

Coachella Valley Unified School District  
**Chart of Accounts**

*The account code string is constructed as follows:*

Fund	School	Resource	Project	Year	Goal	Function	Object
XX	XXX	XXXX		X	XXXX	XXXX	XXXX



Coachella Valley Unified School District develops its budgets using a chart of accounts that corresponds with the California Department of Education Standardized Account Code Structure (SACS). The account strings are composed of 22 digits with seven numerically coded fields. Please refer to the California School Accounting Manual for detailed descriptions and uses for each account string segment at <https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>

## Fund Codes

Fund	Description
03	GENERAL FUND UNRESTRICTED
06	GENERAL FUND RESTRICTED
08	STUDENT ACTIVITIES FUND
11	ADULT EDUCATION FUND
12	CHILD DEVELOPMENT FUND
13	CAFETERIAL SPECIAL REVENUE FUND
14	DEFERRED MAINTENANCE FUND
21	BUILDING FUND
25	CAPITAL SCHOOL FACILITIES FUND
35	COUNTY SCHOOL FACILITIES FUND
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS
51	BOND INTEREST AND REDEMPTION FUND
67	SELF-INSURANCE FUND
76	WARRANT/PASS-THROUGH FUND

## School Codes

School	School Description
000	Undefined
001	SALES TAX HOLDING
002	STALE WARRANTS HOLDING - P/R
003	STALE WARRANTS HOLDING - A/P
005	MOBILE LEARNING INITIATIVE
006	PBIS
008	CHILDREN & FAMILY SERVICES
010	GENERAL DAYCARE
028	21ST CENTURY
029	ASES SPORTS
031	ELEMENTARY EDUCATION
032	SECONDARY EDUCATION
033	HOMELESS YOUTH
034	FOSTER YOUTH
035	SUMMER SCHOOL
037	DISTRICT MAINTENANCE
038	SUPPLEMENTAL EDUCATIONAL SERVICES
042	DISTRICT OFFICE
045	SUBSTITUTES POOL
048	DISTRICTWIDE
049	BD - UTILITIES
050	JK - UTILITIES
051	TC - UTILITIES
052	MA - UTILITIES
053	OS - UTILITIES
054	PV - UTILITIES
055	PP - UTILITIES
056	SV - UTILITIES
057	VV - UTILITIES
058	WS - UTILITIES
059	LP - UTILITIES
060	CC - UTILITIES
061	WR - UTILITIES
062	CV - UTILITIES
063	LF - UTILITIES
065	CDA - UTILITIES
067	MV - UTILITIES
068	SM - UTILITIES
069	DM - UTILITIES
070	VDC - UTILITIES
071	CMA - UTILITIES
076	DELETED POSITIONS
077	GROWTH

School	School Description
078	PROFESSIONAL GROWTH STIPENDS
079	ALLOWANCE FOR COLUMN INCREASE
086	LA QUINTA REDEVELOPMENT
087	RIVERSIDE COUNTY REDEVELOPMENT
088	CITY OF COACHELLA REDEVELOPMENT
149	BOBBY DUKE
150	JOHN KELLEY
151	TORO CANYON MIDDLE SCHOOL
152	MECCA
153	OASIS
154	PALM VIEW
155	PETER PENDLETON
156	SEA VIEW
157	VALLEY VIEW
158	WESTSIDE
159	LAS PALMITAS ELEMENTARY SCHOOL
160	CESAR CHAVEZ
161	WSHS EQUITABLE
162	CVHS EQUITABLE
165	CAHUILLA DESERT ACADEMY
167	MOUNTAIN VISTA
168	SAUL MARTINEZ
169	DMHS EQUITABLE
170	VALLE DEL SOL
171	CORAL MOUNTAIN ACADEMY
200	CHARTER MANDATED
256	SEA VIEW-FRONTIER
261	WSHS FAMILY LITERACY
361	WEST SHORES
362	CVHS
363	LA FAMILIA
369	DESERT MIRAGE HIGH SCHOOL
464	ADULT ED
465	AB86-CONSORTIUM FUNDING
466	DSUSD AB86
467	PSUSD AB86
554	PALM VIEW MODERNIZATION
558	WESTSIDE MODERNIZATION
562	C V HIGH SCHOOL MODERIZATION
703	NORTH SHORE ELEMENTARY #6
710	AVENUE 49 - HIGH SCHOOL #3
712	OASIS RECONSTRUCTION (ELEMENTARY #5)
717	AVE 52 & FILLMORE FUTURE K-12 (BELK 80 AC.)
900	COUNTY HOLDING

## Resource Codes

Resource	Resource Description	Use With Fund
0000	UNRESTRICTED	03
0001	DISCRETIONARY	03
0002	SATURDAY SCHOOL	03
0003	ONE TIME FUNDING	03
0701	SITE SUPPLEMENTAL AND CONCENTRATION	03
0704	TRANSPORTATION (HOME TO SCHOOL)	03
0705	TRANSPORTATION (SD/OI)	03
0760	LCAP CONDITIONS OF LEARNING	03
0761	LCAP PUPIL OUTCOMES	03
0762	LCAP ENGAGEMENT	03
0800	UNCLAIMED PROPERTY	03
0854	INSTRUCTIONAL MATERIALS REALIGNMENT (AB 1781)	03
0999	CLEARING	03
1100	LOTTERY: UNRESTRICTED	03
1400	EDUCATION PROTECTION ACCOUNT	03
3010	ESSA: TITLE I, PART A, BASIC GRANTS LOW-INCOME AND NEGLECTED	06
3060	ESSA: TITLE I, PART C, MIGRANT ED (REGULAR AND SUMMER PROGRAM)	06
3061	ESSA: TITLE I, MIGRANT ED SUMMER PROGRAM	06
3182	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	06
3210	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	06
3212	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) FUND	06
3213	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND	06
3214	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND: LEARNING	06
3215	GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND: LEARNING LOSS MITIGATION	06
3216	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER II STATE RESERVE	06
3217	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: GEER II	06
3218	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE EMERGENCY	06
3219	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE LEARNING LO	06
3220	CORONAVIRUS RELIEF FUND: LEARNING LOSS MITIGATION	06
3310	SPECIAL ED: IDEA BASIC LOCAL ASSISTANCE ENTITLEMENT, PART B, SEC 611	06
3311	SPECIAL ED: IDEA LOCAL ASSISTANCE, PART B, SEC 611, PRIVATE SCHOOL ISPS	06
3315	SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B, SEC 619	06
3345	SPECIAL ED: IDEA PRESCHOOL STAFF DEVELOPMENT, PART B, SEC 619	06
3386	SPECIAL ED: IDEA QUALITY ASSURANCE & FOCUSED MONITORING	06
3550	CARL D. PERKINS CAREER AND TECHNICAL EDUCATION: SECONDARY, SECTION 131	06
4035	ESSA: TITLE II, PART A, SUPPORTING EFFECTIVE INSTRUCTION	06
4124	ESSA: TITLE IV, PART B, 21ST CENTURY COMMUNITY LEARNING CENTERS PROGRAM	06

