*Siskiyou County Office of Education*

# CHART OF ACCOUNTS

*MAY 2024 Edition*

***Allan S. Carver, County Superintendent***
609 South Gold Street
Yreka, CA 96097
Ph: (530) 842-8400
Fax: (530) 842-8436

# TABLE OF CONTENTS

Fund .....1-2

Resource .....3-34

Object .....35-47

Goal.....48-53

Function .....54-58

**Note**: Please refer to the ***California School Accounting Manual (CSAM)*** for more complete information.

Please direct questions or comments to: Sarah Applegate
Siskiyou County Office of Education
(530) 842-8424
sapplegate@siskiyoucoe.net

| Code | Description |
|---|---|
| 01–60 | **GOVERNMENTAL FUNDS** |
| 01 | General Fund/County School Service Fund |
| *03* | *General Fund Unrestricted* |
| *06* | *General Fund Restricted* |
| 08 | Student Activity Special Revenue Fund |
| 09–20 | ***Special Revenue Funds*** |
| 09 | Charter Schools Special Revenue Fund |
| 10 | Special Education Pass-Thru Fund |
| 11 | Adult Education Fund |
| 12 | Child Development Fund |
| 13 | Cafeteria Special Revenue Fund |
| 14 | Deferred Maintenance Fund |
| 15 | Pupil Transportation Equipment Fund |
| 16 | Forest Reserve Fund |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects |
| 18 | School Bus Emissions Reduction Fund |
| 19 | Foundation Special Revenue Fund |
| 20 | Special Reserve Fund for Post-employment Benefits |
| 21–50 | ***Capital Project Funds*** |
| 21 | Building Fund |
| 25 | Capital Facilities Fund<br>State School Building Lease-Purchase Fund |
| 35 | County School Facilities Fund |
| 40 | Special Reserve Fund for Capital Outlay Projects |
| 49 | Capital Project Fund for Blended Component Units |
| 51–56 | ***Debt Service Funds*** |
| 51 | Bond Interest and Redemption Fund |
| 52 | Debt Service Fund for Blended Component Units |
| 53 | Tax Override Fund |
| 56 | Debt Service Fund |
| 57–60 | ***Permanent Funds*** |
| 57 | Foundation Permanent Fund |
| 61–70 | **PROPRIETARY FUNDS** |
| 61–65 | ***Enterprise Funds*** |
| 61 | Cafeteria Enterprise Fund |
| 62 | Charter School Enterprise Fund |
| 63 | Other Enterprise Fund |

# Fund

| Code | Description |
|---|---|
| 66–68 | ***Internal Service Funds*** |
| 66 | Warehouse Revolving Fund |
| | Self-Insurance Fund |
| 71–95 | **FIDUCIARY FUNDS** |
| 71–75 | ***Trust Funds*** |
| | Retiree Benefit Fund |
| 73 | Foundation Private-Purpose Trust Fund |
| 76–95 | ***Agency Funds*** |
| | Warrant/Pass-Through Fund* |
| | Student Body Fund* |

*Not required to be reported to CDE; however, these funds are required to be included in the audited financial statements to meet GAAP reporting requirements.

# Resource

| Resource Code | Resource Description | **Original Resource Code** | D/F | CFDA |
|---|---|---|---|---|
| 0000–1999 | UNRESTRICTED RESOURCES | | | |

# Resource

| | | |
|---|---|---|
| 0000 | No reporting requirements | |
| | **Categorical Flexibility Programs** | |
| *0001* | *SCOE Fleet* | |
| *0002* | *SCOE Technology Services* | |
| *0003* | *SCOE Operational* | |
| *0040* | *Vacation Payout* | |
| *0050* | *Tier III Flexible Funds (Swept)* | 7055 |
| *0051* | *LCFF Carve Out Programs* | |
| *0052* | *LCFF Supplemental and Concentration* | |
| *0055* | *California High School Exit Exam (CAHSEE) Intensive* | 7075 |
| | *Instruction Services* | 7080 |
| *0060* | *Pass Thru Projects* | 6091 |
| *0075* | *National Forest Counties and School Coalition* | 6092 |
| *0080* | *Supplemental School Counseling Program* | 6093 |
| *0091* | *Cal-SAFE Academic and Supportive Services* | 7110 |
| *0092* | *Cal-SAFE Child Care and Development Services* | |
| *0093* | *Cal-SAFE County Classroom* | 7140 |
| *0110* | *Education Technology CTAP, SETS, & Supplemental Grants* | 7156 |
| | | 1200 |
| *0140* | *Gifted and Talented Education (GATE)* | 6205 |
| *0156* | *Instructional Materials Realignment, IMFRP (AB 1781)* | 7210 |
| *0200* | *Class Size Reduction, Grade Nine* | |
| *0205* | *Deferred Maintenance Apportionment* | |
| *0210* | *American Indian Early Childhood Education* | 6258 |
| *0230* | *Pupil Trans. – Home to School* | 6267 |
| *0240* | *Pupil Trans. - Severely/Orthopedically Handicapped* | 7268 |
| *0258* | *Physical Education Teacher Incentive Grant* | 7271 |
| *0267* | *National Board Certification Teacher Incentive Grant* | 7275 |
| *0268* | *High Priority Schools; Corrective Action* | 7276 |
| *0271* | *California Peer Assistance & Review Program for Teachers (PAR)* | 6285 |
| *0275* | *Staff Development: Bilingual Teacher Training (BTTP)* | 7286 |
| *0276* | *Certificated Staff Mentoring Program* | |
| *0285* | *Community-Based English Tutoring* | 7294 |
| *0286* | *International Baccalaureate (IB) Program: Staff Development* | 7295 |
| | *and Startup* | 6296 |
| *0294* | *Staff Development: Mathematics and Reading (SB 472)* | 7325 |
| *0295* | *Staff Development: Reading Services for Blind Teachers* | 6350 |
| *0296* | *Library Materials Fund (1998)* | 7360 |
| *0325* | *Staff Development: Administrator Training* | |
| *0350* | *Regional Occupational Centers and Programs (ROCP)* | 7370 |
| *0360* | *Student Organizations Vocational Education (California* | 7385 |
| | *Association of Student Councils)* | 6390 |
| *0370* | *Specialized Secondary Programs* | 7396 |
| *0385* | *County Oversight – Williams* | 7398 |
| *0390* | *Adult Education* | |
| *0396* | *Discretionary Block-Site* | |
| *0398* | *Instructional Material – Math, Ed Tech* | |

# Resource

| Resource Code | Resource Description | **Original Resource Code** | D/F | CFDA |
|---|---|---|---|---|
| *0391* | *School Community Violence Prevention Grant* | 7391 | | |
| *0392* | *Teacher Credentialing Block Grant* | 7392 | | |
| *0393* | *Professional Development Block Grant* | 7393 | | |
| *0394* | *Targeted Instructional Improvement Block Grant* | 7394 | | |
| *0395* | *School and Library Improvement Block Grant* | 7395 | | |
| *0405* | *School Safety & Violence Prevention, Grades 8-12* | 6405 | | |
| *0410* | *Juvenile Court School* | | | |
| *0411* | *Juvenile Court School EIA* | | | |
| *0430* | *Community Day Schools* | 2430 | | |
| *0500* | *Fiscal Assistance (County Office Use Only)* | ---- | | |
| *0810* | *Other State: Center for Civic Education* | 7810 | | |
| *0760* | *Arts and Music Block Grant* | 6760 | | |
| *0761* | *Arts, Music and P.E.* | 6761 | | |
| *1258* | *High Priority Schools Grant Program (HPSGP)* | 7258 | | |
| *1286* | *English Language Acquisition* | 6286 | | |
| *1390* | *Pupil Retention Block Grant* | 7390 | | |
| *1395* | *District Support (DA)* | | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 1000–1999 | **Unrestricted Resources: Reporting or Special Accounting Required** | | | |
| 1100 | State Lottery | 8560<br>8980 | F | |
| 1200 | Class Size Reduction, Grade 9 | 8435<br>8980<br>8990 | F | |
| 1300 | Class Size Reduction, Grades K–3 | 8434<br>8699<br>8980<br>8990 | F | |
| 1400 | Education Protection Account | | | |
| 1500 | LCFF Supplemental Concentration | | | |
| 2000–9999 | **RESTRICTED RESOURCES** | | | |
| 2000–2999 | Restricted Revenue Limit Resources | | | |
| 2200 | Continuation Education (*Education Code* sections 42244 and 48438) | 8091 | F | |
| 2400 | Juvenile Court/County Community Schools | 8091 | F | |
| *2410* | *Juvenile Court (*Education Code *Section 1982.5)* | *8091* | *F* | |
| *2420* | *County Community Schools (*Education Code *sections 1980–1982.3)* | *8091* | *F* | |
| 2430 | Community Day Schools (*Education Code* sections 48660–48667) | 8091 | F | |
| 2500 | Cal-Safe Cty Classroom-Preg M. | | | |
| 2600 | Expanded Learning Opportunities Program | | | |
| 2900 | Other Restricted Revenue Limit Sources | 8091 | F | |
| 2902 | Opportunity Classes | | | |
| 3000–5999 | Federal Resources Restricted | | | |
| 3013 | Title IA, Program Improvement | 8091 | F | |

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 8290 | D | 84.010 |
| 3011 | NCLB ARRA, Title I, Part A | | | |
| 3012 | NCLB: Title I, Part A, School Improvement State Monitored Schools | 8290 | D | 84.010 |
| 3015 | IASA: Title I, Capital Expenses/Private Schools | 8290 | D | 84.216 |
| 3020 | NCLB: Title I, Basic School Support | 8290 | D | 84.010 |
| 3026 | NCLB: ARRA Title I, Part D | | | |
| 3025 | NCLB: Title I, Part D, Local Delinquent Programs | 8290 | D | 84.010<br>84.013 |
| 3030 | NCLB: Title I, Part B, Reading First Program | 8290 | D | 84.357 |
| 3035 | NCLB: Title I Local Improvement Plan, Regional School Support, and Improvement Centers | 8290 | D | 84.011 |
| 3045 | NCLB: Title I, Migrant Ed Statewide Pass Project | 8290 | D | 84.011 |
| 3060 | NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program) | 8290<br>8990 | D | 84.011 |
| 3105 | NCLB: Title I, Even Start Family Literacy | 8290 | D | 84.213 |
| 3150 | NCLB: Schoolwide Programs (SWP) | 8290<br>8990 | D | 84.010 |
| 3170 | NCLB: Title I, Part F, Comprehensive School Reform Demonstration (CSRD) | 8290 | D | 84.010 |
| 3171 | NCLB: Title I, Program Improvement & School Choice | 8290 | D | 84.348 |
| 3172 | NCLB: Title l: Achieving Schools Award | 8290 | D | 84.010 |
| 3175 | Title IA: Program Improvement District Intervention | 8290 | D | |
| 3176 | Title IA: Program Improvement District Supply | 8290 | D | |
| 3177 | Title IA: Prevention of Program Improvement | 8290 | D | |
| 3178 | Title IA: Support For Program Improvement | 8290 | D | |
| 3182 | ESSA School Improvement Funding for LEAs | | | |
| 3183 | ESSA School Improvement Funding for COEs | | | |
| 3185 | NCLB: Title I, Part A, PI Corr | | | |
| 3200 | State Fiscal Stabilization Funds | | | |
| 3205 | Education Jobs Fund – SB847 | 8290 | D | |
| 3210 | Elementary and Secondary School Emergency Relief (ESSER) Fund | 8290 | | |
| 3211 | ESSER – California Community Schools Partnership Program (Elementary and Secondary Emergency Relief) | | | |
| 3212 | ESSER – Elementary and Secondary School Relief II | | | |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) | | | |
| 3214 | Elementary and Secondary School Emergency Relief III (ESSER III - Learning Loss) | | | |
| 3215 | Governor's Emergency Education Relief Fund: Learning Loss Mitigation | | | |

