

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 20XX-20XX

The Annual Financial Statements (Report F-196) for _____ School District of _____ County for the fiscal year ended August 31, 2021, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 20XX - August 31, 20XX

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	962	962	962	962	962	962	
Total Expenditures	532	532	532	532	532	532	
Other Financing Uses	952	952	952	952	952	952	
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	535	535	535	535	535	535	
Prior Year August Total Fund Balance	275	275	275	275	275	275	
Prior Year F-196 Manual Revision	296	296	296	296	296	296	
Beginning Total Fund Balance	297	297	297	297	297	297	
Accounting Changes and Error Corrections	599	599	599	599	599	599	
Ending Total Fund Balance	439	439	439	439	439	439	

SCHOOL DISTRICT
Balance Sheet - Governmental Funds
August 31, 20XX

GL Codes	Assets	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
200 230 240 250	Cash and Cash Equivalents	621	621	621	621	621	621	(All FUNDS)
241	Minus Warrants Outstanding	476	476	476	476	476	476	(All FUNDS)
310	Taxes Receivable	402		402	402	402		(All FUNDS)
320	Due From Other Funds	403	403	403	403	403	403	(All FUNDS)
330	Due From Other Governmental Units	404	404	404	404	404	404	(All FUNDS)
340	Accounts Receivable	405	405	405	405	405	405	(All FUNDS)
350	Interfund Loans Receivable	521			521			(All FUNDS)
360	Accrued Interest Receivable	449	449	449	449	449	449	(All FUNDS)
410 420	Inventory	622	406		406			(All FUNDS)
430	Prepaid Items	407	407			407	407	(All FUNDS)
450	Investments	479	479	479	479	479	479	(All FUNDS)
451	Investments/Cash With Trustee	450		450	450	450	450	(All FUNDS)
455	Investments-Deferred Compensation	496			496			(All FUNDS)
459	Self-Insurance Security Deposit	497						(All FUNDS)
	TOTAL ASSETS	440	440	440	440	440	440	(All FUNDS)
	DEFERRED OUTFLOWS OF RESOURCES:							
488	Deferred Outflows of Resources - Other	468		468	468	468	468	(All FUNDS)
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	469	469	469	469	469	469	(All FUNDS)
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	470	470	470	470	470	470	(All FUNDS)
	LIABILITIES							
601	Accounts Payable	411	411	411	411	411	411	(All FUNDS)
602	Contracts Payable Current	392	392		392	392	392	(All FUNDS)
	Accrued Interest Payable			444				(All FUNDS)
605	Accrued Salaries	412	412		412			(All FUNDS)
606	Anticipation Notes Payable	445		445	445	445		(All FUNDS)
610	Payroll Deductions and Taxes Payable	413	413		413			(All FUNDS)
630	Due To Other Governmental Units	523	523		523	523	523	(All FUNDS)
635	Deferred Compensation Payable	414			414			(All FUNDS)
637 638 639	Estimated Employee Benefits Payable	623						(All FUNDS)
640	Due To Other Funds	430	430	430	430	430	430	(All FUNDS)
645	Interfund Loans Payable	522		522	522	522		(All FUNDS)
650	Deposits	447	447		447			(All FUNDS)
660	Unearned Revenue	438	438	438	438	438	438	(All FUNDS)
675	Matured Bonds Payable			422				(All FUNDS)
685	Matured Bond Interest Payable			424				(All FUNDS)
686	Arbitrage Rebate Payable	429		429	429	429		(All FUNDS)
	TOTAL LIABILITIES	441	441	441	441	441	441	(All FUNDS)
GL Codes	DEFERRED INFLOWS OF RESOURCES:							
750	Unavailable Revenue	432	432	432	432	432	432	(All FUNDS)
760	Unavailable Revenue - Taxes Receivable	433		433	433	433		(All FUNDS)

SCHOOL DISTRICT
Balance Sheet - Governmental Funds
August 31, 20XX

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
750 760 TOTAL DEFERRED INFLOWS OF RESOURCES	624	624	624	624	624	624	(All FUNDS)
FUND BALANCE:							
840 855 Nonspendable Fund Balance	ADP	ADP		ADP		ADP	(All FUNDS)
810 815 819 821 823 825 828 830 835 845 850 861 863 864 865 866 867 869 Restricted Fund Balance	ADQ	ADQ	ADQ	ADQ	ADQ	ADQ	(All FUNDS)
862 870 872 873 (875 884 888 889) Committed Fund Balance	ADR	ADR	ADR	ADR	ADR	ADR	(All FUNDS)
Assigned Fund Balance	ADS	ADS	ADS	ADS	ADS	ADS	(All FUNDS)
890 Unassigned Fund Balance	ADT	ADT	ADT	ADT	ADT	ADT	(All FUNDS)
TOTAL FUND BALANCE	442	442	442	442	442	442	(All FUNDS)
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	104	104	104	104	104	104	(All FUNDS)

_____ School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended August 31, 20XX

GL Codes	REVENUES:	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
	Local	800	962	800	800	800		
	State	801		801	801	801		
	Federal	802		802	802	802		
	Other Revenue	803			803	803	962	
	TOTAL REVENUES	804	962	804	804	804	962	
	EXPENDITURES:							
	CURRENT:							
	Regular Instruction	805						
	Special Education	806						
	Vocational Education	807						
	Skills Center	808						
	Compensatory Programs	809						
	Other Instructional Programs	810						
	Federal Stimulus COVID -19	XWC						
	Community Services	811						
	Support Services	812						
	Student Activities/Other		532				532	
	CAPITAL OUTLAY:							
	Sites				011			
	Building				021			
	Equipment				031			
	Instructional Technology				035			
	Energy				041			
	Sales and Lease				051			
	Transportation Equipment					813		

_____ **School District**
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended August 31, 20XX

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Other (Total Object 9)	509						
DEBT SERVICE:							
Principal	876		537	071	548		
Interest and Other Charges	814		814	814	814		
Bond/Levy Issuance and /or Election				079	079		
GL Codes TOTAL EXPENDITURES	532	532	532	532	532	532	
REVENUES OVER (UNDER) EXPENDITURES:	817	817	817	817	817	817	
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	9100		951	9100	9100		
Long Term Financing	9500			9500	9500		
Transfers In	AER		AER	AER	AER		
Transfers Out (GL 536)	533		533	533	533	533	
Other Financing Uses (GL 535)	560		560	560	560		
536 Other	950		9200	950	950		
536 TOTAL OTHER FINANCING SOURCES (USES)	869		869	869	869	533	
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	535	535	535	535	535	535	
Prior Year August Total Fund Balance	275	275	275	275	275	275	
Prior Year F-196 Manual Revision	296	296	296	296	296	296	
BEGINNING TOTAL FUND BALANCE	297	297	297	297	297	297	
Accounting Changes and Error Corrections	599	599	599	599	599	599	
898 ENDING TOTAL FUND BALANCE	439	439	439	439	439	439	

_____ **School District**
Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund, by Sub Fund
For the Year Ended August 31, 20XX

GL Codes		Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:				
	Local	BHA	BHB	800
	State	BHC	BHD + 4109	801
	Federal	BHE + 6210	BHF + 6109	802
	Other Revenue	BHG	BHH	803
	TOTAL REVENUES	BHI	BHJ	804
EXPENDITURES:				
CURRENT:				
	Regular Instruction	BHK	BHL + Prog 09	805
	Special Education	BHM	BHN	806
	Vocational Education	BHO	BHP	807
	Skills Center	BHQ	BHR	808
	Compensatory Programs	BHS	BHT	809
	Other Instructional Programs	BHU + 7966X	BHV	810
	Federal Stimulus COVID -19	XWC	-	XWC
	Community Services	BHW	BHX	811
	Support Services	BHY	BHZ	812
CAPITAL OUTLAY:				
	Other (Total Object 9)	BIA	BIB	509
DEBT SERVICE:				
	Principal	BIC	BID	876
	Interest and Other Charges	BIE	BIF	814
	TOTAL EXPENDITURES	BIG	BIH	532
	REVENUES OVER (UNDER) EXPENDITURES:	BII	BIJ	817
OTHER FINANCING SOURCES (USES):				
	Bond Sales & Refunding Bond Sales	-	9100	9100
	Long Term Financing	-	9500	9500
	Transfers In	9900	9901	9900+9901
	Transfers Out (GL 535-Transferred Out portion)	BIK	BIL	533
	Other Financing Uses (GL 535)	BIM	BIN	560
	Other	-	BIO	950

_____ School District
Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund, by Sub Fund
For the Year Ended August 31, 20XX

GL Codes

536	TOTAL OTHER FINANCING SOURCES (USES)	BIP	BIQ	869
	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	BIR	BIS	535
	BEGINNING TOTAL FUND BALANCE	BIT	BIU	297
	Accounting Changes and Error Corrections	BIV	BIW	599
898	ENDING TOTAL FUND BALANCE	BIX	BIY	439

_____ School District
Budgetary Comparison Schedule - General Fund
For the Year Ended August 31, 2022

GL Codes		Final Budget	Actual	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:				
	Local	AAA	800	C/S 881 = Actual less Budget
	State	AAB	801	C/S 882 = Actual less Budget
	Federal	AAC-AAD	802	C/S 883 = Actual less Budget
	Other Revenue	AAE	803	C/S 885 = Actual less Budget
	TOTAL REVENUES	AAF	804	C/S 886 = Actual less Budget
EXPENDITURES:				
CURRENT:				
	Regular Instruction	AAG	805	C/S 887 = Budget less Actual
	Special Education	AAI	806	C/S 889 = Budget less Actual
	Vocational Education	AAJ	807	C/S 890 = Budget less Actual
	Skills Center	AAK	808	C/S 891 = Budget less Actual
	Compensatory Programs	AAL	809	C/S 892 = Budget less Actual
	Other Instructional Programs	AAM	810	C/S 893 = Budget less Actual
	Federal Stimulus COVID -19	AAH	XWC	C/S XXC = Budget less Actual
	Community Services	ACS	811	C/S 894 = Budget less Actual
	Support Services	AAO	812	C/S 895 = Budget less Actual
	Student Activities/Other			
CAPITAL OUTLAY:				
	Sites			
	Building			
	Equipment			
	Instructional Technology			
	Energy			
	Sales and Lease			
	Transportation Equipment			
	Other (Total Object 9)	ACT	509	C/S 896 = Budget less Actual
DEBT SERVICE:				
	Principal	AAP	876	C/S 897 = Budget less Actual
	Interest and Other Charges	AAQ	814	C/S 898 = Budget less Actual
	TOTAL EXPENDITURES	AAY	532	C/S 899 = Budget less Actual

_____ School District
Budgetary Comparison Schedule - General Fund
For the Year Ended August 31, 2022

GL Codes	REVENUES OVER (UNDER) EXPENDITURES:	AAR	817	C/S 953 = Actual less Budget
	OTHER FINANCING SOURCES (USES):			
	Bond Sales & Refunding Bond Sales	ABS	9100	C/S 954 = Actual less Budget
	Long Term Financing	ABT	9500	C/S 955 = Actual less Budget
	Transfers In	ABU	9900+9100	C/S 956 = Actual less Budget
536	Transfers Out (GL 536-Transferred Out portion)	ABB	533	C/S 957 = Actual less Budget
535	Other Financing Uses (GL 535)	ABC	560	C/S 958 = Actual less Budget
	Other	AAU	950	C/S 959 = Actual less Budget
535 536	TOTAL OTHER FINANCING SOURCES (USES)	AAV	869	C/S 960 = Actual less Budget
536	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	AAZ	535	C/S 961 = Actual less Budget
	BEGINNING TOTAL FUND BALANCE	ABD	297	C/S 963 = Actual less Budget
	Accounting Changes and Error Corrections		599	964
898	ENDING TOTAL FUND BALANCE	ABF	439	C/S 965 = Actual less Budget

_____ School District
Budgetary Comparison Schedule – Associated Student Body Fund
For the Year Ended August 31, 2022

GL Codes		Final Budget	Actual	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:				
	Local	ABA	962	C/S 881 = Actual less Budget
	State			
	Federal			
	Other Revenue			
	TOTAL REVENUES	ABA	962	C/S 886 = Actual less Budget
EXPENDITURES:				
CURRENT:				
	Regular Instruction			
	Special Education			
	Vocational Education			
	Skills Center			
	Compensatory Programs			
	Other Instructional Programs			
	Federal Stimulus COVID -19			
	Community Services			
	Support Services			
	Student Activities/Other	AAY	532	C/S 966 = Budget less Actual
CAPITAL OUTLAY:				
	Sites			
	Building			
	Equipment			
	Instructional Technology			
	Energy			
	Sales and Lease			
	Transportation Equipment			
	Other (Total Object 9)			
DEBT SERVICE:				
	Principal			
	Interest and Other Charges			
	TOTAL EXPENDITURES	AAY	532	C/S 899 = Budget less Actual

_____ **School District**
Budgetary Comparison Schedule – Associated Student Body Fund
For the Year Ended August 31, 2022

GL Codes	REVENUES OVER (UNDER) EXPENDITURES:	AAR	817	C/S 953 = Actual less Budget
	OTHER FINANCING SOURCES (USES):			
	Bond Sales & Refunding Bond Sales			
	Long Term Financing			
	Transfers In			
	Transfers Out (GL 535-Transferred Out portion)			
	Other Financing Uses (GL 535)			
	Other			
	TOTAL OTHER FINANCING SOURCES (USES)			
536	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	AAZ	535	C/S 961 = Actual less Budget
	BEGINNING TOTAL FUND BALANCE	ABD	297	C/S 963 = Actual less Budget
	Accounting Changes and Error Corrections		599	964
898	ENDING TOTAL FUND BALANCE	ABF	439	C/S 965 = Actual less Budget

_____ School District
Budgetary Comparison Schedule - Debt Service Fund
For the Year Ending August 31, 20XX

GL Codes		Final Budget	Actual	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:				
	Local	AAA	800	C/S 881 = Actual less Budget
	State	AAB	801	C/S 882 = Actual less Budget
	Federal	AAC-AAD	802	C/S 883 = Actual less Budget
	Other Revenue	AAE	803	C/S 885 = Actual less Budget
	TOTAL REVENUES	AAF	804	C/S 886 = Actual less Budget
EXPENDITURES:				
CURRENT:				
	Regular Instruction	AAG	805	C/S 887 = Budget less Actual
	Special Education	AAI	806	C/S 889 = Budget less Actual
	Vocational Education	AAJ	807	C/S 890 = Budget less Actual
	Skills Center	AAK	808	C/S 891 = Budget less Actual
	Compensatory Programs	AAL	809	C/S 892 = Budget less Actual
	Other Instructional Programs	AAM	810	C/S 893 = Budget less Actual
	Federal Stimulus COVID -19	AAH	XWC	C/S XXC = Budget less Actual
	Community Services	ACS	811	C/S 894 = Budget less Actual
	Support Services	AAO	812	C/S 895 = Budget less Actual
	Student Activities/Other			
CAPITAL OUTLAY:				
	Sites			
	Building			
	Equipment			
	Instructional Technology			
	Energy			
	Sales and Lease			
	Transportation Equipment			
	Other (Total Object 9)	ACT	509	C/S 896 = Budget less Actual
DEBT SERVICE:				
	Principal	AAP	876	C/S 897 = Budget less Actual
	Interest and Other Charges	AAQ	814	C/S 898 = Budget less Actual
	TOTAL EXPENDITURES	AAY	532	C/S 899 = Budget less Actual

_____ School District
Budgetary Comparison Schedule - Debt Service Fund
For the Year Ending August 31, 20XX

GL Codes	REVENUES OVER (UNDER) EXPENDITURES:	AAR	817	C/S 953 = Actual less Budget
	OTHER FINANCING SOURCES (USES):			
	Bond Sales & Refunding Bond Sales	ABS	9100	C/S 954 = Actual less Budget
	Long Term Financing	ABT	9500	C/S 955 = Actual less Budget
	Transfers In	ABU	9900+9100	C/S 956 = Actual less Budget
536	Transfers Out (GL 535-Transferred Out portion)	ABB	533	C/S 957 = Actual less Budget
535	Other Financing Uses (GL 535)	ABC	560	C/S 958 = Actual less Budget
	Other	AAU	950	C/S 959 = Actual less Budget
535 536	TOTAL OTHER FINANCING SOURCES (USES)	AAV	869	C/S 960 = Actual less Budget
536	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	AAZ	535	C/S 961 = Actual less Budget
	BEGINNING TOTAL FUND BALANCE	ABD	297	C/S 963 = Actual less Budget
	Accounting Changes and Error Corrections		599	964
898	ENDING TOTAL FUND BALANCE	ABF	439	C/S 965 = Actual less Budget

_____ School District
Budgetary Comparison Schedule – Capital Projects Fund
For the Year Ended August 31, 20XX

GL Codes		Final Budget	Actual	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:				
Local	AAA	800		C/S 881 = Actual less Budget
State	AAB	801		C/S 882 = Actual less Budget
Federal	AAC	802		C/S 883 = Actual less Budget
Other Revenue	AAE	803		C/S 885 = Actual less Budget
TOTAL REVENUES	AAF	804		C/S 886 = Actual less Budget
EXPENDITURES:				
CURRENT:				
Regular Instruction				
Special Education				
Vocational Education				
Skills Center				
Compensatory Programs				
Other Instructional Programs				
Federal Stimulus COVID -19				
Community Services				
Support Services				
Student Activities/Other				
CAPITAL OUTLAY:				
Sites	ACO	011		C/S 968 = Budget less Actual
Building	ACP	021		C/S 969 = Budget less Actual
Equipment	ACQ	031		C/S 970 = Budget less Actual
Instructional Technology	ADZ	035		C/S 973 = Budget less Actual
Energy	ACR	041		C/S 971 = Budget less Actual
Sales and Lease	ACF	051		C/S 974 = Budget less Actual
Transportation Equipment				
Other (Total Object 9)				
DEBT SERVICE:				
Bond/Levy Issuance and /or Election	AEA	079		C/S AEB = Budget less Actual
Principal	ACE	071		C/S 897 = Budget less Actual
Interest and Other Charges	AAQ	814		C/S 898 = Budget less Actual

_____ School District
Budgetary Comparison Schedule – Capital Projects Fund
For the Year Ended August 31, 20XX

	TOTAL EXPENDITURES	AAY	532	C/S 899 = Budget less Actual
GL Codes	REVENUES OVER (UNDER) EXPENDITURES:	AAR	817	C/S 953 = Actual less Budget
	OTHER FINANCING SOURCES (USES):			
	Bond Sales & Refunding Bond Sales	ABS	9100	C/S 954 = Actual less Budget
	Long Term Financing	ABT	9500	C/S 955 = Actual less Budget
	Transfers In	ABU	9900+9100	C/S 956 = Actual less Budget
536	Transfers Out (GL 535-Transferred Out portion)	ABB	533	C/S 957 = Actual less Budget
535	Other Financing Uses (GL 535)	ABC	560	C/S 958 = Actual less Budget
	Other	AAU	950	C/S 959 = Actual less Budget
535 536	TOTAL OTHER FINANCING SOURCES (USES)	AAV	869	C/S 960 = Actual less Budget
536	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	AAZ	535	C/S 961 = Actual less Budget
	BEGINNING TOTAL FUND BALANCE	ABD	297	C/S 963 = Actual less Budget
	Accounting Changes and Error Corrections		599	964
898	ENDING TOTAL FUND BALANCE	ABF	439	C/S 965 = Actual less Budget

_____ School District
Budgetary Comparison Schedule – Transportation Vehicle Fund
For the Year Ended August 31, 20XX

GL Codes	Final Budget	Actual	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	AAA	800	C/S 881 = Actual less Budget
State	AAB	801	C/S 882 = Actual less Budget
Federal	AAC	802	C/S 883 = Actual less Budget
Other Revenue	AAE	803	C/S 885 = Actual less Budget
TOTAL REVENUES	AAF	804	C/S 886 = Actual less Budget
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Federal Stimulus COVID -19			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	ADX	041	ADW
Transportation Equipment	AAW	813	C/S 967 = Budget less Actual
Other (Total Object 9)			
GL Codes	DEBT SERVICE:		
Bond/Levy Issuance and /or Election	AEA	079	C/S AEB = Budget less Actual

_____ **School District**
Budgetary Comparison Schedule – Transportation Vehicle Fund
For the Year Ended August 31, 20XX

	Principal	ACW	548	C/S 897 = Budget less Actual
	Interest and Other Charges	AAQ	814	C/S 898 = Budget less Actual
	TOTAL EXPENDITURES	AAY	532	C/S 899 = Budget less Actual
	REVENUES OVER (UNDER) EXPENDITURES:	AAR	817	C/S 953 = Actual less Budget
	OTHER FINANCING SOURCES (USES):			
	Bond Sales & Refunding Bond Sales	ABS	9100	C/S 954 = Actual less Budget
	Long Term Financing	ABT	9500	C/S 955 = Actual less Budget
	Transfers In	ABU	9900+9100	C/S 956 = Actual less Budget
536	Transfers Out (GL 535-Transferred Out portion)	ABB	533	C/S 957 = Actual less Budget
535	Other Financing Uses (GL 535)	ABC	560	C/S 958 = Actual less Budget
	Other	AAU	950	C/S 959 = Actual less Budget
535 536	TOTAL OTHER FINANCING SOURCES (USES)	AAV	869	C/S 960 = Actual less Budget
536	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	AAZ	535	C/S 961 = Actual less Budget
	BEGINNING TOTAL FUND BALANCE	ABD	297	C/S 963 = Actual less Budget
	Accounting Changes and Error Corrections		599	964
898	ENDING TOTAL FUND BALANCE	ABF	439	C/S 965 = Actual less Budget

School District
Statement of Fiduciary Net Position
August 31, 20XX

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	400	564
Cash On Hand	401	565
Cash On Deposit with Cty Treas	475	566
Minus Warrants Outstanding	476	506
Due From Other Governmental Units	403	519
Accounts Receivable	405	520
Accrued Interest Receivable	449	536
Investments	479	538
Investments/Cash With Trustee	450	539
Other Assets	489	BJG
Capital Assets, Land	510	BJH
Capital Assets, Buildings	511	BJI
Capital Assets, Equipment	513	670
Accum Depreciation, Buildings	490	BJJ
Accum Depreciation, Equipment	491	671
TOTAL ASSETS	440	541
LIABILITIES:		
Accounts Payable	411	542
Due To Other Governmental Units	430	550
TOTAL LIABILITIES	441	551
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	556	557
Restricted For Individuals, Organizations, and Other Governments - PPT		815
Restricted For Individuals, Organizations, and Other Governments - CF	816	
Restricted For Other Purposes	471	472
TOTAL NET POSITION	442	562

_____ School District
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 20XX

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	451	572
Employer		573
Members		574
Other	674	575
TOTAL CONTRIBUTIONS	570	576
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	571	577
Interest and Dividends	770	771
Less Investment Expenses	464	590
Net Investment Income	592	591
Other Additions:		
Rent or Lease Revenue	632	588
Total Other Additions	632	588
TOTAL ADDITIONS	597	598
DEDUCTIONS:		
Benefits		604
Refund of Contributions	463	605
Administrative Expenses	672	606
Scholarships	465	
Other	627	616
TOTAL DEDUCTIONS	628	629
Net Increase (Decrease)	772	773
Net Position - Beginning Balance	297	410
Accounting Changes and Error Corrections	599	617
NET POSITION--ENDING	439	631

