

**Fremont County School District #6
Wind River and Crowheart Schools**

BUDGET CODING HANDBOOK



The fiscal year runs from July 1 through June 30

revised 05-01-2020

created by L. Evans

BUDGET CALENDAR

DATES	ACTIVITIES	NOTES
January 1 - 31	Business Manager starts preliminary budget planning and updates to Budget Coding Handbook.	Sets up master spreadsheets, begins planning for expected salary / benefits increases.
February	Board approves Administrative Contracts.	Superintendent, Principals and Special Ed Director.
February 1 - March 15	Schools and departments prepare estimates of expenditures for next budget period. Completed budget estimates are submitted to the Business Manager.	The Department Supervisor's monthly meeting for current year instructions and changes.
February 1 - March 15	Business Manager inputs salary / benefit information and Fixed Costs into budget spreadsheet.	Salary and Staffing:
	-- Fixed Costs / Operations:	-- County/State Sal/Ben Comparisons
	-- Includes utilities, health insurance, property/casualty insurance, etc.	-- Review of COLA's (cost of living adjustment)
	-- Forecast end-of-year expenditures to formulate next fiscal year projections / budget.	-- Review of increases in employee payroll deductions (i.e., retirement, health insurance)
	-- Apply ECA (External Cost Adjustments) or actual costs increases.	-- Calculate preliminary increases needed to remain at current income levels
	Update base Salaries if needed to remain competitive.	-- Apply education & experience steps, as applicable
March 1 - 15	Building and Department level staffing meeting for input into Department and Building budget. Preliminary Staffing Recommendations by Supervisors .	-- Staff to Model Comparisons
	Meet with schools and departments to finalize "Big Ticket" Items, items to place on annual renewal cycle, or rotations replacements.	Run base increase scenarios that include -- a projected balanced budget and various levels of deficits.
March 1 - April 15	Spring Budget Planning Meeting Held: 1. Review of projected revenues 2. Sharing & prioritization of needs 3. Supervisors given generalized information on requisition process & funding expectations.	Generally taken out of the Depreciation Reserves Fund either current FY or upcoming FY
April 15	Certified Contracts offered by Board .	Department budgets
March 1 - March 31	Preliminary budget. Superintendent review of budget requests dependent on unusual requests not discussed in planning meeting.	WS 21-7-106
	Publish public notice of gross salaries and salary schedules.	High individual requests, patterns of high individual requests, repetitive purchases.
April 16 - May 30	Presentation to All Staff on Financial Status & Projected Revenues / Expenditures by Superintendent .	WS 21-3-110
April/May 15 - June 10	Building level requisition process by staff . Approved by Supervisors .	Enter requisitions into Weblink for Summer (after July 1) purchases.
Regular May Board Meeting on or before May 15	Preliminary WDE 100 (General Fund) is calculated and used to present the Preliminary Budget due to Board . Open for Public Comment to the Budget.	due by May 15 - WS 16-4-104(a)
May 15 - June 1	Board makes final determination of changes to budget and salary determinations	
Third Wednesday in July	Public Budget Hearings for Community input.	Advertised in local newspaper - WS 16-4-109
Third Wednesday in July after public budget hearing	Budget adoption, followed by preparation, review and establishment of budget allocations.	Budget submitted to WDE; mills to Fremont County

ACCOUNT CODES

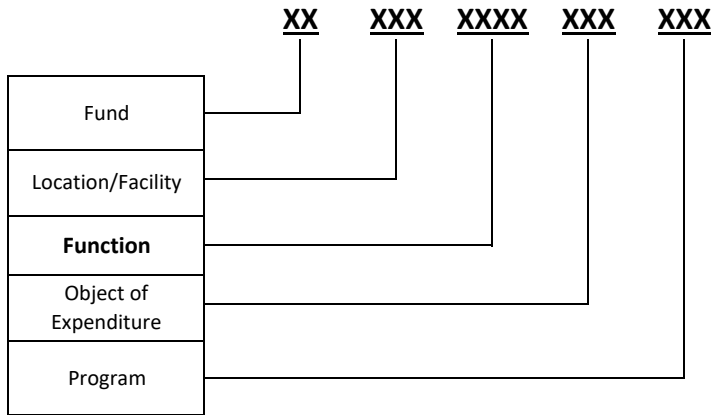
An understanding of the budget coding system is essential to the total budgeting process. This handbook is a guideline to better help you understand the system. Not all possible codes are included. If new codes need to be created, please contact the Business Manager for guidance.

