

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
011		Expenditures - Sites	2	User input		
021		Expenditures - Buildings	2	User input		
031		Expenditures - Equipment	2	User input		
041		Expenditures - Energy	2	User input		
051		Expenditures - Sales and Lease	2	User input		
071		Expenditures - Principal	2	User input		
072		Expenditures - Interest	2	User input		
073		Expenditures - Arbitrage Rebate	2	User input		
079		Expenditures - Bond Issuance	2	User input		
103		Number of School Days Operated	1	User input	Y	
104		Total Liabilities and Fund Balance	1,2,3,4,8,9	C/S		441 + 442
105		Total (Federal Resources)	1	C/S		858 + 862 + 866
107		Total (State Resources)	1	C/S		857 + 861 + 865
110		Pgm 01 - Basic Education (Federal Resources)	1	User input	Y	
111		Pgm 21 - Special Education - Supplemental State (Federal Resources)	1	User input	Y	
112		Pgm 24 - Special Education - Supplemental Federal (Federal Resources)	1	User input	Y	
113		Pgm 26 - Special Education - Institutions State (Federal Resources)	1	User input	Y	
114		Pgm 66 - Student Achievement State (Federal Resources)	1	User input	Y	
116		Pgm 29 - Special Education - Other Federal (Federal Resources)	1	User input	Y	
117		Pgm 31 - Vocational - Basic State (Federal Resources)	1	User input	Y	
118		Pgm 38 - Vocational Federal (Federal Resources)	1	User input	Y	
119		Pgm 39 - Vocational Other Categorical (Federal Resources)	1	User input	Y	
121		Pgm 45 - Skills Center - Basic State (Federal Resources)	1	User input	Y	
122		Pgm 46 - Skills Center Federal (Federal Resources)	1	User input	Y	
124		Pgm 51 - Disadvantaged Federal (Federal Resources)	1	User input	Y	
125		Pgm 53 - Migrant Federal (Federal Resources)	1	User input	Y	
126		Pgm 52 - School Improvement Federal (Federal Resources)	1	User input	Y	
127		Pgm 55 - Learning Assistance State (Federal Resources)	1	User input	Y	
128		Pgm 56 - State Institutions Centers and Homes (Federal Resources)	1	User input	Y	

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129		Pgm 57 - State Institutions Neglected and Delinquent Federal (Federal Resources)	1	User input	Y	
130		Pgm 58 - Special and Pilot Programs State (Federal Resources)	1	User input	Y	
131		Pgm 61 - Head Start Federal (Federal Resources)	1	User input	Y	
133		Pgm 64 - Limited English Proficiency Federal (Federal Resources)	1	User input	Y	
134		Pgm 65 - Transitional Bilingual State (Federal Resources)	1	User input	Y	
135		Pgm 67 - Indian Education Federal - JOM (Federal Resources)	1	User input	Y	
136		Pgm 68 - Indian Education Federal - ED (Federal Resources)	1	User input	Y	
137		Pgm 69 - Compensatory Other (Federal Resources)	1	User input	Y	
138		Pgm 71 - Traffic Safety (Federal Resources)	1	User input	Y	
139		Pgm 73 - Summer School (Federal Resources)	1	User input	Y	
140		Pgm 74 - Highly Capable (Federal Resources)	1	User input	Y	
142		Pgm 76 - Targeted Assistance Federal (Federal Resources)	1	User input	Y	
144		Pgm 78 - Youth Training Programs Federal (Federal Resources)	1	User input	Y	
145		Pgm 79 - Instructional Programs Other (Federal Resources)	1	User input	Y	
146		Pgm 81 - Public Radio/Television (Federal Resources)	1	User input	Y	
150		Pgm 86 - Community Schools (Federal Resources)	1	User input	Y	
151		Pgm 88 - Day Care (Federal Resources)	1	User input	Y	
152		Pgm 89 - Other Community Services (Federal Resources)	1	User input	Y	
153		Pgm 98 - Food Services (Federal Resources)	1	User input	Y	
154		Pgm 99 - Pupil Transportation (Federal Resources)	1	User input	Y	
155		Cost of Living Increase Certification	1	User input	Y	
157		Pgm 97 - District-wide Support (Federal Resources)	1	User input	Y	
158		Impact Fees	1	User input	Y	
159		Mitigation Fees	1	User input	Y	

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163		Total (Other Resources)	1	C/S		859 + 863 + 867
177		E-rate Amount	1	User input	Y	
178		Fire District Payment	1	User input	Y	
194		Teacher Assistance Program	1	User input	Y	
202		Learning Improvement Days	1	User input	Y	
203		Pgm 66 - Student Achievement State (Other Resources)	1	User input	Y	
204		Pgm 01 - Basic Education (Other Resources)	1	User input	Y	
205		Pgm 21 - Special Education - Supplemental State (Other Resources)	1	User input	Y	
206		Pgm 24 - Special Education - Supplemental Federal (Other Resources)	1	User input	Y	
207		Pgm 26 - Special Education - Institutions State (Other Resources)	1	User input	Y	
210		Pgm 29 - Special Education - Other Federal (Other Resources)	1	User input	Y	
211		Pgm 31 - Vocational - Basic State (Other Resources)	1	User input	Y	
212		Pgm 38 - Vocational Federal (Other Resources)	1	User input	Y	
213		Pgm 39 - Vocational Other Categorical (Other Resources)	1	User input	Y	
215		Pgm 45 - Skills Center - Basic State (Other Resources)	1	User input	Y	
216		Pgm 46 - Skills Center Federal (Other Resources)	1	User input	Y	
218		Pgm 51 - Disadvantaged Federal (Other Resources)	1	User input	Y	
219		Pgm 53 - Migrant Federal (Other Resources)	1	User input	Y	
221		Pgm 55 - Learning Assistance State (Other Resources)	1	User input	Y	
222		Pgm 56 - State Institutions Centers and Homes (Other Resources)	1	User input	Y	
223		Pgm 57 - State Institutions Neglected and Delinquent Federal (Other Resources)	1	User input	Y	
224		Pgm 58 - Special and Pilot Programs State (Other Resources)	1	User input	Y	
225		Pgm 61 - Head Start Federal (Other Resources)	1	User input	Y	
227		Pgm 64 - Limited English Proficiency Federal (Other Resources)	1	User input	Y	
228		Pgm 65 - Transitional Bilingual State (Other Resources)	1	User input	Y	

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229		Pgm 67 - Indian Education Federal - JOM (Other Resources)	1	User input	Y	
230		Pgm 68 - Indian Education Federal - ED (Other Resources)	1	User input	Y	
231		Pgm 69 - Compensatory Other (Other Resources)	1	User input	Y	
232		Pgm 71 - Traffic Safety (Other Resources)	1	User input	Y	
233		Pgm 73 - Summer School (Other Resources)	1	User input	Y	
234		Pgm 74 - Highly Capable (Other Resources)	1	User input	Y	
236		Pgm 76 - Targeted Assistance Federal (Other Resources)	1	User input	Y	
238		Pgm 78 - Youth Training Programs Federal (Other Resources)	1	User input	Y	
239		Pgm 79 - Instructional Programs Other (Other Resources)	1	User input	Y	
240		Pgm 81 - Public Radio/Television (Other Resources)	1	User input	Y	
241		Pgm 52 - School Improvement Federal (State Resources)	1	User input	Y	
242		Pgm 52 - School Improvement Federal (Other Resources)	1	User input	Y	
243		Pgm 54 - Reading First Federal (State Resources)	1	User input	Y	
244		Pgm 86 - Community Schools (Other Resources)	1	User input	Y	
245		Pgm 88 - Day Care (Other Resources)	1	User input	Y	
246		Pgm 89 - Other Community Services (Other Resources)	1	User input	Y	
247		Pgm 98 - Food Services (Other Resources)	1	User input	Y	
248		Pgm 99 - Pupil Transportation (Other Resources)	1	User input	Y	
249		Pgm 01 - Basic Education (State Resources)	1	User input	Y	
250		Pgm 21 - Special Education - Supplemental State (State Resources)	1	User input	Y	
251		Pgm 24 - Special Education - Supplemental Federal (State Resources)	1	User input	Y	
252		Pgm 26 - Special Education - Institutions State (State Resources)	1	User input	Y	
253		Pgm 54 - Reading First Federal (Federal Resources)	1	User input	Y	

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254		Pgm 66 - Student Achievement State (State Resources)	1	User input	Y	
255		Pgm 29 - Special Education - Other Federal (State Resources)	1	User input	Y	
256		Pgm 31 - Vocational - Basic State, State Resources	1	User input	Y	
257		Pgm 38 - Vocational Federal (State Resources)	1	User input	Y	
258		Pgm 39 - Vocational Other Categorical (State Resources)	1	User input	Y	
259		Pgm 54 - Reading First Federal (Other Resources)	1	User input	Y	
260		Pgm 45 - Skills Center - Basic State (State Resources)	1	User input	Y	
261		Pgm 46 - Skills Center Federal (State Resources)	1	User input	Y	
263		Pgm 51 - Disadvantaged Federal (State Resources)	1	User input	Y	
270		Pgm 61 - Head Start Federal (State Resources)	1	User input	Y	
271		Pgm 55 - Learning Assistance State (State Resources)	1	User input	Y	
272		Pgm 64 - Limited English Proficiency Federal (State Resources)	1	User input	Y	
273		Pgm 65 - Transitional Bilingual State (State Resources)	1	User input	Y	
274		Pgm 67 - Indian Education Federal - JOM (State Resources)	1	User input	Y	
275		Beginning Total Fund Balance	1,2,3,4,8,9	User input	Y	
275		Net Assets-Beginning	7	User input	Y	Private Purpose Trust
280		Pgm 74 - Highly Capable (State Resources)	1	User input	Y	
282		Pgm 76 - Targeted Assistance Federal (State Resources)	1	User input	Y	
284		Pgm 78 - Youth Training Programs Federal (State Resources)	1	User input	Y	
285		Pgm 79 - Instructional Programs Other (State Resources)	1	User input	Y	
286		Pgm 81 - Public Radio/Television (State Resources)	1	User input	Y	
287		Pgm 56 - State Institutions Centers and Homes (State Resources)	1	User input	Y	
288		Pgm 57 - State Institutions Neglected and Delinquent Federal (State Resources)	1	User input	Y	

