

## 2. Example of Coding the Goal Field

### Example 1: Federal Categorical Revenue Transaction

Assume that the school district receives Title I moneys. The revenue would be coded as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 3010            | 0           | 8290          | <b>0000</b> | 0000            | 000         | 000                   |

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical IASA, Title I Basic Grants.
- Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- Object 8290 is All Other Federal Revenues.
- **Goal is generally not required for revenues.**
- Function is not required for revenues.
- Site is not required.
- Responsibility is not required.

### Expenditure Transaction

Assume that computers are purchased for the Title I students at the ABC Elementary School. The expenditure would be coded as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 3010            | 0           | 4400          | <b>1XXX</b> | 1XXX            | 123         | 004                   |

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical IASA, Title I Basic Grants.
- Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- Object 4400 is Non-Capitalized Equipment.
- **Goal 1XXX is Regular Education, K-12.**
- Function 1XXX is Instruction.
- Site 123 is the ABC Elementary School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.
- Responsibility 004 is the administrator of the federal categorical IASA, Title I Basic Grants.

### Balance Sheet Transaction

At year-end, if expenditures are less than the cash received, the deferral of Title I revenue will be coded as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 3010            | 0           | 9650          | <b>0000</b> | 0000            | 000         | 000                   |

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical IASA, Title I Basic Grants.
- Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- Object 9650 is Deferred Revenue.
- **Goal is not required for balance sheet transactions.**
- Function is not required for balance sheet transactions.
- Site is not required.
- Responsibility is not required.

### Example 2: Special Education Revenue Transaction

Special Education transactions are united by the Goal field. By including a 5XXX Goal in each transaction, including deposits of revenue and transfers of unrestricted money, the LEA will be able to obtain reports that include all special education resources, whether funded by federal, state, or local sources. In this example, assume that the school district receives the following special education funding:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 6500            | 0           | 8311          | <b>5XXX</b> | 11XX            | 000         | 009                   |
| 01          | 6500            | 0           | 8980          | <b>5XXX</b> | 11XX            | 000         | 009                   |
| 01          | 3310            | 0           | 8181          | <b>5XXX</b> | 11XX            | 000         | 009                   |

- Fund 01 is the General Fund.
- Resource 6500 is the state Special Education, and Resource 3310 is federal Special Education, IDEA Basic Local Assistance Entitlement. Two resources are used because there is a separate reporting requirement for the federal funding. All the other revenues, such as the statutory contribution, state apportionment, or tuition from another LEA, are coded into the 6500 special education resource from which they are expended.
- Year is not used in this example because the federal project does not cross the LEA reporting fiscal year and because the state resource does not require the project year.
- Object 8311 is Other State Apportionments; object 8980 is Contributions from Unrestricted Resources; and Object 8181 is Special Education, Entitlement.
- **Goal 5001 is Special Education, Unspecified. A 5XXX Goal is used for all the special education transactions to provide a means of consolidating all the special education revenue and expenditures.**
- Function is not required for revenues.
- School is not required.
- Responsibility 009 is the administrator of Special Education.

**Expenditure Transaction**

Assume that teaching assistant salaries are paid with the federal money, and all other special education expenditures are made from state and local funding. The expenditures would be coded as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 3310            | 0           | 2110          | <b>5750</b> | 1110            | 123         | 009                   |
| 01          | 6500            | 0           | 1110          | <b>5770</b> | 1130            | 234         | 009                   |

- Fund 01 is the General Fund
- Resource 6500 is the state Special Education, and Resource 3310 is federal Special Education, IDEA Basic Grant Entitlement, PL 101-476.
- Project Year is not used in this example because this federal project does not cross the LEA reporting fiscal year and because the state resource does not require the field.
- Object 2110 is Instructional Aides' Salaries, and Object 1110 is Teachers' Salaries.
- **Goal 5750 is Special Education, Ages 5-22 Severely Disabled, and Goal 5770 is Special Education, Ages 5-22, Non-severely Disabled.**
- Function 1110 is Special Education: Separate Class, and Function 1130 is Special Education: Supplemental Aids and Services in Regular Classroom.
- Location 123 is the ABC Elementary that houses the separate class, and Location 234 is the DEF High School, site of the regular classroom instruction.
- Responsibility 009 is Director of Special Education.