The account code (budget coding) is the method used to identify fund allocations. Be very careful when appropriating monies in a **budget** request. Once funds are budgeted in a Function, they may be interchanged only within that Function. Movement between Functions involves legal advertisement in the newspaper, a public hearing, and a great deal of bookkeeping. We do not plan to amend the budget; so, careful planning will eliminate the need to do so.

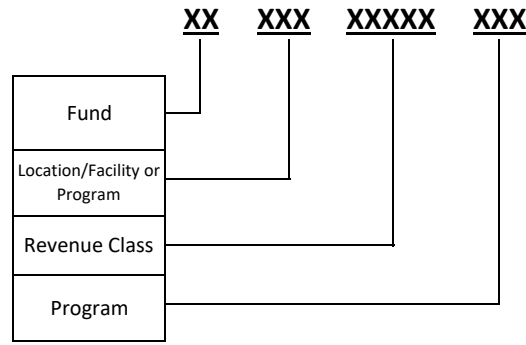
This account structure is based on the Wyoming School Budgeting, Accounting and Reporting Manual produced by the Finance Unit of the Wyoming Department of Education (WDE). The WDE bases this information on the federal, government-wide, financial reporting model.

The following account code structure will be used at Fremont County School District #6. These codes are consistent with the WDE.

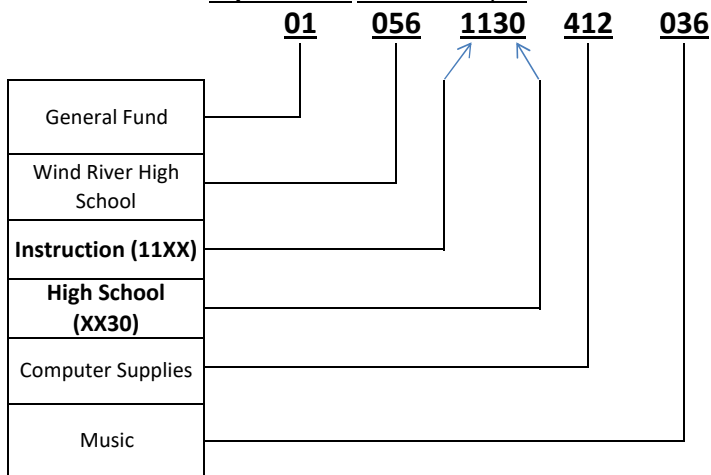
Expenditure Account Code Structure:



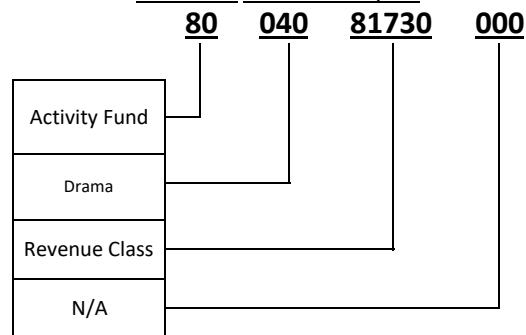
Revenue Account Code Structure:



Expenditure Code Example



Revenue Code Example:



New Codes are highlighted in yellow.

Please see the **WYOMING SCHOOL BUDGETING, ACCOUNTING AND REPORTING MANUAL** (Wyoming Department of Education, Finance Unit) for detailed descriptions of all account codes (most recent updated July 2018).

Fremont County School District #6 is using the following coding and function identification when budgeting, purchasing, spending and crediting revenues.

