

F-196 Item Number Dictionary--All Funds

Item #/Re	GL Description	Funds	Mode of Input	Retained	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		
102	Cash/Accrual	1	N/A	Y	
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	Resource to Program Expenditure Report-Federal resources for Program 01
111	Pgm 21 - Special Education -Supplemental State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 21
112	Pgm 24 - Special Education -Supplemental Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 24
113	Pgm 26 - Special Education - Institutions State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 26
114	Pgm 66 - Student Achievement State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 66
116	Pgm 29 - Special Education - Other Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 29
117	Pgm 31 - Vocational - Basic State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 31
118	Pgm 38 - Vocational Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 38
119	Pgm 39 - Vocational Other Categorical (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 39
121	Pgm 45 - Skills Center - Basic State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 45
122	Pgm 46 - Skills Center Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 46
124	Pgm 51 - Disadvantaged Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 51
125	Pgm 53 - Migrant Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 53
126	Pgm 52 - School Improvement Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 52
127	Pgm 55 - Learning Assistance State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 55
128	Pgm 56 - State Institutions Centers and Homes (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 56
129	Pgm 57 - State Institutions Neglected and Delinquent Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 57

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130		Pgm 58 - Special and Pilot Programs State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 58
131		Pgm 61 - Head Start Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 61
133		Pgm 64 - Limited English Proficiency Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 64
134		Pgm 65 - Transitional Bilingual State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 65
135		Pgm 67 - Indian Education Federal - JOM (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 67
136		Pgm 68 - Indian Education Federal - ED (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 68
137		Pgm 69 - Compensatory Other (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 69
138		Pgm 71 - Traffic Safety (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 71
139		Pgm 73 - Summer School (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 73
140		Pgm 74 - Highly Capable (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 74
142		Pgm 76 - Targeted Assistance Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 76
144		Pgm 78 - Youth Training Programs Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 78
145		Pgm 79 - Instructional Programs Other (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 79
146		Pgm 81 - Public Radio/Television (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 81
150		Pgm 86 - Community Schools (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 86
151		Pgm 88 - Day Care (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 88
152		Pgm 89 - Other Community Services (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 89
153		Pgm 98 - Food Services (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 98
154		Pgm 99 - Pupil Transportation (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 99
155		Cost of Living Increase Certification	1	User input	Y	User input
157		Pgm 97 - Districtwide Support (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 97
158		Impact Fees	1	User input	Y	User input
159		Mitigation Fees	1	User input	Y	User input
163		Total (Other Resources)	1	C/S		item 859 + 863 + 867
177		E-rate Amount	1	User input	Y	User input
178		Fire District Payment	1	User input	Y	User input
187		Program 01, Activity 29, Object 7	1	Stored	Y	01297 (Program 01, Activity 29, Object 7)
194		Teacher Assistance Program	1	User input	Y	User input
195		Qualified School Construction Bonds: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
196		Qualified School Construction Bonds: Amount Issued/Increased	1	User input	Y	Schedule of Long-Term Debt

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197		Qualified School Construction Bonds: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
198		Qualified School Construction Bonds: Ending Outstanding Debt	1	Calculated & Stored	Y	195 + 196 - 197
199	815	Reserved for Unequalized Deductible Revenue	1		y	Cash Basis districts only
202		Learning Improvement Days	1	User input	Y	User input
203		Pgm 66 - Student Achievement State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 66
204		Pgm 01 - Basic Education (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 01
205		Pgm 21 - Special Education - Supplemental State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 21
206		Pgm 24 - Special Education -Supplemental Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 24
207		Pgm 26 - Special Education - Institutions State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 26
210		Pgm 29 - Special Education - Other Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 29
211		Pgm 31 - Vocational - Basic State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 31
212		Pgm 38 - Vocational Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 38
213		Pgm 39 - Vocational Other Categorical (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 39
215		Pgm 45 - Skills Center - Basic State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 45
216		Pgm 46 - Skills Center Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 46
218		Pgm 51 - Disadvantaged Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 51
219		Pgm 53 - Migrant Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 53
221		Pgm 55 - Learning Assistance State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 55
222		Pgm 56 - State Institutions Centers and Homes (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 56
223		Pgm 57 - State Institutions Neglected and Delinquent Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 57
224		Pgm 58 - Special and Pilot Programs State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 58
225		Pgm 61 - Head Start Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 61
227		Pgm 64 - Limited English Proficiency Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 64
228		Pgm 65 - Transitional Bilingual State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 65
229		Pgm 67 - Indian Education Federal - JOM (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 67
230		Pgm 68 - Indian Education Federal - ED (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 68
231		Pgm 69 - Compensatory Other (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 69

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232		Pgm 71 - Traffic Safety (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 71
233		Pgm 73 - Summer School (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 73
234		Pgm 74 - Highly Capable (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 74
236		Pgm 76 - Targeted Assistance Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 76
238		Pgm 78 - Youth Training Programs Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 78
239		Pgm 79 - Instructional Programs Other (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 79
240		Pgm 81 - Public Radio/Television (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 81
241		Pgm 52 - School Improvement Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 52
242		Pgm 52 - School Improvement Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 52
243		Pgm 54 - Reading First Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 54
244		Pgm 86 - Community Schools (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 86
245		Pgm 88 - Day Care (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 88
246		Pgm 89 - Other Community Services (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 89
247		Pgm 98 - Food Services (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 98
248		Pgm 99 - Pupil Transportation (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 99
249		Pgm 01 - Basic Education (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 01
250		Pgm 21 - Special Education - Supplemental State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 21
251		Pgm 24 - Special Education - Supplemental Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 24
252		Pgm 26 - Special Education - Institutions State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 26
253		Pgm 54 - Reading First Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 54
254		Pgm 66 - Student Achievement State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 66
255		Pgm 29 - Special Education - Other Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal resources for Program 29
256		Pgm 31 - Vocational - Basic State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 31
257		Pgm 38 - Vocational Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 38
258		Pgm 39 - Vocational Other Categorical (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 39
259		Pgm 54 - Reading First Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other resources for Program 54
260		Pgm 45 - Skills Center - Basic State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 45
261		Pgm 46 - Skills Center Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 46

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263	Pgm 51 - Disadvantaged Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 51
270	Pgm 61 - Head Start Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 61
271	Pgm 55 - Learning Assistance State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 55
272	Pgm 64 - Limited English Proficiency Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 64
273	Pgm 65 - Transitional Bilingual State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 65
274	Pgm 67 - Indian Education Federal - JOM (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 67
275	Beginning Total Fund Balance	1,2,3,4,8,9	User input	Y	
275	Net Assets-Beginning	7	User input	Y	
280	Pgm 74 - Highly Capable (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 74
282	Pgm 76 - Targeted Assistance Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 76
284	Pgm 78 - Youth Training Programs Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 78
285	Pgm 79 - Instructional Programs Other (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 79
286	Pgm 81 - Public Radio/Television (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 81
287	Pgm 56 - State Institutions Centers and Homes (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 56
288	Pgm 57 - State Institutions Neglected and Delinquent Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 57
289	Pgm 58 - Special and Pilot Programs State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 58
290	Pgm 86 - Community Schools (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 86
291	Pgm 88 - Day Care (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 88
292	Pgm 89 - Other Community Services (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 89
293	Pgm 98 - Food Services (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 98
294	Pgm 99 - Pupil Transportation (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 99
298	Pgm 68 - Indian Education Federal - ED (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 68
299	Pgm 69 - Compensatory Other (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 69
326	Pgm 71 - Traffic Safety (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 71
328	Pgm 73 - Summer School (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 73
329	Pgm 53 - Migrant Federal (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State resources for Program 53
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.
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.