## Resource Codes

Resource	Resource Description	Use With Fund
4127	ESSA: TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	06
4201	ESSA: TITLE III, IMMIGRANT STUDENT PROGRAM	06
4203	ESSA: TITLE III, ENGLISH LEARNER STUDENT PROGRAM	06
4510	INDIAN EDUCATION	06
5640	MEDI-CAL BILLING OPTION	06
5810	OTHER RESTRICTED FEDERAL	06
6010	AFTER SCHOOL EDUCATION AND SAFETY (ASES)	06
6300	LOTTERY: INSTRUCTIONAL MATERIALS	06
6385	GOVERNOR'S CTE INITIATIVE: CALIFORNIA PARTNERSHIP ACADEMIES	06
6387	CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM	06
6500	SPECIAL EDUCATION	06
6512	SPECIAL ED: MENTAL HEALTH SERVICES	06
6520	SPECIAL ED: PROJECT WORKABILITY I LEA	06
6531	SPECIAL ED: LOW INCIDENCE EQUIPMENT	06
6546	MENTAL HEALTH-RELATED SERVICES	06
7010	AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE	06
7085	LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM	06
7220	PARTNERSHIP ACADEMIES PROGRAM	06
7311	CLASSIFIED SCHOOL EMPLOYEE PROFESSIONAL DEVELOPMENT BLOCK GRANT	06
7388	SB 117 COVID-19 LEA RESPONSE FUNDS	06
7415	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM	06
7420	STATE LEARNING LOSS MITIGATION FUNDS	06
7422	IN-PERSON INSTRUCTION (IPI) GRANT	06
7425	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT	06
7426	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: PARAPROFESSIONAL STAFF	06
7510	LOW-PERFORMING STUDENTS BLOCK GRANT	06
7690	ON-BEHALF PENSION CONTRIBUTIONS	06
7810	OTHER RESTRICTED STATE	06
8150	17070.75)	06
9010	OTHER RESTRICTED LOCAL	06
8210	STUDENT ACTIVITY FUNDS	08
3905	ADULT EDUCATION: ADULT BASIC EDUCATION & ELA	11
3913	ADULT EDUCATION: ADULT SECONDARY EDUCATION	11
3926	ADULT EDUCATION: ENGLISH LITERACY & CIVICS EDUCATION	11
4810	OTHER ARRA PROGRAMS (17-18)	11
6371	CALWORKS FOR ROCP OR ADULT EDUCATION	11
6391	ADULT EDUCATION PROGRAM	11
7690	ON-BEHALF PENSION CONTRIBUTIONS	11

## Resource Codes

Resource	Resource Description	Use With Fund
0000	UNRESTRICTED	12
5058	APPROPRIATIONS	12
5210	HEAD START	12
6105	CHILD DEVELOPMENT: CALIFORNIA STATE PRESCHOOL PROGRAM	12
6127	RFA	12
6130	CHILD DEVELOPMENT: CENTER-BASED RESERVE ACCOUNT	12
7690	ON-BEHALF PENSION CONTRIBUTIONS	12
9010	OTHER RESTRICTED LOCAL	12
5310	CHILD NUTRITION: SCHOOL PROGRAMS (E.G., SCHOOL LUNCH, SCHOOL BREAKFAST, MILK, PR	13
5320	CHILD NUTRITION: CHILD CARE FOOD PROGRAM (CCFP) CLAIMS-CENTERS AND FAMILY DAY CA	13
5330	CHILD NUTRITION: SUMMER FOOD SERVICE PROGRAM OPERATIONS	13
5340	CHILD NUTRITION: CCFP CASH IN LIEU OF COMMODITIES	13
5360	CHILD NUTRITION: CCFP STARTUP	13
9010	OTHER RESTRICTED LOCAL	13
0851	UNRESTRICTED	14
0000	UNRESTRICTED	21
9010	OTHER RESTRICTED LOCAL	21
9420	G.O. BOND - SERIES B	21
9422	G.O. BOND - SERIES C	21
9424	G.O. BOND - SERIES D	21
9426	G.O. BOND - SERIES E	21
9428	G.O. BOND - SERIES F	21
0000	UNRESTRICTED	25
9010	OTHER RESTRICTED LOCAL	25
9011	DEVELOPER FEES - LEVEL 1	25
9901	DEVELOPER FEES - COMMERCIAL	25
0000	UNRESTRICTED	35
7720	WESTSIDE MODERNIZATION	35
7722	NORTH SHORE ELEMENTARY #6	35
7731	COACHELLA VALLEY HIGH SCHOOL MODERNIZATION	35
7732	PALM VIEW ADMIN & SHADE STRUCTURE	35
0000	UNRESTRICTED	40
9986	REDEVELOPMENT	40
0000	UNRESTRICTED	67
0005	OPEB	67

### Project Years

Project Year	Project Year Description
0	CURRENT FY OR 2019-2020
1	2020-2021
2	2021-2022
3	2022-2023
4	2013-2014
5	2014-2015
6	2015-2016
7	2016-2017
8	2017-2018
9	2018-2019