**Indirect Cost Allocation**

At year-end if indirect costs are charged to special education, the codes would be as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 6500            | 0           | 7310          | <b>5001</b> | 7200            | 009         | 009                   |

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not used in this example.
- Object 7310 is Direct Support/Indirect Costs Charges.
- **Goal 5001 is Special Education-Unspecified.**
- Function 7200 is Other general Administration.
- Location 009 is Special Education.
- Responsibility 009 is Director of Special Education.

**Balance Sheet Transaction**

At year-end the special education cash is identified as follows:

| <u>Fund</u> | <u>Resource</u> | <u>Year</u> | <u>Object</u> | <u>Goal</u> | <u>Function</u> | <u>Site</u> | <u>Responsibility</u> |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|-----------------------|
| 01          | 6500            | 0           | 9110          |             |                 |             |                       |

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not used in this example.
- Object 9110 is Cash in County Treasury.
- **Goal is not required for balance sheet transactions.**
- Function is not required in balance sheet accounts.
- Location is not required.
- Responsibility is not required.

**0000**      **UNDISTRIBUTED**

Expenditures that are not assignable directly to one of the goals described below. This code is also used for revenues and balance sheet transactions for which a goal is not required.

**0001-7999**      **INSTRUCTIONAL****0001-0999**      **General Education, Pre-K**

**0001**      **General Education, Pre-K.** A group of activities and/or services that provides educational experiences for children during the year or years preceding kindergarten, is part of a sequential program of an elementary school, and is under the direction of a qualified teacher. The term “general” refers to basic skill areas that emphasize beginning literacy and numeracy. General Education, Pre-K, does not include special education.

This goal would include those child development programs that require teachers to possess a children’s center instructional permit.

Local child care programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges should be accounted for in an Enterprise Fund.

**1000-3999**      **General Education, K-12.** A groups of activities and/or services that provides students in kindergarten through grade 12 (K-12) with learning experiences that prepare them for roles as citizens, family members, and employable workers. The term “general” refers to basic skill areas that emphasize literacy, numeracy, and knowledge in languages, mathematics, sciences, history and related social studies, arts, and other subject areas, including vocational and technical education.

**1135**      **Regular Education, K-12.** Educational programs that are designed to serve the vast majority of the public school student population in traditional settings. This goal should not be use by county offices of education except for a county-operated charter school. A second exception to this general rule would be for county-operated child development programs that require teachers to possess a children’s center instructional permit.

**1130-1999**      ***Other K-12 Subject Matter and Other K-12 Tracking – Locally Defined (Optional).*** *These codes are used, at the option of the LEA, to track expenditures by subject matter. They may include languages, mathematics, sciences, history and related social studies, and arts. For CDE reporting, these accounts are converted to Goal 1110.*