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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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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 penalties charged in Activity 73.
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.
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.
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 another program.
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, 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).
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, 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, 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, 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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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, 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, 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, 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: Excluding Debt Service	1	C/S		97837 + 97847 + 97857
357	Program 97: Restricted Distorting Items	1	C/S		Item 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	Resource to Program Expenditure Report-State Resources for Program 62
361	Pgm 62 - Math and Science Professional Development Federal (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal Resources for Program 62
362	Pgm 62 - Math and Science Professional Development Federal (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other Resources for Program 62
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	Resource to Program Expenditure Report-State Resources for Program 63
367	Pgm 63 - Promoting Academic Success (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal Resources for Program 63
368	Pgm 63 - Promoting Academic Success (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other Resources for Program 63
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 items 370 is blank.
371	850 Reserved for Self Insured Risk	7	User input	Y	Other Trust
372	Pgm 34 - Middle School Career and Technical Education State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State Resources for Program 34
373	Pgm 34 - Middle School Career and Technical Education State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal Resources for Program 34

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374		Pgm 34 - Middle School Career and Technical Education State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other Resources for Program 34
375		Pgm 75 - Professional Development State (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State Resources for Program 75
376		Pgm 75 - Professional Development State (Federal Resources)	1	User input	Y	Resource to Program Expenditure Report-Federal Resources for Program 75
377		Pgm 75 - Professional Development State (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other Resources for Program 75
388		Contracts Payable (GL 603): Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
389		Contracts Payable (GL 603): Ending Outstanding Debt	1	C/S	Y	393 + 395 - 388
390	869	Reserve for Undistributed Proceeds	2	User input		
392	602	Contracts Payable—Current	1,2,4,8,9	User input	Y	Retained for fund 8 only.
393		Contracts Payable (GL 603): Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
394	810	Reserved for Other Items	1,2,3,4,7,8,9	User input	Y	Retained for funds 7 and 8 only.
395		Contracts Payable (GL 603): Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
400	200	Imprest Cash	1,2,4,7,8	User input	Y	Retained for funds 7 and 8 only.
401	230	Cash on Hand	1,2,3,4,7,8,9	User input	Y	Retained for 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	Retained for funds 7 and 8 only.
404	330	Due from Other Governmental Units	1,2,3,4,8,9	User input	Y	Retained for funds 7 and 8 only.
405	340	Accounts Receivable	1,2,3,4,7,8,9	User input	Y	Retained for 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	Retained for 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	Retained for 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		
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	
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	Retained for funds 7 and 8 only.
431	890	Unreserved, Undesignated Fund Balance	1,2,3,4,7,8,9	User input	Y	Retained for funds 7 and 8 only.
432	750	Deferred Revenue	1,2,3,4,8,9	User input	Y	Retained for fund 8 only.
433	760	Deferred Revenue - Taxes Receivable	1,2,3,9	User input		

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<u>v#</u>	<u>GL</u>	<u>Description</u>	<u>Funds</u>	<u>Mode of Input</u>	<u>Retained</u>	<u>Notes</u>
434	870	Unreserved, Designated for Other Items	1,2,4,7,8	User input	Y	Retained for 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	1,2,3,9	C/S		275 + 962 - 532 - 533 - 560 + 599
439		Ending Total Fund Balance	4	C/S		275 + 962 - 532 + 599
439		Ending Total Fund Balance	8	C/S		275 + 962 - 532 - 533 + 599
439		Net Assets-Ending	7	C/S		275 + 597 - 628 + 599
440		Total Assets	1	C/S		621 - 476 + 402 + 403 + 404 + 405 + 521 + 449 + 622 + 407 + 479 + 450 + 496 + 497
440		Total Assets	4	C/S		621 - 476 + 403 + 404 + 405 + 449 + 406 + 407 + 479
440		Total Assets	3	C/S		621 - 476 + 402 + 403 + 404 + 405 + 449 + 479 + 450
440		Total Assets	2	C/S		621 - 476 + 402 + 403 + 404 + 405 + 521 + 449 + 407 + 479 + 450 + 496
440		Total Assets	9	C/S		621 - 476 + 402 + 403 + 404 + 405 + 449 + 407 + 479 + 450
440		Total Assets	8	C/S		621 - 476 + 403 + 404 + 405 + 449 + 407 + 479 + 450
440		Total Assets	7	C/S		400 + 401 + 475 - 476 + 403 + 405 + 449 + 479 + 450 + 489 + 510 + 511 + 513 + 490 + 491
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
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
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
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	Retained for funds 7 and 8 only.
450	451	Investments/Cash with Trustee	1,2,3,7,8,9	User input	Y	Retained for funds 7 and 8 only.
451		Private Donations	7,8	User input	Y	
454		Current Year Resident Special Ed Students	1	Stored		file will upload from OSPI
455		Prior Year Resident Special Ed Students	1	Stored		file will upload from 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	

F-196 Item Number Dictionary--All Funds

Item #/Re	GL	Description	Funds	Mode of Input	Retained	Notes
464		Investment Expenses	7,8	User input	Y	
465		Scholarships	7	User input	Y	
466		Interest	7	User input	Y	466 + 467
467		Dividends	7	User input	Y	466 + 467
475	240	Cash on Deposit with County Treasurer	1,2,3,4,7,8,9	User input	Y	Retained for funds 7 and 8 only.
476	241	Minus Warrants Outstanding	1,2,3,4,7,8,9	User input	Y	Retained for 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	Retained for 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		
486		Athletics	4	User input		
487		Classes	4	User input		
488		Clubs	4	User input		
489	460	Other Assets	7	User input	Y	
490	498	Accumulated Depreciation, Buildings	7	User input	Y	
491	499	Accumulated Depreciation, Equipment	7	User input	Y	
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		MASK XXXX0
501		Credit Transfer - Object 1	1	C/S		MASK XXXX1
502		Salaries - Certificated Employees - Object 2	1	C/S		MASK XXXX2
503		Salaries - Classified Employees - Object 3	1	C/S		MASK XXXX3
504		Employee Benefits and Payroll Taxes - Object 4	1	C/S		MASK XXXX4
505		Supplies, Instructional Resources, and Noncapitalized Items - Object 5	1	C/S		MASK XXXX5
506	241	Minus Warrants Outstanding	7	User input	Y	Other Trust
507		Purchased Services - Object 7	1	C/S		MASK XXXX7
508		Travel - Object 8	1	C/S		MASK XXXX8
509		Capital Outlay - Object 9	1	C/S		MASK XXXX9
510	490	Capital Assets, Land	7	User input	Y	
511	491	Capital Assets, Buildings	7	User input	Y	
513	493	Capital Assets, Equipment	7	User input	Y	
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		