## Resource

| | | | | |
|---|---|---|---|---|
| 3216 | Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve | | | |
| 3217 | Expanded Learning Opportunities (ELO) Grant: GEER II | | | |
| 3218 | Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve Emergency Funds | | | |
| 3219 | Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss | | | |
| 3220 | Coronavirus Relief Fund: Learning Loss Mitigation | | | |
| 3225 | After School Education and Safety Rate Increase | | | |
| 3226 | After School Education and Safety (ASES) Rate Increase ESSER III | | | |
| 3227 | 21st Century Community Learning Centers (CCLC) | | | |
| 3228 | 21st Century Community Learning Centers: ESSER III State Reserve Summer Learning Programs | | | |
| 3305 | Special Ed: ARP IDEA Part B, Local Assistance Entitlement | | | |
| 3306 | Special Ed: ARP IDEA Part B, Local Assistance Private School Individual Service Plans | | | |
| 3307 | Special Ed: ARP IDEA Part B, Local Assistance Coordinated Early Intervening Services | | | |
| 3308 | Special Ed: ARP IDEA Part B, Preschool Grants | | | |
| 3309 | Special Ed: ART IDEA Part B, Preschool Grants Coordinated Early Intervening Services | | | |
| 3310 | Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142) | 8181<br>8287 | D | 84.027 |
| 3311 | Special Ed: IDEA Local Assistance, Part B, Sec 611, Private Schools ISPs | | | |
| 3313 | ARRA IDEA Part B, See 611, Basic Local Assistance | | | |
| 3314 | ARRA IDEA Part B, Sec 611, Local Assistance Private School ISPs | | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 8182 | D | 84.173 |
| 3316 | Special Ed: IDEA Preschool Accountability Grants, Part B, Sec 619 | 8182 | | |
| 3317 | Special Ed: IDEA Preschool Grants, Part B, Sec 619, Private Schools ISPs | | | |
| 3319 | ARRA IDEA Part B, Sec 619, Preschool Grants | | | |
| 3320 | Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 | 8182 | D | 84.027A |
| 3321 | Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611, Private Schools ISPs | | | |
| 3322 | ARRA IDEA Part B, Sec 611, Local Assistance Early Intervening Services | | | |
| 3324 | ARRA IDEA Part B, Sec 611, Preschool Local Entitlements | | | |
| 3327 | Special Ed: IDEA County Mental Health Services, Part B, Sec 611 | 8182 | D | 84.027 |
| 3328 | Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 | 8182 | D | 84.027 |
| 3330 | Special Ed: IDEA Infant Discretionary, Part B, Sec 611 | 8182 | D | 84.027A |
| 3335 | Obsolete – Court Schools | | | |
| 3340 | Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611 | 8182 | D | 84.027 |
| 3341 | Special Ed: IDEA Interpreter Certification, Part B, Sec 611 | 8182 | D | 84.027A |
| 3345 | Special Ed: IDEA Preschool Staff Development, Part B, Sec 619 | 8182 | D | 84.173A |
| 3350 | Special Ed: Regional Match Com P.D. | | | |
| 3355 | Special Ed: IDEA LCI Growth, Part B, Sec 611 | 8182 | D | 84.027 |
| 3360 | Special Ed: IDEA Low-Incidence Entitlement, Part B, Sec 617 | 8182 | D | 84.027A |
| 3384 | Special Ed: ARP IDEA Part C, Early Education Program | | | |
| 3385 | Special Ed: IDEA Early Intervention Grants | 8182<br>8590 | D | 84.181 |
| 3386 | Special Ed: IDEA Quality Assurance and Focused Monitoring | 8182 | U | 84.027A |
| 3395 | Special Ed: Alternate Dispute Resolution | 8182 | | 84.173A |
| 3404 | ARRA IDEA Part B, Sec 611, State Institutions | 8182 | D | 84.027 |
| 3405 | Special Ed: Workability I | 8590 | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 3410 | Department of Rehab: Workability II, Transition Partnership | 8290 | D | 84.158 |
| 3411 | Department of Rehab: Bridges to Youth Self-Sufficiency | 8290 | F | 96.007 |
| 3505 | Vocational Programs: Nontraditional Training and Employ (Carl Perkins Act) | 8290 | D | 84.048 |
| 3510 | Vocational Programs: Voc & Applied Tech Prep Programs, Title II, Sec 203 (Carl Perkins Act) | 8290 | D | 84.243 |
| 3515 | Vocational Programs: Voc & Applied Tech Prep State Leadership, Title I, Sec 124 (Carl Perkins Act) | 8290 | D | 84.048 |
| 3525 | Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act) End Date: June 30, 2008 | 8290 | D | 84.048 |
| 3530 | Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act) End Date: June 30, 2008 | 8290 | D | 84.048 |
| 3540 | Vocational Programs: Voc & Appl Tech Corrections Education II B (Carl Perkins Act) | 8290 | D | 84.048 |
| 3550 | Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act) | 8290 | D | 84.048 |
| 3555 | Vocational Programs Postsecondary and Adult II C, Sec 132 (Carl Perkins Act) | 8290 | D | 84.048 |
| 3710 | NCLB: Title IV, Part A, Drug-Free Schools | 8290 | D | 84.186 |
| 3715 | NCLB: Drug-Free Schools: Program Development | 8290 | D | 84.186 |
| 3718 | NCLB: Title IV – Community Service Grant | 8290 | D | 84.184C |
| 3810 | Goals 2000 – Education America | | | |
| 3831 | Goals 2000: Student Academic Partnership, Grades 7–12 | 8290<br>8590 | D | 84.276 |
| 3835 | Goals 2000: Advancement via Individual Determination (AVID) Program | 8290 | D | 84.276 |
| 3837 | Goals 2000: K–12 Reading/Language Arts, Mathematics, and English Language Development | 8290<br>8590 | D | 84.276A |
| 3840 | Goals 2000: Student Academic Partnerships, Grades 1–6 | 8290<br>8590 | D | 84.276 |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 3855 | Goals 2000: Mathematics Professional Development Grants, Grades 4–12 (02/03) | 8290 | D | 84.276 |
| 3870 | IASA: Title VIII Reading Excellence Act: Local Reading Improvement | 8290 | D | 84.338 |
| 3871 | IASA: Title VIII Reading Excellence Act: Tutorial Assistance Grant | 8290 | D | 84.338 |
| 3900–3999 | Adult Education | | | |
| 3909 | Adult Education: State Leadership Projects | 8290 | D | 84.002 |
| 3910 | Adult Education: Priority 1–3 Adult Basic Education | 8290 | D | 84.002 |
| 3912 | Adult Education: Priority 4, Family Literacy | 8290 | D | 84.002 |
| 3913 | Adult Education: Priority 5, Adult Secondary Education | 8290 | D | 84.002 |
| 3925 | Adult Education: Priority 1–3, ESL Citizenship | 8290 | D | 84.002 |
| 3926 | Adult Education: English Literacy & Civics Education | 8290 | D | 84.002(A) |
| 3927 | Adult Education: English Literacy & Civics Education State Leadership | 8290 | D | 84.002(A) |
| 3928 | Adult Education: Vocational Literacy | | | |
| 3940 | Adult Education: Institutionalized Adults | 8290 | D | 84.002 |
| 4010 | Title II – Eisenhower Ent | | | |
| 4011 | Eisenhower Arts Project | | | |
| 4035 | NCLB: Title II, Part A, Teacher Quality | 8290 | D | 84.367 |
| 4036 | NCLB: Title II, Part A, Principal Training | 8290 | D | 84.367 |
| 4037 | ESSA: Title II, Part A, 21st Century California School Leadership | | | |
| 4038 | ESSA: Title II, Comprehensive Literacy State Development | | | |
| 4040 | IASA: Technology Literacy Challenge Grant (formerly Title III) | 8290 | D | 84.318 |

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 4045 | NCLB: Title II, Part D, Enhancing Education Through Technology | 8290 | D | 84.318 |
| 4046 | NCLD: Title II, Part D, Enhancing Education Through Technology, Competitive Grants | 8290 | D | 84.318 |
| 4050 | NCLB: Title II, Part B, CA Mathematics and Science Partnership | 8290 | D | 84.366 |
| 4110 | NCLB: Title V, Part A, Innovative Education Strategies | 8290 | D | 84.298 |
| 4123 | NCLB: Title 1V, 21st Century Community Centers Technical Assistance | 8290 | D | 84.287 |
| 4124 | NCLB: Title IV, Part B, 21st Century Community Centers Learning Program | 8290 | D | 84.287 |
| 4126 | NCLB: Title VI, Part B, Rural & Low-Income School Program | 8290 | D | 84.358 |
| 4127 | ESEA: Title IV, Part A, Student Support and Academic Enrichment | | | |
| 4128 | VAPA Grant | 8290 | | |
| 4129 | Bipartisan Safer Communities Act - Stronger Connections Grant | | | |
| 4135 | Title VI CSR – ends 6/30/05 | | | |
| 4140 | Federal School Renovation Program | 8290 | D | 84.352(A) |
| 4141 | Federal School Renovation Classroom Technology | 8290 | D | 84.352(A) |
| 4201 | NCLB: Title III, Immigrant Education Program | 8290 | D | 84.365 |
| 4203 | NCLB: Title III, Limited English Proficient (LEP) Student Program | 8290 | D | 84.365 |
| 4216 | Refugee Children Supplemental Assistance Program | 8290 | D | 93.576 |
| 4230 | Bilingual Education: Discretionary Grants, Title III | 8290 | D | Various |
| 4310 | School-to-Work (School-to-Career) | 8290<br>8590 | D | 84.278 |
| 4047 | NCLB ARRA Title II, Part D, EETT Formula Grant | 8290 | D | 84.386 |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 4510 | Indian Education | 8290 | D | 84.060 |
| 4511 | PL 874 | | | |
| 4600–4699 | Charter Schools | | | |
| 4610 | NCLB: Title V, Part B, Charter Schools Grants | 8290 | D | 84.282 |
| 4810 | Other ARRA Programs | | | |
| 5000–5199 | Child Development Programs | | | |
| 5011 | USDA Partnership Grant | | | |
| 5032 | Child Development: Early Learning and Care Workforce Development Grant | | | |
| 5033 | Child Development: Preschool Development Grant | | | |
| 5035 | Child Development: Quality Improvement Activities/ California Preschool Development Grant | 8290 | D | 93.434 |
| 5036 | California Preschool Development Grant/Child Development Preschool Grant | 8290 | | |
| 5052 | Child Development – CARES Act Federal Alternative Payment | | | |
| 5053 | Child Development – CARES Act Federal Alternative Payment, Stage 2 | | | |
| 5054 | Child Development – CARES Act Federal Alternative Payment, Stage 3 | | | |
| 5055 | Child Development: Local Planning Councils | 8290 | D | 93.596 |
| 5056 | Child Development: CARES Act General Child Care and Development | | | |
| 5057 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act – Alternative Payment Programs and Migrant Day Care | | | |
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act – One time Stipend | | | |
| 5058 | Child Development: ARP CA State Preschool Program One Time Stipend | | | |
| 5066 | Child Development: ARP California State Preschool Program | | | |
| 5067 | Child Development: ARP California State Preschool Program | | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 5095 | Child Development: Infant/Toddler Child Care Resource Contracts | 8290 | D | 93.575 |
| 5160 | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | | | |
| 5210 | Head Start | 8290 | D | 93.600 |
| 5300 | Child Development Activities | | | |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 8220<br>8520<br>8634<br>8091 | F | 10.553<br>10.555<br>10.556 |
| 5311 | National School Breakfast Program | | | |
| 5314 | Child Nutrition: NSLP Equipment Assistance Grants | 8290 | | 10.579 |
| 5315 | Child Nutrition ARRA Equipment Asst. Grant | 8290 | D | |
| 5316 | Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement | | | |
| 5320 | Child Nutrition Supper Program | 8220 | F | 10.558 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 8220 | F | 10.559 |
| 5335 | Child Nutrition: Summer Food Service Sponsor Administration | 8220 | F | 10.559 |
| 5370 | Fresh Fruit and Vegetable Program | | | |
| 5375 | Child Nutrition: Summer Food Service Startup | 8220<br>8520 | D | 10.559 |
| 5380 | Child Nutrition: School Breakfast Startup | 8520<br>8990 | D | |
| 5450 | Child Nutrition: SHAPE California Expansion (02/03) | 8290<br>8590 | D | 10.560 |
| 5451 | Child Nutrition: Garden Enhanced Nutrition Education Project | 8290<br>8590 | D | |
| 5453 | Child Nutrition: SHAPE California Model Nutrition Education | 8699 | D | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 5455 | Child Nutrition: Nutrition Education | 8290<br>8590 | D | Various |
| 5460 | Child Nutrition: CACFP COVID 19 Emergency Operational Costs | | | |
| 5465 | Child Nutrition: SNP COVID 19 Emergency Operational Costs | | | |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | | | |
| 5467 | Child Nutrition: Local Food for Schools | | | |
| 5570 | Cal Serve: Learn & Serve America, Staff Development | 8290<br>8590 | D | 94.004 |
| 5575 | Cal Serve: Learn & Serve America | 8290 | D | 94.004 |
| 5600 | Workforce Investment Act (formerly JTPA) | 8290 | D | 17.255 |
| 5610 | Workforce Investment Act (WIA) From Other Agencies (LWIB) | 8290 | D | 17.255 |
| 5628 | High School Reform Grant – End Date: June 30, 2008 | 8290 | D | 84.215 |
| 5630 | NCLB: Title X, McKinney-Vento Homeless Assistance Grants | 8290 | D | 84.196 |
| 5632 | American Rescue Plan – Homeless Children and Youth (ARP – Homeless 1) | | | |
| 5633 | American Rescue Plan – Homeless Children and Youth, Statewide Activities (ARP – HCY Statewide Activities) | | | |
| 5634 | America Rescue Plan – Homeless Children and Youth II | | | |
| 5635 | NCLB: ARRA Title X McKinney-Vento Homeless Assistance | | | |
| 5640 | Medi-Cal Billing Option | 8290 | F | 93.778 |
| 5641 | Medi-Cal Billing (High School) | | | |
| 5650 | FEMA Public Assistance Funds | 8281 | F | 84.041 |
| 5800–5999 | Other Federal: Locally defined<br>These codes are used, at the option of the LEA, to track all other restricted federal revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 5810. | | | |
| 5810 | Other Federal | 8290 | D/F | |
| 5820 | Project Team #3 | | | |
| 5830 | Project Tide | | | |
| 5840 | Pl 99-425 School-age Planning | | | |
| 5850 | Small/Rural Grant Title VI SP1 | | | |
| 6000–7999 | State Resources Restricted | | | |
| 6018 | | | | |
| 6010 | After School Learning & Safe Neighborhood Partnerships | 8590 | D | |
| 6011 | After School Kids Code Grant Pilot Program | 8590 | | |
| 6014 | Frontier Transportation | | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 6016 | Adult Ed: Site Management Information Systems (MIS)<br>End Date: June 30, 2008 | 8590 | D | |
| 6017 | School Improvement & Pupil Ach | | | |
| 6018 | Student Support and Enrichment Block Grn | | | |
| 6020 | CSIS: California School Information Service | 8590 | D | |
| 6030 | Charter Schools Facilities Lease | 8590 | D | |
| 6040 | Child Development: State Alternative Payment | 8590 | D | |
| 6045 | Child Development State LPC | 8590 | | |
| 6053 | Child Development: California Prekindergarten Planning and Implementation Grant Program | | | |
| 6054 | Child Development: California Prekindergarten Planning and Implementation Grant Program | | | |
| 6055 | Child Development: State Preschool | 8590<br>8673 | D | |
| 6057 | Child Development: Universal PreKindergarten (UPK) Planning and Implementation Grant – Countywide Planning and Capacity Building Grant | | | |
| 6070 | Child Development: Migrant Special Services | 8530<br>8590 | D | |
| 6075 | Child Development: State Family Child Care Home | | | |
| 6091 | Cal-SAFE Supportive Services | 8590 | F | |
| 6092 | Cal-SAFE Child Care and Development Services | 8590 | F | |
| 6093 | Cal-SAFE County Classroom (formerly Pregnant Minor Program) | 8590 | F | |
| 6102 | Child Development: Universal PreKindergarten Mixed Delivery Planning Grant | | | |
| 6105 | Child Development – State Preschool (CSPP) | 8590 | | |
| 6106 | Child Development: Preschool Development Grant | | | |
| 6108 | Child Development: SB 89 COVID-19 Early Learning and Care Response Funds | 8590 | | |
| 6121 | Child Development: Early Learning and Care Workforce Development Grant | 8590 | | |
| 6126 | California Transitional Kindergarten Stipend (CTKS) Incentive Program | 8590 | | |
| 6128 | Early Education Expansion Grant | | | |
| 6129 | Child Development: Center-Based Reserve Account for CA Department of Social Services Programs | | | |
| 6131 | Child Development: Resource & Referral Reserve Account | 8990 | F | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 6140 | Child Development: Child Care Facilities Revolving Fund | 8979 | F | |
| 6144 | Child Development: Instructional Materials and Supplies | 8590 | D | |
| 6145 | Child Development: Facility Renovation and Repair | 8590 | D | |
| 6160 | Child Care Development Programs Administered by California Department of Social Services (State Funds) | | | |
| 6200 | Class Size Reduction Facilities Funding | 8590 | F | |
| 6203 | Special Ed. Mental Health SB70 | | | |
| 6205 | Deferred Maintenance Apportionment. | 8540 | | |
| 6206 | Deferred Maintenance – Extreme Hardship | | | |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | | | |
| 6225 | Emergency Repair Program | | | |
| 6226 | School Facilities Needs Assessment | | | |
| 6230 | California Clean Energy Jobs Act | 8590 | F | N/A |
| 6231 | California Clean Energy Jobs Act – Planning Expenditures | 8590 | F | N/A |
| 6240 | Healthy Start: Planning Grants and Operational Grants | 8590 | D | |
| 6245 | Healthy Start-Pregnant & Parenting | 8590 | D | |
| 6255 | Teacher Recruitment Centers – End Date: June 30, 2008 | 8590 | D | |
| 6258 | Physical Education Teacher Incentive Grants | | | |
| 6260 | Alternative Certification Program for Intern Teachers (CCTC) | 8590 | D | |
| 6261 | California Mathematics Initiative for Teaching (CTC) (02/03) | 8590 | D | |
| 6262 | Pre-Internship Teaching Program (CTC) | 8590 | D | |
| 6264 | Educator Effectiveness | 8590 | F | |