**1140**      ***BTSA and PAR***

**1153**      ***Adopt-A-School - Instructional***

**1155**      ***Elementary Prep, Miscellaneous. (Art, Computer, Minimum Day Prep.)***

**1165**      ***Elementary Music Prep.***

**1175**      ***Elementary PE Prep.***

**1176**      ***Adult Education***

**1178**      ***Before and After School Programs (Daycare)***

**1180**      ***Academic Decathlon***

**1195**      ***Assistance to Schools (Title I only)***

|      |  |
|------|--|
| 1200 | <i>At Risk Support/In-House Suspension</i>               |
| 1201 | <i>At Risk Support/Intervention Program</i>              |
| 1202 | <i>At Risk Support/Saturday School</i>                   |
| 1204 | <i>At Risk Support/School Age Parents</i>                |
| 1211 | <i>Curriculum Alignment – Instructional</i>              |
| 1212 | <i>Intervention Support – Instructional</i>              |
| 1213 | <i>Professional Learning Communities – Instructional</i> |
| 1214 | <i>Professional Staff Development - Instructional</i>    |
| 1220 | <i>Athletics Boys/Extended Day Activities</i>            |
| 1222 | <i>Athletics Girls/Extended Day Activities</i>           |
| 1224 | <i>Athletics/Intramural</i>                              |
| 1240 | <i>Career Center</i>                                     |
| 1278 | <i>Intern Program</i>                                    |
| 1280 | <i>Catastrophic Leave</i>                                |
| 1288 | <i>Educational Technology</i>                            |
| 1300 | <i>English/Language Arts</i>                             |
| 1310 | <i>English Language Development</i>                      |
| 1315 | <i>Family Life</i>                                       |
| 1320 | <i>Foreign Language</i>                                  |
| 1330 | <i>National Board Certification - Instructional</i>      |
| 1360 | <i>Home Schooling</i>                                    |
| 1380 | <i>Home Teaching (For Student Illness/Vacation)</i>      |
| 1385 | <i>Homeless Assistance – (Use with Title I only)</i>     |
| 1398 | <i>Hourly Program/After School</i>                       |
| 1406 | <i>Hourly Program - Intersession/Summer School</i>       |
| 1420 | <i>International Baccalaureate Program</i>               |
| 1430 | <i>Advanced Placement Program</i>                        |
| 1440 | <i>P.S.A.T. Testing Fees</i>                             |
| 1460 | <i>Mathematics</i>                                       |
| 1480 | <i>Morphology</i>  |
| 1490 | <i>Partnership Academy - Business</i>                    |
| 1495 | <i>Partnership Academy - Culinary</i>                    |
| 1500 | <i>Physical Education/Health</i>                         |
| 1510 | <i>Physical Education Coordinator</i>                    |
| 1523 | <i>Reading &amp; Writing/Grades 9-12</i>                 |
| 1524 | <i>Reading &amp; Writing/Grades 7-8</i>                  |
| 1526 | <i>Reading &amp; Writing/Grades K-6</i>                  |
| 1545 | <i>Retired Help – Instructional</i>                      |
| 1560 | <i>Science</i>   |
| 1580 | <i>Social Science</i>                                    |
| 1600 | <i>Strike Costs (District Office use only)</i>           |
| 1620 | <i>Supplemental Instruction</i>                          |
| 1627 | <i>State Approved Textbooks – Grades K-6</i>             |
| 1628 | <i>State Approved Textbooks – Grades 7-8</i>             |
| 1629 | <i>State Approved Textbooks – Grades 9-12</i>            |
| 1630 | <i>To Be Billed – Instructional</i>                      |

- 1640 *Visual & Performing Arts/Dance & Pageantry*  
 1642 *Visual & Performing Arts/Music Classroom*  
 1644 *Visual & Performing Arts/Music Instrumental*  
 1646 *Visual & Performing Arts/Music Vocal*  
 1647 *Visual & Performing Arts/Extra Curricular Music*  
 1648 *Visual & Performing Arts/Theatre/Drama*  
 1649 *Visual & Performing Arts/Visual/Fine Arts*  
 1660 *Work Experience*
- 1700 *Yahoo After 2*
- 1890 *L.E.A Plan – Instructional*
- 1950 *504 Plans*  
 1965 *School Site Closure – Instructional 2009/2010*  
 1973 *American Disabilities Act – Instructional*  
 1975 *Displaced Employees - Instructional*
- 2000-2999 **Reserved for Future State Definition for Other Subject Matter and Other Tracking**
- 3200 **Continuation Schools.** Schools and classes established by high school and unified school districts to provide an opportunity for pupils to complete the academic courses of instruction to graduate from high school. Continuation schools are funded with Resource 2200, Continuation Education.
- 3300 **Independent Study Centers** – Study centers conducting activities undertaken by school districts pursuant to *Education Code 46300(e)* and 51745-51749 to provide certain students with the option of schooling apart from classrooms. For reporting purposes, include in this goal only those activities that provide full-time education pursuant to a written agreement, as required by statutes and regulations, as an alternative to daily attendance in the classroom. Do not include students participating in limited periods of full-time independent study because of illness, family vacation, and so on.
- 3400 **Opportunity Schools** – Alternative school, class, or program placements that may be provided by school districts or county boards of education for pupils who demonstrate irregular attendance or who are at risk of being habitually truant or who are in danger of becoming insubordinate or disorderly during their attendance. The intent is to provide instruction to resolve the problems so that the students may maintain themselves in regular classes or return to regular classes or regular schools as soon as practicable (*Education Code* sections 48640 and 48641).
- 3550 **Community Day Schools** – Schools established by a governing board of a school district or county office of education for students who (a) have been expelled for any reason; (b) are on probation pursuant to the *Welfare and Institutions Code*; or (c) are referred by a School Attendance Review Board (SARB) or any other attendance review board (*Education Code* sections 48660-48667). Community day schools are funded by Resource 2430, Community Day Schools.
- 3800 **Vocational Education.** Refers to skill areas, such as distributive education, health, home

economics, industrial arts, technology, and trades, designed to prepare students for gainful employment. **This is a roll up code only.**