School District
Schedule of Long Term Liabilities
For the Year Ended August 31, 20XX

Description	Beginning Outstanding Debt September 1, XXXX	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, XXXX	Amount Due Within One Year
Voted Debt	633	642	651	660	189
Voted Bonds	379	380	381	382	383
LOCAL Program Proceeds Issued in Lieu of Bonds					
Non-Voted Debt and Liabilities					
Non-Voted Bonds	179	182	183	184	185
LOCAL Program Proceeds	106	108	109	115	120
Capital Leases	635	644	653	662	680
Contracts Payable	393	395	388	389	586
Non-Cancellable Operating Leases	636	645	654	663	697
Claims & Judgements	637	646	655	664	698
Compensated Absences	638	647	656	665	701
Long-Term Notes	675	676	677	689	702
Anticipation Notes Payable	709	731	733	734	703
Lines of Credit	747	774	775	776	777
Other Non-Voted Debt	870	871	872	873	778
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	779	793	794	799	396
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	524	525	526	492	
Net Pension Liabilities TRS 2/3	527	528	529	495	
Net Pension Liabilities SERS 2/3	530	531	534	498	
Net Pension Liabilities PERS 1	448	452	456	457	
Total Long-Term Liabilities	641	650	659	668	587

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1100	1100	1100	1100
1300 Sale of Tax Title Property	1300	1300	1300	1300
1400 Local in Lieu of Taxes	1400	1400	1400	1400
1500 Timber Excise Tax	1500	1500	1500	1500
1600 County-Administered Forests	1600	1600	1600	1600
1900 Other Local Taxes	1900	1900	1900	1900
1000 TOTAL LOCAL TAXES	1000	1000	1000	1000
 LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	2100			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	2122			
2131 Secondary Vocational Education - Tuition	2131			
2145 Skill Center Tuitions and Fees	2145			
2171 Traffic Safety Education Fees	2171			
2173 Summer School Tuitions and Fees	2173			
2186 Community School Tuitions and Fees	2186			
2188 Early Learning Tuitions and Fees	2188			
2200 Sales of Goods, Supplies and Services, Unassigned	2200		2200	2200
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	2231			
2245 Skill Center, Sales of Goods, Supplies and Services	2245			
2288 Early Learning Sales of Goods, Supplies, and Services	2288			
2289 Other Community Services? Sales of Goods, Supplies, and Services	2289			
2298 School Food Services--Sales of Goods, Supplies, and Services	2298			
2300 Investment Earnings	2300	2300	2300	2300
2400 Interfund Loan Interest Earnings	2400		2400	
2450 Other Interest Earnings	2450	2450	2450	2450

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
2500 Gifts and Donations	2500		2500	2500
2600 Fines and Damages	2600		2600	2600
2700 Rentals and Leases	2700	2700	2700	2700
2800 Insurance Recoveries	2800		2800	2800
2900 Local Support Nontax, Unassigned	2900	2900	2900	2900
2998 Local School Food Service (only for non NSLP LEA)	2998			
2910 E-Rate	2910		2910	
2000 TOTAL LOCAL SUPPORT NONTAX	2000	2000	2000	2000
 STATE, GENERAL PURPOSE				
3100 Apportionment	3100			
3121 Special Education - General Apportionment	3121			
3300 Local Effort Assistance	3300			
3600 State Forests	3600	3600	3600	3600
3900 Other State General Purpose, Unassigned	3900	3900	3900	
3000 TOTAL STATE, GENERAL PURPOSE	3000	3000	3000	3000
 STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	4100		4100	4100
4121 Special Education	4121			
4122 Special Education - Infants and Toddlers - State	4122			
4126 State Institutions, Special Education	4126			
4130 State Funding Assistance-Paid Direct to District			4130	
4139 Career Launch	4139			
4155 Learning Assistance	4155			
4156 State Institutions, Centers and Homes, Delinquent	4156			

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
4158 Special and Pilot Programs	4158			
4159 Juveniles in Adult Jails	4159			
4165 Transitional Bilingual	4165			
4174 Highly Capable	4174			
4188 Early Learning	4188			
4198 School Food Service	4198			
4199 Transportation - Operations	4199			
4230 State Funding Assistance-Paid Direct to Contractor			4230	
4300 Other State Agencies, Unassigned	4300		4300	4300
4321 Special Education - Other State Agencies	4321			
4322 Special Education - Infants and Toddlers - State	4322			
4326 State Institutions - Special Education - Other State Agencies	4326			
4330 State Funding Assistance-Other			4330	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	4356			
4358 Special and Pilot Programs - Other State Agencies	4358			
4365 Transitional Bilingual - Other State Agencies	4365			
4388 Early Learning - Other State Agencies	4388			
4398 School Food Service - Other State Agencies	4398			
4399 Transportation Operations - Other State Agencies	4399			
4499 Transportation Reimbursement - Depreciation				4499
4000 TOTAL STATE, SPECIAL PURPOSE	4000		4000	4000
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	5200	5200	5200	5200
5300 Impact Aid, Maintenance and Operation	5300	5300	5300	5300

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
5329 Impact Aid, Special Education Funding	5329			
5400 Federal in Lieu of Taxes	5400	5400	5400	5400
5500 Federal Forests	5500	5500	5500	
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	5600	5600	5600	5600
5000 TOTAL FEDERAL, GENERAL PURPOSE	5000	5000	5000	5000
 FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	6100			6100
6111 Federal Special Purpose-SLRF	6111		6111	
6112 Federal Special Purpose-ESSER II	6112		6112	
6113 Federal Special Purpose-ESSER III	6113		6113	
6114 Federal Special Purpose-ESSER III (Learning Loss)	6114		6114	
6118 Federal Special Purpose-Reserved (N/A)	6118		6118	
6119 Federal Special Purpose-CARES Act Other	6119		6119	
6121 Special Education, Medicaid Reimbursement	6121			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	6122			
6124 Special Education, Supplemental	6124			
6125 Special Education - Infants and Toddlers - Federal	6125			
6138 Secondary Vocational Education	6138			
6140 Impact Aid-Construction			6140	
6146 Skill Center	6146			
6151 ESEA Disadvantaged, Fed	6151			
6152 Other Title, ESEA Fed	6152			
6153 ESEA Migrant, Federal	6153			
6154 Reading First, Federal	6154			
6157 Institutions, Neglected and Delinquent	6157			

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6161 Head Start	6161			
6162 Math and Science - Professional Development	6162			
6164 Limited English Proficiency	6164			
6167 Indian Education, JOM	6167			
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	6168			
6176 Targeted Assistance - ESSER I	6176			
6178 Youth Training Programs	6178			
6188 Early Learning	6188			
6189 Other Community Services	6189			
6198 School Food Services	6198			
6199 Transportation - Operations	6199			
6200 Direct Special Purpose Grants	6200		6200	6200
6210 Federal E-Rate	6210		6210	
6211 Federal Special Purpose-SLRF	6211		6211	
6212 Federal Special Purpose-ESSER II	6212		6212	
6213 Federal Special Purpose-ESSER III	6213		6213	
6214 Federal Special Purpose-ESSER III (Learning Loss)	6214		6214	
6218 Federal Special Purpose-Reserved (N/A)	6218		6218	
6219 Federal Special Purpose-CARES Act Other	6219		6219	
6221 Special Education - Medicaid Reimbursement	6221			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	6222			
6223 Special Education - ARP, IDEA, Federal	6223			
6224 Special Education - Supplemental	6224			
6225 Special Education - Infants and Toddlers - Federal	6225			
6238 Secondary Vocational Education	6238			
6240 Impact Aid			6240	

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6246 Skill Center	6246			
6251 ESEA Disadvantaged, Fed	6251			
6252 Other Title, ESEA Fed	6252			
6253 ESEA Migrant, Federal	6253			
6254 Reading First, Federal	6254			
6257 Institutions, Neglected and Delinquent	6257			
6261 Head Start	6261			
FEDERAL, SPECIAL PURPOSE				
6262 Math and Science - Professional Development	6262			
6264 Limited English Proficiency	6264			
6267 Indian Education - JOM	6267			
6268 Indian Education - ED	6268			
6276 Targeted Assistance – ESSER I	6276			
6278 Youth Training, Direct Grants	6278			
6288 Early Learning	6288			
6289 Other Community Services	6289			
6298 School Food Services	6298			
6299 Transportation - Operations	6299			
6300 Federal Grants Through Other Agencies, Unassigned	6300		6300	6300
6311 Federal Special Purpose-SLRF	6311		6311	
6312 Federal Special Purpose-ESSER II	6312		6312	
6313 Federal Special Purpose-ESSER III	6313		6313	
6314 Federal Special Purpose-ESSER III (Learning Loss)	6314		6314	
6318 Federal Special Purpose-Reserved (N/A)	6318		6318	
6319 Federal Special Purpose-CARES Act Other	6319		6319	
6310 Medicaid Administrative Match	6310			
6321 Special Education - Medicaid Reimbursement	6321			

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	6322			
6324 Special Education - Supplemental	6324			
6325 Special Education - Infants and Toddlers - Federal	6325			
6338 Secondary Vocational Education	6338			
6340 Impact Aid Construction			6340	
6346 Skill Center	6346			
6351 ESEA Disadvantaged, Fed	6351			
FEDERAL, SPECIAL PURPOSE (cont)	6352			
6352 Other Title, ESEA Fed				
6353 ESEA Migrant, Federal	6353			
6354 Reading First, Federal	6354			
6357 Institutions, Neglected and Delinquent	6357			
6361 Head Start	6361			
6362 Math and Science - Professional Development	6362			
6364 Limited English Proficiency	6364			
6367 Indian Education - JOM	6367			
6368 Indian Education - ED	6368			
6376 Targeted Assistance – ESSER I	6376			
6378 Youth Training	6378			
6388 Early Learning	6388			
6389 Other Community Services	6389			
6398 School Food Services	6398			
6399 Transportation - Operations	6399			
6998 USDA Commodities	6998			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6000		6000	6000

REVENUES FROM OTHER SCHOOL DISTRICTS

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
7100 Program Participation, Unassigned	7100		7100	
7121 Special Education	7121			
7122 Special Education - Infants and Toddlers	7122			
7131 Vocational Education	7131			
7145 Skill Center	7145			
7147 Skill Center - Facility Upgrades	7147			
7189 Other Community Services	7189			
7197 Support Services	7197			
REVENUES FROM OTHER SCHOOL DISTRICTS (cont)	7198			
7198 School Food Services				
7199 Transportation	7199			
7301 Nonhigh Participation	7301			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	7000		7000	
 REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	8100		8100	8100
8101 Governmental Entities (GF local sub-fund)	8101		8101	8101
8188 Early Learning	8188			
8189 Community Services	8189			
8198 School Food Services	8198			
8199 Transportation	8199			
8200 Private Foundations	8200			
8500 Nonfederal, ESD	8500		8500	8500
8521 Educational Service Districts - Special Education	8521			
8522 Educational Service Districts - Special Education - Infants and Toddlers	8522			
8000 TOTAL REVENUES FROM OTHER ENTITIES	8000		8000	8000

School District
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9100 Sale of Bonds	9100	9100	9100	9100
9200 Sale of Real Property	9200	9200	9200	
9300 Sale of Equipment	9300			9300
9400 Compensated Loss of Fixed Assets	9400		9400	9400
9500 Long-Term Financing	9500		9500	9500
9600 Sale of Refunding Bonds		9600		
9900 Transfers - Redirection of Apportionment	9900	9900	9900	9900
9901 Transfers - Other Resources	9901	9901	9901	9901
9000 TOTAL OTHER FINANCING SOURCES	9000	9000	9000	9000
TOTAL REVENUES AND OTHER FINANCING SOURCES	962	962	962	962

School District
Program/Activity/Object Report
For the Year Ended August 31, 20XX

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
01 Basic Education	XFH
02 ALE	XFL
03 Basic Education - Dropout Reengagement	384
09 Transition to Kindegarten	BGK
11 SLRF	XWD
12 ESSER II	XWE
13 ESSER III	XWF
14 ESSER III (Learning Loss)	XWG
18 RSVD N/A	XWH
19 CARES Act Other	XWI
21 Sp Ed, Sup, St	XFZ
22 Sp Ed, Infants and Toddlers, State	XGB
24 Sp Ed, Sup, Fed	XGD
25 Sp Ed, Infants and Toddlers, Federal	XGF
26 Sp Ed, Inst, St	XGH
29 Sp Ed, Oth, Fed	XGJ
31 Voc, Basic, St	XFN
34 MidSchCar/Tec	XGL
38 Voc, Fed	XGN
39 Voc, Other	XGP
45 Skil Cnt, Bas, St	XFR
46 Skill Cntr, Fed	XGR
47 Skil Cnt, Fac Upgrade	XVX
51 ESEA Disadvantaged, Fed	XGT
52 Other Title, ESEA, Fed	XGV
53 ESEA Migrant, Federal	XGX
54 Read First, Fed	XGZ
55 LAP	XHB
56 St In, Ctr/Hm, D	XHD
57 St In, N/D, Fed	XHF
58 Sp/Plt Pgm, St	XHH
59 Inst. JAJ	XHJ
61 Head Start, Fed	XHL
62 MS, Pro Dv, Fed	XHN
64 LEP, Fed	XHP

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
11 Bd of Dir	711
12 Supt Off	712
13 Busns Off	713
14 HR	710
15 Pbhc Rltn	730
21 Supv Inst	714
22 Lrn Resrc	715
23 Princ Off	716
24 Guid/Coun	717
25 Pupil M	718
26 Health	719
27 Teaching	720
28 Extracur	721
29 Pmt to SD	722
31 InstProDev	994
32 Inst Tech	995
33 Curriculum	740
34 Pro Learn	AEK
35 Pupil S	BGL
41 Supervisn	723
42 Food	724
44 Operation	725
49 Transfers	726
51 Supervisn	727
52 Operation	728
53 Maintnce	729
56 Insurance	732
58 Rem. Learn OP.	XWJ
59 Transfers	704
61 Supv Bldg	735
62 Grnd Mnt	736
63 Oper Bldg	737
64 Maintnce	738
65 Utilities	739
66 E-Rate	BGM

OBJECT EXPENDITURE SUMMARY

NO. OBJECT TITLE	AMOUNT
0 Debit Transfer	500
1 Credit Transfer	501
2 Cert. Salaries	502
3 Class. Salaries	503
4 Employee Benefits	504
5 Supplies / Materials	505
7 Purchased Services	507
8 Travel	508
9 Capital Outlay	509
TOTAL ALL OBJECTS	532

School District
Program/Activity/Object Report
For the Year Ended August 31, 20XX

PROGRAM EXPENDITURE SUMMARY

65 Tran Biling, St	XHR
67 Ind Ed, Fd, JOM	XHV
68 Ind Ed, Fd, ED	XHX
69 Comp, Othr	XHZ
71 Traffic Safety	XIB
73 Summer School	XID
74 Highly Capable	XIF
75 Prof Dev, State	XIG
76 Target Asst, Fed	XIJ
78 Yth Trg Pm, Fed	XIL
79 Inst Pgm, Othr	XIN
81 Public Radio/TV	XIP
86 Comm Schools	XIR
88 Early Learning	XIT
89 Othr Comm Srv	XIV
97 Distwide Suppt	XFV
98 Schl Food Serv	XIX
99 Pupil Transp	XIZ
TOTAL ALL PROGRAMS	532

ACTIVITY EXPENDITURE SUMMARY

67 Bldg Secu	741
68 Insurance	742
69 Depreciation	BGN
72 Info Sys	743
73 Printing	744
74 Warehouse	745
75 Mtr Pool	746
83 Interest	748
84 Principal	749
85 Debt Expn	750
91 Publ Actv	751
TOTAL ALL	532
ACTIVITIES	

OBJECT EXPENDITURE SUMMARY

_____ School District
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

Certificated Salaries

2110	Salaries of Regular Employee	BAC
2120	Salaries of Temporary EEs & Subs	BAD
2130	Non contracted Salaries	BAE
2140	Sabbatical Leave	BAF
2150	Supplemental Contracts	BAG
2160	Other Salaries	BAH
2170	Other Salaries NBCT	BAI

Classified Salaries

3110	Salaries of Regular Employee	BAJ
3120	Salaries of Temporary EEs & Subs	BAK
3130	Extra Time	BAL
3140	Sabbatical Leave	BAM
3150	Supplemental Contracts	BAN
3160	Other Salaries	BAO

Employee Bene & P/R Taxes

4212	Group Insurance–Certificate	BAP
4213	Group Insurance–Classified	BAQ
4222	Federally Mandated Insurance–Certificate	BAR
4223	Federally Mandated Insurance–Classified	BAS
4232	Retirement Contribution – Certificated	BAT
4233	Retirement Contribution – Classified	BAU
4242	On-Behalf Payments – Certificate	BAV
4243	On-Behalf Payments – Classified	BAW
4252	Tuition Reimbursement – Certificated	BAX
4253	Tuition Reimbursement – Classified	BAY
4262	Unemployment Compensation – Certificated	BAZ
4263	Unemployment Compensation – Classified	BBA
4272	Worker's Compensation – Certificated	BBB
4273	Worker's Compensation – Classified	BBC
4282	Health Benefits – Certificated	BBD
4283	Health Benefits – Classified	BBE
4292	Other Employee Benefits – Certificated	BBF
4293	Other Employee Benefits – Classified	BBG

Supplies, Non-Capital

5610	General Supplies	BBH
5626	Motor Vehicle Fuel	BBI
5630	Food	BBJ
5640	Books and Periodicals	BBK
5650	Supplies – Technology Related	BBL

School District
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

Purchased Services

7310	Office and Administrative Services	BBM
7311	Election Fees	BBN
7320	Professional Educational Services	BBO
7321	Contracted Teachers	BBP
7322	Contracted Educational Staff Associates	BBQ
7330	Employee Training and Development Services	BBR
7340	Other Professional Purchased Services	BBS
7341	Legal Services for District support	BBT
7342	Audit Services	BBU
7343	Other Legal Services	BBV
7350	Technical Services	BBW
7351	Data Processing and Coding Services	BBX
7352	Other Technical Services	BBY
7410	Utility Services	BBZ
7420	Cleaning Services	BCA
7431	Non-Technology-Related Repair and Maintenance	BCB
7432	Technology-Related Repair and Maintenance	BCC
7441	Rentals of Land and Buildings	BCD
7442	Rentals of Equipment and Vehicles	BCE
7443	Rentals of Computers and Related Equipment	BCF
7450	Contractor Services (renovating, remodeling)	BCG
7490	Other Purchased Property Services	BCH
7511	Student Trans Purchased from Another School District or ESD	BCI
7512	Student Transportation Purchased from another LEA or SEA Out of State	BCJ
7519	Student Transportation Svcs purchased from another source	BCK
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	BCL
7530	Communications	BCM
7540	Advertising	BCN
7550	Printing and Binding	BCO
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	BCP
7569	Tuition – Other	BCQ
7570	Food Service Management (FSMC)	BCR
7580	Travel – Registration and Entrance	BCS
7591	Services Purchased from another School District or ESD Within the State	BCT
7592	Services Purchased from another School District or ESD Outside the State	BCU
7621	Natural Gas	BCV
7622	Electricity	BCW
7623	Bottled Gas	BCX
7624	Oil	BCY

School District
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

7625	Coal		BCZ
7629	Other Energy		BDA
7810	Dues and Fees		BDB
7820	Settlements and Judgements Against the School District		BDC
7831	Redemption of Principal		BDD
7832	Interest on Long-Term Debt		BDE
7833	Bond Issuance and Other Debt-Related Costs		BDF
7835	Interest on Short-Term Debt		BDG
7950	Special Items		BDH
7960	Extraordinary Items		BDI
		Travel	
8580	Travel, Meals and Lodging		BDJ
		Capital Outlay	
9710	Land and Improvements		BDK
9720	Buildings		BDL
9731	Machinery		BDM
9732	Vehicles		BDN
9733	Furniture and Fixtures		BDO
9734	Technology-Related Hardware		BDP
9735	Technology-Related Software		BDQ
9739	Other Equipment		BDR
9950	Special Items – Capital Outlay		BDS
9960	Extraordinary Items – Capital Outlay		BDT
		TOTAL ALL NCES OBJECT OF EXPENDITURE	532

_____ School District
Data Requirements for Supplemental Reports
For the Year Ended August 31, 20XX

Other Data Requirements and Certifications

- | | | |
|----|---|-----|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 177 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090. | 158 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 159 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | 155 |
| E. | Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures | AEH |
| F. | Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures | AEI |
| G. | Enter the total amount of Program 55 - Learning Assistance Program Expenditures | 915 |

_____ **School District**
Reports Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate
For the Year Ended August 31, 20XX

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

XJG

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

609

a) Total All Programs (SYSTEM CALCULATED)

532

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

939

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

601

_____ School District
**Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed with Carry-Forward
For the Year Ended August 31, 20XX**

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99
330
2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
331
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
332
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
333
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
334
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, **Activity 25, Pupil Management.**
335
7. **Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.**
BDU
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
336
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
337
10. 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.
338
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
339
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
340
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
341
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
342
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
343
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

_____ **School District**
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed with Carry-Forward
For the Year Ended August 31, 20XX

344

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

345

18. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

346

INDIRECT EXPENDITURES

19. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

347

20. 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.

363

21. 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).

348

22. 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: Cost for liaison with the 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. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

364

23. 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, and added to the federal unrestricted indirect expenditure pool.

365

24. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

370

25. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

369

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

BGO

_____ **School District**
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed with Carry-Forward
For the Year Ended August 31, 20XX

26. 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).

349

28. 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).

350

29. 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).

351

30. 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).

352

31. 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).

353

32. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and 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).

354

33. Space and occupancy costs for general administration (organization-wide) charged 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).

