Siskiyou County Office of Education

CHART OF ACCOUNTS

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

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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
	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*	
0004	*PD Pregnancy Disability Leave*	
0040	*Vacation Payout*	7055
0050	*Tier III Flexible Funds (Swept)*	
0051	*LCFF Carve Out Programs*	
0052	*LCFF Supplemental and Concentration*	7075
0055	*California High School Exit Exam (CAHSEE) Intensive*	7080
	Instruction Services	6091
0060	*Pass Thru Projects*	6092
0075	*National Forest Counties and School Coalition*	6093
0080	*Supplemental School Counseling Program*	7110
0091	*Cal-SAFE Academic and Supportive Services*	
0092	*Cal-SAFE Child Care and Development Services*	7140
0093	*Cal-SAFE County Classroom*	7156
0110	*Education Technology CTAP, SETS, & Supplemental Grants*	1200
		6205
0140	*Gifted and Talented Education (GATE)*	7210
0156	*Instructional Materials Realignment, IMFRP (AB 1781)*	
0200	*Class Size Reduction, Grade Nine*	
0205	*Deferred Maintenance Apportionment*	6258
0210	*American Indian Early Childhood Education*	6267
0230	*Pupil Trans. – Home to School*	7268
0240	*Pupil Trans. - Severely/Orthopedically Handicapped*	7271
0258	*Physical Education Teacher Incentive Grant*	7275
0267	*National Board Certification Teacher Incentive Grant*	7276
0268	*High Priority Schools; Corrective Action*	6285
0271	*California Peer Assistance & Review Program for Teachers (PAR)*	7286
0275	*Staff Development: Bilingual Teacher Training (BTTP)*	
0276	*Certificated Staff Mentoring Program*	7294
0285	*Community-Based English Tutoring*	7295
0286	*International Baccalaureate (IB) Program: Staff Development*	6296
	and Startup	7325
0294	*Staff Development: Mathematics and Reading (SB 472)*	6350
0295	*Staff Development: Reading Services for Blind Teachers*	7360
0296	*Library Materials Fund (1998)*	
0325	*Staff Development: Administrator Training*	7370
0350	*Regional Occupational Centers and Programs (ROCP)*	7385
0360	*Student Organizations Vocational Education (California*	6390
	Association of Student Councils)	7396
0370	*Specialized Secondary Programs*	7398
0385	*County Oversight – Williams*	
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 8980	F	
1200	Class Size Reduction, Grade 9	8435 8980 8990	F	
1300	Class Size Reduction, Grades K–3	8434 8699 8980 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 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 8990	D	84.011
3105	NCLB: Title I, Even Start Family Literacy	8290	D	84.213
3150	NCLB: Schoolwide Programs (SWP)	8290 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 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 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 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 8590	D	84.276A
3840	Goals 2000: Student Academic Partnerships, Grades 1–6	8290 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 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 8520 8634 8091	F	10.553 10.555 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 8520	D	10.559
5380	Child Nutrition: School Breakfast Startup	8520 8990	D	
5450	Child Nutrition: SHAPE California Expansion (02/03)	8290 8590	D	10.560
5451	Child Nutrition: Garden Enhanced Nutrition Education Project	8290 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 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 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 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) 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 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 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			
6104	CSPP Exceptional Needs Set Aside			
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
			F	
6350	ROC/P Apportionment	8091 8097 8311 8319 8791 8792 8793		
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 8097 8311 8319 8590 8710 8791 8792 8793 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	
6511	Special Ed: Spec Circ/Acc to SRVCS			
6512	~~Mental Health Services – AB114~~ EXPIRED			
6513	Special Ed State Preschool Grant			
6514	Special Ed: Tuition Agreement			
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			

Resource

6761	Art, Music, and Physical Education Supplies and Equipment		
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
7220	Partnership Academies Program	8590	D	
7227	Information Technology Career Academy Grant	8590	D	
7230	Transportation: Home to School	8311 8675 8677 8980 8990	F	
7235	Transportation: School Bus Replacement	8590 8990	D	
7240	Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped)	8311 8675 8677 8980	F	
7250	School Based Coordination Program (SBCP)	8590 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 8990	D	
7265	*School Improvement Program (optional: LEA may use to report 7–12 funding separately)*	*8311* *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			
7813	California Serves Grant			

Resource

7820 *AFLP*

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 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 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)*
9091 *Mental Health Services - AB114*
9095 *CAL-MSCS MATH SEED Grant*
9096 *CalHOPE Student Support Phase 3*
9097 *Green House Project*
9098 *SEL4CA*
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*			
9133	*CA Trout Beaver Vly Headwaters*			
9135	*Impact/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 Special Events*			
9155	*Sisk Co Outdoor Equity K-12 ST*			
9160	*Math Professional Learning Partnership (MPLP)*			
9161	*Rural Math Collab – RMC Funding*			
9200	*Catholic Health Care West*			
9225	*G. E. D.*			
9250	*Carrington Foundation Grant*			
9251	*CCSESA – Arts Initiative*			
9300	*McConnell Foundation Grant*			
9301	*McConnell Foundation Grant*			
9302	*McConnell Foundation Grant*			

Resource

9310 Mini Tobacco Grant (AFLP)

9311 Mini Tobacco Grant (ASPPP)

9312 Sisk. Co. Mini Teen Parent

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)*			
9365	*Farm to Fork*			
9366	*Learn about AG*			
9370	*FJ Preschool QV Indian Grant*			
9375	*Pre-School Fund Raiser*			
9376	*Tehama COE CPE*			
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 Object	D/F	CFDA
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*

9668 *Regional Tech Assistance Cent (RTAC)*

9669 *RTAC Regional Lead*

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*

9712 *P2P Ventura CO ADR SERL – P2PVENTU*

9713 *Wellness Grant*

9714 *SBMH SRVCS Grant PRGM-NHUSD*

9715 *Fee Schedule Billing*

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*
5718	*Transfers of Direct Costs – One time only*
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
5756	Gold Street/TK/K
5758	Transfers of Direct Costs – Interfund One Time Only
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*

Object

5930	*Communications – Postage/Meter*
5931	*Communications – UPS/Non-Goods*
6000-6999	Capital Outlay
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/JSS #2*
5753	*Adapted PE*
5754	*Evergreen*
5755	*Separate Classes – Magarian - Happy Camp*
5756	~~*Gold Street*~~ *Wright*
5757	*Sisson (Duplechien)*
5758	*Mt. Shasta High*
5759	*SED RWSH*
5760	~~*Weed Elementary -*~~ *Special Education*
5761	*Jackson St #1*
5762	*Yreka High*
5763	*Etna High/Scott Valley Jr. Hi*
5764	*So Co SDC #1*
5765	*SCOE – Deaf (Banks)*
5766	*SCOE – Visually Impaired*
5767	*So Co SDC #2*
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*
8604	*Charter School Monitor/Oversight*
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-Courtney/Casey*
1123	*RSP - Malcolm*
1124	*RSP-110018 Ladd*
1125	*RSP-110037*
1126	*RSP-110019 Court School/Westbrook*
1127	*RSP-110043*
1128	*RSP-Hubbard*
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 – Vaziralli*
3124	*Psych – Quinn*
3126	*Psych – Kuzma*
3127	*Psych - Deany*
3128	*Psych – Pautz*
3129	*Psych – Williams*
3130	Attendance and Social Work Services
3140	Health Services
3141	*Physical/Occupational Therapist – Gita Bhushan*
3142	*Physical/OT – Seyms*
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*