- 3801 *Vocational Education General*
  - 3811 *Vocational Education – Biotechnology*
  - 3815 *Vocational Education – Business & Technology*
  - 3820 *Vocational Education – Child Development*
  - 3825 *Vocational Education – Construction*
  - 3830 *Vocational Education – Home Economics*
  - 3835 *Vocational Education – Industrial Technology*
  - 3840 *Vocational Education – Manufacturing Technology*
  - 3845 *Vocational Education – Medical Science*
  - 3848 *Vocational Education – S.T.E.M. / Engineering*
  - 3850 *Vocational Education – Theatre*
- 4000-4749 General Education, Adult.** Refers to a group of activities and/or services for adults who have not completed or have interrupted their formal schooling and have subsequently taken on adult roles and responsibilities. Programs in which adults develop knowledge and skills to meet their immediate and long-range educational objectives include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career or postsecondary education program; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education is included in these goals (*Education Code* sections 41976, 52610).
- 4110 **Regular Education, Adult.** Educational programs that are designed to serve the vast majority of the adult student population in more traditional settings. (Roll up account only.)
- 4130 *Adult Reg. Ed.*
  - 4200 *Adult ABE/ESL Sp. Ed.*
  - 4245 *Adult 231 ESL (527011)*
  - 4250 *Adult 231 ABE (527001)*
  - 4275 *General Education Development*
  - 4300 *Adult Supplemental*
- 4610 **Adult Independent Study Centers.** Study centers providing adult education classes and courses through independent study for adult students as defined in *Education Code* Section 41976.2.
- 4620 **Adult Correctional Education.** Classes established for prisoners in any county jail, county honor farm, or any county industrial farm or county or joint county road camp for the purpose of providing instruction in civic, vocational, literacy, health, homemaking, technical, and general education (*Education Code* Sections 1900, 41841.5).
- 4630 **Adult Vocational Education.** Refers to skill areas, such as distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare adult students for gainful employment.



- 4750-4999 Supplemental Education, K-12.** A group of activities and/or services designed to meet the needs of student in areas other than the basic skill areas. Supplemental education does not include special education.
- 4760 **Bilingual.** Activities and/or services provided to students from homes where English is not the primary language spoken.
- 4850 **Migrant Education.** Activities and/or services provided for children under the age of 18 of migrant agricultural workers and migratory fishermen whose situations require additional resources through regional coordinating offices. (*Education Code* Sections 54440-54445).
- 5000-5699 Special Education.** Activities and/or services to students with exceptional needs who are assigned individualized education programs (IEPs). The activities and/or services in the IEPs are designed for students with exceptional mental or physical needs and incorporate distinctive techniques, materials, and arrangements to suit their learning needs.
- 5001 **Special Education – Unspecified.** This code is used to account for the costs of services that are not identified for a specific special education population or setting as listed below.  
**This is a roll up code only.**
- 5005 *Special Education – Local Advisory Committee.*
- 5010 *Special Education – Support Services. Use by the Special Ed. Department only.*
- 5011 *Special Education – Legal Services*
- 5700-5999 Special Education**
- 5710 **Special Education, Infants.** Children who are younger than three years of age and are identified by the district, the special education local plan area, or the county office as requiring intensive special education and services as defined by the State Board of Education (*Education Code* Section 56026 [c] [1]).
- 5730 **Special Education, Preschool Students.** Children with exceptional needs between the ages of three and five years, inclusive (*Education Code* Section 56440). A five-year-old who meets the eligibility criteria to be identified as a kindergartner shall be included in either Goal 5750 or Goal 5770 (*Education Code* Section 56441.1).
- 5732 *Special Education, Pre-School Students ESY*
- 5745 *Special Education, Retired Help.*
- 5750 **Special Education Students, Ages 5-22 Severely Disabled.** Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring intensive special education and services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19<sup>th</sup> birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to *Education Code* Sections 51215 and 51216. Severely disabled students have the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, and/or severe mental retardation (*Education Code* Section 56030.5).