355

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 20XX-20XX**

PROGRAM AND ACTIVITY TITLES	Fiscal Year 20XX-20XX					(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	--- EXCLUDED ---			
TOTAL PROGRAMS 01-89, 98, 99	818	819		820				821
PROGRAM 97 ACTIVITIES								
11 Board of Directors	97-11-X	97-11-9		331		822	834	
12 Superintendent's Office	97-12-X	97-12-9		332		823	348	
13 Business Office	97-13-X	97-13-9		333			836	
14 Human Resources	97-14-X	97-14-9		334			AEJ	
15 Public Relations	97-15-X	97-15-9				824	364	
25 Pupil Management	97-25-X	97-25-9		335		825	369	
35 Pupil Safety	97-35-X	97-35-9		BDU		BGQ	BGR	
61 Supervision	97-61-X	97-61-9		336		826	349	
62 Grounds Maintenance	97-62-X	97-62-9		337		827	350	
63 Operation of Buildings	97-63-X	97-63-9		338		828	351	
64 Maintenance	97-64-X	97-64-9		339		829	352	
65 Utilities	97-65-X	97-65-9		340		830	353	
67 Building and Property Security	97-67-X	97-67-9		341		831	354	
68 Insurance	97-68-X	97-68-9		342		832	355	
69 Depreciation Sub Fund	97-69-X	97-69-9		97-69-(1-8)				
72 Information Systems	97-72-X	97-72-9		343		833	370	
73 Printing	97-73-X	97-73-9		344			847	
74 Warehousing	97-74-X	97-74-9		345			848	
75 Motor Pool	97-75-X	97-75-9		346			849	
83 Interest	97-83-X	97-83-9	97-83-7					
84 Principal	97-84-X	97-84-9	97-84-7					
85 Debt-Related Expenditures	97-85-X	97-85-9	97-85-7					
Total Program 97	939	948	356	357		359	610	

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 20XX-20XX**

	Fiscal Year 20XX-20XX						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	532	509	356	358		610	611
Unallowable Costs					-359		359
TOTALS	532	509	356	358		610	612

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY (CURRENT YEAR MINUS TWO YEARS)

1. FY 18-19 INDIRECT EXPENDITURES	682
2. FY 18-19 DIRECT EXPENDITURES	683
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	684
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	687
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	685

FY (CURRENT YEAR MINUS ONE YEAR)

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	610
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	684
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	850
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	612
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	685
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	851
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	686

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 20XX-20XX**

	Fiscal Year 20XX-20XX						
	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)							852
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)							619

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 20XX-20XX

PROGRAM AND ACTIVITY TITLES	Fiscal Year 20XX-20XX						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	818	819		820			821
PROGRAM 97 ACTIVITIES							
11 Board of Directors	97-11-X	97-11-9		331	822	834	
12 Superintendent's Office	97-12-X	97-12-9		332	823	835	
13 Business Office	97-13-X	97-13-9		333		836	
14 Human Resources	97-14-X	97-14-9		334		837	
15 Public Relations	97-15-X	97-15-9			824	364	
25 Pupil Management	97-25-X	97-25-9		335	825	838	
35 Pupil Saftey	97-35-X	97-35-9		BDU	BGQ	BGS	
61 Supervision	97-61-X	97-61-9		336	826	839	
62 Grounds Maintenance	97-62-X	97-62-9		337	827	840	
63 Operation of Buildings	97-63-X	97-63-9		338	828	841	
64 Maintenance	97-64-X	97-64-9		339	829	842	
65 Utilities	97-65-X	97-65-9		340	830	843	
67 Building and Property Security	97-67-X	97-67-9		341	831	844	
68 Insurance	97-68-X	97-68-9		342	832	845	
69 Depreciation Sub Fund	97-69-X	97-69-9		97-69-(1-8)			
72 Information Systems	97-72-X	97-72-9		343	833	846	
73 Printing	97-73-X	97-73-9		344		847	
74 Warehousing	97-74-X	97-74-9		345		848	
75 Motor Pool	97-75-X	97-75-9		346		849	
83 Interest	97-83-X	97-83-9	97-83-7				
84 Principal	97-84-X	97-84-9	97-84-7				
85 Debt-Related Expenditures	97-85-X	97-85-9	97-85-7				
Total Program 97	939	948	356	595	678	613	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 20XX-20XX

TOTAL PROGRAM EXPENDITURES	Fiscal Year 20XX-20XX --- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			

Sub-Total All Programs	532	509	356	673		614	615
Unallowable Costs					-678		359
TOTALS	532	509	356	358		614	681

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY (CURRENT YEAR MINUS TWO YEARS)

1. FY 18-19 INDIRECT EXPENDITURES	692
2. FY 18-19 DIRECT EXPENDITURES	693
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	694
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	688
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	695

FY (CURRENT YEAR MINUS ONE YEAR)

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	614
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	694
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	853
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	681
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	695
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	854
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	696

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 20XX-20XX

	Fiscal Year 20XX-20XX						
	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)							855
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)							620

_____ School District
Resource to Program Expenditure Report - General Fund
For the Year Ended August 31, 20XX

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR EDUCATION PROGRAMS				
01 Basic Education	900	249	110	204
02 Alternative Learning Experience (ALE)	795	226	180	200
03 Dropout Reengagement	384	385	386	387
31 Vocational-Basic, State	905	256	117	211
34 Middle School Career and Tech. Ed., State	906	372	373	374
45 Skill Center-Basic, State	909	260	121	215
97 Districtwide Support	939	593	157	596
09 Transition to Kindegarten	BGF	BGC	BGD	BGE
TOTAL REGULAR EDUCATIONAL PROGRAMS	856	857	858	859
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	XWD	XWK	XWL	XWM
12 Federal Stimulus-ESSER II	XWE	XWN	XWO	XWP
13 Federal Stimulus-ESSER III	XWF	XWQ	XWR	XWS
14 Federal Stimulus-ESSER III (Learning Loss)	XWG	XWT	XWU	XWV
18 Federal Stimulus-Reserved (N/A 20-21)	XWH	XWW	XWX	XWY
19 Federal Stimulus-Reserved (N/A 20-21)	XWI	XWZ	XXA	XXB
21 Special Education-Supplemental, State	901	250	111	205
22 Special Education - Infants and Toddlers - State	996	790	791	792
23 Special Education - Infants and Toddlers - State	BJF	BJB	BJC	BJD
24 Special Education-Supplemental, Federal	902	251	112	206
25 Special Education - Infants and Toddlers - Federal	997	796	797	798
26 Special Education-Institutions, State	903	252	113	207
29 Special Education-Other, Federal	904	255	116	210
38 Vocational, Federal	907	257	118	212
39 Vocational, Other Categorical	908	258	119	213
46 Skill Center, Federal	910	261	122	216
47 Skill Center-Facility Upgrades	AEQ	AEL	AEM	AEP
51 ESEA Disadvantaged, Federal	911	263	124	218
52 Other Title Grants Under ESEA, Federal	912	241	126	242
53 ESEA Migrant, Federal	913	329	125	219
54 Reading First, Federal	914	243	253	259

_____ **School District**
Resource to Program Expenditure Report - General Fund
For the Year Ended August 31, 20XX

55 Learning Assistance, State	915	271	127	221
56 State Inst, Centers and Homes	916	287	128	222
57 State Inst, Neglected and Delinquent, Federal	917	288	129	223
58 Special and Pilot Programs, State	918	289	130	224
59 Institutions - Juveniles in Adult Jails	972	237	181	201
61 Head Start, Federal	919	270	131	225
62 Math & Science, Professional Dev., Federal	920	360	361	362
64 Limited English Proficiency, Federal	922	272	133	227
65 Transitional Bilingual, State	923	273	134	228
67 Indian Education, Federal, JOM	925	274	135	229
68 Indian Education, Federal, ED	926	298	136	230
69 Compensatory, Other	927	299	137	231
71 Traffic Safety	928	326	138	232
73 Summer School	929	328	139	233
74 Highly Capable	930	280	140	234
76 Targeted Assistance, Federal	932	282	142	236
78 Youth Training Programs, Federal	933	284	144	238
79 Instructional Programs, Other	934	285	145	239
TOTAL OTHER INSTRUCTIONAL PROGRAMS	860	861	862	863
OTHER PROGRAMS				
81 Public Radio/Television	935	286	146	240
86 Community Schools	936	290	150	244
88 Early Learning	937	291	151	245
89 Other Community Services	938	292	152	246
98 School Food Services	940	293	153	247
99 Pupil Transportation	940	294	154	248
TOTAL OTHER PROGRAMS	864	865	866	867
TOTALS	868	107	105	163

School District
Preliminary Special Education Maintenance of Effort
Fiscal Year 20XX-20XX

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY (Previous Year)	FY (Current)
	Actual (A)	Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	21XXX	21XXX
2. Minus Revenue 7121 Payments From Other Districts.	7121	7121
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	6321	6321
4. Equals aggregate special education expenditures for resident special education students.	878	878
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		990
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	455	454
7. Expenditures per pupil (line 4/line 6).	992	984
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		985
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	205	205+792
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		991
11. Expenditures per pupil (line 9/line 6).	993	986
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		987

Note

Preliminary Federal Cross-Cutting Maintenance of Effort

Fiscal Year 20XX-20XX

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments. Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation	<u>Food Services Deficit Calculation</u>				
		FY (Current)	FY (Previous)	FY (Current)	FY (Previous)	
Total Expenditures	+ (plus)	532	532	Total Program 98	XIX	XIX
Public Radio/Television	- (minus)	81XXX	81XXX	Revenue 2298 (Local)	2298	2298
Community Schools	- (minus)	86XXX	86XXX	Revenue 2998 (Local)	2998	2998
Early Learning	- (minus)	88XXX	88XXX	Revenue 4198 (State)	4198	4198
Other Community Services	- (minus)	89XXX	89XXX	Revenue 4398 (State)	4398	4398
School Food Services	- (minus)	98XXX	98XXX	Revenue 6198 (Fed)	6198	6198
Debt Service, Interest	- (minus)	97837	97837	Revenue 6298 (Fed)	6298	6298
Debt Service, Principal	- (minus)	97847	97847	Revenue 6398 (Fed)	6398	6398
Debt Service, Debt Related Expenditures	- (minus)	97857	97857	Revenue 6998 (Fed)	6998	6998
Capital Outlay, All Object 9	- (minus)	509	509	Revenue 7198 (Other)	7198	7198
Federal, General Purpose Revenue	- (minus)	5XXX	5XXX	Revenue 8198 (Other)	8198	8198
Federal, Special Purpose Revenue	- (minus)	6XXX	6XXX	TOTAL FOOD SERVICES DEFICIT	874	874
Food Service Deficit	+ (plus)	874	874	If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.		
Food Services Revenue, Federal	+ (plus)	6198	6198			
Food Services Revenue, Federal	+ (plus)	6298	6298			
Food Services Revenue, Federal	+ (plus)	6398	6398			
Food Services Revenue, USDA Commodities	+ (plus)	6998	6998			
Capital Outlay, SLRF	+ (plus)	11XX9	11XX9			
Capital Outlay, Stim, ESSER II	+ (plus)	12XX9	12XX9			
Capital Outlay, Stim, ESSER III	+ (plus)	13XX9	13XX9			
Capital Outlay, Stim, ESSER III (LL)	+ (plus)	14XX9	14XX9			
Capital Outlay, Stim, RSVD N/A	+ (plus)	18XX9	18XX9			

Preliminary Federal Cross-Cutting Maintenance of Effort

Fiscal Year 20XX-20XX

Description	Operation	FY (Current)	FY (Previous)
Capital Outlay, CARES Act Other	+ (plus)	19XX9	19XX9
Capital Outlay, ARP, IDEA, Sup, Fed	+ (plus)	23XX9	23XX9
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	24XX9	24XX9
Capital Outlay, Sp Ed, Inst, St	+ (plus)	26XX9	26XX9
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	29XX9	29XX9
Capital Outlay, Voc, Fed	+ (plus)	38XX9	38XX9
Capital Outlay, Voc, Other	+ (plus)	39XX9	39XX9
Capital Outlay, Skill Cntr, Fed	+ (plus)	46XX9	46XX9
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	51XX9	51XX9
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	52XX9	52XX9
Capital Outlay, ESEA Migrant-Federal	+ (plus)	53XX9	53XX9
Capital Outlay, Read First, Fed	+ (plus)	54XX9	54XX9
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	56XX9	56XX9
Capital Outlay, St In, N/D, Fed	+ (plus)	57XX9	57XX9
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	59XX9	59XX9
Capital Outlay, Head Start, Fed	+ (plus)	61XX9	61XX9
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	62XX9	62XX9
Capital Outlay, LEP, Fed	+ (plus)	64XX9	64XX9
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	67XX9	67XX9
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	68XX9	68XX9
Capital Outlay, Comp, Othr	+ (plus)	69XX9	69XX9
Capital Outlay, Target Asst, Fed	+ (plus)	76XX9	76XX9
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	78XX9	78XX9
Capital Outlay, Inst Pgm, Othr	+ (plus)	79XX9	79XX9
Capital Outlay, Public Radio/TV	+ (plus)	81XX9	81XX9
Capital Outlay, Comm Schools	+ (plus)	86XX9	86XX9

Preliminary Federal Cross-Cutting Maintenance of Effort

Fiscal Year 20XX-20XX

Description	Operation	FY (Current)	FY (Previous)
Capital Outlay, Early Learning	+ (plus)	88XX9	88XX9
Capital Outlay, Othr Comm Srv	+ (plus)	89XX9	89XX9
Capital Outlay, Food Services	+ (plus)	98XX9	98XX9
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	980	980
FY (Current) 20xx - 20xx divided by FY (Previous) 20xx - 20xx			981

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

School District
**Preliminary Vocational Education Maintenance of Effort
 Fiscal Year 20XX-20XX**

Description	Operation	FY (Current SY)	FY (Last SY)
Program 31, Vocational--Basic State	+ (plus)	31XXX	31XXX
Program 34, Middle School Career and Technical Education-State	+ (plus)	34XXX	34XXX
Program 38, Vocational--Federal	+ (plus)	38XXX	38XXX
Program 39, Vocational--Other Categorical	+ (plus)	39XXX	39XXX
Program 45, Skill Center--State	+ (plus)	45XXX	45XXX
Program 46, Skill Center--Federal	+ (plus)	46XXX	46XXX
Secondary Vocational Education Revenue	- (minus)	6138	6138
Skill Center Revenue	- (minus)	6146	6146
Secondary Vocational Education Revenue	- (minus)	6338	6338
Total Expenditures for Preliminary Maintenance of Effort	= equals	982	982
			(Current SY) / (Last SY) 983

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
011		Expenditures - Sites (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
021		Expenditures - Buildings (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
031		Expenditures - Equipment (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
035		Capital Outlay - Instructional Technology (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
041		Expenditures - Energy (CPF)	2, 9		Statement of Revn, Expd, Chng	No	No	12	2	
051		Capital Outlay - Sales and Lease (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
071		Expenditures - Principal (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
072		Expenditures - Interest (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
073		Expenditures - Arbitrage Rebate (CPF)	2		Statement of Revn, Expd, Chng	No	No	12	2	
079		Expenditures - Bond/Levy Issuance (CPF)	2, 9		Statement of Revn, Expd, Chng	No	No	12	2	
103		Number of School Days Operated	1		Certification	No	Yes	12	2	
104		Total Liabilities, Deferred Inflow of Resources, and Fund Balance *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
105		Total All Programs (Federal Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
106		Local Program Proceeds (Beg. Outstanding Debt)	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
107		Total All Programs (State Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
108		Local Program Proceeds (Amount Issued/Increased)	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
109		Local Program Proceeds (Amount Redeemed/Decreased)	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
110		Basic Education (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
111		Special Education-Supplemental, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
112		Special Education-Supplemental, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
113		Special Education-Institutions, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
115		Local Program Proceeds (Ending Outstanding Debt)	1, 3		SLTL	No	Yes	12	2	
116		Special Education , Other, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
117		Vocational, Basic, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
118		Vocational-Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
119		Vocational, Other Categorical (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
120		Local Program Proceeds (Amount due within One Year)	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
121		Skills Center - Basic, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
122		Skills Center, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
124		ESEA Disadvantaged, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
125		ESEA Migrant, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
126		Other Title Grants Under ESEA, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
127		Learning Assistance, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
128		State Inst., Centers and Homes, Delinquent (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
129		State Instit., Neglected and Delinquent, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
130		Special and Pilot Programs, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
131		Head Start, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
133		Limited English Proficiency, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
134		Transitional Bilingual, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
135		Indian Education, Federal, JOM (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
136		Indian Education, Federal, ED (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
137		Compensatory, Other (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
138		Traffic Safety (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
139		Summer School Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
140		Highly Capable (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
142		Targeted Assistance, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
144		Youth Training Programs, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
145		Instructional Programs, Other (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
146		Public Radio/Television (Program 81 Total)	1		Resource to Program Expenditure Report	No	Yes	12	2	
150		Community Schools (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
151		Child Care (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
152		Other Community Services (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	

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153		School Food Services (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
154		Pupil Transportation (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
155		Cost of Living Increase Certification	1		Supplemental Reports	No	Yes	12	2	
157		District-wide Support (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
158		Impact Fees	1		Supplemental Reports	No	Yes	12	2	
159		Mitigation Fees	1		Supplemental Reports	No	Yes	12	2	
160		Education Jobs Fund	1		Supplemental Reports	No	Yes	12	2	
163		Total All Programs (Other Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
177		E-rate Amount	1		Supplemental Reports	No	Yes	12	2	
178		Fire District Payments	1		Supplemental Reports	No	Yes	12	2	
179		Non-voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
180		Alternative Learning Experience (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
181		Institutions-Juveniles in Adult Jails (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
182		Non-voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
183		Non-voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
184		Non-voted Bonds	1, 3		SLTL	No	Yes	12	2	
185		Non-voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
189		Voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
199	815	Restricted for Unequalized Deductible Revenue	1		Balance Sheet	No	No	12	2	
200		Alternative Learning Experience (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
201		Institutions-Juveniles in Adult Jails	1		Resource to Program Expenditure Report	No	Yes	12	2	
204		Basic Education (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
205		Special Education-Supplemental, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
206		Special Education-Supplemental, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
207		Special Education-Institutions, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
210		Special Education , Other, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
211		Vocational, Basic, State (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
212		Vocational-Federal (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
213		Vocational, Other Categorical (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
215		Skills Center - Basic, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
216		Skills Center, Federal (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
218		ESEA Disadvantaged, Federal (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
219		ESEA Migrant, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
221		Learning Assistance, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
222		State Inst., Centers and Homes, Delinquent	1		Resource to Program Expenditure Report	No	Yes	12	2	
223		State Inst., Neglected and Delinquent, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
224		Special and Pilot Programs, State	1		Resource to Program Expenditure Report	No	Yes	12	2	
225		Head Start, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
226		Alternative Learning Experience (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
227		Limited English Proficiency, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
228		Transitional Bilingual, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
229		Indian Education, Federal, JOM	1		Resource to Program Expenditure Report	No	Yes	12	2	
230		Indian Education, Federal, ED	1		Resource to Program Expenditure Report	No	Yes	12	2	
231		Compensatory, Other	1		Resource to Program Expenditure Report	No	Yes	12	2	
232		Traffic Safety	1		Resource to Program Expenditure Report	No	Yes	12	2	
233		Summer School	1		Resource to Program Expenditure Report	No	Yes	12	2	
234		Highly Capable	1		Resource to Program Expenditure Report	No	Yes	12	2	
236		Targeted Assistance, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
237		Institutions-Juveniles in Adult Jails (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
238		Youth Training Programs, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
239		Instructional Programs, Other	1		Resource to Program Expenditure Report	No	Yes	12	2	
240		Public Radio/Television	1		Resource to Program Expenditure Report	No	Yes	12	2	

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241		Other Title Grants Under ESEA, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
242		Other Title Grants Under ESEA, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
243		Reading First, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
244		Community Schools	1		Resource to Program Expenditure Report	No	Yes	12	2	
245		Child Care	1		Resource to Program Expenditure Report	No	Yes	12	2	
246		Other Community Services	1		Resource to Program Expenditure Report	No	Yes	12	2	
247		School Food Services	1		Resource to Program Expenditure Report	No	Yes	12	2	
248		Pupil Transportation	1		Resource to Program Expenditure Report	No	Yes	12	2	
249		Basic Education (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
250		Special Education-Supplemental, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
251		Special Education-Supplemental, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
252		Special Education-Institutions, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
253		Reading First, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
255		Special Education , Other, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
256		Vocational, Basic, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
257		Vocational-Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
258		Vocational, Other Categorical (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
259		Reading First, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
260		Skills Center - Basic, State	1		Resource to Program Expenditure Report	No	Yes	12	2	
261		Skills Center, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
263		ESEA Disadvantaged, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
270		Head Start, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
271		Learning Assistance, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
272		Limited English Proficiency, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
273		Transitional Bilingual, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
274		Indian Education, Federal, JOM (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
275		Net Position - Prior Year August Beginning *	1, 2, 3, 4, 7, 8, 9		Statement of Revn, Expd, Chng	Yes	Yes	12	2	
280		Highly Capable (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
282		Targeted Assistance, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
284		Youth Training Programs, Federal	1		Resource to Program Expenditure Report	No	Yes	12	2	
285		Instructional Programs, Other	1		Resource to Program Expenditure Report	No	Yes	12	2	
286		Public Radio/Television	1		Resource to Program Expenditure Report	No	Yes	12	2	
287		State Inst., Centers and Homes, Delinquent (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
288		State Instit., Neglected and Delinquent, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
289		Special and Pilot Programs, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
290		Community Schools	1		Resource to Program Expenditure Report	No	Yes	12	2	
291		Child Care	1		Resource to Program Expenditure Report	No	Yes	12	2	
292		Other Community Services	1		Resource to Program Expenditure Report	No	Yes	12	2	
293		School Food Services	1		Resource to Program Expenditure Report	No	Yes	12	2	
294		Pupil Transportation	1		Resource to Program Expenditure Report	No	Yes	12	2	
296		Prior Year F-196 Manual Revision *	1, 2, 3, 4, 7, 8, 9		Statement of Revn, Expd, Chng	Yes	Yes	12	2	
297		Beginning Total Fund Balance *	1, 2, 3, 4, 7, 8, 9		Statement of Revn, Expd, Chng	Yes	Yes	12	2	
298		Indian Education, Federal, ED (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
299		Compensatory, Other (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
326		Traffic Safety (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
328		Summer School (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
329		ESEA Migrant, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
330		Program 01-89, 98 & 99 - Distorting Item 1	1		Supplemental Reports	No	Yes	12	2	
331		Program 97, Activity 11, Board of Directors - Distorting Item 2	1		Supplemental Reports	No	Yes	12	2	
332		Program 97, Activity 12, Superintendent's Office - Distorting Item 3	1		Supplemental Reports	No	Yes	12	2	
333		Program 97, Activity 13, Business Office - Distorting Item 4	1		Supplemental Reports	No	Yes	12	2	
334		Program 97, Activity 14, Human Resources - Distorting Item 5	1		Supplemental Reports	No	Yes	12	2	