F-196 Item Number Dictionary--All Funds

Item #/Re	GL	Description	Funds	Mode of Input	Retained	Notes
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	Retained for funds 7 and 8 only.
532		Total Expenditures	8	C/S		426 + 427 + 464 + 672 + 558
532		Total Expenditures	1	C/S		GF=Total all programs from the program matrix
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
533	536	Transfers Out	1,2,3,8,9	User input	Y	Retained for funds 7 and 8 only.
535		Excess of Revenues/Other Financing Sources Over / (Under) Expenditures and Other Financing Uses	1,2,3,9	C/S		962 - 532 - 533 - 560
535		Excess of Revenues/Other Financing Sources Over / (Under) Expenditures and Other Financing Uses	4, 8	C/S		962-532
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 - 506 + 519 + 520 + 536 + 538 + 539 + 670 + 671
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
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	
560	535	Other Financing Uses	1,2,3,9	User input		
562		Total Net Assets	7	C/S		567 + 371 + 568 + 626 + 559
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		Item 451 + 674 (Private Purpose Trust)
571		Net Appreciation (Depreciation) in Fair Value	7	User input	Y	Private Purpose Trust

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
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		Item 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; 578 and 579 are combined
579	Dividends	7	User input	Y	Other Trust; 578 and 579 are combined
588	Rent or Lease Revenue	7	User input	Y	Other Trust
590	Investment Expenses	7	User input	Y	
591	Net Investment Income	7	C/S		Item 577 + 578 + 579 - 590 (Other Trust)
592	Net Investment Income	7	C/S		Item 571 + 466 + 467 - 464 (Private Purpose Trust)
593	Pgm 97 - Districtwide Support (State Resources)	1	User input	Y	Resource to Program Expenditure Report-State Resources for Program 97
594	Total Investment Income	7	C/S		Item 571 + 466 + 467 (Private Purpose Trust)
595	Total Program 97 Distorting Items	1	C/S		Item 331 + 332 + 333 + 334 + 335 + 336 + 337 + 338 + 339 + 340 + 341 + 342 + 343 + 344 + 345 + 346
596	Pgm 97 - Districtwide Support (Other Resources)	1	User input	Y	Resource to Program Expenditure Report-Other Resources for Program 97
597	Total Additions	7	C/S		Item 570 + 592 + 632 (Private Purpose Trust)
598	Total Additions	7	C/S		Item 576 + 591 + 588 (Other Trust)
599	Prior Year(s) Corrections or Restatements	1,2,3,4,7,8,9	User input	Y	Retained for funds 7 and 8 only.
601	Total All Programs Less Program 97 Districtwide Support	1	C/S		Item 532 - 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 Districtwide Support	1	C/S		
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		1
610	Total Federal Restricted Indirect Expenditures	1	C/S		532 - 509 - 356 - 358 - 611 - 359
611	Subtotal All Programs Federal Restricted Direct Expenditures	1	C/S		821
612	Total Federal Restricted Direct Expenditures	1	C/S		611 + 359 - 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 - 509 - 356 - 673 - 615 - 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		Current Year Item 852 / Current Year Item 612
620	Federal Unrestricted Indirect Rate	1	C/S		Current Year Item 855 / Current Year Item 681
621	Cash & Cash Equivalent	1,2,4,8,9	C/S		400 + 401 + 475

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Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
621	Cash & Cash Equivalents	3	C/S		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	C/S		394 + 435 + 420 + 428 + 436 + 199
625	Reservation of Fund Balance	2	C/S		394 + 435 + 420 + 436 + 458 + 459 + 460 + 461 + 517 + 390
625	Reservation of Fund Balance	3	C/S		394 + 420
625	Reservation of Fund Balance	4	C/S		394+428+436
625	Reservation of Fund Balance	9	C/S		394 + 435 + 420 + 436
625	Reservation of Fund Balance	8	C/S		394 + 484
626	Unreserved, Designated Fund Balance	1	C/S	Y	434 + 437 (GL 870 + 875) Retained for fund 7 only.
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 - 629 + or - 617 (Other Trust)
632	Rent or Lease Revenue	7	User input	Y	Private Purchase Trust
633	Total Voted Bonds: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
634	Total Non-Voted Notes/Bonds: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
635	Capital Leases: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
636	NonCancellable Operating Leases: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
637	Claims & Judgments: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
638	Compensated Absences: Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
639	Qualified Zone Academy Bonds (QZAB): Beginning Outstanding Debt	1	User input	Y	Schedule of Long-Term Debt
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	Schedule of Long-Term Debt
643	Total Non-Voted Notes/Bonds: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
644	Capital Leases: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
645	NonCancellable Operating Leases: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
646	Claims & Judgments: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
647	Compensated Absences: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
648	Qualified Zone Academy Bonds (QZAB): Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
649	Total Other Long-Term Debt: Amount Issued / Increased	1	C/S		644 + 395 + 645 + 646 + 647 + 676

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Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
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	Schedule of Long-Term Debt
652	Total Non-Voted Notes/Bonds: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
653	Capital Leases: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
654	NonCancellable Operating Leases: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
655	Claims & Judgments: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
656	Compensated Absences: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
657	Qualified Zone Academy Bonds (QZAB): Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
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 - 651
661	Total Non-Voted Notes/Bonds: Ending Outstanding Debt	1	C/S		634 + 643 - 652
662	Capital Leases: Ending Outstanding Debt	1	C/S		635 + 644 - 653
663	NonCancellable Operating Leases: Ending Outstanding Debt	1	C/S		636 + 645 - 654
664	Claims & Judgments: Ending Outstanding Debt	1	C/S		637 + 646 - 655
665	Compensated Absences: Ending Outstanding Debt	1	C/S		638 + 647 - 656
666	Qualified Zone Academy Bonds (QZAB): Ending Outstanding Debt	1	C/S		639 + 648 - 657
667	Total Other Long-Term Debt: Ending Outstanding Debt	1	C/S		640 + 649 - 658
668	Total Long-Term Debt: Ending Outstanding Debt	1	C/S		641 + 650 - 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	Schedule of Long-Term Debt
676	Other Long-Term Debt: Amount Issued / Increased	1	User input	Y	Schedule of Long-Term Debt
677	Other Long-Term Debt: Amount Redeemed / Decreased	1	User input	Y	Schedule of Long-Term Debt
678	Program 97: Unrestricted Unallowable Costs	1	C/S		822 + 824
681	Total Federal Unrestricted Direct Expenditures	1	C/S		615 + 678
682	Two Year Prior Indirect Expenditures	1	C/S	Y	loaded from 2 year prior item 610

