in 1SPI Application - Residual Equity Transfers removed from systems in FY 02-03
964		Residual Equity Transfer from CPF										User Input in 1SPI Application - Residual Equity Transfers removed from systems in FY 02-03
965												
966												
967												
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I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
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971												
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976												
977												
978												
979												
980	GF	Total Cross Cutting Expenditure			Page 31					Page 31	C/S	
981	GF	% Cross Cutting MOE			Page 31					Page 31	C/S	
982	GF	Total Voc Ed MOE			Page 32					Page 32	C/S	
983	GF	% Voc Ed MOE			Page 32					Page 32	C/S	
984	GF	Expend Per Pupil Special Ed MOE			Page 30					Page 30	C/S	
985	GF	Per Pupil MOE Test-Special Ed			Page 30					Page 30	C/S	
986	GF	Expend Per Pupil Year-End Local Special Ed MOE			Page 30					Page 30	C/S	
987	GF	Per Pupil Year-End Local Special Ed MOE Test			Page 30					Page 30	C/S	
988	GF	Mid-Year Aggregate Special Ed Expend resident			Page 30					Page 30	C/S	
988	GF	Index 5 Mid-Year Aggregate Special Ed Expend Resident			Page 30					Page 30	C/S Index 5 item 988 - index 4 item 988	
989	GF	Mid-Year Aggregate MOE Test			Page 30					Page 30	C/S	
990	GF	Special Ed Aggregate MOE Test			Page 30					Page 30	Line 7-Special Ed MOE C/S - Added FY 02-03	
991	GF	Special Ed Local MOE Test			Page 30					Page 30	Line 12-Special Ed MOE C/S - Added FY 02-03	
992												
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996												
997												
998	Check Figure		Cert	Cert	Cert					Cert	Cert	Cert C/S
999												