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289		Pgm 58 - Special and Pilot Programs State (State Resources)	1	User input	Y	
290		Pgm 86 - Community Schools (State Resources)	1	User input	Y	
291		Pgm 88 - Day Care (State Resources)	1	User input	Y	
292		Pgm 89 - Other Community Services (State Resources)	1	User input	Y	
293		Pgm 98 - Food Services (State Resources)	1	User input	Y	
294		Pgm 99 - Pupil Transportation (State Resources)	1	User input	Y	
298		Pgm 68 - Indian Education Federal - ED (State Resources)	1	User input	Y	
299		Pgm 69 - Compensatory Other (State Resources)	1	User input	Y	
326		Pgm 71 - Traffic Safety (State Resources)	1	User input	Y	
328		Pgm 73 - Summer School (State Resources)	1	User input	Y	
329		Pgm 53 - Migrant Federal (State Resources)	1	User input	Y	
330		Program 01-89, 98 & 99	1	User Input	Y	Flow-through funds for programs 01-89, 98, and 99.
331		Program 97, Activity 11, Board of Directors	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
332		Program 97, Activity 12, Superintendent's Office	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendent's Office
333		Program 97, Activity 13, Business Office	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
334		Program 97, Activity 14, Human Resources	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
335		Program 97, Activity 25, Pupil Management & Safety	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety
336		Program 97, Activity 61, Supervision	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision
337		Program 97, Activity 62, Grounds Maintenance	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance
338		Program 97, Activity 63, Operation of Buildings	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings

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339		Program 97, Activity 64, Maintenance	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, <u>Maintenance</u> .
340		Program 97, Activity 65, Utilities	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
341		Program 97, Activity 67, Building & Property Security	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, <u>Building &amp; Property Security</u> .
342		Program 97, Activity 68, Insurance	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, <u>Insurance</u> .
343		Program 97, Activity 72, Information Systems	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, <u>Information Systems</u> .
344		Program 97, Activity 73, Printing	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and <u>penalties charged in Activity 73, Printing.</u>
345		Program 97, Activity 74, Warehousing	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
346		Program 97, Activity 75, Motor Pool	1	User Input	Y	Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
347		Program 97, Activity 11, Board of Directors (audit)	1	User Input	Y	Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to <u>another program.</u>
348		Program 97, Activity 12, Superintendent's Office	1	User Input	Y	Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost activities 13, 14, and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
349		Program 97, Activity 61, Supervision	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

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350		Program 97, Activity 62, Grounds Maintenance	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
351		Program 97, Activity 63, Operation of Buildings	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
352		Program 97, Activity 64, Maintenance	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
353		Program 97, Activity 65, Utilities	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
354		Program 97, Activity 67, Building & Property Security	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building & Property Security, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
355		Program 97, Activity 68, Insurance	1	User Input	Y	Space and occupancy costs for general administration (organization-wide) in Program 97, Activity 68, Insurance, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
356		Total All Programs: Excluded Debt Service	1	C/S		97837 + 97847 + 97857
357		Program 97: Restricted Distorting Items	1	C/S		331 + 332 + 333 + 334 + 335 + 336 + 337 + 338 + 339 + 340 + 341 + 342 + 343 + 344 + 345 + 346
358		Total All Programs: Restricted Distorting Items	1	C/S		820 + 357
359		Program 97: Restricted Unallowable Costs	1	C/S		822 + 823 + 824 + 825 + 826 + 827 + 828 + 829 + 830 + 831 + 832 + 833
360		Pgm 62 - Math and Science Professional Development Federal (State Resources)	1	User input	Y	
361		Pgm 62 - Math and Science Professional Development Federal (Federal Resources)	1	User input	Y	
362		Pgm 62 - Math and Science Professional Development Federal (Other Resources)	1	User input	Y	

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363		Program 97, Activity 11, Board of Directors (legal)	1	User Input	Y	Legal costs associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.
364		Program 97, Activity 15, Public Relations	1	User Input	Y	The cost of public relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9) and not directly charged to another program for the following: costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT.
365		Federally Supported Staff Termination Leave	1	User Input	Y	Termination leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.
366		Pgm 63 - Promoting Academic Success (State Resources)	1	User input	Y	
367		Pgm 63 - Promoting Academic Success (Federal Resources)	1	User input	Y	
368		Pgm 63 - Promoting Academic Success (Other Resources)	1	User input	Y	
369		Program 97, Activity 25, Pupil Management & Safety	1	User Input	Y	General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
370		Program 97, Activity 72, Information Systems	1	User Input	Y	Costs recorded in Program 97, Activity 72, for district-wide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). Expenditures in Program 97, Activity 72 will not be included in the direct pool if manual input 3701 is blank.
371	850	Reserved for Self Insured Risk	7	User input		Other Trust
372		Pgm 34 - Middle School Career and Technical Education State (State Resources)	1	User input	Y	
373		Pgm 34 - Middle School Career and Technical Education State (Federal Resources)	1	User input	Y	

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374		Pgm 34 - Middle School Career and Technical Education State (Other Resources)	1	User input	Y	
375		Pgm 75 - Professional Development State (State Resources)	1	User input	Y	
376		Pgm 75 - Professional Development State (Federal Resources)	1	User input	Y	
377		Pgm 75 - Professional Development State (Other Resources)	1	User input	Y	
388		Contracts Payable (GL 603): Amount Redeemed/Decreased	1	User input	Y	
389		Contracts Payable (GL 603): Ending Outstanding Debt	1	C/S	Y	393 + 395 minus 388
390	869	Reserve for Undistributed Proceeds	2	User input		
392	602	Contracts Payable—Current	1,2,4,8,9	User input	Y (Fund 8 only)	
393		Contracts Payable (GL 603): Beginning Outstanding Debt	1	User input	Y	
394	810	Reserved for Other Items	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
395		Contracts Payable (GL 603): Amount Issues/Increased	1	User input	Y	
400	200	Imprest Cash	1,2,4,7,8	User Input	Y (Funds 7 and 8 only)	
401	230	Cash on Hand	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
402	310	Taxes Receivable	1,2,3,9	User Input		
403	320	Due from Other Funds	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
404	330	Due from Other Governmental Units	1,2,3,4,8,9	User Input	Y (Fund 8 only)	
405	340	Accounts Receivable	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
406	410	Inventory - Supplies and Materials	1,4	User Input		
407	430	Prepaid Items	1,2,4,8,9	User Input	Y (Fund 8 only)	
408	637	Estimated Unemployment Benefits Payable	1	User Input		
411	601	Accounts Payable	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
412	605	Accrued Salaries	1,2,4	User Input		
413	610	Payroll Deductions and Taxes Payable	1,2,4	User Input		
414	635	Deferred Compensation Payable	1,2	User Input		

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416	639	Estimated Industrial Insurance Benefits Payable	1	User Input		
420	835	Reserved for Arbitrage Rebate	1,2,3,9	User input		
421		Transfers In	8	User input	Y (Fund 8 only)	
422	675	Matured Bonds Payable	3	User input		
423		Earnings Income	8	User input	Y	
424	685	Matured Bond Interest Payable	3	User input		
426		Equipment	8	User input	Y	
427		Supplies	8	User input	Y	
428	840	Reserved for Inventory	1,4	User input		
429	686	Arbitrage Rebate Payable	1,2,3,9	User input		
430	640	Due to Other Funds	1,2,3,4,7,8,9	User input	Y (Funds 7 and 8 only)	
431	890	Unreserved, Undesignated Fund Balance	1,2,3,4,7,8,9	User input	Y (Funds 7 and 8 only)	
432	750	Deferred Revenue	1,2,3,4,8,9	User input	Y (Fund 8 only)	
433	760	Deferred Revenue - Taxes Receivable	1,2,3,9	User input		
434	870	Unreserved, Designated for Other Items	1,2,4,7,8	User input	Y (Funds 7 and 8 only)	
435	830	Reserved for Debt Service	1,2,9	User input		
436	850	Reserved for Uninsured Risks	1,2,4,9	User input		
437	875	Unreserved, Designated for Contingencies	1	User input		
439		Ending Total Fund Balance	1,2,3,4,8,9	C/S		FUND 1= 275 + 962 minus 532 minus 533 minus 560 + 599 FUND 2= 275 + 962 minus 532 minus 533 minus 560 + 599 FUND 3= 275 + 962 minus 532 minus 533 minus 560 + 599 FUND 4= 275 + 962 minus 532 + 599 FUND 8= 275 + 962 minus 532 minus 533 + 599 FUND 9= 275 + 962 minus 532 minus 533 minus 560 + 599
439		Net Assets-Ending	7	C/S		275 + 597 minus 628 + 599 (Private Purpose Trust)
440		Total Assets	1	C/S		621 minus 476 + 402 + 403 + 404 + 405 + 521 + 449 + 622 + 407 + 479 + 450 + 496 + 497
440		Total Assets	4	C/S		621 minus 476 + 403 + 404 + 405 + 449 + 406 + 407 + 479
440		Total Assets	3	C/S		621 minus 476 + 402 + 403 + 404 + 405 + 449 + 479 + 450
440		Total Assets	2	C/S		621 minus 476 + 402 + 403 + 404 + 405 + 521 + 449 + 407 + 479 + 450 + 496
440		Total Assets	9	C/S		621 minus 476 + 402 + 403 + 404 + 405 + 449 + 407 + 479 + 450
440		Total Assets	8	C/S		621 minus 476 + 403 + 404 + 405 + 449 + 407 + 479 + 450
440		Total Assets	7	C/S		400 + 401 + 475 minus 476 + 403 + 405 + 449 + 479 + 450 + 489 + 510 + 511 + 513 + 490 + 491 (Private Purpose Trust)
441		Total Liabilities	1	C/S		411 + 392 + 412 + 445 + 413 + 523 + 414 + 623 + 430 + 522 + 447 + 429 + 624
441		Total Liabilities	4	C/S		411 + 392 + 412 + 413 + 523 + 430 + 447 + 624