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335		Program 97, Activity 25, Pupil Management & Safety - Distorting Item 6	1		Supplemental Reports	No	Yes	12	2	
336		Program 97, Activity 61, Supervision - Distorting Item 8	1		Supplemental Reports	No	Yes	12	2	
337		Program 97, Activity 62, Grounds Maintenance - Distorting Item 8	1		Supplemental Reports	No	Yes	12	2	
338		Program 97, Activity 63, Operation of Buildings - Distorting Item 9	1		Supplemental Reports	No	Yes	12	2	
339		Program 97, Activity 64, Maintenance - Distorting Item 10	1		Supplemental Reports	No	Yes	12	2	
340		Program 97, Activity 65, Utilities - Distorting Item 11	1		Supplemental Reports	No	Yes	12	2	
341		Program 97, Activity 67, Building & Property Security - Distorting Item 13	1		Supplemental Reports	No	Yes	12	2	
342		Program 97, Activity 68, Insurance - Distorting Item 13	1		Supplemental Reports	No	Yes	12	2	
343		Program 97, Activity 72, Information Systems - Distorting Item 14	1		Supplemental Reports	No	Yes	12	2	
344		Program 97, Activity 73, Printing - Distorting Item 16	1		Supplemental Reports	No	Yes	12	2	
345		Program 97, Activity 74, Warehousing - Distorting Item 16	1		Supplemental Reports	No	Yes	12	2	
346		Program 97, Activity 75, Motor Pool	1		Supplemental Reports	No	Yes	12	2	
347		Program 97, Activity 11, Board of Directors (audit) Indirect Expenditure 17	1		Supplemental Reports	No	Yes	12	2	
348		Program 97, Activity 12, Superintendent's Office - Indirect Expenditure 19	1		Supplemental Reports	No	Yes	12	2	
349		Program 97, Activity 61, Supervision - Indirect Expenditure 24	1		Supplemental Reports	No	Yes	12	2	
350		Program 97, Activity 62, Grounds Maintenance - Indirect Expenditure 25	1		Supplemental Reports	No	Yes	12	2	
351		Program 97, Activity 63, Operation of Buildings - Indirect Expenditure 26	1		Supplemental Reports	No	Yes	12	2	
352		Program 97, Activity 64, Maintenance - Indirect Expenditure 27	1		Supplemental Reports	No	Yes	12	2	
353		Program 97, Activity 65, Utilities - Indirect Expenditure 28	1		Supplemental Reports	No	Yes	12	2	
354		Program 97, Activity 67, Building & Property Security - Indirect Expenditure 29	1		Supplemental Reports	No	Yes	12	2	
355		Program 97, Activity 68, Insurance - Indirect Expenditure 30	1		Supplemental Reports	No	Yes	12	2	
356		Program 97, Excluded Debt Service	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
357		Program 97, Distorting Items	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
358		Distorting Items - Totals	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
359		Program 97 Restricted Unallowable Expenditures	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
360		Math & Science, Professional Development, Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
361		Math & Science, Professional Development, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
362		Math & Science, Professional Development, Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
363		Program 97, Activity 11, Board of Directors (legal) - Distorting Item 18	1		Supplemental Reports	No	Yes	12	2	
364		Program 97, Activity 15, Public Relations - Distorting Item 20	1		Supplemental Reports	No	Yes	12	2	
365		Federally Supported Staff Termination Leave - Distorting Item 21	1		Supplemental Reports	No	Yes	12	2	
369		Program 97, Activity 25, Pupil Management & Safety - Distorting Item 23	1		Supplemental Reports	No	Yes	12	2	
370		Program 97, Activity 72, Information Systems - Distorting Item 22	1		Supplemental Reports	No	Yes	12	2	
372		Middle School Career and Technical Education, State (State Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
373		Middle School Career and Technical Education, State (Federal Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
374		Middle School Career and Technical Education, State (Other Sources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
375		Professional Development, State (State Resources)	1		Schedule for determining School District Federal Restrict	No	Yes	12	2	
376		Professional Development, State (Federal Resources)	1			No	Yes	12	2	
377		Professional Development, State (Other Resources)	1			No	Yes	12	2	
379		Local Proceeds Issued In Lieu of Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
380		Local Proceeds Issued In Lieu of Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
381		Local Proceeds Issued In Lieu of Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
382		Local Proceeds Issued In Lieu of Bonds	1, 3		SLTL	No	Yes	12	2	
383		Local Proceeds Issued In Lieu of Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
384		Dropout Reengagement (Program 03)	1		Resource to Program Expenditure Report	Yes	No	12	2	
385		Dropout Reengagement (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
386		Dropout Reengagement (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
387		Dropout Reengagement (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
388		Contracts Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
389		Contracts Payable	1, 2, 9		Schedule of Long-Term Liabilities	Yes	No	12	2	
390	869	Restricted from Undistributed Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
392	602	Contracts Payable Current *	1, 2, 4, 8, 9		Balance Sheet	No	No	12	2	

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393		Contracts Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
394	810	Restricted for Other Items *	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
395		Contracts Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
396		Non-Voted Notes Not Recorded as Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
400	200	Imprest Cash *	1, 2, 4, 7, 8		Balance Sheet	No	No	12	2	
401	230	Cash on Hand *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
402	310	Taxes Receivable *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
403	320	Due from Other Funds *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
404	330	Due from Other Governmental Units *	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
405	340	Accounts Receivable *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
406	410	Inventory - Supplies and Materials *	1, 2, 4		Balance Sheet	No	No	12	2	
407	430	Prepaid Items *	1, 4, 8, 9		Balance Sheet	No	No	12	2	
408	637	Estimated Unemployment Benefits Payable	1		Balance Sheet	No	No	12	2	
409		Prior Year F-196 Manual Revision (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
410		Net Position - Total (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	Yes	12	2	
411	601	Accounts Payable *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
412	605	Accrued Salaries *	1, 2, 4		Balance Sheet	No	No	12	2	
413	610	Payroll Deductions and Taxes Payable *	1, 2, 4		Balance Sheet	No	No	12	2	
414	635	Deferred Compensation Payable *	1, 2		Balance Sheet	No	No	12	2	
416	639	Estimated Industrial Insurance Benefits Payable	1		Balance Sheet	No	No	12	2	
420	835	Restricted for Arbitrage Rebate *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
422	675	Matured Bonds Payable (DSF)	3		Balance Sheet	No	No	12	2	
423		Earnings Income (Perm Fund)	8		Statement of Revn, Expd, Chng	No	Yes	12	2	
424	685	Matured Bond Interest Payable (DSF)	3		Balance Sheet	No	No	12	2	
426		Equipment	8		Statement of Revn, Expd, Chng	No	Yes	12	2	
427		Supplies (Perm Fund)	8		Statement of Revn, Expd, Chng	No	Yes	12	2	
428	840	Nonspendable Inventory & Prepaid Items *	1, 2, 4		Balance Sheet	No	No	12	2	
429	686	Arbitrage Rebate Payable	1, 2, 3, 9		Balance Sheet	No	No	12	2	
430	640	Due to Other Governmental Units *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
431	890	Unassigned Fund Balance	1		Balance Sheet	No	No	12	2	
432	750	Unavailable Revenue *	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
433	760	Deferred Unavailable Revenue - Taxes Receivable *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
434	870	Committed to Other Purposes *	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
435	830	Restricted for Debt Service *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
436	850	Restricted for Uninsured Risks	1, 2, 4, 9		Balance Sheet	No	No	12	2	
437	875	Assigned to Contingencies	1		Balance Sheet	No	No	12	2	
438	660	Unearned Revenue *	1, 2, 3, 4, 9		Balance Sheet	No	No	12	2	
439		Net Position - Ending *	1, 2, 3, 4, 7, 8, 9		Statement of Revn, Expd, Chng	Yes	No	12	2	
440		Total Assets *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	Yes	No	12	2	
441		Total Liabilities *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	Yes	No	12	2	
442		Total Fund Balance *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	Yes	No	12	2	
443	891	Unassigned to Minimum Fund Balance Policy	1		Balance Sheet	No	No	12	2	
444	604	Accrued Interest Payable (DSF)	3		Balance Sheet	No	No	12	2	
445	606	Anticipation Notes Payable *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
446	638	Estimated Other Employee Insurance Benefits Payable	1		Balance Sheet	No	No	12	2	
447	650	Deposits *	1, 2, 4		Balance Sheet	No	No	12	2	
448		Net Pension Liabilities PERS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
449	360	Accrued Interest Receivable *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
450	451	Investments/Cash with Trustee *	1, 2, 3, 7, 8, 9		Balance Sheet	No	No	12	2	
451		Private Donations *	7, 8		Statement of Revn, Expd, Chng	No	Yes	12	2	
452		Net Pension Liabilities PERS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
454		Current Year Resident Special Ed Students	1		Preliminary SpecEd MOE	No	Yes	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
455		Prior Year Resident Special Ed Students	1		Preliminary SpecEd MOE	No	Yes	12	2	
456		Net Pension Liabilities PERS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
457		Net Pension Liabilities PERS 1	1		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
458	861	Restricted from Bond Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
459	862	Committed from Levy Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
460	863	Restricted from State Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
461	864	Restricted from Federal Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
462		Net Pension Liabilities PERS 1: Amount Due Within One Year	1			No	Yes	12	2	
463		Refund of Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
464		Less: Investment Expenses *	7, 8		Statement of Revn, Expd, Chng	No	Yes	12	2	
465		Scholarships (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
466		Interest (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
467		Dividends (Fid Funds)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
468	488	Deferred Outflows of Resources-Other *	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
469		Total Deferred Outflows of Resources *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
470		Total Assets and Deferred Outflow of Resources *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
471	858	Private Purpose Trust - Held in Trust for Other Purposes (Fid Fund)	7		Statement of Fiduciary Net Position	No	No	12	2	
472	858	Held in Trust for Other Purposes (Fid Fund)	7		Statement of Fiduciary Net Position	No	No	12	2	
475	240	Cash on Deposit with County Treasurer *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
476	241	Minus Warrants Outstanding *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
477	250	Cash with Fiscal Agent *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
478	420	Inventory - Lunchrooms	1		Balance Sheet	No	No	12	2	
479	450	Investments *	1, 2, 3, 4, 7, 8, 9		Balance Sheet	No	No	12	2	
480		General Student Body (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
481		Athletics (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
482		Classes (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
483		Clubs (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
484	855	Nonspendable: Trust Principal (Perm Fund)	8		Balance Sheet	No	Yes	12	2	
485		General Student Body (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
486		Athletics (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
487		Classes (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
488		Clubs (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
489	460	Other Assets	7		Statement of Fiduciary Net Position	No	Yes	12	2	
490	498	Accumulated Depreciation, Buildings	7		Statement of Fiduciary Net Position	No	Yes	12	2	
491	499	Accumulated Depreciation, Equipment	7		Statement of Fiduciary Net Position	No	Yes	12	2	
492		Net Pension Liabilities TRS 1	1		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
493		Private Monies (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
494		Private Monies (ASB)	4		Statement of Revn, Expd, Chng	No	No	12	2	
495		Net Pension Liabilities TRS 2/3	1		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
496	455	Investments-Deferred Compensation	1, 2		Balance Sheet	No	No	12	2	
497	459	Self-Insurance Security Deposit	1		Balance Sheet	No	No	12	2	
498		Net Pension Liabilities SERS 2/3- Ending Outstanding Debt August 31,	1		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
500		Debit Transfer - Object 0	1		Program/Activity/Object Report	Yes	No	12	2	
501		Credit Transfer - Object 1	1		Program/Activity/Object Report	Yes	No	12	2	
502		Salaries - Certificated Employees - Object 2	1		Program/Activity/Object Report	Yes	No	12	2	
503		Salaries - Classified Employees - Object 3	1		Program/Activity/Object Report	Yes	No	12	2	
504		Employee Benefits and Payroll Taxes - Object 4	1		Program/Activity/Object Report	Yes	No	12	2	
505		Supplies, Instructional Resources, and Noncapitalized Items - Object 5	1		Program/Activity/Object Report	Yes	No	12	2	
506	241	Minus Warrants Outstanding (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
507		Purchased Services - Object 7	1		Program/Activity/Object Report	Yes	No	12	2	
508		Travel - Object 8	1		Program/Activity/Object Report	Yes	No	12	2	
509		Capital Outlay - Object 9	1		Program/Activity/Object Report	Yes	No	12	2	

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510	490	Capital Assets, Land	7		Statement of Fiduciary Net Position	No	Yes	12	2	
511	491	Capital Assets, Buildings	7		Statement of Fiduciary Net Position	No	Yes	12	2	
513	493	Capital Assets, Equipment	7		Statement of Fiduciary Net Position	No	Yes	12	2	
517	865	Restricted from Other Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
519	320	Due from Other Governmental Units (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
520	340	Accounts Receivable (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
521	350	Interfund Loans Receivable *	1, 2		Balance Sheet	No	No	12	2	
522	645	Interfund Loans Payable *	1, 2, 3, 9		Balance Sheet	No	No	12	2	
523	630	Due to Other Governmental Units *	1, 2, 4, 8, 9		Balance Sheet	No	No	12	2	
524		Net Pension Liabilities TRS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
525		Net Pension Liabilities TRS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
526		Net Pension Liabilities TRS 1	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
527		Net Pension Liabilities TRS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
528		Net Pension Liabilities TRS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
529		Net Pension Liabilities TRS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
530		Net Pension Liabilities SERS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
531		Net Pension Liabilities SERS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
532		Total Program Expenditures - Totals *	1, 2, 3, 4, 8, 9		Statement of Revn, Expd, Chng	Yes	No	12	2	
533	536	Other Financing Uses - Transfers Out *	1, 2, 3, 8, 9		Statement of Revn, Expd, Chng	Yes	No	12	2	
534		Net Pension Liabilities SERS 2/3	1		Schedule of Long-Term Liabilities	No	Yes	12	2	
535		Excess of Revenues / Other Financing Sources *	1, 2, 3, 4, 8, 9		Statement of Revenues, Expenditures and Changes in FB	Yes	No	12	2	
536	360	Accrued Interest Receivable (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
537		Matured Bond Expenditures (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
538	450	Investments (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
539	451	Investments/Cash with Trustees (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
540		Interfund Loan Interest (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
541		Total Assets (Fid Fund)	7		Statement of Fiduciary Net Position	Yes	No	12	2	
542	601	Accounts Payable (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
544		Transportation Equipment Purchases (TVF)	9		Statement of Revn, Expd, Chng	No	No	12	2	
545		Transportation Equipment Major Repair (TVF)	9		Statement of Revn, Expd, Chng	No	No	12	2	
547		Interest (TVF)	9		Statement of Revn, Expd, Chng	No	No	12	2	
548		Principal (TVF)	9		Statement of Revn, Expd, Chng	No	No	12	2	
550	640	Due to Other Governmental Units (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
551		Total Liabilities (Fid Fund)	7		Statement of Fiduciary Net Position	Yes	No	12	2	
552		Interest on Bonds (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
553		Bond Transfer Fees (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
554		Arbitrage Rebate (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
555		Underwriter's Fees/Discounts (DSF)	3		Statement of Revn, Expd, Chng	No	No	12	2	
556	854	Held in Trust For Intact Trust Principal (Fid Fund)	7		Statement of Fiduciary Net Position	No	No	12	2	
557	854	Other Trust - Held in Trust For Intact Trust Principal (Fid Fund)	7		Statement of Fiduciary Net Position	No	No	12	2	
558		Other Operating Expenses (Perm Fund)	8		Statement of Revn, Expd, Chng	No	Yes	12	2	
560	535	Other Financing Uses *	1, 2, 3, 9		Statement of Revn, Expd, Chng	Yes	No	12	2	
562		Total Net Position (Fid Fund)	7		Statement of Fiduciary Net Position	Yes	No	12	2	
564	200	Imprest Cash (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
565	230	Cash on Hand (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
566	240	Cash on Deposit with County Treasurer (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
570		Calculation - (451 + 674) (Fid Fund)	7		Statement of Changes in Fiduciary Net Position	Yes	No	12	2	
571		Net Appreciation (Depreciation) in Fair Value (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
572		Private Donations (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
573		Employer Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
574		Member Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
575		Other Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	

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576		Calculation - (572 + 573 + 574 + 575) (Fid Fund)	7		Statement of Changes in Fiduciary Net Position	Yes	No	12	2	
577		Net Appreciation (Depreciation) in Fair Value (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
578		Interest (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
579		Dividends (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
586		Contracts Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
587		Total Long-Term Liabilities	1, 2, 3, 9		SLTL	Yes	No	12	2	
588		Rent or Lease Revenue	7		Changes in Fiduciary Net Position	No	Yes	12	2	
590		Less: Investment Expenses (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
591		Calculation - (577 + 578 + 579 - 590) (Fid Fund)	7		Statement of Changes in Fiduciary Net Position	Yes	No	12	2	
592		Calculation - (571 + 466 + 467 - 464) (Fid Fund)	7		Statement of Changes in Fiduciary Net Position	Yes	No	12	2	
593		Districtwide Support (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
594		Calculation - (571 + 466 + 467) (Fid Fund)	7			Yes	No	12	2	
595		Program 97 Distorting Items	1		Schedule for determining School District Federal UnRest	Yes	No	12	2	
596		District-wide Support (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
597		Total Additions (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	No	12	2	
598		Total Additions (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	No	12	2	
599	896 + 897 + 898	Accounting Changes and Error Corrections *	1, 2, 3, 4, 7, 8, 9		Changes in Fiduciary Net Position	Yes	No	12	2	
601		Total All Programs Less Program 97 District-wide Support	1		EOY Reporting to Apportionment and State Recovery Rat	Yes	No	12	2	
604		Benefits (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
605		Refund of Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
606		Administrative Expenses (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
607		Calculation GF (97XXX)	1			Yes	No	12	2	
608		Total Program 97 Indirect Expenditures	1			Yes	No	12	2	
609		Indirect Rate for State Revenue Recoveries	1		EOY Reporting to Apportionment and State Recovery Rat	Yes	No	12	4	
610		Sub-Total All Programs	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
611		Sub-Total All Programs	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
612		Current Year Restricted Direct Expenditures (Base)	1		Schedule for determining School District Federal Restrict	Yes	No	12	2	
613		Total Program 97	1		Schedule for determining School District Federal UnRest	Yes	No	12	2	
614		Totals	1		Schedule for determining School District Federal UnRest	Yes	No	12	2	
615		Subtotal All Programs Federal Unrestricted Direct Expenditures	1		Schedule for determining School District Federal UnRest	Yes	No	12	2	
616		Other Deductions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
617		Accounting Changes and Error Corrections (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
619		Federal Restricted Indirect Rate	1		Schedule for determining School District Federal Restrict	Yes	No	12	4	
620		Federal Unrestricted Indirect Rate	1		Schedule for determining School District Federal UnRest	Yes	No	12	4	
621		Cash & Cash Equivalents *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
622		Calculation - Inventory (406 + 478)	1		Balance Sheet	Yes	No	12	2	
623		Calculation - Benefits (408 + 446 + 416)	1		Balance Sheet	Yes	No	12	2	
624		Total Deferred Inflows of Resources *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
625		Calculations - Restricted Funds (Varries by Fund) *	1, 2, 3, 4, 8, 9			Yes	No	12	2	
626	870	Calculation - (434 + 437)	1			Yes	No	12	2	
627		Other Deductions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
628		Total Deductions (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	No	12	2	
629		Total Deductions (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	No	12	2	
630		Net position - Prior Year August Beginning (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
631		Net Position - Ending (Fid Fund)	7		Changes in Fiduciary Net Position	Yes	No	12	2	
632		Rent or Lease Revenue	7		Changes in Fiduciary Net Position	No	Yes	12	2	
633		Voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
635		Capital Leases	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
636		NonCancellable Operating Leases	1		SLTL	No	Yes	12	2	
637		Claims & Judgments	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
638		Compensated Absence	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
641		Total Long-Term Liabilities - Beginning	1, 2, 3, 9		SLTL	Yes	Yes	12	2	

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Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
642		Voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
644		Capital Leases	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
645		Non-Cancellable Operating Leases	1		SLTL	No	Yes	12	2	
646		Claims & Judgments	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
647		Compensated Absence	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
650		Total Long-Term Liabilities - Amount Increased	1, 2, 3, 9		SLTL	Yes	Yes	12	2	
651		Voted Bonds	1, 3		Schedule of Long-Term Liabilities	No	Yes	12	2	
653		Capital Leases	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
654		Non-Cancellable Operating Lease	1		SLTL	No	Yes	12	2	
655		Claims & Judgments	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
656		Compensated Absence	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
659		Total Long-Term Liabilities - Amount Redeemed/Decreased	1, 2, 3, 9		SLTL	Yes	Yes	12	2	
660		Voted Bonds	1, 3		SLTL	No	Yes	12	2	
662		Capital Leases	1, 2, 9		Schedule of Long-Term Liabilities	Yes	No	12	2	
663		Non-Cancellable Operating Lease	1			Yes	No	12	2	
664		Claims & Judgments	1, 2		Schedule of Long-Term Liabilities	Yes	No	12	2	
665		Compensated Absence	1, 2		Schedule of Long-Term Liabilities	Yes	No	12	2	
668		Total Long-Term Liabilities - Ending	1, 2, 3, 9		SLTL	Yes	Yes	12	2	
670	493	Capital Assets, Equipment	7		Statement of Fiduciary Net Position	No	Yes	12	2	
671	499	Accumulated Depreciation, Equipment	7		Statement of Fiduciary Net Position	No	Yes	12	2	
672		Administrative Expenses (Fid Fund)	7, 8		Changes in Fiduciary Net Position	No	Yes	12	2	
673		Sub-Total All Programs	1			Yes	No	12	2	
674		Other Contributions (Fid Fund)	7		Changes in Fiduciary Net Position	No	Yes	12	2	
675		Long Term Notes - Beginning Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
676		Long Term Notes - Amount Issued/Increased	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
677		Long Term Notes - Amount Redeemed/Decreased	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
678		Program 97 Unrestricted Unallowable Costs	1			Yes	No	12	2	
680		Capital Leases - Amount Due Within One Year	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
681		Current Year Unrestricted Direct Expenditures (Base)	1			Yes	No	12	2	
682		Two Year Prior Indirect Expenditures (Restricted)	1			Yes	Yes	12	2	
683		Two Years Prior Direct Expenditures (Restricted)	1			Yes	No	12	2	
684		Federal Restricted Over/Under Two Years Prior (Unrestricted)	1			Yes	No	12	2	
685		Two Years Prior Federal Restricted Indirect Rate	1			Yes	No	12	2	
686		Federal Restricted Over/Under Recovery: Current FY	1			Yes	No	12	2	
687		Calculation - Total Pool 2 Years Prior (610 + 686)	1			Yes	No	12	2	
688		Two Year Prior Federal Unrestricted Total Pool	1			Yes	No	12	2	
689		Calculations - Long Term Notes - Ending Debt (675 + 676 - 677) *	1, 2, 9		Schedule of Long-Term Liabilities	Yes	No	12	2	
692		Two Year Prior Indirect Expenditures (Unrestricted)	1			Yes	No	12	2	
693		Two Years Prior Direct Expenditures (Unrestricted)	1			Yes	No	12	2	
694		Federal Restricted Over/Under Two Years Prior (Unrestricted)	1			Yes	No	12	2	
695		Two Years Prior Federal Unrestricted Rate	1			Yes	No	12	2	
696		Federal Unrestricted Over/Under Recovery: Two Years prior	1			Yes	No	12	2	
697		Non-Cancellable Operating	1		SLTL	no	Yes	12	2	
698		Claims & Judgments	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
701		Compensated Absence	1, 2		Schedule of Long-Term Liabilities	No	Yes	12	2	
702		Long Term Notes - Ammount Due Within One Year	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
703		Anticipation Notes Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
704		Calculation - (XX59X)	1			Yes	No	12	2	
705		Calculation - (XX27X + XX28X + XX29X)	1			Yes	No	12	2	
706		Calculation - (XX22X + XX24X + XX25X + XX26X + XX31X + XX32X + XX33X)	1			Yes	No	12	2	
707		Calculation - (XX42X + XX44X + XX49X + XX52X + XX53X + XX56X + XX59X + XX62)	1			Yes	No	12	2	
708		Calculation - (XX11X + XX12X + XX13X + XX14X + XX15X + XX21X + XX41X + XX51)	1			Yes	No	12	2	