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Item #/Re	GL Description	Funds	Mode of Input	Retained	Notes
683	Two Year Prior Direct Expenditures	1	C/S		loaded from 2 year prior item 612
684	Federal Restricted Over / Under Recovery: 2 FY Prior	1	C/S		loaded from 2 year prior item 686
685	Two Year Prior Indirect Expenditures	1	C/S		loaded from 2 year prior 619
686	Federal Restricted Over / Under Recovery: Current FY	1	C/S		(Current Year item 610 + 2 Year Prior Item 684) minus (Current Year Item 612 * 2 Year Prior 619)
687	Two Year Prior Federal Restricted Total Pool	1	C/S		Two year prior item 610 + two year prior item 684 (or item 686)
688	Two Year Prior Federal Unrestricted Total Pool	1	C/S		Two year prior item 614 + two year prior item 694 (or item 696)
689	Other Long-Term Debt: Ending Outstanding Debt	1	C/S		675 + 676 - 677
692	Two Year Prior Indirect Expenditures	1	C/S		loaded from 2 year prior item 614
693	Two Year Prior Direct Expenditures	1	C/S		loaded from 2 year prior item 681
694	Federal Unrestricted Over / Under Recovery: 2 FY Prior	1	C/S		loaded from 2 Year Prior item 696
695	Two Year Prior Indirect Expenditures	1	C/S		loaded from 2 year prior item 620
696	Federal Unrestricted Over / Under Recovery: Current FY	1	C/S		853 - 854
704	Transfers - Activity 59	1	C/S		Mask xx59x
710	Human Resources - Activity 14	1	C/S		Mask xx14x
711	Board of Directors - Activity 11	1	C/S		Mask xx11x
712	Superintendent's Office - Activity 12	1	C/S		Mask xx12x
713	Business Office - Activity 13	1	C/S		Mask xx13x
714	Supervision - Activity 21	1	C/S		Mask xx21x
715	Learning Resources - Activity 22	1	C/S		Mask xx22x
716	Principal's Office - Activity 23	1	C/S		Mask xx23x
717	Guidance & Counseling - Activity 24	1	C/S		Mask xx24x
718	Pupil Management & Safety - Activity 25	1	C/S		Mask xx25x
719	Health/Related Services - Activity 26	1	C/S		Mask xx26x
720	Teaching - Activity 27	1	C/S		Mask xx27x
721	Extracurricular - Activity 28	1	C/S		Mask xx28x
722	Payments to School Districts - Activity 29	1	C/S		Mask xx29x
723	Supervision - Activity 41	1	C/S		Mask xx41x
724	Food - Activity 42	1	C/S		Mask xx42x
725	Operations - Activity 44	1	C/S		Mask xx44x
726	Transfers - Activity 49	1	C/S		Mask xx49x
727	Supervision - Activity 51	1	C/S		Mask xx51x
728	Operations - Activity 52	1	C/S		Mask xx52x
729	Maintenance - Activity 53	1	C/S		Mask xx53x
730	Public Relations - Activity 15	1	C/S		Mask xx15x
732	Insurance - Activity 56	1	C/S		Mask xx56x
735	Supervision - Activity 61	1	C/S		Mask xx61x
736	Grounds Maintenance - Activity 62	1	C/S		Mask xx62x
737	Operation of Buildings - Activity 63	1	C/S		Mask xx63x
738	Maintenance - Activity 64	1	C/S		Mask xx64x
739	Utilities - Activity 65	1	C/S		Mask xx65x

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<u>v#</u>	<u>GL</u>	<u>Description</u>	<u>Funds</u>	<u>Mode of Input</u>	<u>Retained</u>	<u>Notes</u>
741		Building and Property Security - Activity 67	1	C/S		Mask xx67x
742		Insurance - Activity 68	1	C/S		Mask xx68x
743		Information Systems - Activity 72	1	C/S		Mask xx72x
744		Printing - Activity 73	1	C/S		Mask xx73x
745		Warehousing and Distribution - Activity 74	1	C/S		Mask xx74x
746		Motor Pool - Activity 75	1	C/S		Mask xx75x
748		Interest - Activity 83	1	C/S		Mask xx83x
749		Principal - Activity 84	1	C/S		Mask xx84x
750		Debt-Related Expenditures - Activity 85	1	C/S		Mask xx85x
751		Public Activities - Activity 91	1	C/S		Mask xx91x
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	
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
771		Interest and Dividends	7	C/S		578 + 579
772		Net Increase (Decrease)	7	C/S		597 - 628

F-196 Item Number Dictionary--All Funds

Item #/Re	GL Description	Funds	Mode of Input	Retained	Notes
773	Net Increase (Decrease)	7	C/S		598 - 629
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 - 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 - 01XX9
806	Expenditures: Current: Special Education	1	C/S		Sum of Programs 2XXXX - 2XXX9 (Programs 21, 24, 26 & 29)
807	Expenditures: Current: Vocational Education	1	C/S		Sum of Programs 3XXXX - 3XXX9 (Programs 31, 34, 38, & 39)
808	Expenditures: Current: Skills Center	1	C/S		Sum of Programs 4XXXX - 4XXX9 (Programs 45 & 46)
809	Expenditures: Current: Compensatory Programs	1	C/S		Sum of Programs 5XXXX - 5XXX9 + 6XXXX - 6XXX9 (Programs 51-69)
810	Expenditures: Current: Other Instructional Programs	1	C/S		Sum of Programs 7XXXX - 7XXX9 (Programs 71-79)
811	Expenditures: Current: Community Services	1	C/S		Sum of Programs 8XXXX - 8XXX9 (Programs 81, 86, 88, & 89)
812	Expenditures: Current: Support Services	1	C/S		Sum of Programs 9XXXX - 9XXX9 (Programs 97, 98, &99) - 875 - 876 - 877
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		804 - 532
817	Revenues Over (Under) Expenditures	4,8	C/S		962 - 532
818	Total Program Expenditures (column 1)	1	C/S		532 - 939 (939 = all program 97 expenditures from matrix)
819	Capital Outlay (column 2)	1	C/S		Item 509 - 97XX9 (program 97, Object 9)
820	Distorting Items (column 4)	1	C/S		9842X (Program 98, Activity 42, all Objects) + 330
821	Direct Expenditures (column 7)	1	C/S		818 - 819 - 820
822	Program 97, Activity 11, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 11 - Program 97, Activity 11, Object 9 - 331 - 834
823	Program 97, Activity 12, Unallowable costs in column 5.	1	C/S		Sum or Program 97, Activity 12 - Program 97, Activity 12, Object 9 - 332 - 348
824	Program 97, Activity 15, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 15 - Program 97, Activity 15, Object 9 - 364
825	Program 97, Activity 25, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 25 - Program 97, Activity 25, Object 9 - 335 - 369
826	Program 97, Activity 61, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 61 - Program 97, Activity 61, Object 9 - 336 - 349
827	Program 97, Activity 62, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 62 - Program 97, Activity 62, Object 9 - 337 - 350
828	Program 97, Activity 63, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 63 - Program 97, Activity 63, Object 9 - 338 - 351

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
829	Program 97, Activity 64, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 64 - Program 97, Activity 64, Object 9 - 339 - 352
830	Program 97, Activity 65, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 65 - Program 97, Activity 65, Object 9 - 340 - 353
831	Program 97, Activity 67, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 67 - Program 97, Activity 67, Object 9 - 341 - 354
832	Program 97, Activity 68, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 68 - Program 97, Activity 68, Object 9 - 342 - 355
833	Program 97, Activity 72, Unallowable costs in column 5.	1	C/S		Sum of Program 97, Activity 72 - Program 97, Activity 72, Object 9 - 343 - 370
834	Program 97, Activity 11, Indirect Expenditures in column 6.	1	C/S		347 + 363
835	Program 97, Activity 12, Unrestricted Indirect Expenditures in column 6.	1	C/S		9712X - 97129 - 332
836	Program 97, Activity 13, Indirect Expenditures in column 6.	1	C/S		9713X - 97139 - 333
837	Program 97, Activity 14, Indirect Expenditures in column 6.	1	C/S		9714X - 97149 - 334 + 365
838	Program 97, Activity 25, Indirect Expenditures in column 6.	1	C/S		9725X - 97259 - 335
839	Program 97, Activity 61, Indirect Expenditures in column 6.	1	C/S		9761X - 97619 - 336
840	Program 97, Activity 62, Indirect Expenditures in column 6.	1	C/S		9762X - 97629 - 337
841	Program 97, Activity 63, Indirect Expenditures in column 6.	1	C/S		9763X - 97639 - 338
842	Program 97, Activity 64, Indirect Expenditures in column 6.	1	C/S		9764X - 97649 - 339
843	Program 97, Activity 65, Indirect Expenditures in column 6.	1	C/S		9765X - 97659 - 340
844	Program 97, Activity 67, Indirect Expenditures in column 6.	1	C/S		9767X - 97679 - 341
845	Program 97, Activity 68, Indirect Expenditures in column 6.	1	C/S		9768X - 97689 - 342
846	Program 97, Activity 72, Indirect Expenditures in column 6.	1	C/S		9772X - 97729 - 343
847	Program 97, Activity 73, Indirect Expenditures in column 6.	1	C/S		9773X - 97739 - 344
848	Program 97, Activity 74, Indirect Expenditures in column 6.	1	C/S		9774X - 97749 - 345
849	Program 97, Activity 75, Indirect Expenditures in column 6.	1	C/S		9775X - 97759 - 346
850	Current year Federal Restricted Adjusted Indirect Pool	1	C/S		current year item 610 + 2 year prior item 686
852	Current year Federal Restricted Total Pool	1	C/S		current year item 610 + current year item 686
851	Current year Federal Restricted Amount Recovered	1	C/S		current year item 612 * 2 year prior item 619
853	Current Year Federal Unrestricted Adjusted Indirect Pool	1	C/S		current year item 614 + 2 year prior item 696