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 6265 | Teachers As a Priority (TAP) Block Grant | 8590 | D | |
| 6266 | Educator Effectiveness, FY 2021-22 | | | |
| 6267 | National Board Certification Teacher Incentive Grant | 8590 | D | |
| 6268 | Certificated Staff Performance Incentive Bonus | 8590 | F | |
| 6270 | Academic Volunteer and Mentor Service Program (Office of Child Development and Education) | 8590 | D | |
| 6271 | National Board for Professional Teaching Standards Certification Incentive Program | | | |
| 6275 | Teacher Recruitment and Student Support | | | |
| 6285 | Community-Based Tutoring Grants | 8590 | D | |
| 6286 | English Language Acquisition Program, Teacher Training & Student Assistance | 8590 | F | |
| 6288 | English Language and Intensive Literacy Program | 8590 | F | |
| 6290 | Library Protection Act | | | |
| 6292 | Classroom Library Materials, Grades K–4 | 8590 | F | |
| 6296 | Calif. Public School Library Act of 1998 | 8590 | F | |
| 6300 | Lottery: Instructional Materials | 8560 | F | |
| 6310 | School/Law Enforcement Partnership: Mini-Grants | 8590 | D | |
| 6315 | Sch/Law Enforcement: Conflict Resolution & Youth Mediation | 8590 | D | |
| 6317 | California Equity Performance and Improvement Grant | | | |
| 6318 | Antibias Education Grant Program | | | |
| 6320 | School/Law Enforcement: School Community Violence Prevention | 8590 | D | |
| 6331 | CA Community School Partnership Act – Planning Grant | | | |
| 6332 | CA Community Schools Partnership Act – Implementation Grant | | | |
| 6333 | CA Community School Partnership Act – Coordination Grant | | | |
| 6334 | CA Community School Partnership Act – Technical Assistance Center Contracts | | | |
| 6340 | Parent/Teacher Involvement: Nell Soto Program | 8590 | D | |
| 6341 | Parent/Teacher Involvement: Teresa Hughes Family/School Partnerships | 8590 | D | |
| 6342 | Parent/Teacher Involvement: Tom Hayden Community Parent Involvement | 8590 | D | |

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 6350 | ROC/P Apportionment | 8091<br>8097<br>8311<br>8319<br>8791<br>8792<br>8793 | F | |
| 6365 | ROC/P: Equipment | 8590 | F | |
| 6370 | ROC/P or Adult Ed: CALWORKs Participants Supportive Services – End Date: June 30, 2008 | 8590 | D | |
| 6371 | CalWORKs For ROCP or Adult Ed | | | |
| 6375 | Industry-Based Certification Incentive Grant Program | 8590 | F | |
| 6377 | Career Technical Education Equipment and Supplies | | | |
| 6378 | California Health Science Capacity Building Project | | | |
| 6380 | School-To-Career Local Partnerships. | 8590 | D | |
| 6382 | California Career Pathways Trust | | | |
| 6383 | Golden State Pathways Program | | | |
| 6387 | Career Technical Education Incentive Grant Program | 8590 | | |
| 6388 | K-12 Strong Workforce Program | | | |
| 6390 | Adult Education Apportionment (Use in Fund 11, Adult Ed) | 8011 | F | |
| 6391 | Adult Education Block Grant, Adult Ed | 8590 | F | |
| 6392 | Adult Education Data and Accountable | 8590 | F | |
| 6400 | School Violence Reduction Program | | | |
| 6405 | School Safety & Violence Prevention, Grades 8–12 | 8590 | F | |
| 6430 | Single Gender Acad Pilot Program | | | |
| 6500 | Special Education | 8091<br>8097<br>8311<br>8319<br>8590<br>8710<br>8791<br>8792<br>8793<br>8980 | F | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 6501 | Special Ed - State Low Incidence | | | |
| 6502 | Special Ed – Non-Public Schools | | | |
| 6503 | Special Ed. Mental Health SB70 | | | |
| 6504 | Special Ed. Program/Regional SVC | | | |
| 6505 | Special Ed – Temporary Unit Fun | | | |
| 6506 | Special Ed. Low Incidence SVD | | | |
| 6507 | Special Ed. Staff Development | | | |
| 6508 | Special Ed. – California High School Exit Exam (CAHSEE) Preparation | | | |
| 6509 | Special Ed Prog Srvs | | | |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 8311 | F | |
| 6512 | Mental Health Services – AB114 | | | |
| 6513 | Special Ed State Preschool Grant | | | |
| 6515 | Special Ed: Infant Discretionary Funds | | | |
| 6520 | Special Ed: Project Workability I LEA | | | |
| 6525 | Special Ed: Cross-Cultural Assessment, Special Project Special Studies | | | |
| 6530 | Special Ed: Low Incidence Entitlement | | | |
| 6535 | Special Ed: Personnel Staff Development | | | |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | | | |
| 6537 | Special Ed: Learning Recovery Support | | | |
| 6540 | Special Ed: State Staff Development | | | |
| 6547 | Special Ed: Early Intervention Preschool Grant | | | |
| 6550 | Standardized Account Code Structure | | | |
| 6585 | Reading Professional Development Institute | 8590 | F | |
| 6620 | Reversing Opioid Overdoses | | | |
| 6650 | Tobacco-Use Prevention Education: Discretionary District Grants | 8590 | D | |
| 6660 | Tobacco-Use Prevention Education: Elementary Grades 4–8 | 8590 | D | |
| 6670 | Tobacco-Use Prevention Education: High School Competitive Grants | 8590 | D | |
| 6680 | Tobacco-Use Prevention Education: COE Administration Grants | 8590 | D | |
| 6690 | TUPE 6-12 Competitive Grants | | | |
| 6691 | TUPE 6-12 Competitive Grant Tier I | | | |
| 6695 | Tobacco Use Prevention Education | | | |
| 6700 | WIA: State Match | 8590 | D | |
| 6701 | WIA: Regional Coordination | 8590 | D | |
| 6760 | Arts and Music Block Grant | | | |
| 6761 | Art, Music, and Physical Education Supplies and Equipment | | | |