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709		Anticipation Notes Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
710		Human Resources - Activity 14	1			Yes	No	12	2	
711		Board of Directors - Activity 11	1			Yes	No	12	2	
712		Superintendent's Office - Activity 12	1			Yes	No	12	2	
713		Business Office - Activity 13	1			Yes	No	12	2	
714		Supervision - Activity 21	1			Yes	No	12	2	
715		Learning Resources - Activity 22	1			Yes	No	12	2	
716		Principal's Office - Activity 23	1			Yes	No	12	2	
717		Guidance & Counseling - Activity 24	1			Yes	No	12	2	
718		Pupil Management & Safety - Activity 25	1			Yes	No	12	2	
719		Health/Related Services - Activity 26	1			Yes	No	12	2	
720		Teaching - Activity 27	1			Yes	No	12	2	
721		Extracurricular - Activity 28	1			Yes	No	12	2	
722		Payments to School Districts - Activity 29	1			Yes	No	12	2	
723		Supervision - Activity 41	1			Yes	No	12	2	
724		Food - Activity 42	1			Yes	No	12	2	
725		Operations - Activity 44	1			Yes	No	12	2	
726		Transfers - Activity 49	1			Yes	No	12	2	
727		Supervision - Activity 51	1			Yes	No	12	2	
728		Operations - Activity 52	1			Yes	No	12	2	
729		Maintenance - Activity 53	1			Yes	No	12	2	
730		Public Relations - Activity 15	1			Yes	No	12	2	
731		Anticipation Notes Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
732		Calculation - (XX56X)	1			Yes	No	12	2	
733		Anticipation Notes Payable	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
734		Anticipation Notes Payable	1, 2, 9		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
735		Supervision - Activity 61	1			Yes	No	12	2	
736		Grounds Maintenance - Activity 62	1			Yes	No	12	2	
737		Operation of Buildings - Activity 63	1			Yes	No	12	2	
738		Maintenance - Activity 64	1			Yes	No	12	2	
739		Utilities - Activity 65	1			Yes	No	12	2	
740		Curriculum - Activity 33	1			Yes	No	12	2	
741		Building and Property Security - Activity 67	1			Yes	No	12	2	
742		Insurance - Activity 68	1			Yes	No	12	2	
743		Information Systems - Activity 72	1			Yes	No	12	2	
744		Printing - Activity 73	1			Yes	No	12	2	
745		Warehousing and Distribution - Activity 74	1			Yes	No	12	2	
746		Motor Pool - Activity 75	1			Yes	No	12	2	
747		Lines of Credit	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
748		Interest - Activity 83	1			Yes	No	12	2	
749		Principal - Activity 84	1			Yes	No	12	2	
750		Debt-Related Expenditures - Activity 85	1			Yes	No	12	2	
751		Public Activities - Activity 91	1			Yes	No	12	2	
760		Calculation - (0XXXX)	1			Yes	Yes	12	2	
761		Calculation - (1XXXX)	1			Yes	Yes	12	2	
762		Calculation - (2XXXX)	1			Yes	Yes	12	2	
763		Calculation - (3XXXX)	1			Yes	Yes	12	2	
764		Calculation - (4XXXX)	1			Yes	Yes	12	2	
765		Calculation - (5XXXX + 6XXXX)	1			Yes	Yes	12	2	
767		Calculation - (7XXXX)	1			Yes	Yes	12	2	
768		Calculation - (8XXXX)	1			Yes	Yes	12	2	
769		Calculation - (9XXXX)	1			Yes	Yes	12	2	

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770		Calcaiaon - Intrest and Dividends - (466 + 467) (Fid Fund)	7			Yes	No	12	2	
771		Net Investment Income (Fid Fund)	7			Yes	No	12	2	
772		Net Position - Total (Fid Fund)	7			Yes	No	12	2	
773		Net Increase (Decrease) (Fid Fund)	7			Yes	No	12	2	
774		Lines of Credit	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
775		Lines of Credit	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
776		Lines of Credit	1, 2, 9		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
777		Lines of Credit-Amount Due Within One Year	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
778		Other Non-Voted Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
779		Non-Voted Notes Not Recorded as Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
780		Program 13 Special Purpose-ESSER III	1			No	Yes	12	2	
790		Special Education, Infants and Toddlers, State (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
791		Special Education, Infants and Toddlers, State (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
792		Special Education, Infants and Toddlers, State (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
793		Non-Voted Notes Not Recorded as Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
794		Non-Voted Notes Not Recorded as Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
795		Alternative Learning Experience - Total Program 02	1		Resource to Program Expenditure Report	Yes	No	12	2	
796		Special Education—Infants and Toddlers—Federal (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
797		Special Education—Infants and Toddlers—Federal (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
798		Special Education—Infants and Toddlers—Federal (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
799		Non-Voted Notes Not Recorded as Debt	1, 2, 9		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
800		Revenues: Local *	1, 2, 3, 9			Yes	No	12	2	
801		Revenues: State *	1, 2, 3, 9			Yes	No	12	2	
802		Revenues: Federal *	1, 2, 3, 9			Yes	No	12	2	
803		Revenues: Other *	1, 2, 9			Yes	No	12	2	
804		Total Revenues *	1, 2, 3, 9			Yes	No	12	2	
805		Expenditures: Current: Regular Instruction	1			Yes	No	12	2	
806		Expenditures: Current: Special Education	1			Yes	No	12	2	
807		Expenditures: Current: Vocational Education	1			Yes	No	12	2	
808		Expenditures: Current: Skills Center	1			Yes	No	12	2	
809		Expenditures: Current: Compensatory Programs	1			Yes	No	12	2	
810		Expenditures: Current: Other Instructional Programs	1			Yes	No	12	2	
811		Expenditures: Current: Community Services	1			Yes	No	12	2	
812		Expenditures: Current: Support Services	1			Yes	No	12	2	
813		Expenditures: Capital Outlay: Transportation Equipment (TVF)	9			Yes	No	12	2	
814		Debt Service: Interest and Other Charges *	1, 2, 3, 9			Yes	No	12	2	
815	856	Held for Individuals, Organizations, and other Governments (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
816	857	Private Purpose Trust - Held in Trust for Private Purposes (Fid Fund)	7		Statement of Fiduciary Net Position	No	Yes	12	2	
817		Revenues Over (Under) Expenditures *	1, 2, 3, 4, 8, 9			Yes	No	12	2	
818		Total Programs 01-89, 98, 99 (Total)	1			Yes	No	12	2	
819		Total Programs 01-89, 98, 99 (Object 9)	1			Yes	No	12	2	
820		Total Programs 01-89, 98, 99 (Distorting Items)	1			Yes	No	12	2	
821		Total Programs 01-89, 98, 99 (Direct Expenditures)	1			Yes	No	12	2	
822		11 Board of Directors (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
823		12 Superintendent's Office (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
824		15 Public Relations (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
825		25 Pupil Management and Safety (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
826		61 Supervision (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
827		62 Grounds Maintenance (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
828		63 Operation of Buildings (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
829		64 Maintenance (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
830		65 Utilities (Unallowable Indirect Expenditures)	1			Yes	No	12	2	

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831		67 Building and Property Security (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
832		68 Insurance (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
833		72 Information Systems (Unallowable Indirect Expenditures)	1			Yes	No	12	2	
834		11 Board of Directors (Indirect Expenditures)	1			Yes	No	12	2	
835		12 Superintendent's Office (Indirect Expenditures)	1			Yes	No	12	2	
836		13 Business Office (Indirect Expenditures)	1			Yes	No	12	2	
837		14 Human Resources (Indirect Expenditures)	1			Yes	No	12	2	
838		25 Pupil Management and Safety (Indirect Expenditures)	1			Yes	No	12	2	
839		61 Supervision (Indirect Expenditures)	1			Yes	No	12	2	
840		62 Grounds Maintenance (Indirect Expenditures)	1			Yes	No	12	2	
841		63 Operation of Buildings (Indirect Expenditures)	1			Yes	No	12	2	
842		64 Maintenance (Indirect Expenditures)	1			Yes	No	12	2	
843		65 Utilities (Indirect Expenditures)	1			Yes	No	12	2	
844		67 Building and Property Security (Indirect Expenditures)	1			Yes	No	12	2	
845		68 Insurance (Indirect Expenditures)	1			Yes	No	12	2	
846		72 Information Systems (Indirect Expenditures)	1			Yes	No	12	2	
847		73 Printing (Indirect Expenditures)	1			Yes	No	12	2	
848		74 Warehousing (Indirect Expenditures)	1			Yes	No	12	2	
849		75 Motor Pool (Indirect Expenditures)	1			Yes	No	12	2	
850		Current year Federal Restricted Adjusted Indirect Pool	1			Yes	No	12	2	
851		Current year Federal Restricted Amount Recovered	1			Yes	No	12	2	
852		Current year Federal Restricted Expenditure (Pool)	1			Yes	No	12	2	
853		Current Year Federal Unrestricted Adjusted Indirect Pool	1			Yes	No	12	2	
854		Current Year Federal Unrestricted Amount Recovered	1			Yes	No	12	2	
855		Current year Federal Unrestricted Expenditure (Pool)	1			Yes	No	12	2	
856		Total Basic Ed Programs 01, 02, 03, 31, 34, 45, and 97 (Total Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
857		Total Basic Ed Programs 01, 02, 03, 31, 34, 45, and 97 (State Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
858		Total Basic Ed Programs 01, 02, 03, 31, 34, 45, and 97 (Federal Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
859		Total Basic Ed Programs 01, 02, 03, 31, 34, 45, and 97 (Other Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
860		Total Other Instructional Programs (Toal Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
861		Total Other Instructional Programs (State Resoources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
862		Total Other Instructional Programs (Federal Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
863		Total Other Instructional Programs (Other Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
864		Total Other Programs 81, 86, 88, 89, 98, 99 (Total Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
865		Total Other Programs 81, 86, 88, 89, 98, 99 (State Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
866		Total Other Programs 81, 86, 88, 89, 98, 99 (Federal Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
867		Total Other Programs 81, 86, 88, 89, 98, 99 (Other Resources)	1		Resource to Program Expenditure Report	Yes	No	12	2	
868		Total All Programs	1		Resource to Program Expenditure Report	Yes	No	12	2	
869		Total Other Financing Sources (Uses) *	1, 2, 3, 8, 9			Yes	No	12	2	
870		Other Non-Voted Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
871		Other Non-Voted Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
872		Other Non-Voted Debt	1, 2, 9		Schedule of Long-Term Liabilities	No	Yes	12	2	
873		Other Non-Voted Debt	1, 2, 9		Schedule of Long-Term Liabilities	Yes	Yes	12	2	
874		Food Services Deficit	1			Yes	No	12	2	
875		Calculation - (97837)	1			Yes	Yes	12	2	
876		Debt Service: Principal	1			Yes	Yes	12	2	
877		Calculation - (97857)	1			Yes	Yes	12	2	
878		Calculation - (21XXX - 7121 - 6321)	1			Yes	No	12	2	
879		Special Purpose Funds (combined)								
880		Expenditures: Special Purpose								
881		Revenues: Local *	1, 2, 3, 4, 9			Yes	No	12	2	
882		Revenues: State *	1, 2, 3, 9			Yes	No	12	2	

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883		Revenues: Federal *	1, 2, 3, 9			Yes	No	12	2	
885		Revenues: Other *	1, 2, 3, 9			Yes	No	12	2	
886		Total Revenues *	1, 2, 3, 4, 9			Yes	No	12	2	
887		Expenditures: Regular Instruction	1			Yes	No	12	2	
888		Expenditures: Special Purpose COVID-19	1			Yes	No	12	2	
889		Expenditures: Special Education	1			Yes	No	12	2	
890		Expenditures: Vocational Education	1			Yes	No	12	2	
891		Expenditures: Skill Center	1			Yes	No	12	2	
892		Expenditures: Compensatory Programs	1			Yes	No	12	2	
893		Expenditures: Other Instructional Programs	1			Yes	No	12	2	
894		Expenditures: Community Services	1			Yes	No	12	2	
895		Expenditures: Support Services	1			Yes	No	12	2	
896		Capital Outlay: Other	1			Yes	No	12	2	
897		Debt Service: Principal *	1, 2, 3, 9			Yes	No	12	2	
898		Debt Service: Interest and Other Charges *	1, 2, 3, 9			Yes	No	12	2	
899		Total Expenditures *	1, 2, 3, 4, 9			Yes	No	12	2	
900		Program 01 Basic Education	1		Resource to Program Expenditure Report	Yes	No	12	2	
901		Program 21 Special Education-Supplemental, State	1		Resource to Program Expenditure Report	Yes	No	12	2	
902		Program 24 Special Education-Supplemental, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
903		Program 26 Special Education-Institutions, State	1		Resource to Program Expenditure Report	Yes	No	12	2	
904		Program 29 Special Education , Other, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
905		Program 31 Vocational, Basic, State - Total	1		Resource to Program Expenditure Report	Yes	No	12	2	
906		Program 34 Middle School Career & Technical Ed., State	1		Resource to Program Expenditure Report	Yes	No	12	2	
907		Program 38 Vocational-Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
908		Program 39 Vocational, Other Categorical	1		Resource to Program Expenditure Report	Yes	No	12	2	
909		Program 45 Skills Center-Basic	1		Resource to Program Expenditure Report	Yes	No	12	2	
910		Program 46 Skills Center, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
911		Program 51 Disadvantaged, (Formerly Remediation) ESEA Disadvantaged, Feder	1		Resource to Program Expenditure Report	Yes	No	12	2	
912		Program 52 Other Title Grants Under ESEA, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
913		Program 53 ESEA Migrant, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
914		Program 54 Reading First, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
915		Program 55 - Learning Assistance Program Expenditures	1		Resource to Program Expenditure Report, Supplemental	Yes	No	12	2	
916		Program 56 State Inst., Centers and Homes, Delinquent	1		Resource to Program Expenditure Report	Yes	No	12	2	
917		Program 57 State Instit., Neglected and Delinquent, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
918		Program 58 Special and Pilot Programs, State	1		Resource to Program Expenditure Report	Yes	No	12	2	
919		Program 61 Head Start, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
920		Program 62 Math & Science, Professional Development, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
921		Calculation (63XXX)	1			Yes	No	12	2	
922		Program 64 Limited English Proficiency, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
923		Program 65 Transitional Bilingual, State	1		Resource to Program Expenditure Report	Yes	No	12	2	
925		Program 67 Indian Education, Federal, JOM	1		Resource to Program Expenditure Report	Yes	No	12	2	
926		Program 68 Indian Education, Federal, ED	1		Resource to Program Expenditure Report	Yes	No	12	2	
927		Program 69 Compensatory, Other	1		Resource to Program Expenditure Report	Yes	No	12	2	
928		Program 71 Traffic Safety	1		Resource to Program Expenditure Report	Yes	No	12	2	
929		Program 73 Summer School	1		Resource to Program Expenditure Report	Yes	No	12	2	
930		Program 74 Highly Capable	1		Resource to Program Expenditure Report	Yes	No	12	2	
931		Program 75 Professional Development, State	1			Yes	No	12	2	
932		Program 76 Targeted Assistance, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
933		Program 78 Youth Training Programs, Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
934		Program 79, Instructional Programs, Other	1		Resource to Program Expenditure Report	Yes	No	12	2	
935		Program 81 Public Radio/Television	1		Resource to Program Expenditure Report	Yes	No	12	2	
936		Program 86 Community Schools	1		Resource to Program Expenditure Report	Yes	No	12	2	