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
854	Current Year Federal Unrestricted Amount Recovered	1	C/S		current year item 681 * 2 year prior item 620
855	Current year Federal Unrestricted Total Pool	1	C/S		current year item 614 + current year item 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, 99	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 - 533 - 560
869	Total Other Financing Sources (Uses)	3	C/S		revenue 9900 + 9200 + 951 - 533 - 560
869	Total Other Financing Sources (Uses)	2	C/S		revenue 9100 + 9500 + 9900 + 950 - 533 - 560
869	Total Other Financing Sources (Uses)	9	C/S		revenue 9400 + 9500 + 9900 + 950 - 533 - 560
870	Program 97, Activity 72 Unrestricted Indirect Expenditures (column 6)		C/S		9772X - 97729 - 343
874	Food Services Deficit	1	C/S		Equals total Program 98 less revenue 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)
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 - 7121 - 6321
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 item 800 minus F-195 Final Budget Item AAA
881	Variance with Final Budget Positive (Negative)	4	C/S		F-196 Actual item 962 minus F-195 Final Budget item ABA
882	Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual item 801 minus F-195 Final Budget item AAB.
882	Variance with Final Budget Positive (Negative)	3	C/S		Fund 3 = F-195 Actual item 801 minus F-195 Final Budget item AAB
883	Variance with Final Budget Positive (Negative)	1	C/S		F-196 Actual item 802 minus F-195 Final Budget item AAC minus F-195 Final Budget item AAD.
883	Variance with Final Budget Positive (Negative)	3,2	C/S		Fund 2 & 3 = F-196 Actual item 802 minus F-195 Final Budget item AAC
883	Variance with Final Budget Positive (Negative)	9	C/S		F-196 Actual item 802 minus F-195 Final Budget item AAC
884	Variance with Final Budget Positive (Negative)	1	C/S		F-196 Actual item 879 - F-195 Final Budget item AAD

F-196 Item Number Dictionary--All Funds

Item #/Re	GL Description	Funds	Mode of Input	Retained	Notes
885	Variance with Final Budget Positive (Negative)	1, 2	C/S		F-196 Actual item 803 minus F-195 Final Budget item AAE.
885	Variance with Final Budget Positive (Negative)	9	C/S		F-196 Actual item 803 minus F-195 Final Budget item AAE.
886	Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-196 Actual item 804 minus F-195 Final Budget item 962 minus F-195 Final Budget revenue 9000
886	Variance with Final Budget Positive (Negative)	4	C/S		F-196 Actual item 962 - F-195 Final Budget item ABA
887	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAG minus F-196 Actual item 805
888	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAH minus F-196 Actual item 880
889	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAI minus F-196 Actual item 806
890	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAJ minus F-196 Actual item 807
891	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAK minus F-196 Actual item 808
892	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAL minus F-196 Actual item 809
893	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAM minus F-196 Actual item 810
894	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAN minus F-196 Actual item 811
895	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget item AAO minus F-196 Actual item 812
896	Variance with Final Budget Positive (Negative)	1	C/S		F-195 Final Budget AAX minus F-196 Actual item 509
897	Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-195 Final Budget AAP minus F-196 Actual item 876
898	Variance with Final Budget Positive (Negative)	1, 3, 2, 9	C/S		F-195 Final Budget item AAQ minus F-196 Actual item 814
899	Variance with Final Budget Positive (Negative)	1, 3, 4, 2, 9	C/S		F-195 Final Budget item AAY minus F-196 Actual item 532
900	Program 01 Basic Education	1	C/S		mask 01XXX (total all program 01 expenditures)
901	Program 21 Special Education-Supplemental, State	1	C/S		mask 21XXX (total all program 21 expenditures)
902	Program 24 Special Education-Supplemental, Federal	1	C/S		mask 24XXX (total all program 24 expenditures)
903	Program 26 Special Education-Institutions, State	1	C/S		mask 26XXX (total all program 26 expenditures)
904	Program 29 Special Education, Other Federal	1	C/S		mask 29XXX (total all program 29 expenditures)
905	Program 31 Vocational-Basic, State	1	C/S		mask 31XXX (total all program 31 expenditures)
906	Program 34 Middle School Career & Technical Ed., State	1	C/S		mask 34XXX (total all program 34 expenditures)
907	Program 38 Vocational-Federal	1	C/S		mask 38XXX (total all program 38 expenditures)
908	Program 39 Vocational, Other Categorical	1	C/S		mask 39XXX (total all program 39 expenditures)
909	Program 45 Skills Center-Basic, State	1	C/S		mask 45XXX (total all program 45 expenditures)
910	Program 46 Skills Center, Federal	1	C/S		mask 46XXX (total all program 46 expenditures)
911	Program 51 Disadvantaged, Federal	1	C/S		mask 51XXX (total all program 51 expenditures)
912	Program 52 School Improvement, Federal	1	C/S		mask 52XXX (total all program 52 expenditures)
913	Program 53 Migrant, Federal	1	C/S		mask 53XXX (total all program 53 expenditures)
914	Program 54 Reading First, Federal	1	C/S		mask 54XXX (total all program 54 expenditures)
915	Program 55 Learning Assistance Program, State	1	C/S		mask 55XXX (total all program 55 expenditures)
916	Program 56 State Inst., Centers and Homes, Delinq.	1	C/S		mask 56XXX (total all program 56 expenditures)
917	Program 57 State Instit., Neglected and Delinq., Federal	1	C/S		mask 57XXX (total all program 57 expenditures)
918	Program 58 Special and Pilot Programs, State	1	C/S		mask 58XXX (total all program 58 expenditures)
919	Program 61 Head Start, Federal	1	C/S		mask 61XXX (total all program 61 expenditures)
920	Program 62 Math & Science, Prof. Dev., Federal	1	C/S		mask 62XXX (total all program 62 expenditures)
921	Program 63 Promoting Academic Success	1	C/S		mask 63XXX (total all program 63 expenditures)