- 5751 *Special Education, Age 5-22, Severely Disabled/Low Incidence*  
 5752 *Special Education, Age 5-22, Extended year, Severely Disabled*  
 5753 *Special Education, Age 5-22, Home Teach, Severely Disabled*
- 5770 **Special Education Students, Ages 5-22, Non-severely Disabled.** Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring special education services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19<sup>th</sup> birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to *Education Code* sections 51215 and 51216. Non-severely disabled students are those who are not identified as severely disabled.
- 5772 *Special Education, Age 5-22, Extended Year, Non-Severely Disabled*  
 5773 *Special Education, Age 5-22, Home Teach, Non-Severely Disabled*
- 7100-7199 Non-Agency**
- 7110 **Non-Agency- Educational.** Refers to activities conducted on behalf of one LEA by contract or agreement for which another LEA retains the prime responsibility. Such services may be instructional or supportive in nature.
- 7111 *ROP/Agricultural and Natural Resources Industry*  
 7112 *ROP/Arts, Media, and Entertainment Industry*  
 7113 *ROP/Building Trades and Construction Industry*  
 7114 *ROP/Education, Child Development, and Family Services Industry*  
 7115 *ROP/Energy and Utilities Industry*  
 7116 *ROP/Engineering and Design Industry*  
 7117 *ROP/Fashion & Interior Design Industry*  
 7118 *ROP/Finance & Business Industry*  
 7119 *ROP/Health Science & Medical Technology Industry*  
 7120 *ROP/Hospitality, Tourism & Recreation Industry*  
 7121 *ROP/Information Technology Industry*  
 7122 *ROP/Manufacturing & Product Development Industry*  
 7123 *ROP/Marketing, Sales, & Service Industry*  
 7124 *ROP/Public Service Industry*  
 7125 *ROP/Transportation Industry*
- 7150 **Nonagency-Other.** Refers to activities to activities conducted on behalf of a non-LEA agency by contract or agreement for which another agency retains the prime responsibility. Such services may be instructional or supportive in nature.
- 8000-9999 OTHER GOALS**
- 8100-8199 Community Services**
- 8100 **Community Services.** A group of activities and/or services not directly related to the educational purpose and goals of an LEA. These include services and activities as authorized by the Community Recreation Act (*Education Code* Section 10900 et seq.) and by the Civic Center Act (*Education Code* Section 38130 et seq.).

8500-8599 **Child Care and Development Services**

8500 **Child Care and Development Services.** A group of activities and/or services pertaining to the operation of programs for the care of children in residential day schools or child care and development programs that are not a part of, or directly related to, LEA instructional goals. Childcare and development programs that require teachers to possess a children's center instructional permit should be reported in an instructional goal.

9000-9999 **Other Goals-Locally Defined.** These codes are used, at the option of the LEA, to track other local goals that are not defined elsewhere. CDE will consider these activities to be undistributed goal costs.

9000 **Other Local Goals (roll-up only)**

- 9118 *CFD #5 Annexation*
- 9119 *CFD #6 (DO NOT USE)*
- 9120 *Accounting*
- 9140 *Accreditation/Certification*
- 9150 *Administrative Services*
- 9153 *Adopt-A-School Non-Instructional*
- 9155 *Adult Ed. Accountability*
- 9160 *After School Program*
- 9170 *Air Quality*
- 9173 *American Disability Act – Non Instructional*
- 9175 *Assessment/Criterion Reference System*
- 9176 *Assistance to Schools (Title I only) Non-Instructional*
- 9178 *Bond Oversight Committee*
- 9179 *Bond – Passed 3/5/02*
- 9180 *Bus Fee/Field Trips (FSUSD Transportation Only)*
- 9195 *Campus Monitor*
- 9197 *Canine Patrol*
- 9200 *Claims Against the District*
- 9202 *Class Size Reduction (CFD funds only)*
- 9205 *Closed Campus*
- 9206 *Community Services Scholarship*
- 9207 *COPS (CFD funds only)*
- 9210 *Crossing Guards*
- 9211 *Curriculum Alignment – Non-Instructional*
- 9212 *Intervention Support/Non-Instructional*
- 9213 *Professional Learning Communities – Non-Instructional*
- 9214 *Professional Staff Development – Non-Instructional*
- 9215 *Distinguished Schools*
- 9218 *District Office Project*
- 9220 *Employer/Employee Relations*
- 9225 *Employee Recognition*
- 9240 *Energy Conservation*
- 9260 *Facilities & Construction*
- 9261 *Facilities/City of Fairfield*
- 9265 *Facilities/School Garden*
- 9273 *Fire Damage*
- 9275 *Food Service/A La Carte*