## Resource

| | | | |
|---|---|---|---|
| 6762 | Arts, Music and Instructional Materials Discretionary Block Grant | | |
| 6770 | Arts and Music in Schools (AMS) | | |
| 6781 | AIDS Education: W/Health Services | 8590 | D |
| 7005 | Categorical Programs Per ADA Allocations | 8590 | F |
| 7010 | Agricultural Vocational Incentive Grants | 8590 | D |
| 7018 | Arts Education Partnership Grants | 8590 | D |
| 7021 | Child Nutrition: Linking Education, Activity, & Food (LEAF) | 8590 | D |
| 7022 | Child Nutrition: California Fresh Start Pilot (CFSP) | | |
| 7023 | Child Nutrition: Training and Evaluation | | |
| 7024 | California Grown Fresh School Meals Grant | | |
| 7026 | California Instructional School Garden | | |
| 7027 | Child Nutrition: COVID State Supplemental Meal Reimbursement | | |
| 7028 | Child Nutrition: Kitchen Infrastructure and Training Funds | | |
| 7029 | Child Nutrition: Food Service Staff Training Funds | | |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training (KIT) Funds | | |
| 7033 | Child Nutrition: School Food Best Practices Apportionment | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| | | | D | |
| 7050 | Demonstration Programs in Intensive Instruction | 8590 | | |
| 7055 | CAHSEE Intensive Instruction and Services | 8590 | | |
| 7056 | CAHSEE Individual Intervention Materials | 8590 | | |
| 7080 | Supplemental School Counseling Program | | | |
| 7085 | CA Learning For School Success | | | |
| 7090 | Economic Impact Aid (EIA) | 8311 | F | |
| 7091 | Economic Impact Aid: Limited English Proficiency (LEP) | 8311 | F | |
| 7100 | Education Technology: Digital High School | 8590 | D | |
| 7101 | Education Technology: Digital High School Staff Development & Support | 8590 | F | |
| 7105 | Education Technology: High Tech High Schools | 8590 | D | |
| 7110 | Education Technology: CTAPS, SETS, & Supplemental Grants | 8590 | D | |
| 7120 | Education Technology: Staff Development | 8590 | F | |
| 7121 | Distance Learning California Advanced Services Fund | | | |
| 7126 | California High Speed Network | | | |
| 7127 | Education Technology: AB 2882 Ed Tech Grant Program for High Schools/Online Advanced Placement and Instructional Computers - End Date: June 30, 2008 | 8590 | D | |
| 7130 | Early Intervention for School Success (EISS) | 8590 | D | |
| 7135 | Environmental Education | 8590 | D | |
| 7140 | Gifted & Talented Education (GATE) | 8311 | F | |
| 7155 | Instructional Materials: Grades K–8 (Includes Disaster funding and Fast Growth) | 8590 | F | |
| 7156 | Instructional. Materials Realignment, IMFRP (AB1781) | 8590 | F | |
| 7157 | Instructional Materials English Learners | | | |
| 7158 | Instructional Materials – Williams Case | | | |
| 7160 | Instructional Materials: Grades 9–12 | 8590 | F | |
| 7180 | Instructional Materials: Standards-Based | 8590 | F | |
| 7185 | Obsolete – State Science Lab | | | |
| 7186 | Instructional Mat/Staff Dev | | | |
| 7200 | Miller Unruh Reading Program | 8590 | F | |
| 7210 | American Indian ECE (Early Childhood Education) | 8590 | | N/A |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| | | | D | |
| 7220 | Partnership Academies Program | 8590 | | |
| 7227 | Information Technology Career Academy Grant | 8590 | D | |
| 7230 | Transportation: Home to School | 8311<br>8675<br>8677<br>8980<br>8990 | F | |
| 7235 | Transportation: School Bus Replacement | 8590<br>8990 | D | |
| 7240 | Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped) | 8311<br>8675<br>8677<br>8980 | F | |
| 7250 | School Based Coordination Program (SBCP) | 8590<br>8990 | F | |
| 7255 | Immediate Intervention/Underperforming Schools Program | 8590 | D | |
| 7256 | II/UPS: SAIT Corrective Action Grant | 8590 | D | |
| 7258 | High Priority School Grants Program | 8590 | F | |
| 7259 | High School Pupil Success Act (HSPSA) | 8590 | D | |
| 7260 | School Improvement Program (SIP) | 8311<br>8990 | D | |
| *7265* | *School Improvement Program (optional: LEA may use to report 7–12 funding separately)* | *8311*<br>*8990* | *D* | |
| 7268 | High Priority Schools: SAIT and Corrective Action | | | |
| 7270 | Staff Dev-Mentor Teacher Program | | | |
| 7271 | California Peer Assistance & Review Program for Teacher (CPARP) | 8590 | F | |
| 7274 | Advanced Placement Challenge Grant | 8590 | D | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 7276 | Certificated Staff Mentoring Program | | | |
| 7280 | Staff Development: Beginning Teacher Support & Assessment Study (BTSA) | 8590 | D | |
| 7282 | Staff Development: High School Coaching Training | 8590 | D | |
| 7293 | Staff Development: Mathematics Teacher Partnership Pilot | | | |
| 7294 | Staff Development: Mathematics and Reading (AB 466) | 8590 | F | |
| 7296 | Staff Development: English Language Learners | 8590 | D | |
| 7305 | Staff Development: Resource Agencies & Consortia | 8590 | D | |
| 7311 | Classified School Employee Professional Development | | | |
| 7315 | Staff Development: School Development Plans (SB 1882) (02/03) | 8590 | F | |
| 7325 | Staff Development: Principals' Training (AB 75) | 8590 | F | |
| 7339 | Dual Enrollment Opportunities | | | |
| 7336 | College Prep Partnership: College Entrance Exam Prep Courses | 8590 | D | |
| 7337 | Academic Improvement & Achievement: Regional Partnerships | 8590 | F | |
| 7338 | College Readiness Block Grant | 8590 | F | |
| 7340 | Staff Development: Intersegmental Advancement via Individual Determination (AVID) | 8590 | D | |
| 7352 | School Improvement and Staff Development Cluster (AB 615) | 8990 | F | |
| 7353 | Alternative and Compensatory Education Cluster (AB 615) | 8990 | F | |
| 7354 | School District Improvement Cluster (AB 615) | 8990 | F | |
| 7365 | Supplementary Programs: Foster Youth | 8590 | D | |
| 7366 | Supplementary Programs: Foster Youth in Licensed Care Facilities | 8590 | D | |
| 7367 | Supplementary Programs: Foster Youth Services Juvenile Detention | | | |
| 7368 | Direct Services for Foster Youth | | | |

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 7380 | Year-Round Education (YRE) Implementation Grants | | | |
| 7385 | Williams Lawsuit | 8590 | | |
| 7386 | Fiscal Solvency Plan | | | |
| 7388 | SB 117 Protective Equipment and Cleaning Funds | 8590 | | |
| 7390 | Pupil Retention Block Grant | 8590 | | |
| 7391 | School Safety Consolidated Competitive Grant | 8590 | | |
| 7392 | Teacher Credentialing Block Grant | 8590 | | |
| 7393 | Professional Development Block Grant | 8590 | | |
| 7394 | Targeted Instructional Improvement Block Grant | 8590 | | |
| 7395 | School and Library Improvement Block Grant | 8590 | | |
| 7396 | Discretionary Block Grant – School Site | | | |
| 7397 | Discretionary Block Grant – School District | | | |
| 7398 | Instructional Materials, Library Materials and Education Tech. | | | |
| 7399 | LCFF Equity Multiplier | | | |
| 7400 | Quality Education Investment Act (QEIA) | 8590 | | |
| 7405 | Common Core Implementation | | | |
| 7411 | Online Educational Resources | | | |
| 7412 | A-G Completion Grant: A-G Access/Success Grant | | | |
| 7413 | A-G Completion Grant: A-G Learning Loss Mitigation Grant | | | |
| 7415 | Classified School Employee Summer Assistance Program | | | |
| 7420 | State Learning Loss Mitigation Funds | | | |
| 7422 | In Person Instruction (IPI) Grant | | | |
| 7425 | Expanded Learning Opportunities (ELO) Grant | | | |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | | | |
| 7428 | County Safe Schools for All | | | |
| 7430 | COVID Mitigation for Counties | | | |
| 7431 | COVID 19 Supplemental Funding for ROCPs | | | |
| 7510 | Low Performing Students Block Grant | | | |
| 7690 | STRS On-Behalf Pension Contributions | 8590 | | |
| 7701-7799 | State School Facilities Funds These codes are used to tract capital projects funded by the Office of Public School (OPSC) Construction in Funds 30 and 35. | | | |
| 7710 | OPSC School Facilities Bond Projects | 8545 | F | |
| 7800–7999 | Other State: Locally defined These codes are used, at the option of the LEA, to track all other restricted state revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 7810. | | | |
| 7810 | Other State | 8590 | D/F | |
| 7811 | Fiscal Assistance | | | |
| 7812 | California Complete Count – Census 2020 | | | |
| *7820* | *AFLP* | | | |

## Resource

*7821* *ASPPP*

*7823* *C.H.D.P.*

*7829* *CORE Reading - Staff Dev.*

*7830* *CORE Reading – Staff Dev.*

## Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| *7831* | *Pupil Testing Incentive Grant* | | | |
| *7832* | *St. Laptop Computer Grant* | | | |
| *7840* | *AmeriCorps* | | | |
| *7841* | *Fish & Game Aquarium Grant* | | | |
| *7850* | *Café Breakfast Startup Grant* | | | |
| 8000–9999 | Local Restricted Resources | | | |
| 8100 | Routine Repair & Maintenance (RRRMF: *Education Code* Section 17014) | 8980 | F | |
| 8150 | Ongoing & Major Maintenance Account (RMA: *Education Code* Section 17070.75) | 8980 | F | |

# Resource

**(9000-9599 are Resource Codes used Countywide)**

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| 9000–9599 | Other Local: Locally defined<br>These codes are used, at the option of the LEA, to track all other restricted local revenues not defined elsewhere and to track other financing sources. For CDE reporting, these accounts are converted to account 9010. | | | |
| 9010 | Other Local | 8610–8699<br>8931–8979 | D/F | |
| *9011* | *SDC Ski Program* | | | |
| *9012* | *Cal Learn* | | | |
| *9013* | *C.C.C. Contract (Jason)* | | | |
| *9014* | *Siskiyou Watershed (SCOE)* | | | |
| *9015* | *Sisk Tub Mini Team Parent* | | | |
| *9016* | *U.S.C. Recruitment* | | | |
| *9017* | *Natural Resource Education Program/USFW Partnership* | | | |
| *9018* | *Rural Systemic Initiative* | | | |
| *9019* | *Workability Nursery Project* | | | |
| *9020* | *Catholic Health Care West Gt.* | | | |
| *9022* | *Siskiyou Creek Restoration* | | | |
| *9021* | *Morgan-Siskiyou Watershed* | | | |
| *9022* | *Siskiyou Creek Restoration* | | | |
| *9023* | *National Fish & Wildlife Foundation* | | | |
| *9024* | *Siskiyou Fish & Game* | | | |
| *9025* | *AB 1200* | | | |
| *9026* | *CTAP – ~~Computer Grant~~ Professional Development (modified 3-1-11)* | | | |
| *9027* | *Board/Supt. Workshops* | | | |
| *9028* | *Even Start Enhancement Program* | | | |
| *9029* | *Calif. Educ. Young Children* | | | |
| *9030* | *McConnell Grant* | | | |
| *9031* | *McConnell Grant* | | | |
| *9032* | *McConnell Grant* | | | |
| *9033* | *McConnell Grant* | | | |
| *9034* | *McConnell Grant* | | | |
| *9035* | *McConnell Grant* | | | |

## Resource

*9036* *McConnell Grant*

*9037* *McConnell Grant*

*9038* *McConnell Grant*

*9039* *McConnell Grant*

*9040* *Ford Grant*

*9041* *Ford Foundation – Teach w/Tech*

*9042* *McConnell Small School Consortium*

*9043* *CAEYC Grants*

*9044* *North State Prof Dev Consortium*

*9045* *NREP – Fish & Game Grant*

*9046* *ACSA Leadership Forum*

*9047* *C.F.C. – Retention Incentives*

*9048* *QV RAC Grant*

*9049* *Five Star Restoration Grant*

*9050* *Morgan Siskiyou Foundation Gt.*

*9051* *Larry Wehmeyer Environmental Ed. Area Project - KNF*

*9052* *State Preschool Bulb Fundraiser*

*9053* *EETT Competitive Grant Round 4*

*9054* *Region 2 Dist. Points Project*

*9055* *Tech Prep Regional Coordinator Project, Butte-Glenn Community College*

*9056* *Toyota Science Grant (Tapestry)*

*9057* *Butte County Office of Ed/Migrant Ed Promising Practices*

*9058* *Best Practice Cohort Payout (Special Ed)*

*9059* *APL CORE Project*

*9060* *School Restructuring Grant*

*9061* *S.A.F.E. Donations*

*9062* *Early Head Start Holding*

*9063* *Ford Foundation Grant Staff Appreciation Allocation*

*9064* *Universal Design for Learning*

*9065* *SSDA - EIR Grant*

*9066* *CalHOPE*

*9067* *CalHOPE Local*

*9068* *SSDA Computer Science*

*9069* *Special Project Administration*

*9070* *Special Project Administration*

*9071* *Special Ed Trust Purchases*

*9072* *Napa CLSD*

*9073* *LA CLSD*

*9074* *MHSSA*

*9075* *Technology Reserve (Butte Valley)*

*9076* *CalHOPE - II*

## Resource

*9077 Partnership Healthplan / SBHIP*
*9078 Medi-cal DHCS Replaces Expired Resource 5640*
*9079 Afterschool Preschool Program*
*9080 CTAP Local Grants*
*9082 Classified School Employee Teacher Credentialing Program*
*9083 Dignity Health Youth Cannabis Program*
*9084 Math Computer Science Learn GR*
*9085 Ford FDN – Wellness CNR Grant*
*9086 Phase 3 CA Mtss School Grant*
*9087 KCOPSEY MEM COMM Foundation NS*
*9088 Engergize COML Vehicle Project*
*9090 Career Technical Ed Project (CTE)*
*9096 CalHOPE Student Support Phase 3*
*9100 Non-Agency Educational*
*9110 Non-Agency Ed.: ROP Programs*
*9111 APP. Communication*
*9112 Cantera Grant*
*9113 Continuation*
*9114 Educational Transportation*