F-196 Item Number Dictionary--All Funds

Item #/Re

<u>v#</u>	<u>GL</u>	<u>Description</u>	<u>Funds</u>	<u>Mode of Input</u>	<u>Retained</u>	<u>Notes</u>
922		Program 64 Limited English Proficiency, Federal	1	C/S		mask 64XXX (total all program 64 expenditures)
923		Program 65 Transitional Bilingual, State	1	C/S		mask 65XXX (total all program 65 expenditures)
924		Program 66 Student Achievement, State	1	C/S		mask 66XXX (total all program 66 expenditures)
925		Program 67 Indian Education, Federal, JOM	1	C/S		mask 67XXX (total all program 67 expenditures)
926		Program 68 Indian Education, Federal, ED	1	C/S		mask 68XXX (total all program 68 expenditures)
927		Program 69 Compensatory, Other	1	C/S		mask 69XXX (total all program 69 expenditures)
928		Program 71 Traffic Safety	1	C/S		mask 71XXX (total all program 71 expenditures)
929		Program 73 Summer School	1	C/S		mask 73XXX (total all program 73 expenditures)
930		Program 74 Highly Capable	1	C/S		mask 74XXX (total all program 74 expenditures)
931		Program 75 Professional Development, State	1	C/S		mask 75XXX (total all program 75 expenditures)
932		Program 76 Targeted Assistance, Federal	1	C/S		mask 76XXX (total all program 76 expenditures)
933		Program 78 Youth Training Programs, Federal	1	C/S		mask 78XXX (total all program 78 expenditures)
934		Program 79, Instructional Programs, Other	1	C/S		mask 79XXX (total all program 79 expenditures)
935		Program 81 Public Radio/Television	1	C/S		mask 81XXX (total all program 81 expenditures)
936		Program 86 Community Schools	1	C/S		mask 86XXX (total all program 86 expenditures)
937		Program 88 Day Care	1	C/S		mask 88XXX (total all program 88 expenditures)
938		Program 89 Other Community Services	1	C/S		mask 89XXX (total all program 89 expenditures)
939		Program 97 Districtwide Support	1	C/S		mask 97XXX (total all program 97 expenditures)
940		Program 98 School Food Services	1	C/S		mask 98XXX (total all program 98 expenditures)
941		Program 99 Pupil Transportation	1	C/S		mask 99XXX (total all program 99 expenditures)
942		Program 11 Federal Stimulus-Title I	1	C/S		mask 11XXX (total all program 11 expenditures)
943		Program 12 Federal Stimulus-School Improvement	1	C/S		mask 12XXX (total all program 12 expenditures)
944		Program 13 Federal Stimulus-State Fiscal Stabilization Fund	1	C/S		mask 13XXX (total all program 13 expenditures)
945		Program 14 Federal Stimulus-IDEA	1	C/S		mask 14XXX (total all program 14 expenditures)
946		Program 18 Federal Stimulus-Competitive Grants	1	C/S		mask 18XXX (total all program 18 expenditures)
947		Program 19 Federal Stimulus-Other	1	C/S		mask 19XXX (total all program 19 expenditures)
948		Program 97XX9	1	C/S		Program 97, All activities, Object 9
949		Total Food Services Deficit	1	C/S		940 - 2298 - 4198 - 4398 - 6198 - 6298 - 6398 - 6998 - 7198 - 8198
950		Other	1, 9	C/S		9300 + 9400
950		Other	2	C/S		9200 + 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 item 817 minus F-195 Final Budget item AAR
954		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual revenue 9100 minus F-195 Final Budget item ABS
954		Variance with Final Budget Positive (Negative)	3	C/S		F-196 Actual item 951 minus F-195 Final Budget item ABR
955		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual revenue 9500 minus F-195 Final Budget item ABT
956		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual revenue 9900 minus F-195 Final Budget item ABU
957		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual item 533 minus F-195 Final Budget item 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 item 560 minus F-195 Final Budget item ABC (this amount should display as a negative number)
959		Variance with Final Budget Positive (Negative)	1, 2, 9	C/S		F-196 Actual item 950 minus F-195 Final Budget item AAU

F-196 Item Number Dictionary--All Funds

Item #/Re	GL	Description	Funds	Mode of Input	Retained	Notes
959		Variance with Final Budget Positive (Negative)	3	C/S		F-196 Actual revenue 9200 minus F-195 Final Budget item ABX
960		Variance with Final Budget Positive (Negative)	1, 2, 3, 9	C/S		F-196 Actual item 869 - F-195 Final Budget item AAV
961		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual item 535 minus F-195 Final Budget item 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 item 275 minus F-195 Final Budget item ABD
964		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual item 599
965		Variance with Final Budget Positive (Negative)	1, 4, 3, 2, 9	C/S		F-196 Actual item 439 - F-195 Final Budget item ABF
966		Variance with Final Budget Positive (Negative)	4	C/S		F-195 Final Budget item AAY minus F-196 Actual item 532
967		Variance with Final Budget Positive (Negative)	9	C/S		F-195 Final Budget item AAW - F-196 Actual item 813
968		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget item ACO - F-196 Actual item 011
969		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget item ACP - F-196 Actual item 021
970		Variance with Final Budget Positive (Negative)	2	C/S		F-195 Final Budget item ACQ - F-196 Actual item 031
971		Variance with Final Budget Positive (Negative)	2	C/S		F-196 Final Budget item ACR - F-196 Actual item 041
972		Total Regular Instruction	1	C/S		Total of Programs 0XXX
973		Total Federal Stimulus	1	C/S		Total of Programs 1XXX
974		Total Special Education Inst.	1	C/S		Total of Programs 2XXX
975		Total Vocational Education Instruction	1	C/S		Total of Programs 3XXX
976		Total Skills Center Instruction	1	C/S		Total of Programs 4XXX
977		Totals Compensatory Education	1	C/S		Totals of Programs 5XXX and 6XXX
978		Total Other Instructional Programs	1	C/S		Totals of Programs 7XXX
979		Total Community Service	1	C/S		Totals of Programs 8XXX
980		Total Expenditures: Federal Cross Cutting MOE	1	C/S		532 - 81XXX - 86XXX - 88XXX - 89XXX - 98XXX - 875 - 876 - 877 - 509 - revenues 5000 - revenues 6000 + 874 (only if item 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 + 98XX
981		Maintenance of Effort Percent: Federal Cross Cutting MOE	1	C/S		Current year item 980 divided by prior year item 980
982		Total Expenditures: Vocational Education MOE	1	C/S		Mask 31XXX + 38XXX + 39XXX + 45XXX + 46XXX - Revenue 6138 - Revenue 6146 - Revenue 6338
983		Maintenance of Effort Percent: Vocational Education MOE	1	C/S		Current year item 982 divided by prior year item 982
984		Expenditures Per Pupil: Special Education MOE	1	C/S		Current Year 878 divided by 454
985		Preliminary Per Pupil Maintenance of Effort Test: Special Education MOE	1	C/S		Current year item 984 - prior year item 992
986		Year-End Local Expenditures Per Pupil: Special Education MOE	1	C/S		Current Year 205 divided by 454
987		Preliminary Local Per Pupil Maintenance of Effort Test: Special Education MOE	1	C/S		Current year item 986 - prior year item 993
988		Mid-Year Aggregate Special Education Expenditures: Special Education MOE	1	C/S		Current year F-195 Budget mask 21XXX - 7121 - 6321 - 6121 - 3121 and current year actuals F-196 21XXX - 7121 - 6321 - 6121 - 3121
989		Mid-Year Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		Current year item 988 - prior year item 988