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441		Total Liabilities	3	C/S		411 + 443 + 445 + 430 + 522 + 422 + 424 + 429 + 624
441		Total Liabilities	2	C/S		411 + 392 + 412 + 445 + 413 + 523 + 414 + 430 + 522 + 447 + 429 + 624
441		Total Liabilities	9	C/S		411 + 392 + 523 + 430 + 445 + 522 + 429 + C/S 624
441		Total Liabilities	8	C/S		411 + 392 + 523 + 430 + 432
441		Total Liabilities	7	C/S		411 + 430 (Private Purpose Trust)
442		Total Fund Balance	1	C/S		625 + 626 + 431
442		Total Fund Balance	4	C/S		625 + 434 + 431
442		Total Fund Balance	3	C/S		625 + 431
442		Total Fund Balance	2	C/S		625 + 434 + 431
442		Total Fund Balance	9	C/S		625 + 431
442		Total Fund Balance	8	C/S		625 + 434 + 431
442		Total Net Assets	7	C/S		394 + 484 + 434 + 431 (Private Purpose Trust)
444	604	Accrued Interest Payable	3	User Input		
445	606	Revenue Anticipation Notes Payable	1,2,3,9	User input		
446	638	Estimated Other Employee Insurance Benefits Payable	1	User input		
447	650	Deposits	1,2,4	User input		
449	360	Accrued Interest Receivable	1,2,3,4,7,8,9	User input	Y (Funds 7 and 8 only)	
450	451	Investments/Cash with Trustee	1,2,3,7,8,9	User input	Y (Funds 7 and 8 only)	
451		Private Donations	7,8	User input	Y	
454		Current Year Resident Special Ed Students	1	Stored	Updated by OSPI	
455		Prior Year Resident Special Ed Students	1	Stored	Updated by OSPI	
458	861	Reserve of Bond Proceeds	2	User input		
459	862	Reserve of Levy Proceeds	2	User input		
460	863	Reserve of State Proceeds	2	User input		
461	864	Reserve of Federal Proceeds	2	User input		
463		Refund of Contributions	7	User Input	Y	Private Purpose Trust
464		Investment Expenses	7,8	User Input	Y	
465		Scholarships	7	User Input	Y	Private Purpose Trust
466		Interest	7	User Input	Y	Private Purpose Trust
467		Dividends	7	User Input	Y	Private Purpose Trust
475	240	Cash on Deposit with County Treasurer	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
476	241	Minus Warrants Outstanding	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
477	250	Cash with Fiscal Agent	3	User Input		
478	420	Inventory - Lunchrooms	1	User Input		
479	450	Investments	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
480		General Student Body	4	User input		
481		Athletics	4	User input		
482		Classes	4	User input		
483		Clubs	4	User input		
484	855	Reserved for Trust Principal	7,8	User Input	Y	
485		General Student Body	4	User Input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
486		Athletics	4	User Input		
487		Classes	4	User Input		
488		Clubs	4	User Input		
489	460	Other Assets	7	User Input	Y	Private Purpose Trust
490	498	Accumulated Depreciation, Buildings	7	User Input	Y	Private Purpose Trust
491	499	Accumulated Depreciation, Equipment	7	User Input	Y	Private Purpose Trust
493		Private Monies	4	User Input		
494		Private Monies	4	User Input		
496	455	Investments-Deferred Compensation	1,2	User Input		
497	459	Self-Insurance Security Deposit	1	User Input		
500		Debit Transfer - Object 0	1	C/S from Program Matrix		
501		Credit Transfer - Object 1	1	C/S from Program Matrix		
502		Salaries - Certificated Employees - Object 2	1	C/S from Program Matrix		
503		Salaries - Classified Employees - Object 3	1	C/S from Program Matrix		
504		Employee Benefits and Payroll Taxes - Object 4	1	C/S from Program Matrix		
505		Supplies, Instructional Resources, and Noncapitalized Items - Object 5	1	C/S from Program Matrix		
506	241	Minus Warrants Outstanding	7	User input	Y	Other Trust
507		Purchased Services - Object 7	1	C/S from Program Matrix		
508		Travel - Object 8	1	C/S from Program Matrix		
509		Capital Outlay - Object 9	1	C/S from Program Matrix		
510	490	Capital Assets, Land	7	User Input	Y	Private Purpose Trust
511	491	Capital Assets, Buildings	7	User Input	Y	Private Purpose Trust
513	493	Capital Assets, Equipment	7	User Input	Y	Private Purpose Trust
517	865	Reserve of Other Proceeds	2	User input		
519	320	Due from Other Funds	7	User input	Y	Other Trust
520	340	Accounts Receivable	7	User input	Y	Other Trust
521	350	Interfund Loans Receivable	1,2	User input		
522	645	Interfund Loans Payable	1,2,3,9	User Input		
523	630	Due to Other Governmental Units	1,2,4,8,9	User Input	Y (Fund 8 only)	
532		Total Expenditures	8	C/S		426 + 427 + 464 + 672 + 558
532		Total Expenditures	1	C/S		
532		Total Expenditures	2	C/S		071 + 814 + 011 + 021 + 031 + 041
532		Total Expenditures	3	C/S		537 + 814
532		Total Expenditures	4	C/S		485 + 486 + 487 + 488 + 494
532		Total Expenditures	9	C/S		813 + 548 + 814

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
533	536	Transfers Out	1,2,3,8,9	User input	Y (Fund 8 only)	
535		Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,2,3,4,8,9	C/S		FUND1=962 minus 532 minus 533 minus 560 FUND4=962 minus 532 FUND3=962 minus 532 minus 533 minus 560 FUND2=962 minus 532 minus 533 minus 560 FUND9=962 minus 532 minus 533 minus 560 FLIND8=962 minus 532
536	360	Accrued Interest Receivable	7	User input	Y	Other Trust
537		Matured Bond Expenditures	3	User input		
538	450	Investments	7	User input	Y	Other Trust
539	451	Investments/Cash with Trustees	7	User input	Y	Other Trust
540		Interfund Loan Interest	3	User input		
541		Total Assets	7	C/S	Y	564 + 565 + 566 minus 506 + 519 + 520 + 536 + 538 + 539 + 670 + 671 (Other Trust)
542	601	Accounts Payable	7	User input	Y	Other Trust
544		Cash Purchases/Rebuilding of Transportation Equipment	9	User input		
545		Contract Purchases/Rebuilding of Transportation Equipment	9	User input		
547		Interest	9	User input		
548		Debt Principal	9	User input		
549		Debt Related Expenditures	9	User input		
550	640	Due to Other Funds	7	User input	Y	Other Trust
551		Total Liabilities	7	C/S		542 + 550 (Other Trust)
552		Interest on Bonds	3	User input		
553		Bond Transfer Fees	3	User input		
554		Arbitrage Rebate	3	User input		
555		Underwriter's Fees/Discounts	3	User input		
558		Other Operating Expenses	8	User input	Y	
559	890	Unreserved, Undesignated Fund Balance	7	User Input	Y	Other Trust
560	535	Other Financing Uses	1,2,3,9	User input		
562		Total Net Assets	7	C/S		567 + 371 + 568 + 626 + 559 (Other Trust)
564	200	Imprest Cash	7	User Input	Y	Other Trust
565	230	Cash on Hand	7	User Input	Y	Other Trust
566	240	Cash on Deposit with County Treasurer	7	User Input	Y	Other Trust
567	810	Reserved for Other Items	7	User Input	Y	Other Trust
568	855	Reserved for Trust Principal	7	User Input	Y	Other Trust
570		Total Contributions	7	C/S		451 + 674 (Private Purpose Trust)
571		Net Appreciation (Depreciation) in Fair Value	7	User input	Y	Private Purpose Trust
572		Private Donations	7	User input	Y	Other Trust
573		Employer Contributions	7	User input	Y	Other Trust
574		Member Contributions	7	User input	Y	Other Trust
575		Other Contributions	7	User input	Y	Other Trust
576		Total Contributions	7	C/S		572 + 573 + 574 + 575 (Other Trust)
577		Net Appreciation (Depreciation) in Fair Value	7	User input	Y	Other Trust
578		Interest	7	User Input	Y	Other Trust
579		Dividends	7	User Input	Y	Other Trust
588		Rent or Lease Revenue	7	User Input	Y	Other Trust
590		Investment Expenses	7	User Input	Y	Other Trust
591		Net Investment Income	7	C/S		Other Trust
592		Net Investment Income	7	C/S		Private Purpose Trust

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
593		Pgm 97 - District-wide Support (State Resources)	1	User input	Y	
594		Total Investment Income	7	C/S		Private Purpose Trust
595		Total Program 97 Distorting Items	1	C/S		331 + 332 + 333 + 334 + 335 + 336 + 337 + 338 + 339 + 340 + 341 + 342 + 343 + 344 + 345 + 346
596		Pgm 97 - District-wide Support (Other Resources)	1	User input	Y	
597		Total Additions	7	C/S		Private Purpose Trust
598		Total Additions	7	C/S		Other Trust
599		Prior Year(s) Corrections or Restatements	1,2,3,4,7,8,9	User Input	Y (Funds 7 and 8 only)	
601		Total All Programs Less Program 97 District-wide Support	1	C/S		532 minus 607
604		Benefits	7	User Input	Y	Other Trust
605		Refund of Contributions	7	User Input	Y	Other Trust
606		Administrative Expenses	7	User Input	Y	Other Trust
607		Total Program 97 District-wide Support	1	C/S		This is the same as new item 939. We will use 939 instead of 607 on this report beginning 08-09.
608		Total Program 97 Indirect Expenditures	1	C/S		834 + 836 + 837 + 847 + 848 + 849 + 348 + 364 + 369 + 349 + 350 + 351 + 352 + 353 + 354 + 355 + 370
609		Indirect Rate for State Revenue Recoveries	1	C/S		607/601
610		Total Federal Restricted Indirect Expenditures	1	C/S		532 minus 509 minus 356 minus 358 minus 611 minus 359
611		Subtotal All Programs Federal Restricted Direct Expenditures	1	C/S		821
612		Total Federal Restricted Direct Expenditures	1	C/S		611 + 359 minus 356
613		Total Program 97 Federal Unrestricted Indirect Expenditures	1	C/S		834 + 835 + 836 + 837 + 364 + 838 + 839 + 840 + 841 + 842 + 843 + 844 + 845 + 846 + 847 + 848 + 849
614		Total Federal Unrestricted Indirect Expenditures	1	C/S		532 minus 509 minus 356 minus 673 minus 615 minus 678
615		Subtotal All Programs Federal Unrestricted Direct Expenditures	1	C/S		821
616		Other Deductions	7	User Input	Y	Other Trust
617		Prior Year(s) Corrections or Restatements	7	User Input	Y	Other Trust
619		Federal Restricted Indirect Rate	1	C/S		CY 852 / CY 612
620		Federal Unrestricted Indirect Rate	1	C/S		CY 855 / CY 681
621		Cash & Cash Equivalents	1,2,3,4,8,9	C/S		Funds 1,2,4,8,9=400 + 401 + 475 Fund 3 =400 + 401 + 475 + 477
622		Inventory	1	C/S		406 + 478
623		Estimated Employee Benefits Payable	1	C/S		408 + 446 + 416
624		Deferred Revenue	1,2,3,4,8,9	C/S		432 + 433
625		Reservation of Fund Balance	1,2,3,4,8,9	C/S		FUND 1= 394 + 435 + 420 + 428 + 436 FUND 2= 394 + 435 + 420 + 436 + 458 + 459 + 460 + 461 + 517 + 390 FUND 3= 394 + 420 FUND 4= 394 + 428 + 436 FUND 8 = 394 + 484 FUND 9= 394 + 435 + 420 + 436