## Goal Codes

Goal	Goal Description
0000	UNDISTRIBUTED
0001	GENERAL EDUCATION, PRE-K
1110	REGULAR EDUCATION, K-12
1111	COMMON CORE REGULAR EDUCATION, K-12
1130	AGRICULTURE
1131	BUSINESS EDUCATION
1132	ENGLISH
1133	FINE ARTS - ART
1134	FINE ARTS - DRAMA
1135	FINE ARTS - MUSIC
1136	FOREIGN LANGUAGE
1137	HEALTH & SAFETY EDUCATION
1138	HOME & HOSPITAL INSTRUCTION
1139	WORK EXPERIENCE
1140	HOMEMAKING - FAMILY & CONSUMER ED
1141	INDUSTRIAL ARTS
1142	INTERSESSION
1143	JOURNALISM
1144	MATHEMATICS
1145	MEDIA PRODUCTIONS
1146	MILITARY / ROTC
1147	OUTDOOR EDUCATION
1148	PHYSICAL EDUCATION
1150	READING
1151	RETENTION / PROMOTION
1152	SATURDAY SCHOOL
1153	SCIENCE
1155	SOCIAL SCIENCE
1156	STUDENT ACTIVITIES
1157	STUDY SKILLS / LIFE DECISIONS
1158	SUMMER SCHOOL
1159	TECHNOLOGY
1160	BIO-SUSTAINABILITY
1601	HOSPITALITY CAREERS
1602	HOSPITALITY CAREERS - GF MATCH
1603	HOSPITALITY/HEALTH CAREERS
1604	HOSPITALITY/HEALTH CAREERS - GF MATCH
1605	VISUAL & PERFORMING ARTS
1607	PUBLIC SERVICES ACADEMY
1610	COMMUNITY DAY SCHOOL



## Goal Codes

Goal	Goal Description
1700	SUPPLEMENTAL & CONCENTRATION
3100	ALTERNATIVE SCHOOLS
3101	PREGNANT MINORS
3200	CONTINUATION SCHOOLS
3300	INDEPENDENT STUDY CENTERS
3301	INDEPENDENT STUDY CENTERS - HOME SCHOOLING
3400	OPPORTUNITY SCHOOLS
3550	COMMUNITY DAY SCHOOLS
3700	SPECIALIZED SECONDARY PROGRAMS
3800	CAREER TECHNICAL EDUCATION
3801	BASE GRANT-HOSPITALITY CAREERS
3802	HOSPITALITY CAREERS - GF MATCH
3803	HOSPITALITY/HEALTH CAREERS
3805	VISUAL & PERFORMING ARTS
3807	PUBLIC SERVICES ACADEMY
4110	REGULAR EDUCATION, ADULT
4111	ADULT SERVICES
4120	ADULT ED CONSORTIUM
4130	FEE GENERATING CLASSES
4131	MANDATED
4140	CALWORKS GAIN
4610	ADULT INDEPENDENT STUDY CENTERS
4620	ADULT CORRECTIONAL EDUCATION
4630	ADULT CAREER TECHNICAL EDUCATION
4760	BILINGUAL
4850	MIGRANT EDUCATION
5001	SPECIAL EDUCATION-UNSPECIFIED
5050	REGIONALIZED SERVICES
5060	REGIONALIZED PROGRAM SPECIALIST
5710	SPECIAL EDUCATION, INFANTS
5730	SPECIAL EDUCATION, PRESCHOOL STUDENTS
5750	SPECIAL EDUCATION, AGE 5-22 SEVERELY DISABLED
5770	SPECIAL EDUCATION, AGES 5-22 NONSEVERELY DISABLED
6000	REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/P)
7110	NONAGENCY-EDUCATIONAL
7150	NONAGENCY-OTHER
8100	COMMUNITY SERVICES
8500	CHILD CARE AND DEVELOPMENT SERVICES
9000	OTHER LOCAL GOALS

## Function Codes

Function	Function Description
0000	NOT APPLICABLE (FOR USE WITH REVENUES AND BALANCE SHEET TRANSACTIONS ONLY)
1000	INSTRUCTION
1010	RETIREEES
1020	GROWTH TEACHERS
1030	TEACHERS COLUMN INCREASE
1110	SPECIAL EDUCATION: SEPARATE CLASSES
1120	SPECIAL EDUCATION: RESOURCE SPECIALIST INSTRUCTION
1130	SPECIAL ED: SUPPLEMENTAL AIDS & SERVICES IN REGULAR CLASSROOMS
1180	SPECIAL EDUCATION: NONPUBLIC AGENCIES/SCHOOLS (NPA/S)
1190	SPECIAL ED: OTHER SPECIALIZED INSTRUCTIONAL SERVICES
2100	INSTRUCTIONAL SUPERVISION AND ADMINISTRATION
2110	INSTRUCTIONAL SUPERVISION
2120	INSTRUCTIONAL RESEARCH
2130	CURRICULUM DEVELOPMENT
2131	CURRICULUM & INSTRUCTION - ELEMENTARY
2132	CURRICULUM & INSTRUCTION - SECONDARY
2133	ELL CURRICULUM & INSTRUCTION
2140	IN-HOUSE INSTRUCTIONAL STAFF DEVELOPMENT
2150	INSTRUCTIONAL ADMINISTRATION OF SPECIAL PROJECTS
2200	ADMINISTRATIVE UNIT (AU) OF A MULTIDISTRICT SELPA
2420	INSTRUCTIONAL LIBRARY, MEDIA, AND TECHNOLOGY
2490	OTHER INSTRUCTIONAL RESOURCES
2495	PARENT PARTICIPATION
2700	SCHOOL ADMINISTRATION
3110	GUIDANCE AND COUNSELING SERVICES
3120	PSYCHOLOGICAL SERVICES
3130	ATTENDANCE AND SOCIAL WORK SERVICES
3140	HEALTH SERVICES
3150	SPEECH PATHOLOGY AND AUDIOLOGY SERVICES
3160	PUPIL TESTING SERVICES
3600	PUPIL TRANSPORTATION
3601	FIELD TRIPS
3602	SPECIAL ED TRANSPORTATION
3700	FOOD SERVICES