|           |  |
|-----------|--|
| 9276      | <i>Food Service/Vending Machines</i>                         |
| 9278      | <i>Intern Program</i>  |
| 9280      | <i>Legal Services</i>  |
| 9282      | <i>Legal Settlement (District Office use only)</i>           |
| 9290      | <i>Management Monitoring</i>                                 |
| 9300      | <i>National Board Certification – Non-Instructional</i>      |
| 9305      | <i>Nike Site</i>   |
| 9306      | <i>Novell Conversion – District Wide</i>                     |
| 9308      | <i>Peer Assistance Review (PAR)</i>                          |
| 9309      | <i>PL Transportation Costs (Title I)</i>                     |
| 9310      | <i>Playground/Noon Duty Supervisor</i>                       |
| 9315      | <i>Growth Portable</i>                                       |
| 9320      | <i>Record Retention</i>                                      |
| 9340      | <i>Recruiting Personnel</i>                                  |
| 9345      | <i>Retired Help (Non-Instructional)</i>                      |
| 9347      | <i>Retirement Benefits</i>                                   |
| 9360      | <i>Safety Credit, W/C &amp; Prop Liability</i>               |
| 9364      | <i>School Resource Officers</i>                              |
| 9365      | <i>School Site Closure - Non-Instructional 2009/2010</i>     |
| 9370      | <i>Staff Development – Administration</i>                    |
| 9375      | <i>Displaced Employees – Non-Instructional</i>               |
| 9380      | <i>Supplemental, Non-Instructional (Transportation only)</i> |
| 9385      | <i>Supplemental Services (Used w/Title I only)</i>           |
| 9390      | <i>To Be Billed, Non Instructional</i>                       |
| 9399      | <i>Textbook Inventory Control</i>                            |
| 9400      | <i>Vandalism, Security District Property</i>                 |
| 9410      | <i>Warehouse Project</i>                                     |
| 9590      | <i>LEA Plan - Non-Instructional</i>                          |
| <br>      |  |
| 9800-9899 | <i>Special Reserve</i>                                       |
| <br>      |  |
| 9630      | <i>Site Block Grant (for use with Special Reserve)</i>       |
| 9800      | <i>Special Reserve (Roll up only for 9805-9841)</i>          |
| 9805      | <i>Ed Technology</i>   |
| 9807      | <i>5/22/97 One Time Funds</i>                                |
| 9808      | <i>6/26/97 \$900k One Time Funds/Deferred Maintenance</i>    |
| 9809      | <i>6/26/97 \$900k One Time Funds/Educational Technology</i>  |
| 9810      | <i>7/10/97 One Time</i>                                      |
| 9820      | <i>2/13/97 1996-97 JPA Refund \$1.2m</i>                     |
| 9825      | <i>1/15/98 One Time Expenses</i>                             |
| 9826      | <i>1/15/98 Bark Box Retro fit</i>                            |
| 9827      | <i>1/15/98 Electrical Upgrade</i>                            |
| 9829      | <i>1/20/98 PG &amp; E Rebate</i>                             |
| 9830      | <i>6/98 \$2.8m</i>   |
| 9835      | <i>6/98 \$327k One Time Funds</i>                            |
| 9840      | <i>5/27/00 \$1.2m One Time Funds</i>                         |
| 9841      | <i>5/27/00 \$56,000 Maintenance Crew Equipment</i>           |