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
626		Unreserved, Designated Fund Balance	1	C/S	Y (Fund 7 only)	434 + 437 (GL 870 + 875)
627		Other Deductions	7	User Input	Y	Private Purpose Trust
628		Total Deductions	7	C/S		463 + 465 + 627 + 672 (Private Purchase Trust)
629		Total Deductions	7	C/S		604 + 605 + 606 + 616 (Other Trust)
630		Net Assets - Beginning	7	User input	Y	Other Trust
631		Net Assets - Ending	7	C/S		630 + 598 minus 629 + /-617 (Other Trust)
632		Rent or Lease Revenue	7	User input	Y	Private Purpose Trust
633		Total Voted Bonds: Beginning Outstanding Debt	1	User input	Y	
634		Total Non-Voted Notes/Bonds: Beginning Outstanding Debt	1	User input	Y	
635		Capital Leases: Beginning Outstanding Debt	1	User input	Y	
636		NonCancellable Operating Leases: Beginning Outstanding Debt	1	User input	Y	
637		Claims & Judgments: Beginning Outstanding Debt	1	User input	Y	
638		Compensated Absences: Beginning Outstanding Debt	1	User Input	Y	
639		Qualified Zone Academy Bonds (QZAB): Beginning Outstanding Debt	1	User input	Y	
640		Total Other Long-Term Debt: Beginning Outstanding Debt	1	C/S		635 + 393 + 636 + 637 + 638 + 675
641		Total Long-Term Debt: Beginning Outstanding Debt	1	C/S		633 + 634 + 639 + 640
642		Total Voted Bonds: Amount Issued/Increased	1	User Input	Y	
643		Total Non-Voted Notes/Bonds: Amount Issues/Increased	1	User Input	Y	
644		Capital Leases: Amount Issues/Increased	1	User Input	Y	
645		NonCancellable Operating Leases: Amount Issued/Increased	1	User Input	Y	
646		Claims & Judgments: Amount Issued/Increased	1	User input	Y	
647		Compensated Absences: Amount Issued/Increased	1	User input	Y	
648		Qualified Zone Academy Bonds (QZAB): Amount Issues/Increased	1	User input	Y	
649		Total Other Long-Term Debt: Amount Issued/Increased	1	C/S		644 + 395 + 645 + 646 + 647 + 676
650		Total Long-Term Debt: Amount Issued/Increased	1	C/S		642 + 643 + 648 + 649
651		Total Voted Bonds: Amount Redeemed/Decreased	1	User Input	Y	
652		Total Non-Voted Notes/Bonds: Amount Redeemed/Decreased	1	User input	Y	

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
653		Capital Leases: Amount Redeemed/Decreased	1	User input	Y	
654		NonCancellable Operating Leases: Amount Redeemed/Decreased	1	User input	Y	
655		Claims & Judgments: Amount Redeemed/Decreased	1	User input	Y	
656		Compensated Absences: Amount Redeemed/Decreased	1	User input	Y	
657		Qualified Zone Academy Bonds (QZAB): Amount Redeemed/Decreased	1	User input	Y	
658		Total Other Long-Term Debt: Amount Redeemed/Decreased	1	C/S		653 + 388 + 654 + 655 + 656 + 677
659		Total Long-Term Debt: Amount Redeemed/Decreased	1	C/S		651 + 652 + 657 + 658
660		Total Voted Bonds: Ending Outstanding Debt	1	C/S		633 + 642 minus 651
661		Total Non-Voted Notes/Bonds: Ending Outstanding Debt	1	C/S		634 + 643 minus 652
662		Capital Leases: Ending Outstanding Debt	1	C/S		635 + 644 minus 653
663		NonCancellable Operating Leases: Ending Outstanding Debt	1	C/S		636 + 645 minus 654
664		Claims & Judgments: Ending Outstanding Debt	1	C/S		637 + 646 minus 655
665		Compensated Absences: Ending Outstanding Debt	1	C/S		638 + 647 minus 656
666		Qualified Zone Academy Bonds (QZAB): Ending Outstanding Debt	1	C/S		639 + 648 minus 657
667		Total Other Long-Term Debt: Ending Outstanding Debt	1	C/S		640 + 649 minus 658
668		Total Long-Term Debt: Ending Outstanding Debt	1	C/S		641 + 650 minus 659
670		Capital Assets, Equipment	7	User input	Y	Other Trust
671		Accumulated Depreciation, Equipment	7	User input	Y	Other Trust
672		Administrative Expenses	7,8	User input	Y	426 + 427 + 464 + 672 + 558
673		Total Unrestricted Distorting Items	1	C/S		820 + 595
674		Other Contributions	7	User input	Y	Private Purpose Trust
675		Other Long-Term Debt: Beginning Outstanding Debt	1	User input	Y	
676		Other Long-Term Debt: Amount Issued/Increased	1	User input	Y	
677		Other Long-Term Debt: Amount Redeemed/Decreased	1	User input	Y	
678		Program 97: Unrestricted Unallowable Costs	1	C/S		822 + 824
681		Total Federal Unrestricted Direct Expenditures	1	C/S		615 + 678

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
682		Two Year Prior Indirect Expenditures	1	C/S	Y	
683		Two Year Prior Direct Expenditures	1	C/S		
684		Federal Restricted Over/Under Recovery: 2 FY Prior	1	C/S		
685		Two Year Prior Indirect Expenditures	1	C/S		
686		Federal Restricted Over/Under Recovery: Current FY	1	C/S		(CY 610 + 2 Year Prior 684) minus (CY 612 * 2 Year Prior 619)
687		Two Year Prior Federal Restricted Total Pool	1	C/S		Two year prior 610 + two year prior 684
688		Two Year Prior Federal Unrestricted Total Pool	1	C/S		Two year prior 614 + two year prior 694
689		Other Long-Term Debt: Ending Outstanding Debt	1	C/S		675 + 676 minus 677
692		Two Year Prior Indirect Expenditures	1	C/S		loaded from 2 year prior 614
693		Two Year Prior Direct Expenditures	1	C/S		loaded from 2 year prior 681
694		Federal Unrestricted Over/Under Recovery: 2 FY Prior	1	C/S		loaded from 2 Year Prior 696
695		Two Year Prior Indirect Expenditures	1	C/S		loaded from 2 year prior 620
696		Federal Unrestricted Over/Under Recovery: Current FY	1	C/S		853 minus 854
704		Transfers - Activity 59	1	C/S		
710		Human Resources - Activity 14	1	C/S		
711		Board of Directors - Activity 11	1	C/S		
712		Superintendent's Office - Activity 12	1	C/S		
713		Business Office - Activity 13	1	C/S		
714		Supervision - Activity 21	1	C/S		
715		Learning Resources - Activity 22	1	C/S		
716		Principal's Office - Activity 23	1	C/S		
717		Guidance & Counseling - Activity 24	1	C/S		
718		Pupil Management & Safety - Activity 25	1	C/S		
719		Health/Related Services - Activity 26	1	C/S		
720		Teaching - Activity 27	1	C/S		
721		Extracurricular - Activity 28	1	C/S		
722		Payments to School Districts - Activity 29	1	C/S		
723		Supervision - Activity 41	1	C/S		
724		Food - Activity 42	1	C/S		
725		Operations - Activity 44	1	C/S		
726		Transfers - Activity 49	1	C/S		
727		Supervision - Activity 51	1	C/S		
728		Operations - Activity 52	1	C/S		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
729		Maintenance - Activity 53	1	C/S		
730		Public Relations - Activity 15	1	C/S		
732		Insurance - Activity 56	1	C/S		
735		Supervision - Activity 61	1	C/S		
736		Grounds Maintenance - Activity 62	1	C/S		
737		Operation of Buildings - Activity 63	1	C/S		
738		Maintenance - Activity 64	1	C/S		
739		Utilities - Activity 65	1	C/S		
741		Building and Property Security - Activity 67	1	C/S		
742		Insurance - Activity 68	1	C/S		
743		Information Systems - Activity 72	1	C/S		
744		Printing - Activity 73	1	C/S		
745		Warehousing and Distribution - Activity 74	1	C/S		
746		Motor Pool - Activity 75	1	C/S		
748		Interest - Activity 83	1	C/S		
749		Principal - Activity 84	1	C/S		
750		Debt-Related Expenditures - Activity 85	1	C/S		
751		Public Activities - Activity 91	1	C/S		
752		Program 11 Federal Stimulus- Title I (State Resources)	1	User input	Y	
753		Program 11 Federal Stimulus- Title I (Federal Resources)	1	User input	Y	
754		Program 11 Federal Stimulus- Title I (Other Resources)	1	User input	Y	
755		Program 12 Federal Stimulus School Improvement (State Resources)	1	User input	Y	
756		Program 12 Federal Stimulus- School Improvement (Federal Resources)	1	User input	Y	
757		Program 12 Federal Stimulus- School Improvement (Other Resources)	1	User input	Y	
758		Program 13 Federal Stimulus- Fiscal Stabilization (State Resources)	1	User input	Y	
759		Program 13 Federal Stimulus- Fiscal Stabilization (Federal Resources)	1	User input	Y	
760		Program 13 Federal Stimulus- Fiscal Stabilization (Other Resources)	1	User input	Y	