## Function Codes

Function	Function Description
3702	FS CHILD CARE NUTRITION PROG
3900	OTHER PUPIL SERVICES
3901	CATCH A DREAM PROGRAM
4000	ANCILLARY SERVICES
4100	SCHOOL-SPONSORED CO-CURRICULAR
4200	SCHOOL-SPONSORED ATHLETICS
4900	OTHER ANCILLARY SERVICES
5000	COMMUNITY SERVICES
5001	COMMUNITY SERVICE EVENTS
5100	COMMUNITY RECREATION
5400	CIVIC SERVICES
5900	OTHER COMMUNITY SERVICES
6000	ENTERPRISE
7100	BOARD AND SUPERINTENDENT
7110	BOARD
7120	STAFF RELATIONS AND NEGOTIATIONS
7150	SUPERINTENDENT
7151	LEGAL, AUDIT, NEGOTIATIONS
7180	PUBLIC INFORMATION
7190	EXTERNAL FINANCIAL AUDIT - SINGLE AUDIT
7191	EXTERNAL FINANCIAL AUDIT - OTHER
7200	OTHER GENERAL ADMINISTRATION
7210	INDIRECT COST TRANSFERS
7300	FISCAL SERVICES
7310	BUDGETING
7320	ACCOUNTS RECEIVABLE
7330	ACCOUNTS PAYABLE
7340	PAYROLL
7350	FINANCIAL ACCOUNTING
7360	PROJECT-SPECIFIC ACCOUNTING
7370	INTERNAL AUDITING
7380	PROPERTY ACCOUNTING
7390	OTHER FISCAL SERVICES
7400	PERSONNEL/HUMAN RESOURCES SERVICES
7410	STAFF DEVELOPMENT

## Function Codes

Function	Function Description
7430	CREDENTIALS
7490	OTHER PERSONNEL/HUMAN RESOURCES SERVICES
7491	RECRUITMENT
7500	CENTRAL SUPPORT
7510	PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION
7515	FACILITIES ADMINISTRATION
7530	PURCHASING
7540	WAREHOUSING AND DISTRIBUTION
7541	PRINT SHOP
7550	PRINTING, PUBLISHING AND DUPLICATING
7600	ALL OTHER GENERAL ADMINISTRATION
7610	SAFETY CREDITS
7620	DISASTER PREPAREDNESS
7625	EDUCATION FOUNDATION
7700	CENTRALIZED DATA PROCESSING
7701	TECHNOLOGY
8100	PLANT MAINTENANCE AND OPERATIONS
8110	MAINTENANCE
8115	VANDALISM - MAINTENANCE
8160	MAINTENANCE
8170	MAINTENANCE - COMMUNICATIONS
8200	OPERATIONS
8215	VANDALISM - OPERATIONS
8260	CUSTODIAL
8261	GROUNDS
8300	SECURITY
8400	OTHER PLANT MAINTENANCE AND OPERATIONS
8500	FACILITIES ACQUISITION AND CONSTRUCTION
8501	LEVEL 1 FEES
8510	MOBILE LEARNING INITIATIVE
8700	FACILITIES RENTS AND LEASES
9100	DEBT SERVICE
9200	TRANSFERS BETWEEN AGENCIES
9300	INTERFUND TRANSFERS

## Object Codes

### Certificated Salaries 1000-1999

Code	Object Description
1100	CERTIFICATED TEACHERS' SALARIES
1110	HRLY TCHR SAL
1120	EX DUTY TCHR SAL
1130	SUBS TCHR SAL
1140	STIPENDS TCHR SAL
1200	CERTIFICATED PUPIL SUPPORT SALARIES
1210	HRLY CERT PUPIL SUPPORT SAL
1220	EX DUTY CERT PUPIL SUPPORT SAL
1230	SUBS CERT PUPIL SUPPORT SAL
1240	STIPENDS CERT PUPIL SUPPORT SAL
1300	CERTIFICATED SUPERVISORS' AND ADMINISTRATORS' SALARIES
1310	HRLY CERT SUPERVISOR/ADMIN SAL
1320	EX DUTY CERT SUPERVISOR/ADMIN SAL
1330	SUBS CERT SUPERVISOR/ADMIN SAL
1340	STIPENDS CERT SUPERVISOR/ADMIN SAL
1900	OTHER CERTIFICATED SALARIES
1910	HRLY OTHER CERT SAL
1920	EX DUTY OTHER CERT SAL
1930	SUBS OTHER CERT SAL
1940	STIPENDS OTHER CERT SAL
1999	RETIREEES

### Classified Salaries 2000-2999

Code	Object Description
2100	CLASSIFIED INSTRUCTIONAL SALARIES
2110	HRLY INST AIDES SAL
2120	OT INST AIDES SAL
2130	SUBS INST AIDES SAL
2140	STIPENDS INST AIDES SAL
2200	CLASSIFIED SUPPORT SALARIES
2210	HRLY CLASS SUPPORT SAL
2220	OT CLASS SUPPORT SAL
2230	SUBS CLASS SUPPORT SAL
2240	STIPENDS CLASS SUPPORT SAL
2300	CLASSIFIED SUPERVISORS' AND ADMINISTRATORS' SALARIES
2310	HRLY CLASS SUPERVISOR/ADMIN SAL
2320	OT CLASS SUPERVISOR/ADMIN SAL
2330	SUBS CLASS SUPERVISOR/ADMIN SAL
2340	STIPENDS CLASS SUPERVISOR/ADMIN SAL
2400	CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES
2410	HRLY CLERICAL/TECH/OFFICE SAL
2420	OT CLERICAL/TECH/OFFICE SAL
2430	SUBS CLERICAL/TECH/OFFICE SAL
2440	STIPENDS CLERICAL/TECH/OFFICE SAL
2900	OTHER CLASSIFIED SALARIES
2910	HRLY OTHER CLASS SAL
2920	OT OTHER CLASS SAL
2930	SUBS OTHER CLASS SAL
2940	STIPENDS OTHER CLASS SAL
2999	RETIREEES