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937		Program 88 Child Care	1		Resource to Program Expenditure Report	Yes	No	12	2	
938		Program 89 Other Community Services	1		Resource to Program Expenditure Report	Yes	No	12	2	
939		Total Program 97	1		Resource to Program Expenditure Report	Yes	No	12	2	
940		Program 98 School Food Services	1		Resource to Program Expenditure Report	Yes	No	12	2	
941		Program 99 Pupil Transportation	1		Resource to Program Expenditure Report	Yes	No	12	2	
948		Program 97XX9	1			Yes	No	12	2	
949		Calculation - (940 - 2298 - 4198 - 4398 - 6198 - 6298 - 6398 - 6998 - 7198 - 8198)	1			Yes	No	12	2	
950		Other *	1, 2, 9			Yes	No	12	2	
951		Bond Sales & Refunding Bond Sales (DSF)	3			Yes	No	12	2	
952		Other Financing Uses *	1, 2, 3, 4, 8, 9			Yes	No	12	2	
953		Revenues Over (Under) Expenditures *	1, 2, 3, 4, 9			Yes	No	12	2	
954		Bond Sales & Refunding Bond Sales *	1, 2, 3, 9			Yes	No	12	2	
955		Long Term Financing *	1, 2, 9			Yes	No	12	2	
956		Transfers In *	1, 2, 3, 9			Yes	No	12	2	
957		Transfers Out (GL 536) *	1, 2, 3, 9			Yes	No	12	2	
958		Other Financing Uses (GL 535) *	1, 2, 3, 9			Yes	No	12	2	
959		Other Financing Sources (Uses) - Other *	1, 2, 3, 9			Yes	No	12	2	
960		Total Other Financing Sources (Uses) *	1, 2, 3, 9			Yes	No	12	2	
961		Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Ot	1, 2, 3, 4, 9			Yes	No	12	2	
962		Total Revenues and Other Financing Sources *	1, 2, 3, 4, 8, 9		Revenue and Other Financing Sources, Statement of Rev	Yes	No	12	2	
963		Beginning Total Fund Balance *	1, 2, 3, 4, 9			Yes	No	12	2	
964		Accounting Changes and Error Corrections *	1, 2, 3, 4, 9			Yes	No	12	2	
965		Ending Total Fund Balance *	1, 2, 3, 4, 9			Yes	No	12	2	
966		Student Activities/Other (ASB)	4			Yes	No	12	2	
967		Transportation Equipment (TVF)	9			Yes	No	12	2	
968		Sites (CPF)	2			Yes	No	12	2	
969		Building (CPF)	2			Yes	No	12	2	
970		Equipment (CPF)	2			Yes	No	12	2	
971		Energy (CPF)	2			Yes	No	12	2	
972		Program 59-Institutions-Juveniles in Adult Jails	1		Resource to Program Expenditure Report	Yes	No	12	2	
973		Variance with Final Budget Positive (Negative) (CPF)	2			Yes	No	12	2	
974		Variance with Final Budget Positive (Negative) (CPF)	2			Yes	No	12	2	
980		Total Expenditures: Federal Cross Cutting MOE	1			Yes	No	12	2	
981		Maintenance of Effort Percent: Federal Cross Cutting MOE	1			Yes	No	12	2	
982		Total Expenditures: Vocational Education MOE	1			Yes	No	12	2	
983		Maintenance of Effort Percent: Vocational Education MOE	1			Yes	No	12	2	
984		Expenditures Per Pupil: Special Education MOE	1			Yes	No	12	2	
985		Preliminary Per Pupil Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
986		Year-End Local Expenditures Per Pupil: Special Education MOE	1			Yes	No	12	2	
987		Preliminary Local Per Pupil Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
988		Mid-Year Aggregate Special Education Expenditures: Special Education MOE	1			Yes	No	12	2	
989		Mid-Year Aggregate Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
990		Preliminary Aggregate Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
991		Preliminary Local Aggregate Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
992		Prior Year Expenditures Per Pupil: Special Education MOE	1			Yes	No	12	2	
993		Prior Year -End Local Expenditures Per Pupil: Special Education MOE	1			Yes	No	12	2	
994		Instructional Professional Development	1			Yes	No	12	2	
995		Instructional Technology	1			Yes	No	12	2	
996		Program 22 Special Education—Infants and Toddlers—State	1		Resource to Program Expenditure Report	Yes	No	12	2	
997		Program 25 Special Education—Infants and Toddlers—Federal	1		Resource to Program Expenditure Report	Yes	No	12	2	
1000		Total Local Taxes	1, 2, 3, 9		Revenue and Other Financing Sources	Yes	No	12	2	
1100		Local Property Tax	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
1300		Sale of Tax Title Property	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
1400		Local in Lieu of Taxes	1, 2, 3, 9	10	Revenue and Other Financing Sources	No	No	12	2	
1500		Timber Excise Tax	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
1600		County-Administered Forests	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
1900		Other Local Taxes	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2000		Total Local Support Nontax	1, 2, 3, 9		Revenue and Other Financing Sources	Yes	No	12	2	
2100		Tuition and Fees, Unassigned	1	11	Revenue and Other Financing Sources	No	No	12	2	
2122		Special Education - Infants and Toddlers - Tuition and Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2131		Secondary Vocational Education - Tuition	1	11	Revenue and Other Financing Sources	No	No	12	2	
2145		Skill Center Tuitions and Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2171		Traffic Safety Education Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2173		Summer School Tuitions and Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2186		Community School Tuitions and Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2188		Child Care Tuitions and Fees	1	11	Revenue and Other Financing Sources	No	No	12	2	
2200		Sales of Goods, Supplies and Services, Unassigned	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2231		Secondary Voc. Ed., Sales of Goods, Supplies and Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
2245		Skill Center, Sales of Goods, Supplies and Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
2288		Child Care—Sales of Goods, Supplies, and Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
2289		Other Community Services— Sales of Goods, Supplies, and Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
2298		School Food Services--Sales of Goods, Supplies, and Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
2300		Investment Earnings	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2400		Interfund Loan Interest Earnings	1, 2	11	Revenue and Other Financing Sources	No	No	12	2	
2450		Other Interest Earnings	1,2,3,9	11	Revenue and Other Financing Sources	NO	NO	12	2	
2500		Gifts and Donations	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2600		Fines and Damages	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2700		Rentals and Leases	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2800		Insurance Recoveries	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2900		Local Support Nontax, Unassigned	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
2910		E-rate	1, 2	11	Revenue and Other Financing Sources	No	No	12	2	
2998		Local Food Service (only for non NSLP)	1	11	Revenue and Other Financing Sources	No	No	12	2	
3000		Total State, General Purpose	1, 2, 3, 9		Revenue and Other Financing Sources	Yes	No	12	2	
3100		Apportionment	1	10	Revenue and Other Financing Sources	No	No	12	2	
3121		Special Education - General Apportionment	1	10	Revenue and Other Financing Sources	No	No	12	2	
3300		Local Effort Assistance	1	11	Revenue and Other Financing Sources	No	No	12	2	
3600		State Forests	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
3900		Other State General Purpose, Unassigned	1, 2, 3	10	Revenue and Other Financing Sources	No	No	12	2	
4000		Total State, Special Purpose	1, 2, 9		Revenue and Other Financing Sources	Yes	No	12	2	
4100		Special Purpose, Unassigned	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
4121		Special Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
4122		Special Education - Infants and Toddlers - State	1	10	Revenue and Other Financing Sources	No	No	12	2	
4126		State Institutions, Special Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
4130		State Funding Assistance-Paid Direct to District	2		Revenue and Other Financing Sources	No	No	12	2	
4139		Career Launch	1		Revenue and Other Financing Sources	No	No	12	2	
4155		Learning Assistance	1	10	Revenue and Other Financing Sources	No	No	12	2	
4156		State Institutions, Centers and Homes, Delinquent	1	10	Revenue and Other Financing Sources	No	No	12	2	
4158		Special and Pilot Programs	1	10	Revenue and Other Financing Sources	No	No	12	2	
4165		Transitional Bilingual	1	10	Revenue and Other Financing Sources	No	No	12	2	
4174		Highly Capable	1	10	Revenue and Other Financing Sources	No	No	12	2	
4188		Child Care	1	11	Revenue and Other Financing Sources	No	No	12	2	
4198		School Food Service	1	10	Revenue and Other Financing Sources	No	No	12	2	
4199		Transportation - Operations	1	10	Revenue and Other Financing Sources	No	No	12	2	
4230		State Funding Assistance-Paid Direct to Contractor	2		Revenue and Other Financing Sources	No	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
4300		Other State Agencies, Unassigned	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
4321		Special Education - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4322		Special Education - Infants and Toddlers - State	1	10	Revenue and Other Financing Sources	No	No	12	2	
4326		State Institutions - Special Education - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4330		State Funding Assistance-Other	2		Revenue and Other Financing Sources	No	No	12	2	
4356		State Institutions, Centers and Homes, Delinquent - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4358		Special and Pilot Programs - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4365		Transitional Bilingual - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4388		Child Care - Other State Agencies	1	11	Revenue and Other Financing Sources	No	No	12	2	
4398		School Food Service - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4399		Transportation Operations - Other State Agencies	1	10	Revenue and Other Financing Sources	No	No	12	2	
4499		Transportation Reimbursement - Depreciation	9		Revenue and Other Financing Sources	No	No	12	2	
5000		Total Federal, General Purpose	1, 2, 3, 9		Revenue and Other Financing Sources	Yes	No	12	2	
5200		General Purpose Direct Federal Grants, Unassigned	1, 2, 3, 9	10	Revenue and Other Financing Sources	No	No	12	2	
5300		Impact Aid, Maintenance and Operation	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
5329		Impact Aid, Special Education Funding	1	11	Revenue and Other Financing Sources	No	No	12	2	
5400		Federal in Lieu of Taxes	1, 2, 3, 9	10	Revenue and Other Financing Sources	No	No	12	2	
5500		Federal Forests	1, 2, 3	11	Revenue and Other Financing Sources	No	No	12	2	
5600		Qualified Bond Interest Credit-Federal	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
6000		Total Federal, Special Purpose	1, 2, 9		Revenue and Other Financing Sources	Yes	No	12	2	
6100		Special Purpose, OSPI, Unassigned	1, 9	10	Revenue and Other Financing Sources	No	No	12	2	
6111		Special Purpose - SLRF	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6112		Special Purpose - ESSER II	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6113		Special Purpose - ESSER III	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6114		Special Purpose - ESSER - Supplimnetal Learning Loss	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6118		Special Purpose - RESERVED N/A 20-21	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6119		Special Purpose - CARES Act - Other	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6121		Special Education, Medicaid Reimbursement	1	10	Revenue and Other Financing Sources	No	No	12	2	
6122		Special Education - Infants and Toddlers - Medicaid Reimbursements	1	10	Revenue and Other Financing Sources	No	No	12	2	
6124		Special Education, Supplemental	1	10	Revenue and Other Financing Sources	No	No	12	2	
6125		Special Education - Infants and Toddlers - Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6138		Secondary Vocational Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
6140		Impact Aid-Construction	2		Revenue and Other Financing Sources	No	No	12	2	
6146		Skill Center	1	10	Revenue and Other Financing Sources	No	No	12	2	
6151		ESEA Disadvantaged, Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6152		Other Title, ESEA Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6153		ESEA Migrant, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6154		Reading First, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6157		Institutions, Neglected and Delinquent	1	10	Revenue and Other Financing Sources	No	No	12	2	
6161		Head Start	1	11	Revenue and Other Financing Sources	No	No	12	2	
6162		Math and Science - Professional Development	1	10	Revenue and Other Financing Sources	No	No	12	2	
6164		Limited English Proficiency	1	10	Revenue and Other Financing Sources	No	No	12	2	
6167		Indian Education, JOM	1	10	Revenue and Other Financing Sources	No	No	12	2	
6168		Indian Education, ED	1	10	Revenue and Other Financing Sources	No	No	12	2	
6176		Targeted Assistance-ESSER I	1	10	Revenue and Other Financing Sources	No	No	12	2	
6178		Youth Training Programs	1	10	Revenue and Other Financing Sources	No	No	12	2	
6188		Child Care	1	11	Revenue and Other Financing Sources	No	No	12	2	
6189		Other Community Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
6198		School Food Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
6199		Transportation - Operations	1	10	Revenue and Other Financing Sources	No	No	12	2	
6200		Direct Special Purpose Grants	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
6210		E-Rate - Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
6211		Special Purpose - SLRF	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6212		Special Purpose - ESSER II	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6213		Special Purpose - ESSER III	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6214		Special Purpose - ESSER III - Supplemental Learning Loss	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6218		Special Purpose - RESERVED N/A 20-21	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6219		Special Purpose - CARES Act - Other	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6221		Special Education - Medicaid Reimbursement	1	10	Revenue and Other Financing Sources	No	No	12	2	
6222		Special Education - Infants and Toddlers - Medicaid Reimbursements	1	10	Revenue and Other Financing Sources	No	No	12	2	
6224		Special Education - Supplemental	1	10	Revenue and Other Financing Sources	No	No	12	2	
6225		Special Education - Infants and Toddlers - Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6238		Secondary Vocational Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
6240		Impact Aid-Construction	2		Revenue and Other Financing Sources	No	No	12	2	
6246		Skill Center	1	10	Revenue and Other Financing Sources	No	No	12	2	
6251		ESEA Disadvantaged, Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6252		Other Title, ESEA Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6253		ESEA Migrant, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6254		Reading First, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6257		Institutions, Neglected and Delinquent	1	10	Revenue and Other Financing Sources	No	No	12	2	
6261		Head Start	1	11	Revenue and Other Financing Sources	No	No	12	2	
6262		Math and Science - Professional Development	1	10	Revenue and Other Financing Sources	No	No	12	2	
6264		Limited English Proficiency	1	10	Revenue and Other Financing Sources	No	No	12	2	
6267		Indian Education - JOM	1	10	Revenue and Other Financing Sources	No	No	12	2	
6268		Indian Education - ED	1	10	Revenue and Other Financing Sources	No	No	12	2	
6276		Targeted Assistance-ESSER I	1	10	Revenue and Other Financing Sources	No	No	12	2	
6278		Youth Training, Direct Grants	1	10	Revenue and Other Financing Sources	No	No	12	2	
6288		Child Care	1	11	Revenue and Other Financing Sources	No	No	12	2	
6289		Other Community Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
6298		School Food Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
6299		Transportation - Operations	1	10	Revenue and Other Financing Sources	No	No	12	2	
6300		Federal Grants Through Other Agencies, Unassigned	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
6310		Medicaid Administrative Match	1	10	Revenue and Other Financing Sources	No	No	12	2	
6311		Special Purpose - SLFRF	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6312		Special Purpose - ESSER II	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6313		Special Purpose - ESSER III	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6314		Special Purpose - ESSER - Supplemental Learning Loss	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6318		Special Purpose - RESERVED N/A	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6319		Special Purpose - CARES Act - Other	1,2	10	Revenue and Other Financing Sources	No	No	12	2	
6321		Special Education - Medicaid Reimbursement	1	10	Revenue and Other Financing Sources	No	No	12	2	
6322		Special Education - Infants and Toddlers - Medicaid Reimbursements	1	10	Revenue and Other Financing Sources	No	No	12	2	
6324		Special Education - Supplemental	1	10	Revenue and Other Financing Sources	No	No	12	2	
6325		Special Education - Infants and Toddlers - Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6338		Secondary Vocational Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
6340		Impact Aid-Construction	2		Revenue and Other Financing Sources	No	No	12	2	
6346		Skill Center	1	10	Revenue and Other Financing Sources	No	No	12	2	
6351		ESEA Disadvantaged, Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6352		Other Title, ESEA Fed	1	10	Revenue and Other Financing Sources	No	No	12	2	
6353		ESEA Migrant, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6354		Reading First, Federal	1	10	Revenue and Other Financing Sources	No	No	12	2	
6357		Institutions, Neglected and Delinquent	1	10	Revenue and Other Financing Sources	No	No	12	2	
6361		Head Start	1	11	Revenue and Other Financing Sources	No	No	12	2	
6362		Math and Science - Professional Development	1	10	Revenue and Other Financing Sources	No	No	12	2	
6364		Limited English Proficiency	1	10	Revenue and Other Financing Sources	No	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
6367		Indian Education - JOM	1	10	Revenue and Other Financing Sources	No	No	12	2	
6368		Indian Education - ED	1	10	Revenue and Other Financing Sources	No	No	12	2	
6376		Targeted Assistance-ESSER I	1	10	Revenue and Other Financing Sources	No	No	12	2	
6378		Youth Training Programs	1	10	Revenue and Other Financing Sources	No	No	12	2	
6388		Child Care	1	11	Revenue and Other Financing Sources	No	No	12	2	
6389		Other Community Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
6398		School Food Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
6399		Transportation - Operations	1	10	Revenue and Other Financing Sources	No	No	12	2	
6998		USDA Commodities	1	10	Revenue and Other Financing Sources	No	No	12	2	
7000		Total Revenues From Other School Districts	1, 2		Revenue and Other Financing Sources	Yes	No	12	2	
7100		Program Participation, Unassigned	1, 2	10	Revenue and Other Financing Sources	No	No	12	2	
7121		Special Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
7122		Special Education - Infants and Toddlers	1	10	Revenue and Other Financing Sources	No	No	12	2	
7131		Vocational Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
7145		Skill Center	1	10	Revenue and Other Financing Sources	No	No	12	2	
7147		Skill Center - Facility Upgrades	1	10	Revenue and Other Financing Sources	No	No	12	2	
7189		Other Community Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
7197		Support Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
7198		School Food Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
7199		Transportation	1	10	Revenue and Other Financing Sources	No	No	12	2	
7301		Nonhigh Participation	1	11	Revenue and Other Financing Sources	No	No	12	2	
8000		Total Revenues From Other Entities	1, 2, 9		Revenue and Other Financing Sources	Yes	No	12	2	
8100		Governmental Entities	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
8101		Governmental Entities - Enrichment	0	11	Revenue and Other Financing Sources	No	No	12	2	
8188		Child Care	1	11	Revenue and Other Financing Sources	No	No	12	2	
8189		Community Services	1	11	Revenue and Other Financing Sources	No	No	12	2	
8198		School Food Services	1	10	Revenue and Other Financing Sources	No	No	12	2	
8199		Transportation	1	10	Revenue and Other Financing Sources	No	No	12	2	
8200		Private Foundations	1	11	Revenue and Other Financing Sources	No	No	12	2	
8500		Nonfederal, ESD	1, 2, 9	10	Revenue and Other Financing Sources	No	No	12	2	
8521		Educational Service Districts - Special Education	1	10	Revenue and Other Financing Sources	No	No	12	2	
8522		Educational Service Districts - Special Education - Infants and Toddlers	1	10	Revenue and Other Financing Sources	No	No	12	2	
9000		Total Other Financing Sources	1, 2, 3, 9		Revenue and Other Financing Sources	Yes	No	12	2	
9100		Sale of Bonds	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
9200		Sale of Real Property	1, 2, 3	11	Revenue and Other Financing Sources	No	No	12	2	
9300		Sale of Equipment	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
9400		Compensated Loss of Fixed Assets	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
9500		Long-Term Financing	1, 2, 9	11	Revenue and Other Financing Sources	No	No	12	2	
9600		Sale of Refunding Bonds	3	11	Revenue and Other Financing Sources	No	No	12	2	
9900		Transfers - Redirection of Apportionment	1, 2, 3, 9	10	Revenue and Other Financing Sources	No	No	12	2	
9901		Transfers - Other Resources	1, 2, 3, 9	11	Revenue and Other Financing Sources	No	No	12	2	
AAA		Revenues: Local *	1, 2, 3, 9			Yes	No	12	2	
AAB		Revenues: State *	1, 2, 3, 9			Yes	No	12	2	
AAC		Revenues: Federal *	1, 2, 3, 9			Yes	No	12	2	
AAD		Revenue: Special Purpose	1			Yes	No	12	2	
AAE		Revenues: Other *	1, 2, 9			Yes	No	12	2	
AAF		Total Revenues *	1, 2, 3, 9			Yes	No	12	2	
AAG		Expenditures: Regular Instruction	1			Yes	No	12	2	
AAH		Expenditures: Special Purpose	1			Yes	No	12	2	
AAI		Expenditures: Special Education	1			Yes	No	12	2	
AAJ		Expenditures: Vocational Education	1			Yes	No	12	2	
AAK		Expenditures: Skills Center	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
AAL		Expenditures: Compensatory Programs	1			Yes	No	12	2	
AAM		Expenditures: Other Instructional Programs	1			Yes	No	12	2	
AAO		Expenditures: Support Services	1			Yes	No	12	2	
AAP		Debt Service: Principal	1			Yes	Yes	12	2	
AAQ		Debt Service: Interest and Other Charges *	1, 2, 3, 9			Yes	No	12	2	
AAR		Revenues Over (Under) Expenditures *	1, 2, 3, 4, 9			Yes	No	12	2	
AAS		Debt Service, Interest	1			Yes	Yes	12	2	
AAT		Debt Service, Debt Related Expenditures	1			Yes	Yes	12	2	
AAU		Other *	1, 2, 3, 9			Yes	No	12	2	
AAV		Total Other Financing Sources (Uses) *	1, 2, 3, 9			Yes	No	12	2	
AAW		Transportation Equipment (TVF)	9			Yes	No	12	2	
AAZ		Total Expenditures *	1, 2, 3, 4, 9			Yes	No	12	2	
ABZ		Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Ot	1, 2, 3, 4, 9			Yes	No	12	2	
ABA		Total Revenues and Other Financing Sources *	1, 2, 3, 4, 9			Yes	No	12	2	
ABB		Transfers Out (GL 536) *	1, 2, 3, 9			Yes	No	12	2	
ABC		Other Financing Uses *	1, 2, 3, 9			Yes	No	12	2	
ABD		Beginning Total Fund Balance *	1, 2, 3, 4, 9			Yes	No	12	2	
ABE		Accounting Changes and Error Corrections *	1, 2, 3, 4, 9			No	No	12	2	
ABF		Ending Total Fund Balance *	1, 2, 3, 4, 9			Yes	No	12	2	
ABG		General Student Body (ASB)	4			Yes	No	12	2	
ABH		Athletics (ASB)	4			Yes	No	12	2	
ABI		Classes (ASB)	4			Yes	No	12	2	
ABJ		Clubs (ASB)	4			Yes	No	12	2	
ABL		General Student Body (ASB)	4			Yes	No	12	2	
ABM		Athletics (ASB)	4			Yes	No	12	2	
ABO		Clubs (ASB)	4			Yes	No	12	2	
ABP		Private Monies (ASB)	4			Yes	No	12	2	
ABQ		Matured Bond Expenditures (DSF)	3			Yes	No	12	2	
ABR		Bond Sales & Refunding Bond Sales (DSF)	3			Yes	No	12	2	
ABS		Sale of Bonds *	1, 2, 9			Yes	No	12	2	
ABT		Long-Term Financing *	1, 2, 9			Yes	No	12	2	
ABU		Transfers *	1, 2, 3, 9			Yes	No	12	2	
ABV		Sale of Equipment *	1, 2, 9			Yes	No	12	2	
ABW		Compensated Loss of Capital Assets	1, 2, 9			Yes	No	12	2	
ABY		Sale of Refunding Bonds (DSF)	3			Yes	No	12	2	
ABZ		Interest on Bonds (DSF)	3			Yes	No	12	2	
ACA		Interfund Loan Interest (DSF)	3			Yes	No	12	2	
ACB		Bond Transfer Fees (DSF)	3			Yes	No	12	2	
ACC		Arbitrage Rebate (DSF)	3			Yes	No	12	2	
ACD		Underwriter's Fees/Discounts (DSF)	3			Yes	No	12	2	
ACE		Expenditure - Principal (DSF)	2		Budgetary Comparison Schedule	Yes	No	12	2	
ACF		Expenditures - Sales and Lease (DSF)	2			Yes	No	12	2	
ACG		Expenditures - Bond Issuance (DSF)	2			Yes	No	12	2	
ACH		Expenditures - Interest (DSF)	2			Yes	No	12	2	
ACI		Expenditures - Arbitrage Rebate (DSF)	2			Yes	No	12	2	
ACJ		Cash Purchases/Rebuilding of Transportation Equipment (TVF)	9			Yes	No	12	2	
ACK		Contract Purchases/Rebuilding of Transportation Equipment (TVF)	9			Yes	No	12	2	
ACL		Interest (TVF)	9			Yes	No	12	2	
ACM		Debt Related Expenditures	9			Yes	No	12	2	
ACO		Expenditures - Sites (CPF)	2			Yes	No	12	2	
ACP		Expenditures - Buildings (CPF)	2			Yes	No	12	2	
ACQ		Expenditures - Equipment (CPF)	2			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
ACR		Expenditures - Energy (CPF)	2			Yes	No	12	2	
ACS		Expenditures: Current: Community Services	1			Yes	No	12	2	
ACT		Capital Outlay - Object 9	1			Yes	No	12	2	
ACU		Classes (ASB)	4			Yes	No	12	2	
ACV		Sale of Real Property (CPF)	2, 3			Yes	No	12	2	
ACW		Debt Principal (TVF)	9			Yes	No	12	2	
ACY	821	Restricted for Carryover of Restricted Revenues	1		Balance Sheet	No	No	12	2	
ACZ	845	Restricted for Self-Insurance	1		Balance Sheet	No	No	12	2	
ADA	866	Restricted from Impact Fee Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
ADB	867	Restricted from Mitigation Fee Proceeds (CPF)	2		Balance Sheet	No	No	12	2	
ADC	872	Committed to Economic Stabilization	1		Balance Sheet	No	No	12	2	
ADD	884	Assigned to Other Capital Projects	1		Balance Sheet	No	No	12	2	
ADE	888	Assigned to Other Purposes	1		Balance Sheet	No	No	12	2	
ADF	889	Assigned to Fund Purposes *	2, 3, 4, 8, 9		Balance Sheet	YES	No	12	2	
ADP		Nonspendable Fund Balance *	1, 2, 4, 9		Balance Sheet	Yes	No	12	2	
ADQ		Restricted Fund Balance *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
ADR		Committed Fund Balance *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
ADS		Assigned Fund Balance *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
ADT	890	Unassigned Fund Balance *	1, 2, 3, 4, 8, 9		Balance Sheet	Yes	No	12	2	
ADW		Capital Outlay Energy Variance - TVF								
ADZ		Capital Projects (CPF)	2			Yes	No	12	2	
AEA	825	Bond/Levy Issuance and/or Election *	1, 2, 9		Budgetary Comparison Schedule	No	No	12	2	
AEB	828	Variance with Final Budget Positive (Negative) *	2, 9			Yes	No	12	2	
AEC	825	Restricted for Skills Center *	1, 2		Balance Sheet	No	No	12	2	
AED	828	Restricted for Carryover of Food Service Revenue	1		Balance Sheet	No	No	12	2	
AEG	819	Restricted for Fund Purposes *	4, 9		Balance Sheet	No	No	12	2	
AEH		Program 55-Learning Assistance Program Regular Expenditures	1		Supplemental Reports	No	Yes	12	2	
AEI		Program 55-Learning Assistance-High Poverty Expenditures	1		Supplemental Reports	No	Yes	12	2	
AEJ		14 Human Resources - Indirect Expenditures	1			Yes	No	12	2	
AEK		Calculation - Professional Learning - (XX34X)	1			Yes	Yes	12	2	
AEL		47 Skill Center - Facility Upgrades	1		Resource to Program Expenditure Report	No	Yes	12	2	
AEM		48 Skill Center - Facility Upgrades	1		Resource to Program Expenditure Report	No	Yes	12	2	
AEP		47 Skill Center - Facility Upgrades	1		Resource to Program Expenditure Report	No	Yes	12	2	
AEQ		47 Skill Center - Facility Upgrades	1		Resource to Program Expenditure Report	Yes	No	12	2	
AER		Transfers In *	1, 2, 3, 9			Yes	No	12	2	
AES		43 Transportation Energy Audits								
AET		44 Transportation Equipment Capital Improvements								
AEU	896	GL 896 Change in Accounting Principles	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
AEV	897	GL 897 Change to or within the Financial Reporting Entity	1, 2, 3, 4, 8, 9		Balance Sheet	No	No	12	2	
AEW	823	GL 823 Restricted for Carryover of Transition to Kindergarten Revenue	1		Balance Sheet	No	No	12	2	
AEX	873	GL 873 Committed to Depreciation Sub-Fund for Facility Maintenance	1		Balance Sheet	No	No	12	2	
BAA		Debit Transfers - Fund 1	1			Yes	No	12	2	
BAB		Credit Transfers - Fund 1	1			Yes	No	12	2	
BAC		Salaries of Regular Certificated Employee	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAD		Salaries of Temporary Certificated Employees and Substitutes	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAE		Non contracted Certificated Salaries	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAF		Sabbatical Leave - Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAG		Supplemental Contracts - Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAH		Other Salaries - Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAI		Other Salaries NBCT	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAJ		Salaries of Regular Classified Employee	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAK		Salaries of Temporary Classified Employees and Substitutes	1		NCES Object Expenditure Summary	Yes	No	12	2	

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BAL		Non contracted Classified Salaries	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAM		Sabbatical Leave – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAN		Supplemental Contracts – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAO		Other Salaries – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAP		Group Insurance–Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAQ		Group Insurance–Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAR		Federally Mandated Insurance–Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAS		Federally Mandated Insurance–Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAT		Retirement Contribution – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAU		Retirement Contribution – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAV		On-Behalf Payments – Certificate	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAW		On-Behalf Payments – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAX		Tuition Reimbursement – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAY		Tuition Reimbursement – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BAZ		Unemployment Compensation – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBA		Unemployment Compensation – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBB		Worker's Compensation – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBC		Worker's Compensation – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBD		Health Benefits – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBE		Health Benefits – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBF		Other Employee Benefits – Certificated	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBG		Other Employee Benefits – Classified	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBH		General Supplies	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBI		Motor Vehicle Fuel	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBJ		Food	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBK		Books and Periodicals	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBL		Supplies – Technology Related	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBM		Office and Administrative Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBN		Election Fees	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBO		Professional Educational Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBP		Contracted Teachers	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBQ		Contracted Educational Staff Associates	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBR		Employee Training and Development Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBS		Other Professional Purchased Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBT		Legal Services for District support	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBU		Audit Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBV		Other Legal Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBW		Technical Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBX		Data Processing and Coding Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBY		Other Technical Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BBZ		Utility Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCA		Cleaning Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCB		Non-Technology-Related Repair and Maintenance	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCC		Technology-Related Repair and Maintenance	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCD		Rentals of Land and Buildings	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCE		Rentals of Equipment and Vehicles	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCF		Rentals of Computers and Related Equipment	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCG		Contractor Services (renovating, remodeling)	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCH		Other Purchased Property Services	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCI		Student Trans Purchased from Another School District or ESD	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCJ		Student Transportation Purchased from another LEA or SEA Out of State	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCK		Student Transportation Svcs purchased from another source	1		NCES Object Expenditure Summary	Yes	No	12	2	