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| *9115* | *National Resources* | | | |
| *9116* | *Pregnant Minor* | | | |
| *9117* | *R.S.P. Aide Contract* | | | |
| *9118* | *School to Career* | | | |
| *9119* | *A.R.I.S.E. Project* | | | |
| *9120* | *Site Grant Carryover Court School* | | | |
| *9121* | *Site Grant Carryover Community School* | | | |
| *9122* | *Sch. Imp. Pupil Ach. 00/01 Court* | | | |
| *9123* | *Sch. Imp. Pupil Ach. 00/01 Special Ed* | | | |
| *9124* | *Service-Learning Grant* | | | |
| *9125* | *After School Child Care* | | | |
| *9126* | *Preschool: Local Contracts* | | | |
| *9127* | *Countywide FYS/Homeless Misc. Donation* | | | |
| *9128* | *Cal-Net/School Readiness* | | | |
| *9129* | *RSDSS Augmentation* | | | |
| *9130* | *Understanding the Framework of Poverty* | | | |
| *9131* | *Siskiyou Early Head Start Parent Fundraising Fund/Misc.* | | | |
| *9132* | *Western Growers Foundation* | | | |
| *9135* | *C.A.R.E.S. Project* | | | |
| *9136* | *Community Service Council Bilingual Aide* | | | |
| *9137* | *AmeriCorps Family and Child Project* | | | |
| *9140* | *School Readiness – First 5* | | | |
| *9141* | *Ed/Vision Schools* | | | |
| *9142* | *Shasta Regional Community Foundation COVID 19 Relief Fund* | | | |
| *9143* | *CALI Reads* | | | |
| *9144* | *CDPH COVID 19 H/R* | | | |
| *9145* | *CDPH COVID 19 Workforce* | | | |
| *9150* | *EXL Spring Break Camp* | | | |
| *9200* | *Catholic Health Care West* | | | |
| *9225* | *G. E. D.* | | | |
| *9250* | *Carrington Foundation Grant* | | | |
| *9251* | *CCSESA – Arts Initiative Compendium Project – (Shasta County Office of Education)* | | | |
| *9300* | *McConnell Foundation Grant* | | | |
| *9301* | *McConnell Foundation Grant* | | | |
| *9302* | *McConnell Foundation Grant* | | | |
| *9310* | *Mini Tobacco Grant (AFLP)* | | | |
| *9311* | *Mini Tobacco Grant (ASPPP)* | | | |
| *9312* | *Sisk. Co. Mini Teen Parent* | | | |

## Resource

*9315 Rockefeller Philanthropy Grant*

*9320 Morgan Siskiyou Foundation*

*9325 Norris Foundation Grant*

*9326 Norris Foundation - Library*

*9327 Library Fund Raising*

*9328 Nancy Driscoll Foundation*

# Resource

| Resource Code | Resource Description | Revenue Object | D/F | CFDA |
|---|---|---|---|---|
| *9330* | *Learning Support Region 2 TA* | | | |
| *9340* | *After School Program (H.C.)* | | | |
| *9341* | *Before School Reading Program (H.C.)* | | | |
| *9350* | *Rally-Thon (Klamath River)* | | | |
| *9370* | *FJ Preschool QV Indian Grant* | | | |
| *9375* | *Pre-School Fund Raiser* | | | |
| *9380* | *PASSCo - Northeastern* | | | |
| *9400* | *Health Linkages – State Preschool* | | | |
| *9401* | *High country Linkages – Plumas* | | | |
| *9417* | *Hepatitis B Immunization* | | | |
| *9436* | *Warehouse Sales-Bulk Purchase* | | | |
| *9500* | *Special Ed. Equipment* | | | |
| *9501* | *Alternative Ed. Equipment* | | | |
| *9502* | *R.O. P. Capital Outlay* | | | |
| *9503* | *Building & Maintenance Reserve* | | | |
| *9550* | *Business Partnership* | | | |
| *9551* | *Land Use Decision Fund* | | | |
| *9552* | *Timber Counties Sch Coalition* | | | |
| *9553* | *Academic Partnership* | | | |
| *9554* | *Special Education Legal* | | | |
| *9575* | *Special Construction Project* | | | |
| *9576* | *2020 GEO Bond* | | | |
| *9577* | *OPSC Mold* | | | |
| *9578* | *OPSC Seismic* | | | |
| *9579* | *OPSC Structural* | | | |
| *9580* | *Roof Claim Dunsmuir High* | | | |

# Resource

**(9600-9999 are Resource Codes specific to SCOE)**

| Resource Code | Resource Description | Revenue D/F | CFDA Object |
|---|---|---|---|
| *9600* | *Charter School Loans* | | |
| *9610* | *School Insurance Trust Account* | | |
| *9615* | *Medi-Care Trust Account* | | |
| *9620* | *Other Local/District Defined- S/E Legal Agreement Compensatory Education* | | |
| *9621* | *Other Local/District Defined – S/E Vandalism Insurance, County Office* | | |
| *9622* | *Other Local/District Defined – S/E Nintendo Grant* | | |
| *9623* | *Other Local/District Defined – Technology Budget* | | 5 |
| *9624* | *Other Local/District Defined – After School Local Funding* | | |
| *9625* | *Other Local/District Defined – Jackson 4-5, Masonic Donations* | | |
| *9626* | *Other Local/District Defined – Jackson 6-8, Masonic Donations* | | |
| *9627* | *Other Local/District Defined – Evergreen K-3, Masonic Donations* | | |
| *9628* | *Other Local/District Defined – QRIS, Shasta COE* | | |
| *9629* | *Other Local/District Defined – ~~Adult Ed Subscript Grant From COS~~* | | |
| *9630* | *Other Local/District Defined – William David Hoffman Donations, $96/month* | | |
| *9631* | *Other Local/District Defined – US Department of Interior, USFWS, FCOS* | | |
| *9632* | *Other Local/District Defined – Orange County Improvement System of Academic and Behavioral Support (SUMS/MTSS) (C&I)* | | |
| *9633* | *Other Local/District Defined – College Options Ford Grant* | | |
| *9634* | *Other Local/District Defined – Siskiyou Motorcycle Association (Mt. Shasta High School SDC, Rourke)* | | |
| *9635* | *Other Local/District Defined – Siskiyou Motorcycle Association (South County Pre-School SDC, Cobb)* | | |
| *9636* | *Other Local/District Defined– Siskiyou Motorcycle Association (Weed SDC, Rice)* | | |
| *9637* | *Other Local/District Defined – Siskiyou Motorcycle Association (Weed SDC, Teeboom)* | | |
| *9638* | *Other Local/District Defined – North State Arts Consortium* | | |
| *9639* | *Other Local/District Defined – QRIS-CSPP Block Grant* | | |
| *9640* | *Other Local/District Defined – Siskiyou Strong Workforce* | | |
| *9641* | *Other Local/District Defined – QEIA, 2014-15* | | |
| *9642* | *Other Local/District Defined/CRTA Duplechian* | | |
| *9643* | *Other Local/District Defined* | | |

## Resource

*9644* *Other Local/District Defined*

*9645* *Other Local/District Defined*

*9666* *Dunsmuir Scholarship Fund*

*9700* *Associated Student Body Funds*

*9701* *Donation Fund – Jackson Street SDC Vandalism Private Donations*

*9702* *Parents Club*

*9703* *SDC YHS Student Store*

*9704* *SDC COS Student Store*

*9705* *North State Together*

*9706* *SVJH Student Store*

*9707* *CYBHI Trauma Grant*

*9708* *SDC Coffee Cart*

*9709* *SV Coffee Cart*

*9710* *CS EWIG Butte COE*

*9711* *CYBHI School-Linked*

*9800* *December Payroll Holding*

*9850* *Section 125-FLEX*

# Object

| Code | Description |
|---|---|
| **1000-7999** | **EXPENDITURES** |
| 1000-1999 | Certificated Personnel Salaries |
| 1100 | Teacher's Salaries |
| *1100* | *Certificated Teachers Salaries* |
| *1170* | *Certificated Teacher Substitute* |
| *1180* | *Certificated Teacher Summer School* |
| 1200 | Certificated Pupil Support Salaries |
| 1300 | Certificated Supervisors' and Administrators' Salaries |
| *1380* | *Certificated Supervisors' & Admin Salaries-Summer School* |
| 1900 | Other Certificated Salaries |
| *1980* | *Other Certificated Salaries – Summer School* |
| 2000-2999 | Classified Personnel Salaries |
| 2100 | Instructional Aides' Salaries |
| *2170* | *Instructional Aide Substitute* |
| *2180* | *Instructional Aide Summer School* |
| 2200 | Classified Support Salaries |
| *2270* | *Classified Support Substitute* |
| *2280* | *Classified Support Summer School* |
| 2300 | Classified Supervisors' and Administrators' Salaries |
| *2370* | *Classified Supervisors' & Admin Salaries- Substitute* |
| *2380* | *Classified Supervisors' & Admin Salaries –Summer School* |
| 2400 | Clerical, Technical, and Office Staff Salaries |
| *2470* | *Clerical & Office- Substitute* |
| *2480* | *Clerical & Office-Summer School* |
| 2900 | Other Classified Salaries |
| *2970* | *Other Classified – Substitute* |
| *2980* | *Other Classified – Summer School* |
| 3000-3999 | Employee Benefits |
| 3101 | State Teachers' Retirement System, Certificated Positions |
| 3102 | State Teachers' Retirement System, Classified Positions |
| *3199* | *State Teachers' Retirement System, Global* |
| 3201 | Public Employees' Retirement System, Certificated Positions |
| 3202 | Public Employees' Retirement System, Classified Positions |
| *3299* | *Public Employees' Retirement System, Global* |
| 3301 | OASDI/Medicare/Alternative, Certificated Positions |
| 3302 | OASDI/Medicare/Alternative, Classified Positions |
| *3311* | *Medicare – Certificated* |
| *3312* | *Medicare – Classified* |
| *3399* | *OASDI – Global* |

# Object

| Code | Description |
|---|---|
| 3401 | Health & Welfare Benefits, Certificated Positions |
| 3402 | Health & Welfare Benefits, Classified Positions |
| *3499* | *Health & Welfare Benefits, Global* |
| 3501 | State Unemployment Insurance, Certificated Positions |
| 3502 | State Unemployment Insurance, Classified Positions |
| *3599* | *State Unemployment Insurance, Global* |
| 3601 | Workers' Compensation Insurance, Certificated Positions |
| 3602 | Workers' Compensation Insurance, Classified Positions |
| *3699* | *Workers' Compensation Insurance, Global* |
| 3701 | OPEB, Allocated, Certificated Positions ~~Retiree Benefits, Certificated Positions~~ |
| 3702 | OPEB, Allocated, Classified Positions ~~Retiree Benefits, Classified Positions~~ |
| 3751 | OPEB, Active Employees, certificated positions |
| 3752 | OPEB, Active Employees, classified positions |
| *3799* | *Global* |
| 3801 | PERS Reduction, Certificated Positions |
| 3802 | PERS Reduction, Classified Positions |
| *3899* | *PERS Reduction – Safety Map* |
| 3901 | Other Benefits, Certificated Positions |
| 3902 | Other Benefits, Classified Positions |
| *3911* | *STRS – Certificated – Golden Handshake* |
| *3912* | *PERS-Classified – Golden Handshake* |
| 4000-4999 | Books and Supplies |
| 4100 | Approved Textbooks and Core Curricula Materials |
| *4110* | *Software – Curricula/See Approv* |
| 4200 | Books and Other Reference Materials |
| *4210* | *Software – Reference/Curricula* |
| 4300 | Materials and Supplies *(If optional numbers are used, expenditure must match description)* |
| *4313* | *Software – Non curricula* |
| *4314* | *Food – Other* |
| *4315* | *Athletics* |
| *4317* | *Music Supplies* |
| *4325* | *Supplies – Refreshments* |
| *4341* | *Gas, Oil, Lube, Etc.* |
| *4342* | *Diesel Fuel* |
| *4343* | *Tires and Accessories* |
| *4350* | *Office Supplies* |
| *4355* | *SAFE Science Supplies* |
| 4398 | Supplies One Time Only |
| 4400 | Non-Capitalized Equipment |
| 4498 | Non-Capitalized Equipment One Time Only |
| 4700 | Food |
| 5000-5999 | Services and Other Operating Expenditures |
| 5100 | Sub-agreements for Services |
| 5200 | Travel and Conferences |
| *5201* | *J-4 Travel* |
| *5230* | *Mileage* |
| 5298 | Travel Conference One Time Only |
| 5300 | Dues and Memberships |