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
761		Program 14 Federal Stimulus- IDEA (State Resources)	1	User input	Y	
762		Program 14 Federal Stimulus- IDEA (Federal Resources)	1	User input	Y	
763		Program 14 Federal Stimulus- IDEA (Other Resources)	1	User input	Y	
764		Program 18 Federal Stimulus- Competitive Grants (State Resources)	1	User input	Y	
765		Program 18 Federal Stimulus- Competitive Grants (Federal Resources)	1	User input	Y	
766		Program 18 Federal Stimulus- Competitive Grants (Other Resources)	1	User input	Y	
767		Program 19 Federal Stimulus- Other (State Resources)	1	User input	Y	
768		Program 19 Federal Stimulus- Other (Federal Resources)	1	User input	Y	
769		Program 19 Federal Stimulus- Other (Other Resources)	1	User input	Y	
770		Interest and Dividends	7	C/S		466 + 467 (Private Purpose Trust)
771		Interest and Dividends	7	C/S		578 + 579 (Other Trust)
772		Net Increase (Decrease)	7	C/S		597 minus 628 (Private Purpose Trust)
773		Net Increase (Decrease)	7	C/S		598 minus 629 (Other Trust)
800		Revenues: Local	1,2,3,9	C/S		Sum of 1XXX + 2XXX
801		Revenues: State	1,2,9	C/S		Sum of 3XXX + 4XXX
801		Revenues: State	3	C/S		3XXX
802		Revenues: Federal	1	C/S		Sum of 5XXX + 6XXX minus 879
802		Revenues: Federal	2,3	C/S		Sum of 5XXX + 6XXX
802		Revenues: Federal	9	C/S		5XXX
803		Revenues: Other	1,2	C/S		Sum of 7XXX + 8XXX
803		Revenues: Other	9	C/S		8XXX
804		Total Revenues	1	C/S		800 + 801 + 802 + 803 + 879
804		Total Revenues	2,9	C/S		800 + 801 + 802 + 803
804		Total Revenues	3	C/S		800 + 801 + 802
805		Expenditures: Current: Regular Instruction	1	C/S		Sum of Total Program 01XXX minus 01XX9
806		Expenditures: Current: Special Education	1	C/S		Sum of Programs 2XXXX minus 2XXX9 (Programs 21, 24, 26 & 29)
807		Expenditures: Current: Vocational Education	1	C/S		Sum of Programs 3XXXX minus 3XXX9 (Programs 31, 34, 38, & 39)
808		Expenditures: Current: Skills Center	1	C/S		Sum of Programs 4XXXX minus 4XXX9 (Programs 45 & 46)
809		Expenditures: Current: Compensatory Programs	1	C/S		Sum of Programs 5XXXX minus 5XXX9 + 6XXXX minus 6XXX9 (Programs 51-69)
810		Expenditures: Current: Other Instructional Programs	1	C/S		Sum of Programs 7XXXX minus 7XXX9 (Programs 71- 79)
811		Expenditures: Current: Community Services	1	C/S		Sum of Programs 8XXXX minus 8XXX9 (Programs 81, 86, 88, & 89)
812		Expenditures: Current: Support Services	1	C/S		Sum of Programs 9XXXX minus 9XXX9 (Programs 97, 98, & 99)

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
813		Expenditures: Capital Outlay: Transportation Equipment	9	C/S		544 + 545
814		Debt Service: Interest and Other Charges	3	C/S		552 + 553 + 554 + 555 + 540
814		Debt Service: Interest and Other Charges	2	C/S		051 + 079 + 072 + 073
814		Debt Service: Interest and Other Charges	9	C/S		547 + 549
814		Debt Service: Interest and Other Charges	1	C/S		875 + 877
817		Revenues Over (Under) Expenditures	1,2,3,9	C/S		Funds 1, 2, 3, 9=804 minus 532
817		Revenues Over (Under) Expenditures	4,8	C/S		962 minus 532
818		Total Program Expenditures (column 1)	1	C/S		532 minus 939 (939 = all program 97 expenditures)
819		Capital Outlay (column 2)	1	C/S		509 minus 97XX9 (program 97, Object 9)
820		Distorting Items (column 4)	1	C/S		9842X (Program 98, Activity 42, all Objects) minus 330
821		Direct Expenditures (column 7)	1	C/S		818 minus 819 minus 820
822		Program 97, Activity 11, Unallowable costs (column 5)	1	C/S		Sum of Program 97, Activity 11 minus Program 97, Activity 11, Object 9 minus 331 minus 834
823		Program 97, Activity 12, Unallowable Costs (column 5)	1	C/S		Sum or Program 97, Activity 12 minus Program 97, Activity 12, Object 9 minus 332 minus 348
824		Program 97, Activity 15, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 15 minus Program 97, Activity 15, Object 9 minus 364
825		Program 97, Activity 25, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 25 minus Program 97, Activity 25, Object 9 minus 335 minus 369
826		Program 97, Activity 61, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 61 minus Program 97, Activity 61, Object 9 minus 336 minus 349
827		Program 97, Activity 62, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 62 minus Program 97, Activity 62, Object 9 minus 337 minus 350
828		Program 97, Activity 63, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 63 minus Program 97, Activity 63, Object 9 minus 338 minus 351
829		Program 97, Activity 64, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 64 minus Program 97, Activity 64, Object 9 minus 339 minus 352
830		Program 97, Activity 65, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 65 minus Program 97, Activity 65, Object 9 minus 340 minus 353
831		Program 97, Activity 67, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 67 minus Program 97, Activity 67, Object 9 minus 341 minus 354
832		Program 97, Activity 68, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 68 minus Program 97, Activity 68, Object 9 minus 342 minus 355
833		Program 97, Activity 72, Unallowable Costs (column 5)	1	C/S		Sum of Program 97, Activity 72 minus Program 97, Activity 72, Object 9 minus 343 minus 370

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
834		Program 97, Activity 11, Indirect Expenditures (column 6)	1	C/S		347 + 363
835		Program 97, Activity 12, Unrestricted Indirect Expenditures (column 6)	1	C/S		9712X minus 97129 minus 332
836		Program 97, Activity 13 Indirect Expenditures (column 6)	1	C/S		9713X minus 97139 minus 333
837		Program 97, Activity 14 Indirect Expenditures (column 6)	1	C/S		9714X minus 97149 minus 334 + 365
838		Program 97, Activity 25 Indirect Expenditures (column 6)	1	C/S		9725X minus 97259 minus 335
839		Program 97, Activity 61 Indirect Expenditures (column 6)	1	C/S		9761X minus 97619 minus 336
840		Program 97, Activity 62 Indirect Expenditures (column 6)	1	C/S		9762X minus 97629 minus 337
841		Program 97, Activity 63 Indirect Expenditures (column 6)	1	C/S		9763X minus 97639 minus 338
842		Program 97, Activity 64 Indirect Expenditures (column 6)	1	C/S		9764X minus 97649 minus 339
843		Program 97, Activity 65 Indirect Expenditures (column 6)	1	C/S		9765X minus 97659 minus 340
844		Program 97, Activity 67 Indirect Expenditures (column 6)	1	C/S		9767X minus 97679 minus 341
845		Program 97, Activity 68 Indirect Expenditures (column 6)	1	C/S		9768X minus 97689 minus 342
846		Program 97, Activity 72 Indirect Expenditures (column 6)	1	C/S		9772X minus 97729 minus 343
847		Program 97, Activity 73 Indirect Expenditures (column 6)	1	C/S		9773X minus 97739 minus 344
848		Program 97, Activity 74 Indirect Expenditures (column 6)	1	C/S		9774X minus 97749 minus 345
849		Program 97, Activity 75 Indirect Expenditures (column 6)	1	C/S		9775X minus 97759 minus 346
850		Current year Federal Restricted Adjusted Indirect Pool	1	C/S		CY 610 + 2 year prior 686
851		Current year Federal Restricted Amount Recovered	1	C/S		CY 612 * 2 year prior 619
852		Current year Federal Restricted Total Pool	1	C/S		CY 610 + CY 686
853		Current Year Federal Unrestricted Adjusted Indirect Pool	1	C/S		CY 614 + 2 year prior 696

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
854		Current Year Federal Unrestricted Amount Recovered	1	C/S		CY 681 * 2 year prior 620
855		Current year Federal Unrestricted Total Pool	1	C/S		CY 614 + CY 696
856		Total Basic Ed Programs 01, 31, 45, and 97	1	C/S		900 + 905 + 909 + 939
857		Total Basic Ed State Resources	1	C/S		249 + 256 + 260 + 593
858		Total Basic Ed Federal Resources	1	C/S		110 + 117 + 121 + 157
859		Total Basic Ed Other Resources	1	C/S		204 + 211 + 215 + 596
860		Total Other Instructional Programs	1	C/S		942 + 943 + 944 + 945 + 946 + 947 + 901 + 902 + 903 + 904 + 906 + 907 + 908 + 910 + 911 + 912 + 913 + 914 + 915 + 916 + 917 + 918 + 919 + 920 + 921 + 922 + 923 + 924 + 925 + 926 + 927 + 928 + 929 + 930 + 931 + 932 + 933 + 934
861		Total Other Instructional State Resources	1	C/S		752 + 755 + 758 + 761 + 764 + 767 + 250 + 251 + 252 + 255 + 372 + 257 + 258 + 261 + 263 + 241 + 329 + 243 + 271 + 287 + 288 + 289 + 270 + 360 + 366 + 272 + 273 + 254 + 274 + 298 + 299 + 326 + 328 + 280 + 375 + 282 + 284 + 285
862		Total Other Instructional Federal Resources	1	C/S		753 + 756 + 759 + 762 + 765 + 768 + 111 + 112 + 113 + 116 + 373 + 118 + 119 + 122 + 124 + 126 + 125 + 253 + 127 + 128 + 129 + 130 + 131 + 361 + 367 + 133 + 134 + 114 + 135 + 136 + 137 + 138 + 139 + 140 + 376 + 142 + 144 + 145
863		Total Other Instructional Other Resources	1	C/S		754 + 757 + 760 + 763 + 766 + 769 + 205 + 206 + 207 + 210 + 374 + 212 + 213 + 216 + 218 + 242 + 219 + 259 + 221 + 222 + 223 + 224 + 225 + 362 + 368 + 227 + 228 + 203 + 229 + 230 + 231 + 232 + 233 + 234 + 377 + 236 + 238 + 239
864		Total Other Programs 81, 86, 88, 89, 98, 98	1	C/S		935 + 936 + 937 + 938 + 940 + 941
865		Total Other Programs State Resources	1	C/S		286 + 290 + 291 + 292 + 293 + 294
866		Total Other Programs Federal Resources	1	C/S		146 + 150 + 151 + 152 + 153 + 154
867		Total Other Programs Other Resources	1	C/S		240 + 244 + 245 + 246 + 247 + 248
868		Total All Programs	1	C/S		856 + 860 + 864
869		Total Other Financing Sources (Uses)	1	C/S		revenue 9100 + 9500 + 9900 + 950 minus 533 minus 560
869		Total Other Financing Sources (Uses)	3	C/S		revenue 9900 + 9200 + 951 minus 533 minus 560
869		Total Other Financing Sources (Uses)	2	C/S		revenue 9100 + 9500 + 9900 + 950 minus 533 minus 560
869		Total Other Financing Sources (Uses)	9	C/S		revenue 9400 + 9500 + 9900 + 950 minus 533 minus 560
870		Program 97, Activity 72 Unrestricted Indirect Expenditures (column 6)		C/S		9772X minus 97729 minus 343
874		Food Services Deficit	1	C/S		Total Program 98 less revenues 2298, 4198, 4398, 6198, 6298, 6398, 6998, 7198, 8198
875		Debt Service, Interest	1	stored	Y	97837 (Program 97, Activity 83, Object 7)
876		Debt Service: Principal	1	stored	Y	97847 (Program 97, Activity 84, Object 7)