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BCL		Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCM		Communications	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCN		Advertising	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCO		Printing and Binding	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCP		Tuition Paid to Postsecondary Schools (Dual Credit)	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCQ		Tuition – Other	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCR		Food Service Management (FSMC)	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCS		Travel – Registration and Entrance	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCT		Services Purchased from another School District or ESD Within the State	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCU		Services Purchased from another School District or ESD Outside the State	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCV		Natural Gas	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCW		Electricity	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCX		Bottled Gas	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCY		Oil	1		NCES Object Expenditure Summary	Yes	No	12	2	
BCZ		Coal	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDA		Other Energy	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDB		Dues and Fees	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDC		Settlements and Judgements Against the School District	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDD		Redemption of Principal	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDE		Interest on Long-Term Debt	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDF		Bond Issuance and Other Debt-Related Costs	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDG		Interest on Short-Term Debt	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDH		Special Items	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDI		Extraordinary Items	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDJ		Travel, Meals and Lodging	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDK		Land and Improvements	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDL		Buildings	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDM		Machinery	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDN		Vehicles	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDO		Furniture and Fixtures	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDP		Technology-Related Hardware	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDQ		Technology-Related Software	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDR		Other Equipment	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDS		Special Items – Capital Outlay	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDT		Extraordinary Items – Capital Outlay	1		NCES Object Expenditure Summary	Yes	No	12	2	
BDU*		Program 97, Activity 35, Pupil Safety - Distorting Item			Supplemental Reports					
BGC*		09 Transition To Kindergarten (State Resources)			Resource to Program Expenditure Report					
BGD*		09 Transition To Kindergarten (Federal Resources)			Resource to Program Expenditure Report					
BGE*		09 Transition To Kindergarten (Other Resources)			Resource to Program Expenditure Report					
BGF*		09 Transition To Kindergarten			Resource to Program Expenditure Report					
BGK*		Transition to Kindergarten			Program, Activity, Object Report					
BGL*		Pupil Safety - Activity 35			Program, Activity, Object Report					
BGM*		E-Rate - Activity 66			Program, Activity, Object Report					
BGN*		Depreciation S-F			Program, Activity, Object Report					
BGQ*		35 Pupil Safety (Unallowable Indirect Expenditures)			Sched for Determining Indirect Rates					
BGR*		35 Pupil Safety (Indirect Expenditures)			Sched for Determining Indirect Rates					
BGS		Program 97, Activity 35, Pupil Safety - Distorting Item			Sched for Determining Indirect Rates					
BHA		Revenue - Local	1	10		Yes	No	12	2	
BHB		Revenue - Local	1	11		Yes	No	12	2	
BHC		Revenue - State	1	10		Yes	No	12	2	
BHD		Revenue - State	1	11		Yes	No	12	2	
BHE		Revenue - Federal	1	10		Yes	No	12	2	

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BHF		Revenue - Federal	1	11		Yes	No	12	2	
BHG		Revenue - Other	1	10		Yes	No	12	2	
BHH		Revenue - Other	1	11		Yes	No	12	2	
BHI		Total Revenue	1	10		Yes	No	12	2	
BHJ		Total Revenue	1	11		Yes	No	12	2	
BHK		Regular Instruction (excluding Object 9)	1	10		Yes	No	12	2	
BHL		Regular Instruction (excluding Object 9)	1	11		Yes	No	12	2	
BHM		Special Education (excluding Object 9)	1	10		Yes	No	12	2	
BHN		Special Education (excluding Object 9)	1	11		Yes	No	12	2	
BHO		Vocational Education (excluding Object 9)	1	10		Yes	No	12	2	
BHP		Vocational Education (excluding Object 9)	1	11		Yes	No	12	2	
BHQ		Skills Center (excluding Object 9)	1	10		Yes	No	12	2	
BHR		Skills Center (excluding Object 9)	1	11		Yes	No	12	2	
BHS		Compensatory Programs (excluding Object 9)	1	10		Yes	No	12	2	
BHT		Compensatory Programs (excluding Object 9)	1	11		Yes	No	12	2	
BHU		Other Instructional Programs (excluding Object 9)	1	10		Yes	No	12	2	
BHV		Other Instructional Programs (excluding Object 9)	1	11		Yes	No	12	2	
BHW		Community Services - (excluding Object 9)	1	10		Yes	No	12	2	
BHX		Community Services - (excluding Object 9)	1	11		Yes	No	12	2	
BHY		Support Services (excluding Object 9)	1	10		Yes	No	12	2	
BHZ		Support Services (excluding Object 9)	1	11		Yes	No	12	2	
BIA		Capital Outlay - Other	1	10		Yes	No	12	2	
BIB		Capital Outlay - Other	1	11		Yes	No	12	2	
BIC		Debt Service - Principal	1	10		Yes	No	12	2	
BID		Debt Service - Principal	1	11		Yes	No	12	2	
BIE		Debt Service - Interest and Other Charges	1	10		Yes	No	12	2	
BIF		Debt Service - Interest and Other Charges	1	11		Yes	No	12	2	
BIG		Total Expenditures	1	10		Yes	No	12	2	
BIH		Total Expenditures	1	11		Yes	No	12	2	
BIJ		Revenues Over (Under) Expenditures	1	10		Yes	No	12	2	
BIK		Revenues Over (Under) Expenditures	1	11		Yes	No	12	2	
BIK	536	Other Financing Uses - Transfers Out	1	10	Statement of Revn, Expd, Chng	No	No	12	2	
BIL	536	Other Financing Uses - Transfers Out	1	11	Statement of Revn, Expd, Chng	No	No	12	2	
BIM	535	Other Financing Uses	1	10	Statement of Revn, Expd, Chng	No	No	12	2	
BIN	535	Other Financing Uses	1	11	Statement of Revn, Expd, Chng	No	No	12	2	
BIO		Other Financing Sources (Uses) - Other	1	11		Yes	No	12	2	
BIP		Total Other Financing Sources (Uses)	1	10		Yes	No	12	2	
BIQ		Total Other Financing Sources (Uses)	1	11		Yes	No	12	2	
BIR		Prior Year August Total Fund Balance	1	10		Yes	No	12	2	
BIS		Prior Year August Total Fund Balance	1	11		Yes	No	12	2	
BIT		Beginning Total Fund Balance	1	10	Statement of Revn, Expd, Chng	No	No	12	2	
BIU		Beginning Total Fund Balance	1	11	Statement of Revn, Expd, Chng	No	No	12	2	
BIV	896 + 897 + 898	Accounting Changes and Error Corrections	1	10	Statement of Revn, Expd, Chng	No	No	12	2	
BIW	896 + 897 + 898	Accounting Changes and Error Corrections	1	11	Statement of Revn, Expd, Chng	No	No	12	2	
BIX		Ending Total Fund Balance	1	10		Yes	No	12	2	
BIY		Ending Total Fund Balance	1	11		Yes	No	12	2	
BIZ		Prior Year F-196 Manual Revision	1	10	Statement of Revn, Expd, Chng	No	No	12	2	
BJA		Prior Year F-196 Manual Revision	1	11	Statement of Revn, Expd, Chng	No	No	12	2	
BJB		23 Special Education, ARP, IDEA, Federal (State Resources)	1		Resource to Program Expenditure Report	No				
BJC		23 Special Education, ARP, IDEA, Federal (Federal Resources)	1		Resource to Program Expenditure Report	No				
BJD		23 Special Education, ARP, IDEA, Federal (Other Resources)	1		Resource to Program Expenditure Report	No				
BJF		23 Special Education, ARP, IDEA, Federal	1		Resource to Program Expenditure Report	No				