Funds	XX xxx xxxx xxx xxx	Expense	XX xxx xxxxxx xxx Revenue
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FCSD#6	ST Fund #
01 General Fund	01
09 Special Revenue Fund (Grants)	20
21 Special Revenue - Depreciation Reserve	20
23 Major Maintenance Funds	20
33 Capital Construction Fund (includes State Security Projects)	30
50 Lunch Fund (enterprise fund)	50
51 Housing Fund-- Teacherages (enterprise fund)	50
52 Daycare Fund (enterprise fund)	50
80 Student Activity Fund	50
90 General Fixed Assets	NA

"A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations." -- School District Accounting Manual 4-2-15, page 1-7.

Location/Facility	xx XXX xxxxx xxx xxx	Expense	n/a Revenue
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- 000 District-wide
- 001 Crowheart School
- 002 Elementary
- 009 Pre-School
- 011 Rental Property (modular, medical center)
- 014 Daycare
- 050 Middle School
- 056 High School (055 was the old code)
- 057 Alternative High School -- Wind River Learning Academy
- 256 Walkway between Elementary and MS/HS
- 882 Summer School

Operational Unit - responsibility units, that is, the school or department responsible for a particular expenditure.

STUDENT ACTIVITIES

If you are in charge of a student activity, please note that these are the numbers that you need to put on all DEPOSITS and EXPENSES as the identifier to your project.

001 CROWHEART ACTIVITY ACCT	029 GO FOR IT	060 ELEM EARN & LEARN	103 MS RESOURCE ROOM FUND
002 ELEM SUNSHINE FUND	030 MS IT	061 ENVIRON. SCI. - HS YELLOWSTON	110 Ag - Fike Memorial Scholarship
006 5TH GRADE FUNDRAISING	032 MS/HS ART	062 CLASS OF 2022	119 FREMONT CTY DRUG TESTING CONSORT.
007 DRAMA SCHOLARSHIP	034 HS SAC	063 CLASS OF 2019	120 WIND RIVER ACTIVITIES
008 PTA-DONATED ACTIVITIES	036 MUSIC	064 CLASS OF 2020	121 CONCESSIONS (student meals)
010 FFA	037 LOG-FURNITURE-	065 CLASS OF 2021	122 CUP STACKING
012 UNIFORM-REPLACEMENT	038 HS INDUSTRIAL ARTS (IT)	066 CLASS OF 2011	123 STUDENT INCENTIVE ACCOUNT
013 CHRISTMAS GIVING	039 HS ANNUAL / YEARBOOK	067 CLASS OF 2017	130 SERVICE WEEK FUNDRAISING
015 FLOWERS	040 DRAMA	081 ELEM. LIBRARY ACTIVITIES	131 BUGS/BONES SCHOLARSHIP
016 ELEM MUSIC - RECORDERS	042 HONOR SOCIETY	082 MS GIRLS BASKETBALL	131 BUGS/BONES T-SHIRT SCHOLARSHIP
017 FRIENDS OF RACHEL CLUB HS	043 STUDENT PURCHASES	091 FOOTBALL	138 IT - FUNDRAISING
018 CLASS OF 2012	045 WASHINGTON DC TRIP	092 VOLLEYBALL	140 STRAHLE MEMORIAL
020 HS AG PROJECTS	048 HS UNTIED TRIBES	093 BOYS BASKETBALL	141 LUND MEMORIAL FUND
023 COUGAR CARE CLUB - MS FOR	049 BUGS AND BONES	094 GIRLS BASKETBALL	142 SERVICE WEEK SCHOLARSHIPS
024 HS ROBOTICS	051 MORTON/KINNEAR FD SCHOL	095 WRESTLING	325 LIGHTS ON
026 MS STUDENT COUNCIL	052 CLASS OF 2018	096 TRACK	504 CONOCO/PHILLIPS SCHOLARSHIPS
027 SENIOR CAROLING BASKET FUN	054 CLASS OF 2016	098 CANCER FUND	
028 MS UNITED TRIBES	059 ELEM-COUGARAND FUND	100 HS EARN & LEARN	

Function - describes the activity being performed for which a service or material object is acquired.