## Object Codes

### Employee Benefits 3000-3999

Code	Object Description
3101	STATE TEACHERS' RETIREMENT SYSTEM, CERTIFICATED POSITIONS
3102	STATE TEACHERS' RETIREMENT SYSTEM, CLASSIFIED POSITIONS
3111	STRS EMPLOYEE CONTRIBUTIONS CERTIFICATED
3112	STRS EMPLOYEE CONTRIBUTIONS CLASSIFIED
3200	PERS RL REDUCTION CALCULATION
3201	PUBLIC EMPLOYEES' RETIREMENT SYSTEM, CERTIFICATED POSITIONS
3202	PUBLIC EMPLOYEES' RETIREMENT SYSTEM, CLASSIFIED POSITIONS
3211	PERS CONTRIBUTIONS, CERTIFICATED POSITIONS
3212	PERS CONTRIBUTIONS, CLASSIFIED POSITIONS
3221	PERS EMPLOYEE CONTRIBUTIONS, CERTIFICATED
3222	PERS EMPLOYEE CONTRIBUTIONS, CLASSIFIED
3301	OASDI/MEDICARE/ALTERNATIVE, CERTIFICATED POSITIONS
3302	OASDI/MEDICARE/ALTERNATIVE, CLASSIFIED POSITIONS
3311	OASDI, CERTIFICATED POSITIONS
3312	OASDI, CLASSIFIED POSITIONS
3321	MEDICARE, CERTIFICATED POSITIONS
3322	MEDICARE, CLASSIFIED POSITIONS
3331	ALTERNATIVE OASDI, CERTIFICATED POSITIONS

### Employee Benefits 3000-3999

Code	Object Description
3332	ALTERNATIVE OASDI, CLASSIFIED POSITIONS
3401	HEALTH & WELFARE BENEFITS, CERTIFICATED POSITIONS
3402	HEALTH & WELFARE BENEFITS, CLASSIFIED POSITIONS
3501	STATE UNEMPLOYMENT INSURANCE, CERTIFICATED POSITIONS
3502	STATE UNEMPLOYMENT INSURANCE, CLASSIFIED POSITIONS
3601	WORKERS' COMPENSATION INSURANCE, CERTIFICATED POSITIONS
3602	WORKERS' COMPENSATION INSURANCE, CLASSIFIED POSITIONS
3701	OPEB, ALLOCATED, CERTIFICATED POSITIONS
3702	OPEB, ALLOCATED, CLASSIFIED POSITIONS
3751	OPEB, ACTIVE EMPLOYEES, CERTIFICATED POSITIONS
3752	OPEB, ACTIVE EMPLOYEES, CLASSIFIED POSITIONS
3801	PERS REDUCTION, CERTIFICATED POSITIONS
3802	PERS REDUCTION, CLASSIFIED POSITIONS
3901	OTHER BENEFITS, CERTIFICATED POSITIONS
3902	OTHER BENEFITS, CLASSIFIED POSITIONS
3971	STRS EXCESS SICK LEAVE, CERTIFICATED POSITIONS
3972	STRS EXCESS SICK LEAVE, CLASSIFIED POSITIONS
3999	PAYROLL TAX ADJUSTMENTS

## Object Codes

### Books & Supplies 4000-4999

Code	Object Description
4100	APPROVED TEXTBOOKS AND CORE CURRICULA MATERIALS
4160	APPROVED TEXTBOOKS (9-12)
4200	BOOKS & OTHER REF MATERIALS
4210	LIBRARY BOOKS
4220	REFERENCE BOOKS
4300	MATERIALS AND SUPPLIES
4310	TECHNOLOGY SUPPLIES
4315	CAFETERIA PAPER SUPPLIES
4320	COMMENCEMENT SUPPLIES
4330	FUEL
4340	MEDICAL SUPPLIES
4350	UNIFORMS
4390	WAREHOUSE ISSUES
4392	FS WAREHOUSE ISSUES
4399	CARRY OVER
4400	NONCAPITALIZED EQUIPMENT
4409	VANDALISM
4410	NON-CAPITALIZED EQUIP - TECH
4700	FOOD
4790	FOOD WAREHOUSE ISSUES
4999	OUT OF STATE SALES TAX

### Services & Op. Exp. 5000-5999 Cont.

Code	Object Description
5610	RENTALS
5620	LEASES
5630	REPAIRS
5640	MAINTENANCE CONTRACTS
5660	IPAD REPAIRS
5670	MACBOOK AIR REPAIRS
5710	TRANSFERS OF DIRECT COSTS
5711	FIELD TRIPS DC/INTERPROGRAM
5712	PRINT SHOP DIRECT COSTS
5715	M&O DC/INTERPROGRAM
5720	VEHICLES DC/INTERPROGRAM
5725	REPRO DC/INTERPROGRAM
5730	DATA PROC DC/INTERPROGRAM
5750	TRANSOF DIRECT COSTS - INTERFD
5751	FIELD TRIPS DC/INTERFUND
5752	PRINT SHOP DIRECT COSTS-INTERFUND
5754	FOOD SERVICE DIRECT COSTS-INTERFUND
5755	M&O DC/INTERFUND
5760	VEHICLES DC/INTERFUND
5765	REPRO DC/INTERFUND
5770	DATA PROC DC/INTERFUND
5800	PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES
5810	LEGAL
5811	ALARM MONITORING SERVICES
5815	CONSULTANTS
5820	AUDIT
5825	ELECTIONS
5830	EMPLOYMENT COSTS
5835	INTEREST/COST OF ISSUANCE
5836	BANK FEES
5840	ADVERTISING
5845	PRINTING
5850	SOFTWARE LICENSE
5855	INTERAGENCY SERVICES
5860	SAFETY CREDIT EXPENSE/REIMB
5865	SELF-INSURANCE
5870	ATHLETIC OFFICIALS
5880	CHARTER BUSES
5890	ENVIROHAZARDS, REMEDIATION & RECONSTRUCTION FEES
5898	STRS/PERS PENALTIES AND INTEREST
5899	UNUSED SITES
5900	COMMUNICATIONS
5910	POSTAGE
5920	TELEPHONE