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
877		Debt Service, Debt Related Expenditures	1	stored	Y	97857 (Program 97, Activity 85, Object 7)
878		Aggregate Special Education Expenditures	1	C/S		21XXX minus 7121 minus 6321 minus 6121
879		Revenue: Federal Stimulus	1	C/S		Sum of revenue 6111 + 6112 + 6113 + 6114 + 6118 + 6119 + 6211 + 6212 + 6213 + 6214 + 6218 + 6219 + 6311 + 6312 + 6313 + 6314 + 6318 + 6319
880		Expenditures: Current: Federal Stimulus	1	C/S		Sum of Programs 11XXX + 12XXX + 13XXX + 14XXX + 18XXX + & 19XXX minus 11XX9 minus 12XX9 minus 13XX9 minus 14XX9 minus 18XX9 minus 19XX9
881		Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-196 Actual 800 minus F-195 Final Budget AAA
881		Variance with Final Budget Positive (Negative)	4	C/S		F-196 Actual 962 minus F-195 Final Budget ABA
882		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual 801 minus F-195 Final Budget AAB.
882		Variance with Final Budget Positive (Negative)	3	C/S		F-195 Actual 801 minus F-195 Final Budget AAB
883		Variance with Final Budget Positive (Negative)	1	C/S		F-196 Actual 802 minus F-195 Final Budget AAC minus F-195 Final Budget AAD.
883		Variance with Final Budget Positive (Negative)	2, 3	C/S		F-196 Actual 802 minus F-195 Final Budget AAC
883		Variance with Final Budget Positive (Negative)	9	C/S		F-196 Actual 802 minus F-195 Final Budget AAC
884		Variance with Final Budget Positive (Negative)	1	C/S		F-196 Actual 879 minus F-195 Final Budget AAD
885		Variance with Final Budget Positive (Negative)	1, 2	C/S		F-196 Actual 803 minus F-195 Final Budget AAE.
885		Variance with Final Budget Positive (Negative)	9	C/S		F-196 Actual 803 minus F-195 Final Budget AAE.
886		Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-196 Actual 804 minus F-195 Final Budget 962 minus F-195 Final Budget revenue 9000
886		Variance with Final Budget Positive (Negative)	4	C/S		F-196 Actual 962 minus F-195 Final Budget ABA
887		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAG minus F-196 Actual 805
888		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAH minus F-196 Actual 880
889		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAI minus F-196 Actual 806
890		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAJ minus F-196 Actual 807
891		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAK minus F-196 Actual 808
892		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAL minus F-196 Actual 809
893		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAM minus F-196 Actual 810
894		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAN minus F-196 Actual 811
895		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAO minus F-196 Actual 812
896		Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAX minus F-196 Actual 509
897		Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-195 Final Budget AAP minus F-196 Actual 876
898		Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-195 Final Budget AAQ minus F-196 Actual 814

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
899		Variance with Final Budget Positive (Negative)	1, 3, 4, 2, 9	C/S		F-195 Final Budget AAY minus F-196 Actual 532
900		Program 01 Basic Education	1	C/S		Total all program 01 expenditures
901		Program 21 Special Education- Supplemental, State	1	C/S		Total all program 21 expenditures
902		Program 24 Special Education- Supplemental, Federal	1	C/S		Total all program 24 expenditures
903		Program 26 Special Education- Institutions, State	1	C/S		Total all program 26 expenditures
904		Program 29 Special Education , Other Federal	1	C/S		Total all program 29 expenditures
905		Program 31 Vocational-Basic, State	1	C/S		Total all program 31 expenditures
906		Program 34 Middle School Career & Technical Ed., State	1	C/S		Total all program 34 expenditures
907		Program 38 Vocational- Federal	1	C/S		Total all program 38 expenditures
908		Program 39 Vocational, Other Categorical	1	C/S		Total all program 39 expenditures
909		Program 45 Skills Center- Basic, State	1	C/S		Total all program 45 expenditures
910		Program 46 Skills Center, Federal	1	C/S		Total all program 46 expenditures
911		Program 51 Disadvantaged, Federal	1	C/S		Total all program 51 expenditures
912		Program 52 School Improvement, Federal	1	C/S		Total all program 52 expenditures
913		Program 53 Migrant, Federal	1	C/S		Total all program 53 expenditures
914		Program 54 Reading First, Federal	1	C/S		Total all program 54 expenditures
915		Program 55 Learning Assistance Program, State	1	C/S		Total all program 55 expenditures
916		Program 56 State Inst., Centers and Homes, Delinq.	1	C/S		Total all program 56 expenditures
917		Program 57 State Instit., Neglected and Delinq., Federal	1	C/S		Total all program 57 expenditures
918		Program 58 Special and Pilot Programs, State	1	C/S		Total all program 58 expenditures
919		Program 61 Head Start, Federal	1	C/S		Total all program 61 expenditures
920		Program 62 Math & Science, Prof. Dev., Federal	1	C/S		Total all program 62 expenditures
921		Program 63 Promoting Academic Success	1	C/S		Total all program 63 expenditures
922		Program 64 Limited English Proficiency, Federal	1	C/S		Total all program 64 expenditures
923		Program 65 Transitional Bilingual, State	1	C/S		Total all program 65 expenditures
924		Program 66 Student Achievement, State	1	C/S		Total all program 66 expenditures
925		Program 67 Indian Education, Federal, JOM	1	C/S		Total all program 67 expenditures

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
926		Program 68 Indian Education, Federal, ED	1	C/S		Total all program 68 expenditures
927		Program 69 Compensatory, Other	1	C/S		Total all program 69 expenditures
928		Program 71 Traffic Safety	1	C/S		Total all program 71 expenditures
929		Program 73 Summer School	1	C/S		Total all program 73 expenditures
930		Program 74 Highly Capable	1	C/S		Total all program 74 expenditures
931		Program 75 Professional Development, State	1	C/S		Total all program 75 expenditures
932		Program 76 Targeted Assistance, Federal	1	C/S		Total all program 76 expenditures
933		Program 78 Youth Training Programs, Federal	1	C/S		Total all program 78 expenditures
934		Program 79, Instructional Programs, Other	1	C/S		Total all program 79 expenditures
935		Program 81 Public Radio/Television	1	C/S		Total all program 81 expenditures
936		Program 86 Community Schools	1	C/S		Total all program 86 expenditures
937		Program 88 Day Care	1	C/S		Total all program 88 expenditures
938		Program 89 Other Community Services	1	C/S		Total all program 89 expenditures
939		Program 97 Districtwide Support	1	C/S		Total all program 97 expenditures
940		Program 98 School Food Services	1	C/S		Total all program 98 expenditures
941		Program 99 Pupil Transportation	1	C/S		Total all program 99 expenditures
942		Program 11 Federal Stimulus- Title I	1	C/S		Total all program 11 expenditures
943		Program 12 Federal Stimulus- School Improvement	1	C/S		Total all program 12 expenditures
944		Program 13 Federal Stimulus- State Fiscal Stabilization Fund	1	C/S		Total all program 13 expenditures
945		Program 14 Federal Stimulus- IDEA	1	C/S		Total all program 14 expenditures
946		Program 18 Federal Stimulus- Competitive Grants	1	C/S		Total all program 18 expenditures
947		Program 19 Federal Stimulus- Other	1	C/S		Total all program 19 expenditures
948		Program 97XX9	1	C/S		
949		Total Food Services Deficit	1	C/S		940 minus 2298 minus 4198 minus 4398 minus 6198 minus 6298 minus 6398 minus 6998 minus 7198 minus 8198
950		Other	1, 2, 9	C/S		Fund 1=9300 + 9400 Fund 2=9200 + 9300 + 9400 Fund 9=9300 + 9400
951		Bond Sales & Refunding Bond Sales	3	C/S		9100 + 9600
952		Other Financing Uses	1,2,3,9	C/S		533 + 560
953		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual 817 minus F-195 Final Budget AAR
954		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual revenue 9100 minus F-195 Final Budget ABS
954		Variance with Final Budget Positive (Negative)	3	C/S		F-196 Actual 951 minus F-195 Final Budget ABR
955		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual revenue 9500 minus F-195 Final Budget ABT

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
956		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual revenue 9900 minus F-195 Final Budget ABU
957		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual 533 minus F-195 Final Budget ABB (this amount should display as a negative number)
958		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual 560 minus F-195 Final Budget ABC (this amount should display as a negative number)
959		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual 950 minus F-195 Final Budget AAU
959		Variance with Final Budget Positive (Negative)	3	C/S		F-196 Actual revenue 9200 minus F-195 Final Budget ABX
960		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual 869 minus F-195 Final Budget AAV
961		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual 535 minus F-195 Final Budget AAZ
962		Total Revenues and Other Financing Sources	1,2,3,9	C/S		Total of all revenues & OFS (1XXX through 9XXX)
962		Total Revenues and Other Financing Sources	4	C/S		480 + 481 + 482 + 483 + 493
962		Total Revenues and Other Financing Sources	8	C/S		451 + 421 + 423
963		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual 275 minus F-195 Final Budget ABD
964		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual 599
965		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual 439 minus F-195 Final Budget ABF
966		Variance with Final Budget Positive (Negative)	4	C/S		F-195 Final Budget AAY minus F-196 Actual 532
967		Variance with Final Budget Positive (Negative)	9	C/S		F-195 Final Budget AAW minus F-196 Actual 813
968		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget ACO minus F-196 Actual 011
969		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget ACP minus F-196 Actual 021
970		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget ACQ minus F-196 Actual 031
971		Variance with Final Budget Positive (Negative)	2	C/S		F-196 Final Budget ACR minus F-196 Actual 041
980		Total Expenditures: Federal Cross Cutting MOE	1	C/S		532 minus 81XXX minus 86XXX minus 88XXX minus 89XXX minus 98XXX minus 875 minus 876 minus 877 minus 509 minus revenues 5000 minus revenues 6000 + 874 (only if 874 is a positive number) + 6198 + 6298 + 6398 + 6998 + 11XXX9 + 12XXX9 + 13XXX9 + 14XXX9 + 18XXX9 + 19XXX9 + 24XX9 + 26XX9 + 29XX9 + 38XX9 + 39XX9 + 46XX9 + 51XX9 + 52XX9 + 53XX9 + 54XX9 + 56XX9 + 57XX9 + 61XX9 + 62XX9 + 64XX9 + 67XX9 + 68XX9 +69XX9 + 76XX9 + 78XX9 + 79XX9 + 81XX9 + 86XX9 + 88XX9 + 89XX9 + 98XX9
981		Maintenance of Effort Percent: Federal Cross Cutting MOE	1	C/S		CY 980 / BY PY 980
982		Total Expenditures: Vocational Education MOE	1	C/S		31XXX + 38XXX + 39XXX + 45XXX + 46XXX minus revenue 6138 minus revenue 6146 revenue 6338
983		Maintenance of Effort Percent: Vocational Education MOE	1	C/S		CY 982 / PR 982