1XXX Instruction

xx xxx **1XXX** xxx xxx

11XX General Instruction/All Schools

- 1105 Preschool
- 1106 Mobile Preschool
- 1110 Elementary Schools
- 1120 Junior High / Middle Schools
- 1130 High Schools
- 1135 Concurrent Enrollment courses are taught at the high school by a college-approved high school teacher; students receive both high school and college credit for successfully completing these classes.
- 1136 Dual Enrollment taught by college instructors at the college or outreach center. Some dual enrollment courses are available through distance learning delivery methods such as online or video classes.
- 1150 Tuition

12XX Special Instruction

xx xxx **12XX** xxx xxx

- 1210 Students with Disabilities
- 1233 Gifted & Talented
- 1250 Tuition for Students with Disabilities (includes any concurrent or dual enrollment courses for students w/disabilities)
- 1260 At-Risk Youth
- 1265 Summer School and Extended Day Programs (new effective 7-1-17)
- 1270 Limited English Proficient (LEP)
- 1280 Homebound Programs
- 1290 Other Special Programs (Drivers Ed, DC Trip, etc.)
- 1291 Extended Day
- 1292 Summer School
- 1293 Parent/Family Involvement
- 1294 Other Special Instruction
- 1295 Non-reimbursable Special Education Costs
- 1296 Homeless Services
- 1297 Neglected and Delinquent

14XX Student Activities

xx xxx **14XX** xxx xxx

- 1410 Elementary Student Activities
- 1420 Junior High / Middle School Student Activities
- 1430 High School Student Activities

15XX Vocational Education

xx xxx **15XX** xxx xxx

- 1530 Vocational Instruction 9-12

17XX Special Programs

- 1730 Career Guidance & Counseling
- 1750 Tech-Prep Education

18XX Distance Learning

xx xxx **18XX** xxx xxx

- 1810 Elementary Distance Learning K-5
- 1820 Junior High / Middle Distance Learning 6-8
- 1830 Secondary Distance Learning 9 - 12

2XXX Instructional Support

xx xxx **2XXX** xxx xxx

21XX Support Services for Students

xx xxx **21XX** xxx xxx

- 2110 Guidance Services
- 2112 Counseling Services
- 2115 Record Maintenance Services (students)
- 2117 Assessment Services
- 2119 Other Guidance Services

- 2120 Attendance and Social Work Services
- 2124 Student Accounting Services (K-12 data)
- 2130 Health Services (nurse)
- 2140 Psychological Services
- 2144 Psychotherapy Services
- 2151 Supervision of Speech Pathology and Audiology
- 2152 Speech Pathology Services
- 2153 Audiology Services
- 2171 Occupational Therapy Services
- 2172 Physical Therapy Services
- 2190 Other Support Services (student activities -- Fund 80)

22XX Support Services for Instructional Staff

XX XXX 21XX XXX XXX

- 2210 Improvement of Instruction Services
- 2211 Supervision of Improvement of Instructional Services
- 2212 Curriculum
- 2213 Staff Development Services
- 2215 Instructional Facilitators (effective 7-1-17)
- 2220 Educational Media Services
- 2222 School Library Services
- 2230 Supervision of Special Education Services
- 2240 Technology Integration

3XXX Support Services - General Support

XX XXX 3XXX XXX XXX

33XX General Administration

XX XXX 33XX XXX XXX

- 3311 Office of the Superintendent Services
- 3321 Office of the Principal Services
- 3331 Fiscal Services - Business Administration
- 3335 Data Processing Services
- 3350 Board of Education
- 3356 Staff Relations and Negotiations Services (used for Wellness Program -- move to "3830" in FY15)

34XX Supervision of Operation and Maintenance of Plant Services

XX XXX 34XX XXX XXX

- 3410 Supervision of Operation and Maintenance of Plant Services
- 3420 Operating Buildings Services
- 3430 Care and Upkeep of Grounds
- 3460 Security Systems
- 3470 Major Building & Facility Maintenance