# Object

| Code | Description |
|---|---|
| 5400 | Insurance |
| *5440* | *Pupil Insurance* |
| *5450* | *Other Insurance* |
| *5460* | *Liability Insurance* |
| *5470* | *Bus Insurance* |
| 5500 | Operations and Housekeeping Services |
| *5510* | *Heating Butane, Oil* |
| *5515* | *Natural Gas/Propane* |
| *5520* | *Electricity* |
| *5530* | *Water and/or Sewage* |
| *5550* | *Disposal/Garbage Removal* |
| *5560* | *Laundry/Dry Cleaning* |
| *5565* | *Pest Control* |
| 5600 | Rentals, Leases & Repairs, Non-Capitalized Improvements |
| 5698 | Rentals, Leases & Repairs, One Time Only |
| *5650* | *Repairs & Maintenance – Vehicles* |
| 5700-5799 | Transfers of Direct Costs |
| 5710 | Transfers of Direct Costs |
| *5711* | *Fleet Transfer of Direct Costs* |
| *5712* | *Technology Transfer of Direct Costs* |
| *5713* | *Operational Transfer of Direct Costs* |
| *5716* | *Field Trips – Transfers of Direct Costs* |
| *5719* | *Athletic Trips – Transfers of Direct Costs* |
| *5720* | *Copier Costs* |
| 5750 | Transfers of Direct Costs - Interfund |
| 5751 | Fleet Transfer of Direct Costs, Interfund |
| 5752 | Technology Transfer of Direct Costs, Interfund |
| 5753 | Operational Transfer of Direct Costs, Interfund |
| 5800 | Professional/Consulting Services and Operating Expenditures |
| *5801* | *Legal Fees* |
| *5802* | *Annual License Fee* |
| *5825* | *Prof/services – Catering Services* |
| *5830* | *Audit Fees* |
| *5835* | *Contracted Transportation services* |
| *5842* | *Physical Exams – Fingerprinting* |
| *5862* | *Audio Visual – PVD'D/SCOE* |
| *5863* | *Library – PRV'D/SCOE* |
| *5864* | *Co-Op / SCOE* |
| *5898* | *Professional Operating Expenditures One Time Only* |
| *5899* | *Unappropriated Revenue* |
| 5900 | Communications |
| *5912* | *Communications – Internet Services/Lines* |
| *5920* | *Communications – Pager Services* |
| *5921* | *Communications – Cell Phone Service* |
| *5922* | *Communications – Telephone Services* |
| *5930* | *Communications – Postage/Meter* |
| *5931* | *Communications – UPS/Non-Goods* |
| 6000-6999 | Capital Outlay |

## Object

| | |
|---|---|
| 6100 | Sites and Improvement of Sites |
| 6170 | Land Improvement - Depreciable |
| 6200 | Building and Improvement of Buildings |
| 6300 | Books & Media for New Sch Libraries or Major Expansion of Sch Libraries |
| 6400 | Equipment |
| 6498 | Equipment One Time Only |

# Object

| Code | Description |
|---|---|
| 6500 | Equipment Replacement |
| 6600 | Lease Assets |
| 6700 | Subscription Assets |
| 6900 | Depreciation Expense (for Proprietary & Fiduciary Funds Only) |
| 6910 | Amortization Expense – Lease Assets |
| 6920 | Amortization Expense – Subscription Assets |
| 7000-7499 | Other Outgo |
| 7100-7199 | Tuition |
| 7110 | Tuition for Instruction Under Interdistrict Attendance Agreements |
| 7130 | State Special Schools |
| 7141 | Other Tuition, Excess Costs, and/or Deficit Payments to School Districts or Charter Schools |
| 7142 | Other Tuition, Excess Costs, and/or Deficits Payments to County Offices |
| 7143 | Other Tuition, Excess Costs, and/or Deficits Payments of JPAs |
| 7200-7299 | Other Transfers Out |
| 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 Funding 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 |
| | |
| 7300-7399 | Transfers of Indirect/Direct Support Costs |
| 7310 | Transfers of Indirect Costs |
| 7350 | Transfers of Indirect Costs - Interfund |
| 7370 | Transfer of Direct Support Costs |
| 7380 | Transfer of Direct Support Costs – Interfund |
| 7430-7439 | Debt Services |
| 7432 | State School Building Repayment |
| 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 |
| *7436* | *Acquisition of Property* |
| 7438 | Debt Service – Interest |
| 7439 | Other Debt Service – Principal |
| 7500 | Funds Distributed to Others |
| 7600-7699 | Other Financing Uses |
| 7600-7629 | Interfund Transfers Out |
| *7610* | *Interfund Transfers Out* |

# Object

| Code | Description |
|---|---|
| 7611 | From General Fund to Child Development Fund |
| 7612 | Between General Fund and Special Reserve Fund |
| 7613 | To State School Bldg Fd/Cty School Facility Fd from All Other Fds of the District |
| 7614 | From Bond Interest & Redemption Fund to the General Fund |
| 7615 | From General, Sp Reserve & Bldg Funds to Deferred Maintenance Fund |
| 7616 | From General Fund to Cafeteria Fund |
| 7619 | Other Authorized Interfund Transfers Outs |
| 7630-7699 | All Other Financing Uses |
| *7631* | *Public School Bldg Repayment* |
| *7633* | *Obsolete – Bond Redemptions* |
| *7634* | *Obsolete – Bond Interest & Other SE* |
| *7635* | *Obsolete – Repayment of SSBF A* |
| *7638* | *Obsolete – Debt Service – Interest* |
| 7651 | Transfer from Funds of Lapsed/Reorganized ~~Districts~~ LEAs |
| 7699 | All Other Financing Uses |
| **8000-8999** | **REVENUE** |
| 8010-8099 | Revenue Limit Sources |
| 8010-8019 | Principal Apportionment |
| 8011 | LCFF State Aid – Current Year |
| 8012 | Education Protection Account (EPA) |
| 8015 | Charter Schools General Purpose Entitlement – State Aid |
| 8019 | LCFF State Aid – Prior Years |
| 8020-8039 | Tax Relief Subventions |
| 8021 | Homeowners' Exemption |
| 8022 | Timber Yield Tax |
| 8029 | Other Subventions/In-Lieu Taxes |
| 8040-8079 | County and District Taxes |
| 8041 | Secured Rolls Tax |
| 8042 | Unsecured Roll Taxes |
| 8043 | Prior Years' Taxes |
| 8044 | Supplemental Taxes |
| 8045 | Education Revenue Augmentation Fund (ERAF) |
| 8047 | Community Redevelopment Funds |
| 8080-8089 | Miscellaneous Funds |
| 8081 | Royalties and Bonuses |
| 8082 | Other in Lieu Taxes |
| 8089 | Less: Non-Revenue Limit (50 percent) Adjustment |

# Object

| Code | Description |
|---|---|
| 8090-8099 | Revenue Limit Transfers |
| 8091 | Revenue Limit Transfers |
| 8092 | PERS Reduction Transfer |
| 8097 | Property Taxes Transfers |
| 8096 | Transfers to Charter Schools in Lieu of Property Taxes |
| 8099 | Revenue Limit Trans – Prior Yr. |
| 8100-8299 | Federal Revenue |
| 8110 | Impact Aid |
| 8181 | Special Education – Entitlement |
| 8182 | Special Education – Discretionary Grants |
| *8190* | *EESA/Math & Science* |
| 8220 | Child Nutrition Programs |
| *8221* | *Federal Lunch Reimbursement* |
| *8222* | *Federal Breakfast Reimbursement* |
| *8223* | *Federal Snack Reimbursement* |
| 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 |
| 8300-8599 | Other State Revenues |
| 8311 | Other State Apportionments – Current Year |
| 8319 | Other State Apportionments – Prior Year |
| 8425 | Year-Round School Incentive |
| 8434 | Class Size Reduction, Grades K-3 |
| 8435 | Class Size Reduction, Grade 9 |
| *8450* | *Cal-Safe County Classroom* |
| 8480 | Charter Schools Categorical Block Grant |
| 8520 | Child Nutrition |
| *8521* | *State Lunch Reimbursement* |
| *8522* | *State Breakfast Reimbursement* |
| 8530 | Child Development Apportionments |
| 8540 | Deferred Maintenance Allowance |
| 8545 | School Facilities Apportionments |

# Object

| Code | Description |
|---|---|
| 8550 | Mandated Cost Reimbursements |
| 8560 | State Lottery Revenue |
| 8571-8579 | Tax Relief Subventions |
| 8571 | Voted Indebtedness Levies, Homeowners' Exemptions |
| 8572 | Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes |
| 8575 | Other Restricted Levies, Homeowners' Exemption |
| 8576 | Other Restricted Levies, Other Subventions/In-Lieu Taxes |
| 8587 | Pass-through Revenues from State Sources |
| 8590 | All Other State Revenue |
| 8600-8799 | Other Local Revenue |
| 8610-8629 | County and District Taxes |
| 8611 | Voted Indebtedness Levies, Secured Roll |
| 8612 | Voted Indebtedness Levies, Unsecured Ross |
| 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 Revenue Limit Deduction |
| 8629 | Penalties and Interest from Delinquent Non-Revenue Limit Taxes |
| 8631-8639 | Sales |
| 8631 | Sale of Equipment and Supplies |
| 8632 | Sale of Publications |
| 8634 | Food Service Sales |
| *8635* | *Lunch Food Service Sales* |
| *8636* | *Breakfast Food Service Sales* |
| 8639 | All Other Sales |
| 8650 | Leases and Rentals |
| 8660 | Interest |
| 8662 | Net Increase (Decrease) in the Fair Value of Investments |
| 8670-8689 | Fees and Contracts |
| *8670* | *Contracts and Fees* |
| 8671 | Adult Education Fees |
| 8672 | Nonresident Student Fees |
| 8673 | Child Development Parent Fees |
| 8674 | In-District Premiums/Contributions |

# Object

| Code | Description |
|---|---|
| 8675 | Transportation Fees from Individuals |
| 8677 | Interagency Services Between LEAs |
| 8681 | Mitigation/Developer Fees |
| 8689 | All Other fees and Contracts |
| 8690-8719 | Other Local Revenue |
| *8690* | *Other Local Revenue* |
| 8691 | Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment |
| 8697 | Pass-through Revenue from Local Sources |
| 8699 | All Other Local Revenue |
| 8710 | Tuition |
| *8721* | *Special Education Transfer from Districts* |
| *8722* | *Special Education Transfer from SCOE* |
| *8723* | *Special Education Transfer from JPA* |
| 8780-8799 | Other Transfers In |
| 8780 | Charter Schools Funding 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 |
| 8900-8979 | Other Financing Sources |
| 8910-8929 | Interfund Transfer In |
| 8911 | To Child Development Fund from General Fund |
| 8912 | Between General Fund and Special Reserve Fund |
| 8913 | To State School Bldg 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 Bldg Funds |
| 8916 | To Cafeteria Fund from General Fund |
| 8919 | Other Authorized Interfund Transfers In |
| 8930-8979 | All Other Financing Sources |
| 8931 | Emergency Apportionments |
| 8951 | Proceeds from Sale of Bonds |
| 8953 | Proceeds from Sale/Lease Purchase of Land and Buildings |
| 8961 | County School Building Aid |
| 8965 | Transfers from Fund of Lapsed/Reorganized ~~Districts~~ LEAs |

# Object

| Code | Description |
|---|---|
| 8971 | Proceeds from Certificates of Participation |
| 8972 | Proceeds from Capital Leases |
| 8973 | Proceeds from Lease Revenue Bonds |
| 8974 | Proceeds from SBITAs |
| 8979 | All Other Financing Sources |
| 8980-8999 | Contributions |
| 8980 | Contributions from Unrestricted Resources |
| 8990 | Contributions from Restricted Revenues |
| 8995 | Categorical Education Block Grant Transfers (Out of 7391, 7393, 7394, 7395 only) |
| 8997 | Transfer of Restricted Balance |
| 8998 | Categorical Flexibility Transfers per Budget Act Section 12.40 (Mega only) |
| | |
| 9000-9999 | BALANCE SHEET |
| 9100-9499 | Assets |
| 9110 | Cash in County Treasury |
| 9111 | Fair Value Adjustment to Cash in County Treasury |
| 9120 | Cash in Bank |
| 9130 | Revolving Cash Account |
| 9135 | Cash with a Fiscal Agent/Trustee |
| 9140 | Cash Collections Awaiting Deposit |
| 9150 | Investments |
| 9200 | Accounts Receivable |
| *9208* | Accounts Receivable Setup Even Years |
| 9209 | Accounts Receivable Setup Odd Years |
| 9210 | Accounts Receivable Post |
| 9290 | Due from Grantor Governments |
| 9310 | Due from Other Funds |
| 9320 | Stores |
| 9330 | Prepaid Expenditures (Expenses) |
| 9340 | Other Current Assets |
| *9345* | Other Current Assets: Cafeteria Inventory |
| *9380* | Lease Receivable ~~*Audit Adjustment – Asset*~~ |
| 9400-9499 | Fixed Assets |
| 9410 | Land |
| 9420 | Improvement of Sites |
| 9425 | Accumulated Depreciation – Improvement of Sites |
| 9430 | Buildings |
| 9435 | Accumulated Depreciation – Buildings |
| 9440 | Equipment |
| 9445 | Accumulated Depreciation – Equipment |
| 9450 | Work in Progress |
| 9460 | Lease Assets |
| 9465 | Accumulated Amortization – Lease Assets |
| 9470 | Subscription Assets |
| 9475 | Accumulated Amortization Subscription Assets |
| 9490 | Deferred Outflows of Resources |