### Services & Oper. Expenses 5000-5999

Code	Object Description
5001	ACCRUAL ERRORS
5100	SUBAGREEMENTS FOR SERVICES
5160	NON PUBLIC SCHOOL SERVICES
5200	TRAVEL AND CONFERENCES
5210	MILEAGE
5220	OUT OF COUNTY TRAVEL
5230	RECRUITMENT
5300	DUES AND MEMBERSHIPS
5400	INSURANCE
5440	PUPIL INSURANCE
5450	OTHER INSURANCE
5500	OPERATIONS & HOUSEKEEPING SERV
5510	GAS/FUEL
5520	ELECTRIC
5525	SOLAR PPA
5530	WATER
5540	WASTE DISPOSAL
5550	LAUNDRY & CLEANING
5560	PEST CONTROL
5600	RENTALS, LEASES, REPAIRS, AND NONCAPITALIZED IMPROVEMENTS

Object Codes  
Capital Outlay 6000-6999

Code	Object Description
6100	LAND
6110	SITE PURCHASES
6120	SITE APPRAISAL
6130	SITE ESCROW COSTS
6140	SITE SURVEY
6150	SITE SUPPORT COSTS
6155	RELOCATION COSTS
6160	OTHER SITE COSTS
6170	LAND IMPROVEMENTS
6179	SITE CONSTRUCTION-C O'S
6200	BUILDINGS AND IMPROVEMENTS OF BUILDINGS
6210	ARCHITECT FEES
6219	ARCHITECT FEES-C O'S
6220	DSA PLAN CHECK FEES
6230	CDE PLAN CHECK FEES
6235	ENERGY ANALYSIS FEES
6240	PRELIMINARY TESTS
6245	ADMINISTRATIVE COSTS
6250	OTHER PLANNING COSTS
6260	BUILDINGS AND CONSTRUCTION
6270	PERMANENT CONSTRUCTION COSTS
6272	CONSTRUCTION MGMT FEES
6279	CONSTRUCTION C O'S
6280	CONSTRUCTION TESTING
6290	CONSTRUCTION INSPECTION
6300	BOOKS AND MEDIA FOR NEW SCHOOL LIBRARIES OR MAJOR EXPANSION OF SCHOOL LIBRARIES
6400	EQUIPMENT
6410	EQUIPMENT - TECHNOLOGY
6500	EQUIPMENT REPLACEMENT
6510	EQUIPMENT REPLACEMENT - TECHNOLOGY
6900	DEPRECIATION EXPENSE



Object Codes  
Other Outgo 7000-7999

Code	Object Description
7110	TUITION FOR INSTRUCTION UNDER INTERDISTRICT ATTENDANCE AGREEMENTS
7130	STATE SPECIAL SCHOOLS
7141	OTHER TUITION, EXCESS COSTS, AND/OR DEFICIT PAYMENTS TO DISTRICTS OR CHARTER SCH
7142	OTHER TUITION, EXCESS COSTS, AND/OR DEFICIT PAYMENTS TO COUNTY OFFICES
7143	OTHER TUITION, EXCESS COSTS, AND/OR DEFICIT PAYMENTS TO JPAS
7211	TRANSFERS OF PASS-THROUGH REVENUES TO DISTRICTS OR CHARTER SCHOOLS
7212	TRANSFERS OF PASS-THROUGH REVENUES TO COUNTY OFFICES
7213	TRANSFERS OF PASS-THROUGH REVENUES TO JPAS
7221	TRANSFERS OF APPORTIONMENTS TO DISTRICTS OR CHARTER SCHOOLS
7222	TRANSFERS OF APPORTIONMENTS TO COUNTY OFFICES
7223	TRANSFERS OF APPORTIONMENTS TO JPAS
7280	TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES
7281	ALL OTHER TRANSFERS TO DISTRICTS OR CHARTER SCHOOLS
7282	ALL OTHER TRANSFERS TO COUNTY OFFICES
7283	ALL OTHER TRANSFERS TO JPAS
7299	ALL OTHER TRANSFERS OUT TO ALL OTHERS
7310	TRANSFERS OF INDIRECT COSTS
7330	DIRECT SUPPORT-INTERPROGRAM
7350	TRANSFERS OF INDIRECT COSTS - INTERFUND
7370	TRANSFERS OF DIRECT SUPPORT COSTS
7380	TRANSFERS OF DIRECT SUPPORT COSTS - INTERFUND
7432	STATE SCHOOL BUILDING REPAYMENTS
7433	BOND REDEMPTIONS
7434	BOND INTEREST AND OTHER SERVICE CHARGES
7435	REPAYMENT OF STATE SCHOOL BUILDING FUND AID - PROCEEDS FROM BONDS
7436	PAYMENTS TO ORIGINAL DISTRICT FOR ACQUISITION OF PROPERTY
7438	DEBT SERVICE - INTEREST
7439	OTHER DEBT SERVICE - PRINCIPAL
7500	FUNDS DISTRIBUTED TO OTHERS
7611	FROM GENERAL FUND TO CHILD DEVELOPMENT FUND
7612	BETWEEN GENERAL FUND AND SPECIAL RESERVE FUND
7613	TO STATE SCHOOL BUILDING FUND/COUNTY SCHOOL FACILITIES FUND FROM ALL OTHER FUNDS
7614	FROM BOND INTEREST AND REDEMPTION FUND TO GENERAL FUND
7615	FROM GENERAL, SPECIAL RESERVE, AND BUILDING FUNDS TO DEFERRED MAINTENANCE FUND
7616	FROM GENERAL FUND TO CAFETERIA FUND
7619	OTHER AUTHORIZED INTERFUND TRANSFERS OUT
7651	TRANSFERS OF FUNDS FROM LAPSED/REORGANIZED LEAS
7699	ALL OTHER FINANCING USES