35XX Transportation Services

XX XXX 35XX XXX XXX

- 3510 Vehicle Operation - To and From School
- 3520 Vehicle Operation - Activities
- 3590 Non-reimbursable Transportation Services

38XX Support Services - Central

XX XXX 36XX XXX XXX

- 3830 Staff Services (Wellness)
- 3850 Technology Coordination

4XXX Operation of Non-Instructional Services

XX XXX 4XXX XXX XXX

- 4100 Food Service Operations
- 4190 Non-allowable Food Service Operations
- 4200 Enterprise Operations
- 4300 Community Support (examples: community welfare activities, recreation programs, etc.)

5XXX Facilities Acquisition & Construction Services

XX XXX 5XXX XXX XXX

- 5100 Site Acquisition Services
- 5200 Site Improvement Services
- 5300 Architecture and Engineering Services
- 5400 Educational Specifications Development Services
- 5500 Building Acquisition and Construction Services

5600 Building Improvements Services
5900 Other Facilities Acquisitions and Construction Services

6XXX Other uses

XX XXX 6XXX XXX XXX

6100 Debt Services
6200 Fund Transfers
6400 Payments to Other Governmental Units

7XXX Cash Reserve / Contingency (designated for subsequent year expenditures)

XX XXX 7XXX XXX XXX

7100 June 30, 1997 Cash Reserve
7200 Post June 30, 1997 Cash Reserve

Line Item Budget Transfers: Budgeted amounts may be transferred between objects in each function code throughout the year as changes happen. Budget transfers may not be made between major functions (1000, 2000, 3000, 4000, 5000, 6000, & 7000) without a formal budget hearing and Board approval. If you need to transfer budgeted monies between objects in a function, please email the Business Manager with the details, including the account codes and amount to transfer.

Object of Expenditure - a specific category of cost designed to provide detail on the types of commodities or services purchased by school district or the provision of services.

1XX Personnel Services - Salaries

xx xxx xxxx **1XX** xxx

- 111 Regular Salaries for Certified Personnel
- 112 Regular Salaries for Professional Non-Certified personnel
- 113 Regular Salaries for Non-Certified Personnel
- 121 Temporary Salaries for Certified Personnel (Certified Substitutes)
- 122 Temporary Salaries for professional Non-Certified Personnel
- 123 Temporary Salaries for Non-Certified Personnel
- 133 Overtime Salaries for Non-Certified Personnel

2XX Personnel Services - Employee Benefits

xx xxx xxxx **2XX** xxx

21X FICA / Medicare Benefits

- 211 FICA for Certified Personnel
- 212 FICA for Professional Non-Certified Personnel
- 213 FICA for Non-Certified Personnel
- 221 FICA for Certified Substitutes
- 222 FICA for Temporary Professional Non-Certified Staff
- 223 FICA for Non-Certified Personnel Overtime

22X Retirement Contributions

- 221 Retirement for Certified Personnel
- 222 Retirement for Professional Non-Certified Personnel
- 223 Retirement for on-Certified Personnel

23X Group Insurance

- 231 Group Insurance for Certified Personnel
- 232 Group Insurance for Professional Non-Certified Personnel
- 233 Group Insurance for Non-Certified Personnel

24X Workman's Compensation

- 241 Workmen's Comp for Certified Personnel
- 242 Workmen's Comp for professional Non-Certified Personnel
- 243 Workmen's Comp for Non-Certified Personnel

25X Unemployment Compensation

- 251 Unemployment Comp for Certified Personnel
- 252 Unemployment Comp for Professional Non-Certified Personnel
- 253 Unemployment Comp for Non-Certified Personnel

26X Tuition Reimbursement

29X Other Employee Benefits (Retirement Reimbursable)

- 291 Other Benefits for Certified Personnel
- 292 Other Benefits for Professional Non-Certified Personnel
- 293 Other Benefits for Non-Certified Personnel

3XX Purchased Services

-- Amounts paid to individuals / companies who are NOT on the school districts payroll.