# Object

| Code | Description |
|---|---|
| 9500-9699 | Liabilities |
| 9500 | Accounts Payable (Current Liabilities) |
| *9501-9589* | *Accounts Payable (Locally Defined)* |
| *9502* | *Accounts Payable Setup – Even Year* |
| *9505* | *Default Clearing* |
| *9508* | *Use Tax Liability* |
| *9509* | *Accounts Payable Setup – Odd Year* |
| *9510* | *Accounts Payable Current Liabilities* |
| *9511* | *STRS – Pass Through* |
| *9512* | *PERS – Pass Through* |
| *9513* | *OASDHI – Pass Through* |
| *9514* | *H & W – Pass Through* |
| *9515* | *SUI – Pass Through* |
| *9516* | *Workmen's' Comp – Pass Through* |
| *9517* | *PERS Buy Out – Pass Through* |
| *9518* | *Medicare – Pass Through* |
| *9519* | *Deferred Med – Pass Through* |
| *9520* | *FIT* |
| *9521* | *SIT* |
| *9522* | *Net Pay* |
| *9540* | *Deferred Revenue – Pre SACS number do not use* |
| *9552* | *TSA* |
| *9553* | *Repay* |
| *9554* | *Insurance* |
| 9555 | *Section 125 Plan Transactions* |
| *9556* | *Misc District Vol-Deds* |
| *9568* | *State Disability Insurance* |
| *9569* | *Stale Dated Payroll Warrants* |
| *9570* | *Other Current Liabilities* |
| *9579* | *Adjustment for Restmt – Liability* |
| *9580* | *Audit Adjustment – Liability* |
| 9590 | Due to Grantor Governments |
| 9610 | Due to Other Funds |

# Object

| Code | Description |
|---|---|
| 9620 | Due to Student Groups/Other Agencies |
| *9621* | *STRS – Pass Through* |
| *9622* | *PERS – Pass Through* |
| *9623* | *OASDI – Pass Through* |
| *9624* | *H & W – Pass Through* |
| *9625* | *SUI – Pass Through* |
| *9626* | *Workmen's' Comp - Pass Through* |
| *9627* | *PERS Buy Out* |
| *9628* | *Medicare* |
| *9629* | *Deferred Med* |
| *9630* | *FIT* |
| *9631* | *SIT* |
| *9632* | *Net Pay* |
| 9640 | Current Loans |
| 9650 | Deferred Revenue |
| *9659* | *Deferred Revenue – Setup* |
| 9660-9669 | Long-Term Liabilities (Not Used in Governmental or Expendable Trust Funds) |
| 9660 | Subscription Liability |
| 9661 | General Obligation Bond Payable |
| 9662 | State School Building Loan Payable |
| 9664 | Net OPEB Obligation ~~Other Postemployment Benefit~~s |
| 9665 | Compensated Absences Payable |
| 9666 | Certificates of Participation (COPS) Payable |
| 9667 | Capital Leases Payable |
| 9668 | Lease Revenue Bonds Payable |
| 9669 | Other General Long-Term Debt |
| 9690 | Deferred Inflows of Resources |
| 9700-9799 | Fund Balance |
| 9700-9759 | Fund Balance, Reserved |
| 9710-9719 | Reserve for Nonexpendable Assets |
| *9710* | *Reserve: Non-Expendable Assets DNU* |
| 9711 | Reserve for Revolving Cash |
| 9712 | Reserve for Stores |
| 9713 | Reserve for Prepaid Expenditures (Expenses) |
| *9715* | *Designated for Unrealized Gain* |
| *9719* | *All Other Nonspendable Assets* |
| *9720* | *Reserve for Encumbrances* |
| 9730 | General Reserve |
| 9740 | Legally Restricted Balance |
| 9760-9799 | Fund Balance, Unreserved |
| 9770 | Designated for Economic Uncertainties |
| 9775 | Designated for the Unrealized Gains of Investments & Cash in County Treasury |
| 9780 | Other Designations |

# Object

| Code | Description |
|---|---|
| *9781* | *Reserve for Technology* |
| *9782* | *Reserve for Forest Reserve Loss* |
| *9783* | *Reserve for Vehicle Replacement* |
| *9784* | *Reserve for Annual Parent Conf* |
| 9790 | Undesignated/Unappropriated |
| 9791 | Beginning Fund Balance |
| 9793 | Audit Adjustments |
| 9795 | Other Restatements |
| *9800-9829* | *Budgetary Accounts* |
| *9810* | *Estimated Revenue* |
| *9815* | *Estimated Other Financing Sources* |
| *9820* | *Appropriations* |
| *9825* | *Estimated Other Financing Uses* |
| *9830-9899* | *Control Accounts* |
| *9830* | *Encumbrances* |
| *9840* | *Revenue* |
| *9845* | *Other Financing Sources* |
| *9850* | *Expenditures* |
| *9855* | *Other Financing Uses* |
| 9910-9979 | Nonoperating Accounts |
| *9910* | *Suspense Clearing* |
| 9980-9989 | Other Debits |
| 9980 | Amount Available – No Longer valid as of 2003-04 |
| 9989 | Amount To Be Provided – No longer valid as of 2003-04 |
| 9990-9999 | Other Credits |
| 9990 | Investment in General Fixed Assets-No longer valid as of 2003-04 |
| *9999* | Budget Transfer Offset |

# Goal

| Code | Description |
|---|---|
| 0000 | Used to Fund 76 for JPAs |
| 0001 | General Education, Pre-K (Preschool/Early Head Start Programs) |
| 0001-7999 | INSTRUCTIONAL |
| 1000–3999 | General Education, K–12 |
| 1110 | Regular Education, K–12 |
| *1111* | Single Gender Academy – Female |
| *1130–1999* | *Other K–12 Subject Matter and Other K–12 Tracking—Locally Defined* |
| *1150* | *Regular Education K-8* |
| *1200* | *Primary K-3* |
| *1240* | *Intermediate 4-6* |
| *1280* | *Junior High 7-8* |
| *1290* | *Summer School* |
| *1300* | *Athletics* |
| *1410* | *Computer Science* |
| *1420* | *Independent Study* |
| *1430* | *Inquiry Based Science Grant* |
| *1440* | *Music* |
| *1450* | *Pupil Testing Program* |
| *1460* | *St. One-Time-Only Funds* |
| *1500* | *Regular Education 9-12* |
| *1501* | *Class Red. – Morgan Hart* |
| *1603* | *Agriculture Department* |
| *1605* | *Art* |
| *1607* | *Business Department* |
| *1611* | *Drama Department* |
| *1615* | *Driver Training* |
| *1619* | *English Department* |
| *1621* | *Field Trips* |
| *1623* | *Fine Arts Department* |
| *1627* | *Foreign Language* |
| *1631* | *Home Economics* |
| *1633* | *Home Teaching* |
| *1634* | *Industrial Art* |
| *1635* | *Journalism* |
| *1639* | *Mathematics* |

## Goal

| Code | Description |
|---|---|
| *1643* | *Music* |
| *1645* | *Photography* |
| *1646* | *Physical Education* |
| *1647* | *Science* |
| *1651* | *Social Science* |
| *1653* | *Summer School* |
| *1654* | *Welding* |
| *1655* | *Wood Shop* |
| *1659* | *Work Experience* |
| *1700* | *Athletics Department* |
| *1701* | *Baseball – Boys* |
| *1704* | *Basketball - Boys* |
| *1707* | *Basketball – Girls* |
| *1710* | *Cross Country* |
| *1712* | *E-Games* |
| *1713* | *Football – Boys* |
| *1714* | *Golf* |
| *1715* | *Gymnastics* |
| *1716* | *Pep Squad* |
| *1719* | *Soccer – Boys* |
| *1722* | *Soccer – Girls* |
| *1725* | *Softball* |
| *1728* | *Swimming* |
| *1731* | *Tennis – Boys* |
| *1734* | *Tennis – Girls* |
| *1737* | *Track – Boys* |
| *1740* | *Track – Girls* |
| *1741* | *Trap Shooting* |
| *1743* | *Volleyball* |
| *1810* | *Special Project #1* |
| *1820* | *Special Project #2* |
| *1830* | *Special Project #3* |
| *1840* | *Pupil Testing Program* |
| *1900* | *State One-Time Only* |
| *2000–2999* | *Reserved for Future State Definition for Other Subject Matter and Other Tracking* |
| *2201* | *Admin SELPA Shared Fair Hearing* |
| *3100* | Alternative Schools |
| 3200 | Continuation Schools |
| 3300 | Independent Study Centers |
| 3400 | Opportunity Schools |
| 3500 | County Community Schools (county offices only) |
| 3550 | Community Day Schools |

# Goal

| Code | Description |
|---|---|
| 3600 | Juvenile Courts |
| 3700 | Specialized Secondary Programs |
| 3800 | Vocational Education |
| *3801* | *EUHS School to Career* |
| *3802* | *SUHS School to Career* |
| *3803* | *YUHS School to Career* |
| *3804* | *Federal Implementation Funds* |
| *3805* | *School to Career (12-31-03)* |
| *4000-4749* | General Education, Adult |
| 4110 | Regular Education, Adult |
| *4130-4399* | *Other Subject Matter and Other Tracking, Adult-Locally Defined* |
| *4610* | Adult Independent Study Centers |
| 4620 | Adult Correctional Education |
| 4630 | Adult Vocational Education |
| 4750-4999 | Supplemental Education, K-12 |
| *4750* | *Supplemental Ed. K-12* |
| 4850 | Migrant Education |
| 4900 | Other Supplemental Education (county offices only) |
| *4905* | *History Day* |
| *4907* | *COE Sponsored Spelling Bee* |
| *4910* | *Young Writers* |
| *4911* | *High School Writers Conference* |
| *5000-5999* | Special Education |
| 5001 | Special Education – Unspecified |
| *5002* | *Special Ed.-State Low Incidence* |
| *5005* | *Workability High School* |
| *5006* | *Workability Middle School* |
| *5010* | *Transition Partnership* |
| *5011* | *TPP Work Incentive* |
| *5050* | *Regionalized Services* |
| *5060* | *Regionalized Program Specialist* |
| *5710* | Special Education, Infants |
| 5730 | Special Education, Preschool Students |
| *5731* | *South County* |
| *5732* | *North County* |

# Goal

| Code | Description |
|---|---|
| *5750* | Special Education, Ages 5-22 Severely Disabled |
| *5751* | *Butte Valley* |
| *5752* | *COS* |
| *5753* | *Etna High School/APE* |
| *5754* | *Evergreen* |
| *5755* | *Separate Classes – Magarian - Happy Camp* |
| *5756* | ~~*Gold Street*~~ *Wright* |
| *5757* | *Sisson (Duplechien)* |
| *5758* | *Mt. Shasta High* |
| *5759* | *SED High School* |
| *5760* | ~~*Weed Elementary -*~~ *Special Education* |
| *5761* | *Jackson St.* |
| *5762* | *Yreka High* |
| *5763* | *Etna High/Scott Valley Jr. Hi* |
| *5764* | *Weed Elementary* |
| *5765* | *SCOE – Deaf (Banks)* |
| *5766* | *SCOE – Visually Impaired* |
| *5767* | *SCOE – Weed (Webb)* |
| *5768* | *SCOE – Deaf (Light)* |
| *5769* | *SCOE – Summer School* |
| *5770* | Special Education, Ages 5-22 Non-Severely Disabled |
| *5771* | *Non-Severe Later Deleted* |
| *5772* | *Non-Severe Later Deleted* |
| *6000-6999* | Regional Occupational Center/Program (ROC/P) |
| 6000 | Regional Occupational Center/Program (ROC/P) |
| *6005* | *SCOE-Natural Resources* |
| *6006* | *SCOE-Natural Resources – Summer* |
| *6010* | *BVUHS-Computers* |
| *6012* | *BVUHS-Cascade High* |
| *6013* | *BVUHS-Natural Resource* |
| *6015* | *DUHS-Computers* |
| *6020* | *DUHS-Food Services* |
| *6024* | *EUHS-Computers* |
| *6025* | *EUHS-Computers (night)* |
| *6026* | *EUHS-Ag Mechanics* |
| *6027* | *EUHS-Horticulture* |
| *6028* | *EUHS-Natural Resources* |
| *6029* | *EUHS-Small Engine Repair* |
| *6030* | *Scott River HS-Continuation* |
| *6031* | *EUHS-Scott River CAD* |
| *6035* | *HCHS-Computers* |
| *6037* | *Happy Camp High Multi-Media* |

# Goal

| Code | Description |
|---|---|
| *6040* | *HCHS-Computers (PM Class)* |
| *6041* | *HCHS-Computer Graphics* |
| *6045* | *Jefferson-Careers W/Children* |
| *6050* | *Jefferson-Natural Resources* |
| *6055* | *MCHS-Computers* |
| *6060* | *Mt. Shasta High School – Accounting* |
| *6061* | *Mt. Shasta High School – Computers* |
| *6065* | *SUHS-Small Engines* |
| *6066* | *Mt. Shasta High School – Virtual Business* |
| *6070* | *Weed High School – Computers* |
| *6071* | *Weed High School – Welding* |
| *6075* | *YUHS – Cabinet Making* |
| *6076* | *YUHS – Drafting Occupations* |
| *6077* | *YUHS – Landscape* |
| *6080* | *Discovery – Child Care* |
| *6085* | *YUHS – Computers* |
| *6090* | *Discovery – Natural Resources* |
| *7100-7199* | Non-agency |
| 7110 | Non-agency – Educational |
| *7113* | *Non-Agency - Communications* |
| *7116* | *Non-Agency – Cantera Grant* |
| *7119* | *Non-Agency – Continuation* |
| *7122* | *Non-Agency – Transportation* |
| *7125* | *Non-Agency – Natural Resources* |
| *7128* | *Non-Agency – Pregnant Minor* |
| *7131* | *Non-Agency – RSP Aide Contract* |
| *7134* | *Non-Agency – School to Career* |
| *7150* | Non-Agency – Other |
| 8000-9999 | Other Goals |
| 8100-8199 | Community Services |
| 8100 | Community Services |
| 8500-8599 | Child Care and Development Services |
| 8500 | Child Care and Development Services |
| 8501 | Child Care and Development Services - Pre-kindergarten Child Care Program Quality Improvement |
| 8502 | Child Care and Development Services – CC Staff Retention/Training Program (CDRT) |