## Object Codes

### LCFF & Other State Aid 8000-8099

Code	Object Description
8011	LCFF STATE AID - CURRENT YEAR
8012	EDUCATION PROTECTION ACCOUNT STATE AID - CURRENT YEAR
8015	CHARTER SCHOOLS GENERAL PURPOSE ENTITLEMENT - STATE AID
8019	LCFF/REV LIMIT STATE AID - PRIOR YR
8021	HOMEOWNERS' EXEMPTIONS
8022	TIMBER YIELD TAX
8029	OTHER SUBVENTIONS/IN-LIEU TAXES
8041	SECURED ROLL TAXES
8042	UNSECURED ROLL TAXES
8043	PRIOR YEARS' TAXES
8044	SUPPLEMENTAL TAXES
8045	EDUCATION REVENUE AUGMENTATION FUND (ERAF)
8046	SUPPLEMENTAL EDUCATIONAL REVENUE AUGMENTATION FUND (SERAF)
8047	COMMUNITY REDEVELOPMENT FUNDS
8048	PENALTIES AND INTEREST FROM DELINQUENT TAXES
8049	REDEVELOPMENT RESIDUAL
8050	RDA ASSET LIQUIDATION
8081	ROYALTIES AND BONUSES
8082	OTHER IN-LIEU TAXES
8089	LESS: NON-LCFF (50 PERCENT) ADJUSTMENT
8091	LCFF TRANSFERS - CURRENT YEAR
8092	PERS REDUCTION TRANSFER
8096	TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES
8097	PROPERTY TAXES TRANSFERS
8099	LCFF/REVENUE LIMIT TRANSFERS - PRIOR YEARS

### Other State Revenue 8300-8599

Code	Object Description
8311	OTHER STATE APPORTIONMENTS - CURRENT YEAR
8319	OTHER STATE APPORTIONMENTS - PRIOR YEARS
8425	YEAR-ROUND SCHOOL INCENTIVE
8434	CLASS SIZE REDUCTION, GRADES K-3
8435	CLASS SIZE REDUCTION, GRADE NINE
8480	CHARTER SCHOOLS CATEGORICAL BLOCK GRANT
8520	CHILD NUTRITION
8530	CHILD DEVELOPMENT APPORTIONMENTS
8540	DEFERRED MAINTENANCE ALLOWANCE
8545	SCHOOL FACILITIES APPORTIONMENTS
8550	MANDATED COST REIMBURSEMENTS
8560	STATE LOTTERY REVENUE
8571	VOTED INDEBTEDNESS LEVIES, HOMEOWNERS' EXEMPTIONS
8572	VOTED INDEBTEDNESS LEVIES, OTHER SUBVENTIONS/IN-LIEU TAXES
8575	OTHER RESTRICTED LEVIES, HOMEOWNERS' EXEMPTIONS
8576	OTHER RESTRICTED LEVIES, OTHER SUBVENTIONS/IN-LIEU TAXES
8587	PASS-THROUGH REVENUES FROM STATE SOURCES
8590	ALL OTHER STATE REVENUE

### Federal Revenue 8100-8299

Code	Object Description
8110	MAINTENANCE AND OPERATIONS (PUBLIC LAW 81-874)
8181	SPECIAL EDUCATION - ENTITLEMENT
8182	SPECIAL EDUCATION - DISCRETIONARY GRANTS
8220	CHILD NUTRITION PROGRAMS
8221	DONATED FOOD COMMODITIES
8260	FOREST RESERVE FUNDS
8270	FLOOD CONTROL FUNDS
8280	U.S. WILDLIFE RESERVE FUNDS
8281	FEMA
8285	INTERAGENCY CONTRACTS BETWEEN LEAS
8287	PASS-THROUGH REVENUES FROM FEDERAL SOURCES
8290	ALL OTHER FEDERAL REVENUE

## Object Codes

Local Revenue 8600-8799	
Code	Object Description
8611	VOTED INDEBTEDNESS LEVIES, SECURED ROLL
8612	VOTED INDEBTEDNESS LEVIES, UNSECURED ROLL
8613	VOTED INDEBTEDNESS LEVIES, PRIOR YEARS' TAXES
8614	VOTED INDEBTEDNESS LEVIES, SUPPLEMENTAL TAXES
8615	OTHER RESTRICTED LEVIES, SECURED ROLL
8616	OTHER RESTRICTED LEVIES, UNSECURED ROLL
8617	OTHER RESTRICTED LEVIES, PRIOR YEARS' TAXES
8618	OTHER RESTRICTED LEVIES, SUPPLEMENTAL TAXES
8621	PARCEL TAXES
8622	OTHER NON-AD VALOREM TAXES
8625	COMMUNITY REDEVELOPMENT FUNDS NOT SUBJECT TO LCFF DEDUCTION
8629	PENALTIES AND INTEREST FROM DELINQUENT NON-LCFF TAXES
8631	SALE OF EQUIPMENT AND SUPPLIES
8632	SALE OF PUBLICATIONS
8634	FOOD SERVICE SALES
8635	REVENUE OVER/SHORT
8636	SALES TAX REVENUE
8637	CONTRACT SALES
8639	ALL OTHER SALES
8650	LEASES AND RENTALS
8660	INTEREST
8662	NET INCREASE (DECREASE) IN THE FAIR VALUE OF INVESTMENTS
8671	ADULT EDUCATION FEES
8672	NONRESIDENT STUDENT FEES
8673	CHILD DEVELOPMENT PARENT FEES
8674	IN-DISTRICT PREMIUMS/CONTRIBUTIONS
8675	TRANSPORTATION FEES FROM INDIVIDUALS
8677	INTERAGENCY SERVICES BETWEEN LEAS
8681	MITIGATION/DEVELOPER FEES
8689	ALL OTHER FEES AND CONTRACTS
8691	PLUS: MISCELLANEOUS FUNDS NON-LCFF (50 PERCENT) ADJUSTMENT
8697	PASS-THROUGH REVENUE FROM LOCAL SOURCES
8698	E-RATE REIMBURSEMENT/DISCOUNT
8699	ALL OTHER LOCAL REVENUE
8710	TUITION
8780	TRANSFERS FROM SPONSORING LEAS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES
8781	ALL OTHER TRANSFERS FROM DISTRICTS OR CHARTER SCHOOLS
8782	ALL OTHER TRANSFERS FROM COUNTY OFFICES
8783	ALL OTHER TRANSFERS FROM JPAS
8791	TRANSFERS OF APPORTIONMENTS FROM DISTRICTS OR CHARTER SCHOOLS
8792	TRANSFERS OF APPORTIONMENTS FROM COUNTY OFFICES
8793	TRANSFERS OF APPORTIONMENTS FROM JPAS
8799	OTHER TRANSFERS IN FROM ALL OTHERS
8800	FUNDS COLLECTED FOR OTHERS