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
984		Expenditures Per Pupil: Special Education MOE	1	C/S		CY = 878 / 454
985		Preliminary Per Pupil Maintenance of Effort Test: Special Education MOE	1	C/S		CY 984 minus PY 992
986		Year-End Local Expenditures Per Pupil: Special Education MOE	1	C/S		CY 205 / 454
987		Preliminary Local Per Pupil Maintenance of Effort Test: Special Education MOE	1	C/S		CY 986 minus PY 993
988		Mid-Year Aggregate Special Education Expenditures: Special Education MOE	1	C/S		CY F-195 budget mask 21XXX minus 7121 minus 6321 minus 6121 minus 3121 and CY F-196 21XXX minus 7121 minus 6321 minus 6121 minus 3121
989		Mid-Year Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		CY 988 minus PY 988
990		Preliminary Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		CY 878 minus PY 878
991		Preliminary Local Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		CY 205 minus PY 205
992		Prior Year Expenditures Per Pupil: Special Education MOE	1	C/S		PY 878/455
993		Prior Year -End Local Expenditures Per Pupil: Special Education MOE	1	C/S		PY 205 / 455
1000		TOTAL LOCAL TAXES	1,2,3, 9	C/S		Total of 1000 revenues
1100		Local Property Tax	1,2,3,9	User input		
1300		Sale of Tax Title Property	1,2,3,9	User input		
1400		Local in lieu of Taxes	1,2,3,9	User input		
1500		Timber Excise Tax	1,2,3,9	User input		
1600		County-Administered Forests	1,2,3,9	User input		
1900		Other Local Taxes	1,2,3,9	User input		
2000		TOTAL LOCAL SUPPORT NONTAX	1,2,3,9	C/S		Total of 2000 revenues
2100		Tuition and Fees—Unassigned	1	User input		
2131		Secondary Vocational Education—Tuitions and Fees	1	User input		
2145		Skills Center—Tuitions and Fees	1	User input		
2171		Traffic Safety—Education Fees	1	User input		
2173		Summer School—Tuitions and Fees	1	User input		
2186		Community School—Tuitions and Fees	1	User input		
2188		Day Care—Tuitions and Fees	1	User input		
2200		Sales of Goods, Supplies and Services—Unassigned	1,2,9	User input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
2231		Secondary Vocational Education—Sales of Goods, Supplies and Services	1	User input		
2245		Skills Center—Sales of Goods, Supplies and Services	1	User input		
2288		Day Care	1	User input		
2289		Other Community Services	1	User input		
2298		School Food Services	1	User input		
2299		School Bus Revenue	1,9	User input		
2300		Investment Earnings	1,2,3,9	User input		
2400		Interfund Loan Interest Earnings	1,2	User input		
2500		Gifts, Grants, and Donations (Local)	1,2,9	User input		
2600		Fines and Damages	1,2,9	User input		
2700		Rentals and Leases	1,2,3,9	User input		
2800		Insurance Recoveries	1,2,9	User input		
2900		Local Support NonTax—Unassigned	1,2,3,9	User input		
2910		E-Rate	1,2	User input		
3000		TOTAL STATE, GENERAL PURPOSE	1,2,3, 9	C/S		Total of 3000 revenues
3100		Apportionment	1	User input		
3121		Special Education—General Apportionment	1	User input		
3300		Local Effort Assistance	1	User input		
3600		State Forests	1,2,3,9	User input		
3900		Other State General Purpose—Unassigned	1,2,3	User input		
4000		TOTAL STATE, SPECIAL PURPOSE	1,2,9	C/S		Total of 4000 revenues
4100		Special Purpose—Unassigned	1,2	User input		
4121		Special Education	1	User input		
4126		State Institutions—Special Education	1	User input		
4130		State Matching—Paid Direct to District	2	User input		
4134		Middle School Career and Technical Education	1	User input		
4155		Learning Assistance	1	User input		
4156		State Institutions, Centers and Homes—Delinquent	1	User input		
4158		Special and Pilot Programs	1	User input		
4163		Promoting Academic Success	1	User input		
4165		Transitional Bilingual	1	User input		
4166		Student Achievement	1,2	User input		
4174		Highly Capable	1	User input		
4175		Professional Development	1	User input		
4188		Day Care	1	User input		
4198		School Food Services	1	User input		
4199		Transportation—Operations	1	User input		
4230		State Matching—Paid Direct to Contractor	1, 2	User input		
4300		Other State Agencies—Unassigned	1,2	User input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
4321		Special Education	1	User input		
4326		State Institutions—Special Education	1	User input		
4330		State Matching—Other	2	User input		
4356		State Institutions—Centers and Homes	1	User input		
4358		Special and Pilot Programs	1	User input		
4365		Transitional Bilingual	1	User input		
4388		Day Care	1	User input		
4398		School Food Services	1	User input		
4399		Transportation—Operations	1	User input		
4499		Transportation—Depreciation	9	User input		
5000		TOTAL FEDERAL, GENERAL PURPOSE	1,2,3, 9	C/S		Total of 5000 revenues
5200		General Purpose Direct Federal Grants—Unassigned	1,2,3	User input		
5300		Impact Aid—Maintenance and Operation	1,2,3,9	User input		
5329		Impact Aid—Special Education Funding	1	User input		
5400		Federal in lieu of Taxes	1,2,3,9	User input		
5500		Federal Forests	1,2,3	User input		
6000		TOTAL FEDERAL, SPECIAL PURPOSE	1,2	C/S		Total of 6000 revenues
6100		Special Purpose—OSPI Unassigned	1	User input		
6111		Federal Stimulus, Title I	1	User input		
6112		Federal Stimulus, School Improvement	1	User input		
6113		Federal Stimulus, State Fiscal Stabilization Fund	1	User input		
6114		Federal Stimulus, IDEA	1	User input		
6118		Federal Stimulus, Competitive Grants	1	User input		
6119		Federal Stimulus, Other	1	User input		
6121		Special Education—Medicaid Reimbursement	1	User input		
6124		Special Education—Supplemental	1	User input		
6138		Secondary Vocational Education	1	User input		
6140		Impact Aid—Construction	2	User input		
6146		Skills Center	1	User input		
6151		Disadvantaged	1	User input		
6152		School Improvement	1	User input		
6153		Migrant	1	User input		
6154		Reading First	1	User input		
6157		Institutions—Neglected and Delinquent	1	User input		
6161		Head Start	1	User input		
6162		Math and Science—Professional Development	1	User input		
6164		Limited English Proficiency	1	User input		
6167		Indian Education—JOM	1	User input		
6168		Indian Education—ED	1	User input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
6176		Targeted Assistance	1	User input		
6178		Youth Training Programs	1	User input		
6188		Day Care	1	User input		
6189		Other Community Services	1	User input		
6198		School Food Services	1	User input		
6199		Transportation—Operations	1	User input		
6200		Direct Special Purpose Grants	1,2	User input		
6211		Federal Stimulus, Title I	1	User input		
6212		Federal Stimulus, School Improvement	1	User input		
6213		Federal Stimulus, State Fiscal Stabilization Fund	1	User input		
6214		Federal Stimulus, IDEA	1	User input		
6218		Federal Stimulus, Competitive Grants	1	User input		
6219		Federal Stimulus, Other	1	User input		
6221		Special Education—Medicaid Reimbursement	1	User input		
6224		Special Education—Supplemental	1	User input		
6238		Secondary Vocational Education	1	User input		
6240		Impact Aid—Construction	2	User input		
6246		Skills Center	1	User input		
6251		Disadvantaged	1	User input		
6252		School Improvement	1	User input		
6253		Migrant	1	User input		
6254		Reading First	1	User input		
6257		Institutions—Neglected and Delinquent	1	User input		
6261		Head Start	1	User input		
6262		Math and Science—Professional Development	1	User input		
6264		Limited English Proficiency	1	User input		
6267		Indian Education—JOM	1	User input		
6268		Indian Education—ED	1	User input		
6276		Targeted Assistance	1	User input		
6278		Youth Training Programs	1	User input		
6288		Day Care	1	User input		
6289		Other Community Services	1	User input		
6298		School Food Services	1	User input		
6299		Transportation—Operations	1	User input		
6300		Federal Grants Through Other Entities—Unassigned	1,2	User input		
6310		Medicaid Administrative Match	1	User input		
6311		Federal Stimulus, Title I	1	User input		
6312		Federal Stimulus, School Improvement	1	User input		
6313		Federal Stimulus, State Fiscal Stabilization Fund	1	User input		
6314		Federal Stimulus, IDEA	1	User input		
6318		Federal Stimulus, Competitive Grants	1	User input		
6319		Federal Stimulus, Other	1	User input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
6321		Special Education—Medicaid Reimbursement	1	User input		
6324		Special Education—Supplemental	1	User input		
6338		Secondary Vocational Education	1	User input		
6340		Impact Aid—Construction	2	User input		
6346		Skills Center	1	User input		
6351		Disadvantaged	1	User input		
6352		School Improvement	1	User input		
6353		Migrant	1	User input		
6354		Reading First	1	User input		
6357		Institutions—Neglected and Delinquent	1	User input		
6361		Head Start	1	User input		
6362		Math and Science—Professional Development	1	User input		
6364		Limited English Proficiency	1	User input		
6367		Indian Education—JOM	1	User input		
6368		Indian Education—ED	1	User input		
6376		Targeted Assistance	1	User input		
6378		Youth Training Programs	1	User input		
6388		Day Care	1	User input		
6389		Other Community Services	1	User input		
6398		School Food Services	1	User input		
6399		Transportation—Operations	1	User input		
6998		USDA Commodities	1	User input		
7000		TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,2	C/S		Total of 7000 revenues
7100		Program Participation—Unassigned	1,2	User input		
7121		Special Education	1	User input		
7131		Vocational Education	1	User input		
7145		Skills Center	1	User input		
7163		Promoting Academic Success	1	User input		
7189		Other Community Services	1	User input		
7197		Support Services	1	User input		
7198		School Food Services	1	User input		
7199		Transportation	1	User input		
7301		Nonhigh Participation	1	User input		
8000		TOTAL REVENUES FROM OTHER ENTITIES	1,2,9	C/S		Total of 8000 revenues
8100		Governmental Entities	1,2,9	User input		
8188		Day Care	1	User input		
8189		Community Services	1	User input		
8198		School Food Services	1	User input		
8199		Transportation	1	User input		
8500		Educational Service Districts	1,2,9	User input		
9000		TOTAL OTHER FINANCING SOURCES	1,2,3,9	C/S		Total of 9000 revenues
9100		Sale of Bonds	1,2,3,9	User input		
9200		Sale of Real Property	2,3	User input		
9300		Sale of Equipment	1,2,9	User input		
9400		Compensated Loss of Capital Assets	1,2,9	User input		