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BJG		Other Assets	7		Statement of Fiduciary Net Position	No				
BJH		Capital Assets, Land	7		Statement of Fiduciary Net Position	No				
BJI		Capital Assets, Buildings	7		Statement of Fiduciary Net Position	No				
BJJ		Accumulated Depreciation, Buildings	7		Statement of Fiduciary Net Position	No				
XAA		Juveniles in Adult Jails.	1			Yes	No	12	2	
XAB		Traffic Safety Education Fees	1			Yes	No	12	2	
XAC		Number of School Days Operated	1			Yes	No	12	2	
XAD		Secondary Vocational Education	1			Yes	No	12	2	
XAE		Juveniles in Adult Jails	1			Yes	No	12	2	
XAF		Net Position - Prior Year August Beginning	1			Yes	No	12	2	
XAG		ENDING TOTAL FUND BALANCE	1			Yes	No	12	2	
XAH		Secondary Vocational Education - Tuition	1			Yes	No	12	2	
XAI		Secondary Vocational Education	1			Yes	No	12	2	
XAJ		Secondary Vocational Education	1			Yes	No	12	2	
XAK		State Institutions, Special Education	1			Yes	No	12	2	
XAL		Secondary Vocational Education Revenue	1			Yes	No	12	2	
XAM		State Institutions, Centers and Homes, Delinquent	1			Yes	No	12	2	
XAN		Vocational Education	1			Yes	No	12	2	
XAO		Vocational, Basic, State	1			Yes	No	12	2	
XAP		Vocational, Federal	1			Yes	No	12	2	
XAQ		Traffic Safety	1			Yes	No	12	2	
XAR		Special Education, Institutions, State	1			Yes	No	12	2	
XAS		State Institutions, Centers and Homes, Delinquent	1			Yes	No	12	2	
XAT		Total Assets and Deferred Outflows of Resources	1			Yes	No	12	2	
XAU		Total Assets and Deferred Outflows of Resources	1			Yes	No	12	2	
XAV		State Institutions, Special Education	1			Yes	No	12	2	
XAW		State Institutions, Centers and Homes, Delinquent	1			Yes	No	12	2	
XAX		Special Education, Institutions, State	1			Yes	No	12	2	
XAY		State Institutions, Centers and Homes, Delinquent	1			Yes	No	12	2	
XAZ		Ending Total Fund Balance	1			Yes	No	12	2	
XBA		Total Fund Balance	1			Yes	No	12	2	
XBB		County Treasurer Cash File F-198	1			Yes	No	12	2	
XBC		Total All Programs	1			Yes	No	12	2	
XBD		Resource to Program Expenditure	1			Yes	No	12	2	
XBE		Board of Directors	1			Yes	No	12	2	
XBF		Superintendent's Office	1			Yes	No	12	2	
XBG		Pupil Management and Safety	1			Yes	No	12	2	
XBH		Supervision	1			Yes	No	12	2	
XBI		Grounds Maintenance	1			Yes	No	12	2	
XBJ		Operation of Buildings	1			Yes	No	12	2	
XBK		Maintenance	1			Yes	No	12	2	
XBL		Utilities	1			Yes	No	12	2	
XBM		Building and Property Security	1			Yes	No	12	2	
XBN		Special Education - Infants and Toddlers - State	1			Yes	No	12	2	
XBO		Special Education - Infants and Toddlers - State	1			Yes	No	12	2	
XBP		Basic Education	1			Yes	No	12	2	
XBQ		District-wide Support	1			Yes	No	12	2	
XBR		District-wide Support	1			Yes	No	12	2	
XBS		Teaching	1			Yes	No	12	2	
XBT		Operation of Buildings	1			Yes	No	12	2	
XBU		Utilities	1			Yes	No	12	2	
XBV		Certificated Salaries	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XBW		Employee Benefits	1			Yes	No	12	2	
XBX		Supplies and Materials	1			Yes	No	12	2	
XBY		Contractual Service	1			Yes	No	12	2	
XBZ		Transfers In/Transfers Out	1			Yes	No	12	2	
XCA		Transfers In/Transfers Out	1			Yes	No	12	2	
XCB		Local Property Tax	1			Yes	No	12	2	
XCC		Revenue account 1101	1			Yes	No	12	2	
XCD		Sale of Tax Title Property	1			Yes	No	12	2	
XCE		Revenue account 1301	1			Yes	No	12	2	
XCF		Local in Lieu of Taxes	1			Yes	No	12	2	
XCG		Revenue account 1401	1			Yes	No	12	2	
XCH		County-Administered Forests	1			Yes	No	12	2	
XCI		Revenue account 1601	1			Yes	No	12	2	
XCJ		Other Local Taxes	1			Yes	No	12	2	
XCK		Equipment	1			Yes	No	12	2	
XCL		State Forests	1			Yes	No	12	2	
XCM		Revenue account 3601	1			Yes	No	12	2	
XCN		Timber Excise Tax	1			Yes	No	12	2	
XCO		Instructional Technology	1			Yes	No	12	2	
XCP		Interfund Loan Interest Earnings	1			Yes	No	12	2	
XCQ		Energy	1			Yes	No	12	2	
XCR		Federal in Lieu of Taxes	1			Yes	No	12	2	
XCS		Revenue account 5401	1			Yes	No	12	2	
XCT		Federal Forests	1			Yes	No	12	2	
XCU		GF revenue account 5501	1			Yes	No	12	2	
XCV		Accounts Payable/Contracts Payable Current	1			Yes	No	12	2	
XCW		Number of School Days Operated	1			Yes	No	12	2	
XCX		Number of School Days Operated	1			Yes	No	12	2	
XCY		Total Expenditures	1			Yes	No	12	2	
XCZ		Total Expenditures	1			Yes	No	12	2	
XDA		School Food Services	1			Yes	No	12	2	
XDB		Cash on Deposit with County Treasurer	1			Yes	No	12	2	
XDC		Public Radio/Television	1			Yes	No	12	2	
XDD		Minus Warrants Outstanding	1			Yes	No	12	2	
XDE		Minus Warrants Outstanding	1			Yes	No	12	2	
XDF		Investments	1			Yes	No	12	2	
XDG		Investments	1			Yes	No	12	2	
XDH		Cash with Fiscal Agent	3			Yes	No	12	2	
XDI		Special Education-Supplemental, State	3			Yes	No	12	2	
XDJ		Accounting Changes and Error Corrections	1			Yes	No	12	2	
XDK		Imprest Cash	1			Yes	No	12	2	
XDL		Cash On Hand	1			Yes	No	12	2	
XDM		Cash on Deposit with County Treasurer	1			Yes	No	12	2	
XDN		Minus Warrants Outstanding	1			Yes	No	12	2	
XDO		Taxes Receivable	1			Yes	No	12	2	
XDP		Due From Other Funds	1			Yes	No	12	2	
XDQ		Due from Other Governmental Units	1			Yes	No	12	2	
XDR		Accounts Recievable	1			Yes	No	12	2	
XDS		Interfund Loan Receivable	1			Yes	No	12	2	
XDT		Accrued Interest Receivable	1			Yes	No	12	2	
XDU		Inventory - Supplies and Materials	1			Yes	No	12	2	
XDV		Inventory - Lunchrooms	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XDW		Prepaid Items	1			Yes	No	12	2	
XDX		Investments	1			Yes	No	12	2	
XDY		Investments/Cash with Trustee	1			Yes	No	12	2	
XDZ		Investments-Deferred Compensation	1			Yes	No	12	2	
XEA		Self-Insurance Security Deposit	1			Yes	No	12	2	
XEB		Accounts Payable	1			Yes	No	12	2	
XEC		Contracts Payable Current	1			Yes	No	12	2	
XED		Accrued Salaries	1			Yes	No	12	2	
XEE		Anticipation Notes Payable	1			Yes	No	12	2	
XEF		Payroll Deductions and Taxes Payable	1			Yes	No	12	2	
XEG		Due to Other Governmental Units	1			Yes	No	12	2	
XEH		Deferred Compensation Payable	1			Yes	No	12	2	
XEI		Estimated Employee Benefits Payable	1			Yes	No	12	2	
XEJ		Estimated Other Employee Insurance Benefits Payable	1			Yes	No	12	2	
XEK		Estimated Industrial Insurance Benefits Payable	1			Yes	No	12	2	
XEL		Due to other Funds	1			Yes	No	12	2	
XEM		Interfund Loans Payable	1			Yes	No	12	2	
XEN		Deposits	1			Yes	No	12	2	
XEO		Arbitrage Rebate Payable	1			Yes	No	12	2	
XEP		Unavailable Revenue	1			Yes	No	12	2	
XEQ		Unavailable Revenue - Taxes Receivable	1			Yes	No	12	2	
XER		Restricted for Other Items	1			Yes	No	12	2	
XES		Restricted for Debt Service	1			Yes	No	12	2	
XET		Restricted for Arbitrage Rebate	1			Yes	No	12	2	
XEU		Nonspendable Inventory & Prepaid Items	1			Yes	No	12	2	
XEV		Restricted for Uninsured Risks	1			Yes	No	12	2	
XEW		Committed to Other Purposes	1			Yes	No	12	2	
XEX		Assigned to Contingencies	1			Yes	No	12	2	
XEY		Unassigned Fund Balance	1			Yes	No	12	2	
XEZ		All Programs, Activities and Objects	1			Yes	No	12	2	
XFA		All Programs, Activities and Objects	1			Yes	No	12	2	
XFC		All Programs, Activities and Objects	1			Yes	No	12	2	
XFD		District-wide Support	1			Yes	No	12	2	
XFF		District-wide Support	1			Yes	No	12	2	
XFG		Basic Education	1			Yes	No	12	2	
XFH		Basic Education (Program 01)	1			Yes	No	12	2	
XFJ		Program 13 Special Purpose-ESSER III	1			Yes	No	12	2	
XFK		Alternative Learning Experience	1			Yes	No	12	2	
XFL		Alternative Learning Experience	1			Yes	No	12	2	
XFM		Vocational-Basic, State	1			Yes	No	12	2	
XFN		Vocational, Basic, State	1			Yes	No	12	2	
XFQ		Skill Center-Basic, State	1			Yes	No	12	2	
XFR		Skill Center-Basic, State	1			Yes	No	12	2	
XFT		Special Purpose-Competitive Grants	1			Yes	No	12	2	
XFU		Districtwide Support	1			Yes	No	12	2	
XFV		Districtwide Support	1			Yes	No	12	2	
XFY		Special Education-Supplemental, State	1			Yes	No	12	2	
XFZ		Special Education	1			Yes	No	12	2	
XGA		Special Education - Infants and Toddlers	1			Yes	No	12	2	
XGB		Special Education - Infants and Toddlers	1			Yes	No	12	2	
XGC		Special Education, Supplemental	1			Yes	No	12	2	
XGD		Special Education, Supplemental	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XGE		Special Education - Infants and Toddlers	1			Yes	No	12	2	
XGF		Special Education - Infants and Toddlers	1			Yes	No	12	2	
XGG		Special Education-Institutions	1			Yes	No	12	2	
XGH		Special Education-Institutions	1			Yes	No	12	2	
XGI		Special Education, Other	1			Yes	No	12	2	
XGJ		Special Education, Other	1			Yes	No	12	2	
XGK		Middle School Career and Tech. Ed	1			Yes	No	12	2	
XGL		Middle School Career and Tech. Ed	1			Yes	No	12	2	
XGM		Vocational, Other	1			Yes	No	12	2	
XGN		Vocational, Other	1			Yes	No	12	2	
XGO		Vocational, Other Categorical	1			Yes	No	12	2	
XGP		Vocational, Other Categorical	1			Yes	No	12	2	
XGQ		Skill Center	1			Yes	No	12	2	
XGR		Skill Center	1			Yes	No	12	2	
XGS		ESEA Disadvantaged	1			Yes	No	12	2	
XGT		ESEA Disadvantaged	1			Yes	No	12	2	
XGU		Other Title Grants Under ESEA	1			Yes	No	12	2	
XGV		Other Title Grants Under ESEA	1			Yes	No	12	2	
XGW		ESEA Migrant	1			Yes	No	12	2	
XGX		ESEA Migrant	1			Yes	No	12	2	
XGY		Reading First	1			Yes	No	12	2	
XGZ		Reading First	1			Yes	No	12	2	
XHA		Learning Assistance	1			Yes	No	12	2	
XHB		Learning Assistance	1			Yes	No	12	2	
XHC		State Inst, Centers and Homes	1			Yes	No	12	2	
XHD		State Inst, Centers and Homes	1			Yes	No	12	2	
XHE		State Inst, Neglected and Delinquent	1			Yes	No	12	2	
XHF		State Inst, Neglected and Delinquent	1			Yes	No	12	2	
XHG		Special and Pilot Programs	1			Yes	No	12	2	
XHH		Special and Pilot Programs	1			Yes	No	12	2	
XHI		Institutions - Juveniles in Adult Jails	1			Yes	No	12	2	
XHJ		Institutions - Juveniles in Adult Jails	1			Yes	No	12	2	
XHK		Head Start	1			Yes	No	12	2	
XHL		Head Start	1			Yes	No	12	2	
XHM		Math & Science, Professional Dev	1			Yes	No	12	2	
XHN		Math & Science, Professional Dev	1			Yes	No	12	2	
XHO		Limited English Proficiency	1			Yes	No	12	2	
XHP		Limited English Proficiency	1			Yes	No	12	2	
XHQ		Transitional Bilingual	1			Yes	No	12	2	
XHR		Transitional Bilingual	1			Yes	No	12	2	
XHU		Program 67 Indian Education, Federal, JOM	1			Yes	No	12	2	
XHV		Indian Education, Federal, JOM	1			Yes	No	12	2	
XHW		Program 68 Indian Education, Federal, ED	1			Yes	No	12	2	
XHX		Indian Education, Federal, ED	1			Yes	No	12	2	
XHY		Program 69 Compensatory, Other	1			Yes	No	12	2	
XHZ		Compensatory, Other	1			Yes	No	12	2	
XIA		Program 71 Traffic Safety	1			Yes	No	12	2	
XIB		Traffic Safety	1			Yes	No	12	2	
XIC		Program 73 Summer School	1			Yes	No	12	2	
XID		Summer School	1			Yes	No	12	2	
XIE		Program 74 Highly Capable	1			Yes	No	12	2	
XIF		Highly Capable	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XIG		Program 75 Professional Development, State	1			Yes	No	12	2	
XIH		Professional Development, State	1			Yes	No	12	2	
XII		Program 76 Targeted Assistance, Federal	1			Yes	No	12	2	
XIJ		Targeted Assistance, Federal	1			Yes	No	12	2	
XIK		Program 78 Youth Training Programs, Federal	1			Yes	No	12	2	
XIL		Youth Training Programs, Federal	1			Yes	No	12	2	
XIM		Program 79, Instructional Programs, Other	1			Yes	No	12	2	
XIN		Instructional Programs, Other	1			Yes	No	12	2	
XIO		Program 81 Public Radio/Television	1			Yes	No	12	2	
XIP		Public Radio/Television	1			Yes	No	12	2	
XIQ		Program 86 Community Schools	1			Yes	No	12	2	
XIR		Community Schools	1			Yes	No	12	2	
XIS		Program 88 Child Care	1			Yes	No	12	2	
XIT		Child Care	1			Yes	No	12	2	
XIU		Program 89 Other Community Services	1			Yes	No	12	2	
XIV		Other Community Services	1			Yes	No	12	2	
XIW		Program 98 School Food Services	1			Yes	No	12	2	
XIX		School Food Services	1			Yes	No	12	2	
XIY		Program 99 Pupil Transportation	1			Yes	No	12	2	
XIZ		Pupil Transportation	1			Yes	No	12	2	
XJA		Preliminary Aggregate Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
XJB		Preliminary Aggregate Maintenance of Effort Test: Special Education MOE	1			Yes	No	12	2	
XJC		Total Expenditures: Federal Cross Cutting MOE	1			Yes	No	12	2	
XJD		Total Expenditures: Federal Cross Cutting MOE	1			Yes	No	12	2	
XJE		Total Expenditures: Federal Cross Cutting MOE	1			Yes	No	12	2	
XJF		Total Expenditures: Federal Cross Cutting MOE	1			Yes	No	12	2	
XJG		Fire District Payment	1			Yes	No	12	2	
XJH		Due from Other Funds	1			Yes	No	12	2	
XJI		Due to Other Funds	1			Yes	No	12	2	
XJJ		Ending Total Fund Balance	1			Yes	No	12	2	
XJK		Total Long-Term Liabilities	1			Yes	No	12	2	
XJL		Voted Bonds	1			Yes	No	12	2	
XJM		Voted Bonds	1			Yes	No	12	2	
XJN		Local Proceeds Issued In Lieu of Bonds	1			Yes	No	12	2	
XJO		Local Proceeds Issued In Lieu of Bonds	1			Yes	No	12	2	
XJP		Non-voted Bonds	1			Yes	No	12	2	
XJQ		Non-voted Bonds	1			Yes	No	12	2	
XJR		Local Program Proceeds	1			Yes	No	12	2	
XJS		Local Program Proceeds	1			Yes	No	12	2	
XJT		Total Long-Term Liabilities	1			Yes	No	12	2	
XJU		Total Long-Term Liabilities	1			Yes	No	12	2	
XJV		Capital Leases	1			Yes	No	12	2	
XJW		Capital Leases	1			Yes	No	12	2	
XJX		Contracts Payable	1			Yes	No	12	2	
XJY		Contracts Payable	1			Yes	No	12	2	
XJZ		NonCancellable Operating Leases	1			Yes	No	12	2	
XKA		Non-Cancellable Operating Lease	1			Yes	No	12	2	
XKB		Claims & Judgments	1			Yes	No	12	2	
XKC		Claims & Judgments	1			Yes	No	12	2	
XKD		Compensated Absence	1			Yes	No	12	2	
XKE		Compensated Absence	1			Yes	No	12	2	
XKF		Long Term Notes	1			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XKG		Other Long-Term Debt: Ending Outstanding Debt August 31,	1			Yes	No	12	2	
XKH		Anticipation Notes Payable	1			Yes	No	12	2	
XKI		Anticipation Notes Payable	1			Yes	No	12	2	
XKJ		Lines of Credit	1			Yes	No	12	2	
XKK		Lines of Credit	1			Yes	No	12	2	
XKL		Other Non-Voted Debt	1			Yes	No	12	2	
XKM		Other Non-Voted Debt	1			Yes	No	12	2	
XKN		Non-Voted Notes Not Recorded as Debt	1			Yes	No	12	2	
XKO		Non-Voted Notes Not Recorded as Debt	1			Yes	No	12	2	
XKP		Impact Fees	1			Yes	No	12	2	
XKQ		Mitigation Fees	1			Yes	No	12	2	
XKR		Program 55-Learning Assistance Program Regular Expenditures	1			Yes	No	12	2	
XKS		Program 55-Learning Assistance-High Poverty Expenditures	1			Yes	No	12	2	
XKT		Program 55 - Learning Assistance Program Expenditures	1			Yes	No	12	2	
XKU		Program 97, Activity 15, Public Relations	1			Yes	No	12	2	
XKV		Program 97, Activity 72, Information Systems	1			Yes	No	12	2	
XKW		Skills Center	1			Yes	No	12	2	
XXX		Skills Center	1			Yes	No	12	2	
XKY		Skills Center	1			Yes	No	12	2	
XXZ		Skills Center	1			Yes	No	12	2	
XLA		Program 46 Skills Center, Federal	1			Yes	No	12	2	
XLB		Program 46 Skills Center, Federal	1			Yes	No	12	2	
XLC		Program 45 Skills Center-Basic	1			Yes	No	12	2	
XLD		Program 45 Skills Center-Basic	1			Yes	No	12	2	
XLE		Regular Instruction	1			Yes	No	12	2	
XLF		Skills Center—Tuitions and Fees	1			Yes	No	12	2	
XLG		Skills Center—Sales of Goods, Supplies and Services	1			Yes	No	12	2	
XLH		Skills Center	1			Yes	No	12	2	
XLI		Dropout Reengagement	1			Yes	No	12	2	
XLJ		Dropout Reengagement	1			Yes	No	12	2	
XLK		Prior Year August Total Fund Balance	4			Yes	No	12	2	
XLL		Ending Total Fund Balance	4			Yes	No	12	2	
XLM		Total Assets	4			Yes	No	12	2	
XLN		Total Fund Balance	4			Yes	No	12	2	
XLO		Ending Total Fund Balance	4			Yes	No	12	2	
XLP		Total Fund Balance	4			Yes	No	12	2	
XLQ		Total Program Expenditures - Totals	4			Yes	No	12	2	
XLR		Total Program Expenditures - Totals	4			Yes	No	12	2	
XLS		Cash on Deposit with County Treasurer	4			Yes	No	12	2	
XLT		Public Radio/Television	4			Yes	No	12	2	
XLU		Minus Warrants Outstanding	4			Yes	No	12	2	
XLV		Other Title Grants Under ESEA, Federal	4			Yes	No	12	2	
XLW		Investments	4			Yes	No	12	2	
XLX		Investments/Cash with Trustee	4			Yes	No	12	2	
XLY		Accounting Changes and Error Corrections	4			Yes	No	12	2	
XLZ		Imprest Cash	4			Yes	No	12	2	
XMA		Cash on Hand	4			Yes	No	12	2	
XMB		Cash on Deposit with County Treasurer	4			Yes	No	12	2	
XMC		Minus Warrants Outstanding	4			Yes	No	12	2	
XMD		Due from Other Funds	4			Yes	No	12	2	
XME		Due from Other Governmental Units	4			Yes	No	12	2	
XMF		Accounts Receivable	4			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XMG		Accrued Interest Receivable	4			Yes	No	12	2	
XMH		Inventory - Supplies and Materials	4			Yes	No	12	2	
XMI		Prepaid Items	4			Yes	No	12	2	
XMJ		Investments	4			Yes	No	12	2	
XMK		Accounts Payable	4			Yes	No	12	2	
XML		Contracts Payable Current	4			Yes	No	12	2	
XMM		Due to Other Governmental Units	4			Yes	No	12	2	
XMN		Due to Other Funds	4			Yes	No	12	2	
XMO		Deposits	4			Yes	No	12	2	
XMP		Unavailable Revenue	4			Yes	No	12	2	
XMQ		Restricted for Other Items	4			Yes	No	12	2	
XMR		Nonspendable: Inventory & Prepaid Items	4			Yes	No	12	2	
XMS		Restricted for Uninsured Risks	4			Yes	No	12	2	
XMT		Committed to Other Purposes	4			Yes	No	12	2	
XMU		General Student Body	4			Yes	No	12	2	
XMV		Athletics	4			Yes	No	12	2	
XMW		Classes	4			Yes	No	12	2	
XXM		Clubs	4			Yes	No	12	2	
XMY		Private Monies	4			Yes	No	12	2	
XMZ		General Student Body	4			Yes	No	12	2	
XNA		Athletics	4			Yes	No	12	2	
XNB		Classes	4			Yes	No	12	2	
XNC		Clubs	4			Yes	No	12	2	
XND		Private Monies	4			Yes	No	12	2	
XNE		Ending Total Fund Balance	4			Yes	No	12	2	
XNF		Prior Year August Total Fund Balance	3			Yes	No	12	2	
XNG		Ending Total Fund Balance	3			Yes	No	12	2	
XNH		Total Assets and Deferred Outflow of Resources	3			Yes	No	12	2	
XNI		Total Fund Balance	3			Yes	No	12	2	
XNJ		Ending Total Fund Balance	3			Yes	No	12	2	
XNK		Total Fund Balance	3			Yes	No	12	2	
XNL		Local Property Tax	3			Yes	No	12	2	
XNM		Local Property Tax	3			Yes	No	12	2	
XNN		Sale of Tax Title Property	3			Yes	No	12	2	
XNO		Sale of Tax Title Property	3			Yes	No	12	2	
XNP		Local in lieu of Taxes	3			Yes	No	12	2	
XNQ		Local in lieu of Taxes	3			Yes	No	12	2	
XNR		County-Administered Forests	3			Yes	No	12	2	
XNS		County-Administered Forests	3			Yes	No	12	2	
XNT		Other Local Taxes	3			Yes	No	12	2	
XNU		Other Local Taxes	3			Yes	No	12	2	
XNV		State Forests	3			Yes	No	12	2	
XNW		State Forests	3			Yes	No	12	2	
XNX		Timber Excise Tax	3			Yes	No	12	2	
XNY		Timber Excise Tax	3			Yes	No	12	2	
XNZ		Sale of Refunding Bonds	3			Yes	No	12	2	
XOA		Sale of Refunding Bonds	3			Yes	No	12	2	
XOB		Total Program Expenditures - Totals	3			Yes	No	12	2	
XOC		Total Program Expenditures - Totals	3			Yes	No	12	2	
XOD		Cash on Deposit with County Treasurer	3			Yes	No	12	2	
XOE		Public Radio/Television	3			Yes	No	12	2	
XOF		Investments	3			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XOG		Investments/Cash with Trustee	3			Yes	No	12	2	
XOH		Matured Bonds Payable	3			Yes	No	12	2	
XOI		Long Term Notes	3			Yes	No	12	2	
XOJ		Accounting Changes and Error Corrections	3			Yes	No	12	2	
XOK		Cash on Hand	3			Yes	No	12	2	
XOL		Cash on Deposit with County Treasurer	3			Yes	No	12	2	
XOM		Minus Warrants Outstanding	3			Yes	No	12	2	
XON		Cash with Fiscal Agent	3			Yes	No	12	2	
XOO		Taxes Receivable	3			Yes	No	12	2	
XOP		Due from Other Funds	3			Yes	No	12	2	
XOQ		Accounts Receivable	3			Yes	No	12	2	
XOR		Accrued Interest Receivable	3			Yes	No	12	2	
XOS		Investments	3			Yes	No	12	2	
XOT		Investments/Cash with Trustee	3			Yes	No	12	2	
XOU		Accounts Payable	3			Yes	No	12	2	
XOV		Accrued Interest Payable	3			Yes	No	12	2	
XOW		Anticipation Notes Payable	3			Yes	No	12	2	
XOX		Due to Other Funds	3			Yes	No	12	2	
XOY		Interfund Loans Payable	3			Yes	No	12	2	
XOZ		Matured Bonds Payable	3			Yes	No	12	2	
XPA		Matured Bond Interest Payable	3			Yes	No	12	2	
XPB		Arbitrage Rebate Payable	3			Yes	No	12	2	
XPC		Unavailable Revenue	3			Yes	No	12	2	
XPD		Deferred Unavailable Revenue - Taxes Receivable	3			Yes	No	12	2	
XPE		Restricted for Other Items	3			Yes	No	12	2	
XPF		Restricted for Arbitrage Rebate	3			Yes	No	12	2	
XPH		Taxes Receivable	3			Yes	No	12	2	
XPI		Deferred Unavailable Revenue - Taxes Receivable	3			Yes	No	12	2	
XPJ		Ending Total Fund Balance	3			Yes	No	12	2	
XPK		Prior Year August Total Fund Balance	2			Yes	No	12	2	
XPL		Ending Total Fund Balance	2			Yes	No	12	2	
XPM		Total Assets and Deferred Outflow of Resources	2			Yes	No	12	2	
XPN		Total Fund Balance	2			Yes	No	12	2	
XPO		Ending Total Fund Balance	2			Yes	No	12	2	
XPP		Total Fund Balance	2			Yes	No	12	2	
XPQ		Local Property Tax	2			Yes	No	12	2	
XPR		Local Property Tax	2			Yes	No	12	2	
XPS		Sale of Tax Title Property	2			Yes	No	12	2	
XPT		Sale of Tax Title Property	2			Yes	No	12	2	
XPU		Local in lieu of Taxes	2			Yes	No	12	2	
XPV		Local in lieu of Taxes	2			Yes	No	12	2	
XPW		County-Administered Forests	2			Yes	No	12	2	
XPX		County-Administered Forests	2			Yes	No	12	2	
XPY		Other Local Taxes	2			Yes	No	12	2	
XPZ		Other Local Taxes	2			Yes	No	12	2	
XQA		State Forests	2			Yes	No	12	2	
XQB		State Forests	2			Yes	No	12	2	
XQC		Timber Excise Tax	2			Yes	No	12	2	
XQD		Timber Excise Tax	2			Yes	No	12	2	
XQE		Interfund Loan Interest Earnings	2			Yes	No	12	2	
XQF		Interfund Loan Interest Earnings	2			Yes	No	12	2	
XQG		Bond Sales & Refunding Bond Sales	2			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
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XQH		Bond Sales & Refunding Bond Sales	2			Yes	No	12	2	
XQI		Accounts Payable	2			Yes	No	12	2	
XQJ		Total Program Expenditures - Totals	2			Yes	No	12	2	
XQK		Total Program Expenditures - Totals	2			Yes	No	12	2	
XQL		Cash on Deposit with County Treasurer	2			Yes	No	12	2	
XQM		Public Radio/Television	2			Yes	No	12	2	
XQN		Minus Warrants Outstanding	2			Yes	No	12	2	
XQO		Other Title Grants Under ESEA, Federal	2			Yes	No	12	2	
XQP		Investments	2			Yes	No	12	2	
XQQ		Investments/Cash with Trustee	2			Yes	No	12	2	
XQR		Accounting Changes and Error Corrections	2			Yes	No	12	2	
XQS		Imprest Cash	2			Yes	No	12	2	
XQT		Cash on Hand	2			Yes	No	12	2	
XQU		Cash on Deposit with County Treasurer	2			Yes	No	12	2	
XQV		Minus Warrants Outstanding	2			Yes	No	12	2	
XQW		Taxes Receivable	2			Yes	No	12	2	
XQX		Due from Other Funds	2			Yes	No	12	2	
XQY		Due from Other Governmental Units	2			Yes	No	12	2	
XQZ		Accounts Receivable	2			Yes	No	12	2	
XRA		Interfund Loans Receivable	2			Yes	No	12	2	
XRB		Accrued Interest Receivable	2			Yes	No	12	2	
XRD		Investments	2			Yes	No	12	2	
XRE		Investments/Cash with Trustee	2			Yes	No	12	2	
XRF		Investments-Deferred Compensation	2			Yes	No	12	2	
XRG		Accounts Payable	2			Yes	No	12	2	
XRH		Contracts Payable Current	2			Yes	No	12	2	
XRI		Accrued Salaries	2			Yes	No	12	2	
XRJ		Anticipation Notes Payable	2			Yes	No	12	2	
XRK		Payroll Deductions and Taxes Payable	2			Yes	No	12	2	
XRL		Due to Other Governmental Units	2			Yes	No	12	2	
XRM		Deferred Compensation Payable	2			Yes	No	12	2	
XRN		Due to Other Funds	2			Yes	No	12	2	
XRO		Interfund Loans Payable	2			Yes	No	12	2	
XRP		Deposits	2			Yes	No	12	2	
XRQ		Arbitrage Rebate Payable	2			Yes	No	12	2	
XRR		Unavailable Revenue	2			Yes	No	12	2	
XRS		Deferred Unavailable Revenue - Taxes Receivable	2			Yes	No	12	2	
XRT		Restricted for Other Items	2			Yes	No	12	2	
XRU		Restricted for Debt Service	2			Yes	No	12	2	
XRV		Restricted for Arbitrage Rebate	2			Yes	No	12	2	
XRW		Resricted for Uninsured Risks	2			Yes	No	12	2	
XRX		Restricted from Bond Proceeds	2			Yes	No	12	2	
XRY		Committed from Levy Proceeds	2			Yes	No	12	2	
XRZ		Restricted from State Proceeds	2			Yes	No	12	2	
XSA		Restricted from Federal Proceeds	2			Yes	No	12	2	
XSB		Restricted from Other Proceeds	2			Yes	No	12	2	
XSC		Committed to Other Purposes	2			Yes	No	12	2	
XSD		Total Revenues	2			Yes	No	12	2	
XSE		Ending Total Fund Balance	2			Yes	No	12	2	
XSF		Prior Year August Total Fund Balance	9			Yes	No	12	2	
XSG		Ending Total Fund Balance	9			Yes	No	12	2	
XSH		Total Assets and Deferred Outflow of Resources	9			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XSI		Total Fund Balance	9			Yes	No	12	2	
XSJ		Ending Total Fund Balance	9			Yes	No	12	2	
XSK		Total Fund Balance	9			Yes	No	12	2	
XSL		Local Property Tax	9			Yes	No	12	2	
XSM		Local Property Tax	9			Yes	No	12	2	
XSN		Sale of Tax Title Property	9			Yes	No	12	2	
XSO		Sale of Tax Title Property	9			Yes	No	12	2	
XSP		Local in lieu of Taxes	9			Yes	No	12	2	
XSQ		Local in lieu of Taxes	9			Yes	No	12	2	
XSR		County-Administered Forests	9			Yes	No	12	2	
XSS		County-Administered Forests	9			Yes	No	12	2	
XST		Other Local Taxes	9			Yes	No	12	2	
XSU		Other Local Taxes	9			Yes	No	12	2	
XSV		State Forests	9			Yes	No	12	2	
XSW		State Forests	9			Yes	No	12	2	
XSX		Timber Excise Tax	9			Yes	No	12	2	
XSY		Timber Excise Tax	9			Yes	No	12	2	
XSZ		Transfers - Redirection of Apportionment	9			Yes	No	12	2	
XTA		Transfers - Redirection of Apportionment	9			Yes	No	12	2	
XTB		Total Program Expenditures - Totals	9			Yes	No	12	2	
XTC		Total Program Expenditures - Totals	9			Yes	No	12	2	
XTD		Cash on Deposit with County Treasurer	9			Yes	No	12	2	
XTE		Public Radio/Television	9			Yes	No	12	2	
XTF		Minus Warrants Outstanding	9			Yes	No	12	2	
XTG		Other Title Grants Under ESEA, Federal	9			Yes	No	12	2	
XTH		Investments	9			Yes	No	12	2	
XTI		Investments/Cash with Trustee	9			Yes	No	12	2	
XTJ		Accounting Changes and Error Corrections	9			Yes	No	12	2	
XTK		Cash on Hand	9			Yes	No	12	2	
XTL		Cash on Deposit with County Treasurer	9			Yes	No	12	2	
XTM		Minus Warrants Outstanding	9			Yes	No	12	2	
XTN		Taxes Receivable	9			Yes	No	12	2	
XTO		Due from Other Funds	9			Yes	No	12	2	
XTP		Due from Other Governmental Units	9			Yes	No	12	2	
XTQ		Accounts Receivable	9			Yes	No	12	2	
XTR		Accrued Interest Receivable	9			Yes	No	12	2	
XTS		Prepaid Items	9			Yes	No	12	2	
XTT		Investments	9			Yes	No	12	2	
XTU		Investments/Cash with Trustee	9			Yes	No	12	2	
XTV		Accounts Payable	9			Yes	No	12	2	
XTW		Contracts Payable Current	9			Yes	No	12	2	
XTX		Anticipation Notes Payable	9			Yes	No	12	2	
XTY		Due to Other Governmental Units	9			Yes	No	12	2	
XTZ		Due to Other Funds	9			Yes	No	12	2	
XUA		Interfund Loans Payable	9			Yes	No	12	2	
XUC		Arbitrage Rebate Payable	9			Yes	No	12	2	
XUD		Unavailable Revenue	9			Yes	No	12	2	
XUE		Deferred Unavailable Revenue - Taxes Receivable	9			Yes	No	12	2	
XUF		Restricted for Other Items	9			Yes	No	12	2	
XUG		Restricted for Debt Service	9			Yes	No	12	2	
XUH		Restricted for Arbitrage Rebate	9			Yes	No	12	2	
XUI		Restricted for Uninsured Risks	9			Yes	No	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XUJ		Total Revenues	9			Yes	No	12	2	
XUK		Ending Total Fund Balance	9			Yes	No	12	2	
XUL		Total Fund Balance	7			Yes	No	12	2	
XUM		Total Assets	7			Yes	No	12	2	
XUN		Total Net Position	7			Yes	No	12	2	
XUO		Total Assets	7			Yes	No	12	2	
XUP		Total Fund Balance	7			Yes	No	12	2	
XUQ		Ending Total Fund Balance	7			Yes	No	12	2	
XUR		Total Net Position	7			Yes	No	12	2	
XUS		Net Position - Ending	7			Yes	No	12	2	
XUT		Prior Year August Total Fund Balance	7			Yes	No	12	2	
XUU		Ending Total Fund Balance	7			Yes	No	12	2	
XUV		Net position - Prior Year August Beginning	7			Yes	No	12	2	
XUW		Net Position - Ending	7			Yes	No	12	2	
XUX		Total Assets	8			Yes	No	12	2	
XUY		Total Fund Balance	8			Yes	No	12	2	
XUZ		Prior Year August Total Fund Balance	8			Yes	No	12	2	
XVA		Ending Total Fund Balance	8			Yes	No	12	2	
XVB		Ending Total Fund Balance	8			Yes	No	12	2	
XVC		Total Fund Balance	8			Yes	No	12	2	
XVD		Ending Total Fund Balance	8			Yes	No	12	2	
XVE		Voted Bonds	1			Yes	No	12	2	
XVF		Local Proceeds Issued In Lieu of Bonds	1			Yes	No	12	2	
XVG		Non-voted Bonds	1			Yes	No	12	2	
XVH		Local Program Proceeds	1			Yes	No	12	2	
XVI		Capital Leases	1			Yes	No	12	2	
XVJ		Contracts Payable	1			Yes	No	12	2	
XVK		Noncancellable Operating Leases	1			Yes	No	12	2	
XVL		Claims & Judgments	1			Yes	No	12	2	
XVM		Compensated Absence	1			Yes	No	12	2	
XVN		Long Term Notes	1			Yes	No	12	2	
XVO		Anticipation Notes Payable	1			Yes	No	12	2	
XVP		Lines of Credit	1			Yes	No	12	2	
XVQ		Other Non-Voted Debt	1			Yes	No	12	2	
XVS		Net Pension Liabilities TRS 2	1			Yes	No	12	2	
XVT		Net Pension Liabilities TRS 2/4	1			Yes	No	12	2	
XVU		Net Pension Liabilities SERS 2/4	1			Yes	No	12	2	
XVW		47 Skill Center - Facility Upgrades	1			Yes	No	12	2	
XVX		47 Skill Center - Facility Upgrades	1			Yes	No	12	2	
XVY		Beginning Total Fund Balance			Statement of Revn, Expd, Chng					
XVZ		Beginning Total Fund Balance			Statement of Revn, Expd, Chng					
XWA		TOTAL LOCAL TAXES	1			Yes	No	12	2	
XWB		TOTAL LOCAL TAXES	1			Yes	No	12	2	
XWC		TOTAL LOCAL TAXES	1			Yes	No	12	2	
XWD		Special Purpose - SLRF	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWE		Special Purpose-ESSER II - Total	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWF		Special Purpose- Esser III - Total	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWG		Special Purpose-ESSER III (Learning Loss) - Total	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWH		Special Purpose, Reserved	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWI		Special Purpose-CARES Act Other	1		Resource to Program Expenditure Report	Yes	No	12	2	
XWJ		Remote Learning Operations - Activity 58	1			Yes	No	12	2	
XWK		Special Purpose-SLFRF (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	

2023-24 F-196 Item Dictionary										
Item/Revenue Code	GL Code	Item Description	Funds	Sub-Fund	Used on Page(s)	Calculated?	Retained?	Length	Decimals	
XWL		Special Purpose-SLFRF (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWM		Special Purpose-SLFRF (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWN		Special Purpose-ESSER II (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWO		Special Purpose-ESSER II (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWP		Special Purpose-ESSER II (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWQ		Special Purpose-ESSER III (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWR		Special Purpose-ESSER III (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWS		Special Purpose-ESSER III (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWT		Special Purpose-ESSER III (Learning Loss) (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWU		Special Purpose-ESSER III (Learning Loss) (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWV		Special Purpose-ESSER III (Learning Loss) (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWW		Special Purpose-Reserved	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWX		Special Purpose-Reserved	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWY		Special Purpose-Reserved	1		Resource to Program Expenditure Report	No	Yes	12	2	
XWZ		Special Purpose, CARES Act Other (State Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XXA		Special Purpose, CARES Act Other (Federal Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XXB		Special Purpose, CARES Act Other (Other Resources)	1		Resource to Program Expenditure Report	No	Yes	12	2	
XXC		Special Purpose COVID-19	1		Budgetary Comparison Schedule	Yes	No	12	2	