## Object Codes

Other Sources/Uses	
Code	Object Description
8911	TO CHILD DEVELOPMENT FUND FROM GENERAL FUND
8912	BETWEEN GENERAL FUND AND SPECIAL RESERVE FUND
8913	TO STATE SCHOOL BUILDING FUND/COUNTY SCHOOL FACILITIES FUND FROM ALL OTHER FUNDS
8914	TO GENERAL FUND FROM BOND INTEREST AND REDEMPTION FUND
8915	TO DEFERRED MAINTENANCE FUND FROM GENERAL, SPECIAL RESERVE AND BUILDING FUNDS
8916	TO CAFETERIA FUND FROM GENERAL FUND
8919	OTHER AUTHORIZED INTERFUND TRANSFERS IN
8931	EMERGENCY APPORTIONMENTS
8951	PROCEEDS FROM SALE OF BONDS
8953	PROCEEDS FROM DISPOSAL OF CAPITAL ASSETS
8961	COUNTY SCHOOL BUILDING AID
8965	TRANSFERS FROM FUNDS OF LAPSED/REORGANIZED LEAS
8971	PROCEEDS FROM CERTIFICATES OF PARTICIPATION
8972	PROCEEDS FROM CAPITAL LEASES
8973	PROCEEDS FROM LEASE REVENUE BONDS
8979	ALL OTHER FINANCING SOURCES
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUES
8981	CONTRIBUTIONS - SPECIAL EDUCATION
8982	CONTRIBUTIONS - TRANSPORTATION
8983	CONTRIBUTIONS - SPECIAL PROJECTS
8984	CONTRIBUTIONS - ROUTINE MAINTENANCE
8985	CONTRIBUTIONS
8986	CONTRIBUTIONS-UNRESTRICTED RESOURCES
8990	CONTRIBUTIONS FROM RESTRICTED REVENUES
8995	CATEGORICAL EDUCATION BLOCK GRANT TRANSFERS
8997	TRANSFERS OF RESTRICTED BALANCES
8998	CATEGORICAL FLEXIBILITY TRANSFERS

## Object Codes

### General Ledger

Code	Object Description
9110	CASH IN COUNTY TREASURY
	FAIR VALUE ADJUSTMENT TO CASH IN
9111	COUNTY TREASURY
9120	CASH IN BANK(S)
9130	REVOLVING CASH ACCOUNT
9135	CASH WITH A FISCAL AGENT/TRUSTEE
9140	CASH COLLECTIONS AWAITING DEPOSIT
9150	INVESTMENTS
9200	ACCOUNTS RECEIVABLE
9290	DUE FROM GRANTOR GOVERNMENTS
9310	DUE FROM OTHER FUNDS
9311	TEMPORARY LOAN FR OTHER FUNDS
9320	STORES
9330	PREPAID EXPENDITURES (EXPENSES)
9340	OTHER CURRENT ASSETS
9400	FIXED ASSETS
9410	LAND
9420	LAND IMPROVEMENTS
	ACCUMULATED DEPRECIATION - LAND
9425	IMPROVEMENTS
9430	BUILDINGS
9435	ACCUMULATED DEPRECIATION - BUILDINGS
9440	EQUIPMENT
9445	ACCUMULATED DEPRECIATION - EQUIPMENT
9450	WORK IN PROGRESS
9490	DEFERRED OUTFLOWS OF RESOURCES
9500	ACCOUNTS PAYABLE (CURRENT LIABILITIES)
9501	OTHER LIABILITIES
9590	DUE TO GRANTOR GOVERNMENTS
9610	DUE TO OTHER FUNDS
9611	TEMPORARY LOAN TO OTHER FUNDS
9620	DUE TO STUDENT GROUPS/OTHER AGENCIES
9640	CURRENT LOANS
9650	UNEARNED REVENUE
9661	GENERAL OBLIGATION BOND PAYABLE
9662	STATE SCHOOL BUILDING LOANS PAYABLE
9663	NET PENSION LIABILITY
9664	TOTAL/NET OPEB LIABILITY

Code	Object Description
9665	COMPENSATED ABSENCES PAYABLE
	CERTIFICATES OF PARTICIPATION (COPS)
9666	PAYABLE
9667	CAPITAL LEASES PAYABLE
9668	LEASE REVENUE BONDS PAYABLE
9669	OTHER GENERAL LONG-TERM DEBT
9690	DEFERRED INFLOWS OF RESOURCES
9700	BEGINNING BALANCE CLEARING
9711	NONSPENDABLE REVOLVING CASH
9712	NONSPENDABLE STORES
9713	NONSPENDABLE PREPAID ITEMS
9719	ALL OTHER NONSPENDABLE ASSETS
9730	GENERAL RESERVE
9740	RESTRICTED BALANCE
9750	STABILIZATION ARRANGEMENTS
9759	RESERVED ENDING BALANCE
9760	OTHER COMMITMENTS
9769	UNRESERVED ENDING BALANCE
9770	DESIGNATED FOR ECONOMIC UNCERTAINTIES
	DESIGNATED FOR THE UNREALIZED GAINS OF
	INVESTMENTS AND CASH IN COUNTY
9775	TREASURY
9780	OTHER ASSIGNMENTS
9781	COMPENSATED ABSENCES LIAB. REDUCTION
9782	FACILITIES INFRASTRUCTURE IMPROVMENTS
9783	DEFERRED MAINTENANCE
9784	FUTURE CONTINGENCIES
9789	RESERVE FOR ECONOMIC UNCERTAINTIES
	UNASSIGNED/UNAPPROPRIATED/UNRESTRICT
9790	ED NET POSITION
9791	BEGINNING FUND BALANCE
9793	AUDIT ADJUSTMENTS
9795	OTHER RESTATEMENTS
9796	NET INVESTMENT IN CAPITAL ASSETS
9797	RESTRICTED NET POSITION
9910	9910
9980	AMOUNT AVAILABLE
9989	AMOUNT TO BE PROVIDED
9990	INVESTMENT IN GENERAL FIXED ASSETS