# Goal

| Code | Description |
|---|---|
| 8600-8699 | County Services to Districts |
| 8600 | County Services to Districts |
| *8601* | *Business Services* |
| *8602* | *Credentials* |
| *8603* | *Technology Services to Districts* |
| *8606* | *District Business Services - Contracts* |
| *8608* | *Legal Services Consortium* |
| *8609* | *Mandated Cost Consortium* |
| *8610* | *Supervision of Instruction* |
| *8611* | *Supervision of Instruction – District Support* |
| *8612* | *Co-Op Administration* |
| *8615* | *Guidance & Counseling (Psychologist Billback)* |
| *8620* | *Health Services* |
| *8621* | *AFLP Services* |
| *8622* | *ASPPP Services* |
| *8623* | *CPR Training* |
| *8624* | *T.B. Testing* |
| *8625* | *HIV – AIDS* |
| *8628* | *District SVCS Psychologists (Direct Services Funding)* |
| *8630* | *Sp. Project, Direct/S-Home School* |
| *8640* | *Inservice Training* |
| *8641* | *Standards Team* |
| *8642* | *Standard Materials Sales* |
| *8645* | *IMC* |
| *8646* | *SCOE-Inst. Media, Audio Visual* |
| *8647* | *SCOE-Inst. Media, Library* |
| *8648* | *SCOE-Inst. Media, Lending Library* |
| *8649* | *SCOE-L WEYMEYER ENVIRO ED AREA (LWEEA)* |
| *8650* | *TLE-SCOE* |
| *8655* | *Art Program* |
| *8680* | *Natural Resource Watershed* |
| *8681* | *Natural Resource Incubator* |
| *8682* | *Natural Resources – Day Camps* |
| *8683* | *SAFE. Days* |
| *8684* | *Enviro- Etna Elem. & Fort Jones Elem* |
| *8685* | *Klamath River Information System* |
| *8686* | *AmeriCorps* |
| 9000-9999 | Other Goals – Locally Defined |
| 9000 | Other Local Goals |
| *9010* | *Staff Development Buy-Back* |

# Function

| Code | Description |
|---|---|
| 0000 | NOT APPLICABLE. Used with revenues and balance sheet transactions that do not require a function; only expenditure transactions require a function. |
| 0000 | Revenues or Balance Sheet |
| 1000–1999 | INSTRUCTION |
| 1000 | Instruction |
| *1000* | *Instruction for Other Than S.E.* |
| *1001-1099* | *Instruction for Other Than Special Education—Locally Defined* |
| *1001* | *Instruction for Other Than S.E.* |
| *1002* | *Mt. Shasta Preschool* |
| *1003* | *Summer School Instruction* |
| *1004* | *Home Instruction* |
| *1005* | *Ana's State Preschool* |
| *1006* | *COS-Discovery State Preschool* |
| *1007* | *State Preschool – Big Springs* |
| *1008* | *State Preschool Reserve Account* |
| *1009* | *State Preschool - Hornbrook* |
| *1050* | *Field Trips* |
| 1100-1199 | Special Education Instruction |
| 1110 | Special Education: Separate Classes |
| 1111 | Special Education Separate Classes, Extended Year |
| 1120 | Special Education: Resource Specialist Instruction |
| *1122* | *RSP-110017 Casey* |
| *1123* | *RSP - Malcolm* |
| *1124* | *RSP-110018 Ladd* |
| *1125* | *RSP-110037* |
| *1126* | *RSP-110019 Court School/Westbrook* |
| *1127* | *RSP-110043* |
| *1128* | *RSP-110020 Watson/Schaufler* |
| *1129* | *RSP- Longworth* |
| 1130 | Special Education: Supplemental Aids and Services in Regular Classrooms |
| 1180 | Special Education: Nonpublic Agencies/Schools (NPA/S) ~~Copper Hills Youth Center used in FY 06~~ *(see 1175)* |
| *1174* | *NPS/IEP School* |
| *1175* | *NPS/Copper Hills Youth Center, Utah* |
| *1176* | *NPS/Provo Canyon School, Utah* |
| *1177* | *NPS/Devereaux Cleo Wallace – CO (High functioning Autistic)* |
| *1178* | *Seneca Center* |
| *1180* | *Special Education, Non-Public School/Kids Peach* |
| *1181* | *Northwoods of Idaho* |
| *1182* | *North Valley School* - Victor |
| *1183* | *NPS Pool – Youth For Change / Bayes Achievement Center* |
| *1184* | *NPS Pool – Cinnamon Hills School, Utah* |
| *1185* | *NPS/A Heritage School* |
| *1186* | *NPS – Discovery/Monarch* |
| *1187* | *Non-Pub School Starz* |
| *1188* | *NPS/A Milhouse School* |
| *1189* | *NPS/A Fred Finch Youth Center* |

# Function

| Code | Description |
|---|---|
| 1190 | Special Education: Other Specialized Instructional Services |
| *1191* | *Speech Audiology & Vis H .Ser./Tiny Eye - Speech* |
| *1192* | *Speech – Christensen* |
| *1193* | *Speech – Totten* |
| *1194* | *Speech – Tragitt (Not licensed for Medi-Cal Billing)* |
| *1195* | *Speech – Anna Pringles (River Speech) ~~Abeyta~~* |
| *1196* | *Speech – Martin* |
| *1197* | *Speech – Haley Theodosis/~~Mark~~* |
| *1198* | *Speech – Hutton/~~Pindell~~* |
| *1199* | *Speech – Bullock (Not licensed for Medi-Cal Billing)* |
| *1200* | *Deaf/Hard of Hearing - Banks* |
| *1201* | *Speech – Janowicz* |
| *1205* | *Visually Impaired -Hayes* |
| 2000-2999 | INSTRUCTION-RELATED SERVICES |
| *2000* | *Instruction Related Services* |
| *2001* | *Early Head Start Program ~~Governance~~/COVID* |
| *2002* | *Early Head Start Program Improvements* |
| *2003* | *Early Head Start Father Involvement* |
| *2004* | *ARRA COLA* |
| *2005* | *Early Head Start Expansion Grant* |
| *2006* | *Early Head Start Expansion Start-up* |
| *2007* | *Early Head Start T/TA* |
| *2008* | *ARP-SEHS* |
| 2100 | Supervision of Instruction |
| *2105* | *Regional Science Event* |
| *2110* | *Instructional Supervision* |
| *2120* | *Instructional Research* |
| *2130* | *Curriculum Development* |
| *2140* | *In-house Instructional Staff Development* |
| *2145* | *Admin Virtual Education* |
| *2150* | *Instructional Administration of Special Projects (separate from dist gen admin)* |
| 2200 | Administrative Unit (AU) of Multidistrict SELPA |
| *2201* | *Adm. (Fair Hearing)* |
| 2420 | Instructional Library, Media and Technology |
| *2430* | *Library Contract* |
| *2440* | *Library Grant-SCOE* |
| *2450* | *A/V Contract* |
| *2460* | *Technology* |
| *2461* | *Technology #2* |

# Function

| Code | Description |
|---|---|
| 2490 | Other Instructional Resources |
| *2495* | *Parent Participation* |
| 2700 | School Administration |
| 3000-3999 | PUPIL SERVICES |
| 3110 | Guidance and Counseling Services |
| *3112* | *Counseling Contract* |
| 3120 | Psychological Services (Psychologist BB 01-0000-0-XXXX-8615-312X) |
| *3122* | *Psych – Collins* |
| *3124* | *Psych – VanLaken/Behavior Specialist* |
| *3126* | *Psych – Kuzma* |
| *3127* | *Psych - Kramer* |
| *3128* | *Psych – Jessup* |
| *3129* | *Psych Intern – Rush-Seithel* |
| 3130 | Attendance and Social Work Services |
| 3140 | Health Services |
| *3141* | *Physical/Occupational Therapist – Gita Bhushan* |
| *3142* | *Physical/Occupational Therapist – Tiny Eye OT* |
| *3143* | *Health Services – Summer* |
| *3145* | *Occupational Therapy (GWOTR)* |
| *3147* | *Crestwell Physical Therapy* |
| *3148* | *HIV – AIDS* |
| *3149* | *Medical Admin. Services* |
| 3150 | Speech Pathology and Audiology Services – Tiny Eye, Speech (Wilson-Casoratti) |
| 3160 | Pupil Testing Services |
| 3600 | Pupil Transportation |
| *3605* | *Trans. Sum. Sch – Sp. Ed. Only* |
| *3610* | *In-Lieu Transportation* |
| *3615* | *Home to School Contract Costs* |
| 3700 | Food Services |
| *3701* | *Food Serv – Preschool Yreka* |
| *3702* | *Snacks* |
| *3703* | *Summer School – Food Services* |
| 3900 | Other Pupil Services |
| 4000-4999 | ANCILLARY SERVICES |
| 4000 | Ancillary Services |
| *4100* | *School-Sponsored Co-curricular* |
| *4200* | *School-Sponsored Athletics* |
| *4900* | *Other Ancillary Services* |

# Function

| Code | Description |
|---|---|
| 5000-5999 | COMMUNITY SERVICES |
| 5000 | Community Services |
| *5100* | *Community Recreation* |
| *5400* | *Civic Services* |
| *5555* | *Error in Mapping* |
| *5900* | *Other Community Services* |
| *5901* | *Dunsmuir Pre-School* |
| 6000-6999 | ENTERPRISE |
| 6000 | Enterprise |
| 7000-7999 | GENERAL ADMINISTRATION |
| 7100 | Board and Superintendent |
| *7110* | *Board* |
| *7120* | *Staff Relations and Negotiations (Optional)* |
| *7150* | *Superintendent* |
| *7151* | *Superintendent / Senior Management Support* |
| *7160* | *Non-Agency Activities* |
| *7180* | *Public Information* |
| *7190* | *External Financial Audit – Single Audit* |
| *7191* | *External Financial Audit - Other* |
| 7200 | Other General Administration |
| *7205* | *COBRA Benefits* |
| *7210* | *General Administration Cost Transfers* |
| *7300* | *Fiscal Services* |
| *7310* | *Budgeting* |
| *7320* | *Accounts Receivable* |
| *7330* | *Accounts Payable* |
| *7340* | *Payroll* |
| *7350* | *Financial Accounting* |
| *7360* | *Special Projects Accounting-SACS/AB602* |
| *7370* | *Internal Auditing* |
| *7380* | *Property Accounting* |
| *7390* | *Other Fiscal Services* |
| *7391* | *Other Fiscal Ser-Mandated Cost* |
| *7400* | *Personnel/Human Resources Services* |
| *7405* | *Risk Management/Safety* |

# Function

| Code | Description |
|---|---|
| *7410* | *Staff Development* |
| *7430* | *Credentials* |
| *7490* | *Other Personnel/Human Resources Services* |
| *7491* | *Other Personnel/Human Resources (PASSCO)* |
| *7500* | *Central Support* |
| *7510* | *Planning, Research, Development and Evaluation* |
| *7530* | *Purchasing* |
| *7540* | *Warehousing and Distribution* |
| *7550* | *Printing, Publishing and Duplicating* |
| *7551* | *Printing/Copying Holding Account* |
| *7600* | *All Other General Administration* |
| *7601* | *SCOE Fleet* |
| 7700 | Data Processing Services |
| 8000-8999 | PLANT SERVICES |
| 8100 | Plant Maintenance and Operations |
| *8110* | *Maintenance* |
| *8200* | *Operations* |
| *8201* | *Operations SDC – State PreSchool Student* |
| *8205* | *SEHS Expansion Operations* |
| *8300* | *Security* |
| *8400* | *Other Plant Maintenance and Operations* |
| 8500 | Facilities Acquisition and Construction |
| *8501* | *SEHS Program Facilities Acquisition* |
| *8502* | *SEHS Program Implementation Project* |
| *8505* | *SEHS Expansion Grant Facilities Acquisition* |
| 8700 | Facilities Rents and Leases |
| 9000-9999 | OTHER OUTGO |
| *9000* | *Obsolete Other Outgo* |
| 9100 | Debt Services |
| 9200 | Transfers between Agencies |
| 9300 | Interfund Transfers |
| *9400* | *Obsolete Retiree Benefits* |