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
9500		Long-Term Financing	1,2,9	User input		
9600		Sale of Refunding Bonds	3	User input		
9900		Transfers	1,2,3,9	User input		
AAA		Revenues: Local	1,2,3,9	C/S		F-195 sum of 1XXX + 2XXX
AAA		Revenues: Local	4	C/S		F-195 sum of 480 + 481 + 482 + 483 + 493
AAB		Revenues: State	1,2,9	C/S		F-195 Sum of 3XXX + 4XXX
AAB		Revenues: State	3	C/S		F-195 3XXX
AAC		Revenues: Federal	1	C/S		F-195 Sum of 5XXX + 6XXX minus 879
AAC		Revenues: Federal	2, 3	C/S		F-195 Sum of 5XXX + 6XXX
AAC		Revenues: Federal	9	C/S		F-195 5XXX
AAD		Revenue: Federal Stimulus	1	C/S		F-195 sum of revenue 6111 + 6112 + 6113 + 6114 + 6118 + 6119 + 6211 + 6212 + 6213 + 6214 + 6218 + 6219 + 6311 + 6312 + 6313 + 6314 + 6318 + 6319
AAE		Revenues: Other	1, 2	C/S		F-195 sum of 7XXX + 8XXX
AAE		Revenues: Other	9	C/S		F-195 8XXX
AAF		Total Revenues	1	C/S		F-195 1000 + 2000 + 3000 + 4000 + 5000 + 6000 + 7000 + 8000
AAF		Total Revenues	2	C/S		F-195 1000 + 2000 + 3000 + 4000 + 5000 + 6000 + 7000 + 8000
AAF		Total Revenues	9	C/S		F-195 1000 + 2000 + 3000 + 4000 + 5000 + 8000
AAF		Total Revenues	3	C/S		F195 revenue 1000 + 2000 + 3000 + 5000 + 6000
AAG		Expenditures: Current: Regular Instruction	1	C/S		F-195 Sum of Total Program 01XXX minus 01XX9
AAH		Expenditures: Current: Federal Stimulus	1	C/S		F-195 Sum of Programs 11XXX + 12XXX + 13XXX + 14XXX + 18XXX + 19XXX minus 11XX9 minus 12XX9 minus 13XX9 minus 14XX9 minus 18XX9 minus 19XX9
AAI		Expenditures: Current: Special Education	1	C/S		F-195 Sum of Programs 2XXXX minus 2XXX9 (Programs 21, 24, 26 & 29)
AAJ		Expenditures: Current: Vocational Education	1	C/S		F-195 Sum of Programs 3XXXX minus 3XXX9 (Programs 31, 34, 38, & 39)
AAK		Expenditures: Current: Skills Center	1	C/S		F-195 Sum of Programs 4XXXX minus 4XXX9 (Programs 45 & 46)
AAL		Expenditures: Current: Compensatory Programs	1	C/S		F-195 Sum of Programs 5XXXX minus 5XXX9 + 6XXXX minus 6XXX9 (Programs 51-69)
AAM		Expenditures: Current: Other Instructional Programs	1	C/S		F-195 Sum of Programs 7XXXX minus 7XXX9 (Programs 71-79)
AAO		Expenditures: Current: Support Services	1	C/S		F-195 Sum of Programs 9XXXX minus 9XXX9 (Programs 97, 98, & 99)
AAP		Debt Service: Principal	1	stored	Y	F-195 97847 (Program 97, Activity 84, Object 7)
AAQ		Debt Service: Interest and Other Charges	3	C/S		F-195 sum of 552 + 553 + 554 + 555 + 540
AAQ		Debt Service: Interest and Other Charges	2	C/S		F-195 sum of 051 + 079 + 072 + 073
AAQ		Debt Service: Interest and Other Charges	9	C/S		F-195 sum of 547 + 549
AAQ		Debt Service: Interest and Other Charges	1	C/S		F-195 sum of 97837 (program 97 activity 83 object 7) + 97857 (program 97 activity 85 object 7)
AAR		Revenues Over (Under) Expenditures	1,2,3,9	C/S		F-195 962 minus revenue 9000 minus 532
AAR		Revenues Over (Under) Expenditures	4	C/S		F-195 962 minus 532
AAS		Debt Service, Interest	1	stored	Y	F-195 97837 (Program 97, Activity 83, Object 7)
AAT		Debt Service, Debt Related Expenditures	1	stored	Y	F-195 97857 (Program 97, Activity 85, Object 7)

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
AAU		Other	1, 2, 3, 9	C/S		F-195 Fund 1=9300 + 9400 Fund 2=9200 + 9300 + 9400 Fund 9=9300 + 9400 Fund 3=9200
AAV		Total Other Financing Sources (Uses)	1	C/S		F-195 revenue 9100 + 9500 + 9900 + 9300 + 9400 minus 533 minus 560
AAV		Total Other Financing Sources (Uses)	3	C/S		F-195 revenue 9100 + 9600 + 9500 + 9900 + 9200 + 951 minus 533 minus 560
AAV		Total Other Financing Sources (Uses)	2	C/S		F-195 revenue 9100 + 9500 + 9900 + 9200 + 9300 + 9400 minus 533 minus 560
AAV		Total Other Financing Sources (Uses)	9	C/S		F-195 revenue 9100 + 9300 + 9400 + 9500 + 9900 minus 533 minus 560
AAW		Expenditures: Capital Outlay: Transportation Equipment	9	C/S		544
AAY		Total Expenditures	1	C/S		F-195 Total all programs from the program matrix
AAY		Total Expenditures	2	C/S		F-195 051 + 079 + 072 + 073 + 071 + 011 + 021 + 031 + 041
AAY		Total Expenditures	3	C/S		F-195 552 + 540 + 553 + 554 + 555 + 537
AAY		Total Expenditures	4	C/S		F-195 485 + 486 + 487 + 488 + 494
AAY		Total Expenditures	9	C/S		F-195 544 + 545 + 547 + 549 + 548
AAZ		Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,2,3,4,9	C/S		F-195 535
ABA		Total Revenues and Other Financing Sources	1, 2, 3, 9	C/S		F-195 Final Budget 962
ABB		Transfers Out	1,2,3,9	C/S		F-195 533 (GL 536)
ABC		Other Financing Uses	1,2,3,9	C/S		F-195 560 (GL 535)
ABD		Beginning Total Fund Balance	1,2,3,4,9	C/S	Y	F-195 275
ABF		Ending Total Fund Balance	1,2,3,4,9	C/S		F-195 439
ABG		General Student Body	4	C/S		F-195 480
ABH		Athletics	4	C/S		F-195 481
ABI		Classes	4	C/S		F-195 482
ABJ		Clubs	4	C/S		F-195 483
ABK		Private Monies	4	C/S		F-195 493
ABL		General Student Body	4	C/S		F-195 485
ABM		Athletics	4	C/S		F-195 486
ABO		Clubs	4	C/S		F-195 488
ABP		Private Monies	4	C/S		F-195 494
ABQ		Matured Bond Expenditures	3	C/S		F-195 537
ABR		Bond Sales & Refunding Bond Sales	3	C/S		F-195 revenue 9100+9600
ABS		Sale of Bonds	1,2,3,9	C/S		F-195 revenue 9100
ABT		Long-Term Financing	1,2, 9	C/S		F-195 revenue 9500
ABU		Transfers	1,2,3,9	C/S		F-195 revenue 9900
ABV		Sale of Equipment	1,2,9	C/S		F-195 revenue 9300
ABW		Compensated Loss of Capital Assets	1,2,9	C/S		F-195 revenue 9400
ABY		Sale of Refunding Bonds	3	C/S		F-195 revenue 9600
ABZ		Interest on Bonds	3	C/S		F-195 552
ACA		Interfund Loan Interest	3	C/S		F-195 540
ACB		Bond Transfer Fees	3	C/S		F-195 553
ACC		Arbitrage Rebate	3	C/S		F-195 554
ACD		Underwriter's Fees/Discounts	3	C/S		F-195 555
ACE		Expenditure - Principal	2	C/S		F-195 071
ACF		Expenditures - Sales and Lease	2	C/S		F-195 051

Item #/ Revn #	GL Code	Description (as displayed on entry page or report)	Applicable Fund	Mode of Input	Retained	Calculation and notes
ACG		Expenditures - Bond Issuance	2	C/S		F-195 079
ACH		Expenditures - Interest	2	C/S		F-195 072
ACI		Expenditures - Arbitrage Rebate	2	C/S		F-195 073
ACJ		Cash Purchases/Rebuilding of Transportation Equipment	9	C/S		F-195 544
ACK		Contract Purchases/Rebuilding of Transportation Equipment	9	C/S		F-195 545
ACL		Interest	9	C/S		F-195 547
ACM		Debt Related Expenditures	9	C/S		F-195 549
ACO		Expenditures - Sites	2	C/S		F-195 011
ACP		Expenditures - Buildings	2	C/S		F-195 021
ACQ		Expenditures - Equipment	2	C/S		F-195 031
ACR		Expenditures - Energy	2	C/S		F-195 041
ACS		Expenditures: Current: Community Services	1	C/S		F-195 Sum of Programs 8XXXX minus 8XXX9 (Programs 81, 86, 88, & 89)
ACT		Capital Outlay - Object 9	1	C/S		F-195 Total object 9
ACU		Classes	4	C/S		F-195 487
ACV		Sale of Real Property	2,3	C/S		F-195 revenue 9200
ACW		Debt Principal	9	C/S		F-195 548