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
990	Preliminary Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		Current year item 878 - prior year item 878
991	Preliminary Local Aggregate Maintenance of Effort Test: Special Education MOE	1	C/S		Current year item 205 - prior year 205
992	Prior Year Expenditures Per Pupil: Special Education MOE	1	C/S		Prior Year item 878 divided by 455
994	Total Support Services	1	C/S		Total of Programs 9XXX
993	Prior Year -End Local Expenditures Per Pupil: Special Education MOE	1	C/S		Prior Year Item 205 divided by 455
1000	Total Local Taxes	1,2,3, 9	C/S		Mask 1XXX - Total of 1000 Revenues
1100	Local Property Tax	1,2,3,9	User input		Revenue Account 1100
1300	Sale of Tax Title Property	1,2,3,9	User input		Revenue Account 1300
1400	Local in lieu of Taxes	1,2,3,9	User input		Revenue Account 1400
1500	Timber Excise Tax	1,2,3,9	User input		Revenue Account 1500
1600	County-Administered Forests	1,2,3,9	User input		Revenue Account 1600
1900	Other Local Taxes	1,2,3,9	User input		Revenue Account 1900
2000	Total Local Support Nontax	1,2,3,9	C/S		Mask 2XXX - Total of 2000 Revenues
2100	Tuition and Fees—Unassigned	1	User input		Revenue Account 2100
2131	Secondary Vocational Education—Tuitions and Fees	1	User input		Revenue Account 2131
2145	Skills Center—Tuitions and Fees	1	User input		Revenue Account 2145
2171	Traffic Safety—Education Fees	1	User input		Revenue Account 2171
2173	Summer School—Tuitions and Fees	1	User input		Revenue Account 2173
2186	Community School—Tuitions and Fees	1	User input		Revenue Account 2186
2188	Day Care—Tuitions and Fees	1	User input		Revenue Account 2188
2200	Sales of Goods, Supplies and Services—Unassigned	1,2,9	User input		Revenue Account 2200
2231	Secondary Vocational Education—Sales of Goods, Supplies and Services	1	User input		Revenue Account 2231
2245	Skills Center—Sales of Goods, Supplies and Services	1	User input		Revenue Account 2245
2288	Day Care	1	User input		Revenue Account 2288
2289	Other Community Services	1	User input		Revenue Account 2289
2298	School Food Services	1	User input		Revenue Account 2298
2299	School Bus Revenue	1,9	User input		Deleted in FY 09-10
2300	Investment Earnings	1,2,3,9	User input		Revenue Account 2300
2400	Interfund Loan Interest Earnings	1,2	User input		Revenue Account 2400
2500	Gifts, Grants, and Donations	1,2,9	User input		Revenue Account 2500
2600	Fines and Damages	1,2,9	User input		Revenue Account 2600
2700	Rentals and Leases	1,2,3,9	User input		Revenue Account 2700
2800	Insurance Recoveries	1,2,9	User input		Revenue Account 2800
2900	Local Support NonTax—Unassigned	1,2,3,9	User input		Revenue Account 2900
2910	E-Rate	1,2	User input		Revenue Account 2910
3000	Total State, General Purpose	1,2,3, 9	C/S		Mask 3XXX - Total of 3000 Revenues
3100	Apportionment	1	User input		Revenue Account 3100
3121	Special Education—General Apportionment	1	User input		Revenue Account 3121
3300	Local Effort Assistance	1	User input		Revenue Account 3300

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
3600	State Forests	1,2,3,9	User input		Revenue Account 3600
3900	Other State General Purpose—Unassigned	1,2,3	User input		Revenue Account 3900
4000	Total State, Special Purpose	1,2,9	C/S		Mask 4XXX - Total of 4000 Revenues
4100	Special Purpose—Unassigned	1,2	User input		Revenue Account 4100
4121	Special Education	1	User input		Revenue Account 4121
4126	State Institutions—Special Education	1	User input		Revenue Account 4126
4130	State Matching—Paid Direct to District	2	User input		Revenue Account 4130
4134	Middle School Career and Technical Education	1	User input		Revenue Account 4134
4155	Learning Assistance	1	User input		Revenue Account 4155
4156	State Institutions, Centers and Homes—Delinquent	1	User input		Revenue Account 4156
4158	Special and Pilot Programs	1	User input		Revenue Account 4158
4163	Promoting Academic Success	1	User input		Revenue Account 4163
4165	Transitional Bilingual	1	User input		Revenue Account 4165
4166	Student Achievement	1,2	User input		Revenue Account 4166
4174	Highly Capable	1	User input		Revenue Account 4174
4175	Professional Development	1	User input		Revenue Account 4175
4188	Day Care	1	User input		Revenue Account 4188
4198	School Food Services	1	User input		Revenue Account 4198
4199	Transportation—Operations	1	User input		Revenue Account 4199
4230	State Matching—Paid Direct to Contractor	1, 2	User input		Revenue Account 4230
4300	Other State Agencies—Unassigned	1,2	User input		Revenue Account 4300
4321	Special Education	1	User input		Revenue Account 4321
4326	State Institutions—Special Education	1	User input		Revenue Account 4326
4330	State Matching—Other	2	User input		Revenue Account 4330
4356	State Institutions—Centers and Homes	1	User input		Revenue Account 4356
4358	Special and Pilot Programs	1	User input		Revenue Account 4358
4365	Transitional Bilingual	1	User input		Revenue Account 4365
4388	Day Care	1	User input		Revenue Account 4388
4398	School Food Services	1	User input		Revenue Account 4398
4399	Transportation—Operations	1	User input		Revenue Account 4399
4499	Transportation—Depreciation	9	User input		Revenue Account 4499
5000	Total Federal, General Purpose	1,2,3, 9	C/S		Mask 5XXX - Total of 5000 Revenues
5200	General Purpose Direct Federal Grants—Unassigned	1,2,3	User input		Revenue Account 5200
5300	Impact Aid—Maintenance and Operation	1,2,3,9	User input		Revenue Account 5300
5329	Impact Aid—Special Education Funding	1	User input		Revenue Account 5329
5400	Federal in lieu of Taxes	1,2,3,9	User input		Revenue Account 5400
5500	Federal Forests	1,2,3	User input		Revenue Account 5500
5600	Qualified Bond Interest Credit-Federal	1, 3	User input		Revenue Account 5600
6000	Total Federal, Federal, Special Purpose	1,2	C/S		Mask 6XXX - Total of 6000 Revenues
6100	Special Purpose—OSPI Unassigned	1	User input		Revenue Account 6100
6111	Federal Stimulus, Title I	1	User input		Revenue Account 6111
6112	Federal Stimulus, School Improvement	1	User input		Revenue Account 6112
6113	Federal Stimulus, State Fiscal Stabilization Fund	1	User input		Revenue Account 6113

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
6114	Federal Stimulus, IDEA	1	User input		Revenue Account 6114
6118	Federal Stimulus, Competitive Grants	1	User input		Revenue Account 6118
6119	Federal Stimulus, Other	1	User input		Revenue Account 6119
6121	Special Education—Medicaid Reimbursement	1	User input		Revenue Account 6121
6124	Special Education—Supplemental	1	User input		Revenue Account 6124
6138	Secondary Vocational Education	1	User input		Revenue Account 6138
6140	Impact Aid—Construction	2	User input		Revenue Account 6140
6146	Skills Center	1	User input		Revenue Account 6146
6151	Disadvantaged	1	User input		Revenue Account 6151
6152	School Improvement	1	User input		Revenue Account 6152
6153	Migrant	1	User input		Revenue Account 6153
6154	Reading First	1	User input		Revenue Account 6154
6157	Institutions—Neglected and Delinquent	1	User input		Revenue Account 6157
6161	Head Start	1	User input		Revenue Account 6161
6162	Math and Science—Professional Development	1	User input		Revenue Account 6162
6164	Limited English Proficiency	1	User input		Revenue Account 6164
6167	Indian Education—JOM	1	User input		Revenue Account 6167
6168	Indian Education—ED	1	User input		Revenue Account 6168
6176	Targeted Assistance	1	User input		Revenue Account 6176
6178	Youth Training Programs	1	User input		Revenue Account 6178
6188	Day Care	1	User input		Revenue Account 6188
6189	Other Community Services	1	User input		Revenue Account 6189
6198	School Food Services	1	User input		Revenue Account 6198
6199	Transportation—Operations	1	User input		Revenue Account 6199
6200	Direct Special Purpose Grants	1,2	User input		Revenue Account 6200
6211	Federal Stimulus, Title I	1	User input		Revenue Account 6211
6212	Federal Stimulus, School Improvement	1	User input		Revenue Account 6212
6213	Federal Stimulus, State Fiscal Stabilization Fund	1	User input		Revenue Account 6213
6214	Federal Stimulus, IDEA	1	User input		Revenue Account 6214
6218	Federal Stimulus, Competitive Grants	1	User input		Revenue Account 6218
6219	Federal Stimulus, Other	1	User input		Revenue Account 6219
6221	Special Education—Medicaid Reimbursement	1	User input		Revenue Account 6221
6224	Special Education—Supplemental	1	User input		Revenue Account 6224
6238	Secondary Vocational Education	1	User input		Revenue Account 6238
6240	Impact Aid—Construction	2	User input		Revenue Account 6240
6246	Skills Center	1	User input		Revenue Account 6246
6251	Disadvantaged	1	User input		Revenue Account 6251
6252	School Improvement	1	User input		Revenue Account 6252
6253	Migrant	1	User input		Revenue Account 6253
6254	Reading First	1	User input		Revenue Account 6254
6257	Institutions—Neglected and Delinquent	1	User input		Revenue Account 6257
6261	Head Start	1	User input		Revenue Account 6261
6262	Math and Science—Professional Development	1	User input		Revenue Account 6262
6264	Limited English Proficiency	1	User input		Revenue Account 6264

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
6267	Indian Education—JOM	1	User input		Revenue Account 6267
6268	Indian Education—ED	1	User input		Revenue Account 6268
6276	Targeted Assistance	1	User input		Revenue Account 6276
6278	Youth Training Programs	1	User input		Revenue Account 6278
6288	Day Care	1	User input		Revenue Account 6288
6289	Other Community Services	1	User input		Revenue Account 6289
6298	School Food Services	1	User input		Revenue Account 6298
6299	Transportation—Operations	1	User input		Revenue Account 6299
6300	Federal Grants Through Other Entities—Unassigned	1,2	User input		Revenue Account 6300
6310	Medicaid Administrative Match	1	User input		Revenue Account 6310
6311	Federal Stimulus, Title I	1	User input		Revenue Account 6311
6312	Federal Stimulus, School Improvement	1	User input		Revenue Account 6312
6313	Federal Stimulus, State Fiscal Stabilization Fund	1	User input		Revenue Account 6313
6314	Federal Stimulus, IDEA	1	User input		Revenue Account 6314
6318	Federal Stimulus, Competitive Grants	1	User input		Revenue Account 6318
6319	Federal Stimulus, Other	1	User input		Revenue Account 6319
6321	Special Education—Medicaid Reimbursement	1	User input		Revenue Account 6321
6324	Special Education—Supplemental	1	User input		Revenue Account 6324
6338	Secondary Vocational Education	1	User input		Revenue Account 6338
6340	Impact Aid—Construction	2	User input		Revenue Account 6340
6346	Skills Center	1	User input		Revenue Account 6346
6351	Disadvantaged	1	User input		Revenue Account 6351
6352	School Improvement	1	User input		Revenue Account 6352
6353	Migrant	1	User input		Revenue Account 6353
6354	Reading First	1	User input		Revenue Account 6354
6357	Institutions—Neglected and Delinquent	1	User input		Revenue Account 6357
6361	Head Start	1	User input		Revenue Account 6361
6362	Math and Science—Professional Development	1	User input		Revenue Account 6362
6364	Limited English Proficiency	1	User input		Revenue Account 6364
6367	Indian Education—JOM	1	User input		Revenue Account 6367
6368	Indian Education—ED	1	User input		Revenue Account 6368
6376	Targeted Assistance	1	User input		Revenue Account 6376
6378	Youth Training Programs	1	User input		Revenue Account 6378
6388	Day Care	1	User input		Revenue Account 6388
6389	Other Community Services	1	User input		Revenue Account 6389
6398	School Food Services	1	User input		Revenue Account 6398
6399	Transportation—Operations	1	User input		Revenue Account 6399
6998	USDA Commodities	1	User input		Revenue Account 6998
7000	Total Revenues From Other School Districts	1,2	C/S		Mask 7XXX - Total of 7000 Revenues
7100	Program Participation—Unassigned	1,2	User input		Revenue Account 7100
7121	Special Education	1	User input		Revenue Account 7121
7131	Vocational Education	1	User input		Revenue Account 7131
7145	Skills Center	1	User input		Revenue Account 7145

F-196 Item Number Dictionary--All Funds

Item #/Re v#	GL Description	Funds	Mode of Input	Retained	Notes
7163	Promoting Academic Success	1	User input		Revenue Account 7163
7189	Other Community Services	1	User input		Revenue Account 7189
7197	Support Services	1	User input		Revenue Account 7197
7198	School Food Services	1	User input		Revenue Account 7198
7199	Transportation	1	User input		Revenue Account 7199
7301	Nonhigh Participation	1	User input		Revenue Account 7301
8000	Total Revenues From Other Entities	1,2,9	C/S		Mask 8xxx - Total of 8000 revenues
8100	Governmental Entities	1,2,9	User input		Revenue Account 8100
8188	Day Care	1	User input		Revenue Account 8188
8189	Community Services	1	User input		Revenue Account 8189
8198	School Food Services	1	User input		Revenue Account 8198
8199	Transportation	1	User input		Revenue Account 8199
8500	Educational Service Districts	1,2,9	User input		Revenue Account 8500
9000	Total Other Financing Sources	1,2,3,9	C/S		Mask 9xxx - Total of 9000 Revenues
9100	Sale of Bonds	1,2,3,9	User input		Revenue Account 9100
9200	Sale of Real Property	2,3	User input		Revenue Account 9200
9300	Sale of Equipment	1,2,9	User input		Revenue Account 9300
9400	Compensated Loss of Capital Assets	1,2,9	User input		Revenue Account 9400
9500	Long-Term Financing	1,2,9	User input		Revenue Account 9500
9600	Sale of Refunding Bonds	3	User input		Revenue Account 9600
9900	Transfers	1,2,3,9	User input		Revenue Account 9900