xx xxx xxxx **3XX** xxx

- 300 Purchased Services
- 310 Purchased Professional and Technical Services
- 311 Instruction Services (non-payroll)
- 312 Instructional Program Improvement
- 313 Staff Services
- 314 Management Services
- 315 Data Processing Services
- 316 Statistical Services
- 317 Board of Education Services
- 319 Other Professional / Technical Services
- 320 Purchased Property Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

- 322 Cleaning Services
- 323 Repairs and Maintenance Services
- 325 Rentals
- 329 Other Property Services (Inspection Services)
- 330 Transportation Services
- 331 Private Transportation for students
- 332 Travel
- 333 Isolation
- 340 Communications
- 341 Internet Services
- 342 Postage
- 350 Advertising
- 360 Printing and Binding
- 370 Tuition
- 371 In-State Tuition
- 372 Out-of-State Tuition
- 380 Insurance (other than Employee Benefits)
- 381 Property Insurance
- 382 Vehicle Insurance
- 383 Liability Insurance
- 384 Fidelity Bond Premiums
- 386 Drug Testing - students (319 for state reporting)
- 390 Assessment Services
- 392 Physical Exams / Drug Testing

*Repairs and Maintenance Services -- Expenditures for repairs and maintenance services **not provided directly by school district personnel**. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment (e.g., electrical, plumbing, thermostat control, master clock services).*

4XX Supplies

xx xxx xxxx **4XX** xxx

- 401 Al a Carte - Supplies
- 402 FFVP - Supplies
- 405 Custodial Supplies (Maintenance Supplies are 410)
- 409 Uniforms
- 410 Supplies
- 411 Technology Software
- 412 Technology Supplies
- 413 Wiring for Technology
- 414 Technology Equipment for Students (non-capitalized)
- 415 Technology Equipment for Staff (non-capitalized)
- 418 Non-Capitalized Equipment
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Energy
- 451 Natural Gas
- 452 Electricity
- 454 Gasoline
- 457 Water
- 459 Garbage Collection
- 460 Lunch Food
- 461 Al a Carte - Food
- 462 FFVP - Food
- 463 Breakfast Food
- 464 Milk
- 466 Summer Food Program Food & Supplies
- 470 USDA Commodities
- 480 Fair Market Value of Commodities
- 490 Other Supplies and Materials

Expenditures coded to Supplies should be under \$5,000; however, any item purchased costing over \$1,000 should be tagged and inventoried, as well as any items considered "high-theft"

5XX Capital Outlay

xx xxx xxxx **5XX** xxx

- 500 Capital Outlay
- 510 Land
- 520 Buildings
- 530 Improvements other than Buildings
- 540 Equipment and Machinery
- 541 Technology Equipment for Students
- 542 Technology Equipment for Staff
- 543 Wiring for Technology
- 544 Technology Intangible Assets (not in 541 or 542)
- 550 Vehicles
- 570 Depreciation

*Expenditures coded to Capital Outlay
should be \$5000 or over*

6XX Other Objects

xx xxx xxxx **6XX** xxx

- 620 Interest on Bonds
- 630 Interest Other
- 640 Dues and Fees
- 650 Judgments Against the School District
- 660 Indirect Costs

7XX Other Uses of Funds

xx xxx xxxx **7XX** xxx

- 700 Other Uses of Funds
- 720 Transfers to other Funds
- 730 Payments to Escrow Agents
- 740 Redemption of Principal Other
- 790 Miscellaneous Objects (student activities- DONATIONS)

Programs (subjects)

* *Project/Reporting* - identifies the funding source, authority, or expenditure purpose for which a special record or report of revenues, expenditures, or both is required.
 * *Level of Instruction* - permits expenditures to be segregated by instructional level.
 * *Subject Matter* - describes a group of related subjects.

xx xxx xxxx xxx **XXX** Expenditures

Expenditures

- 000 DISTRICT WIDE
- 001 AGRICULTURE
- 002 ART
- 003 BUSINESS
- 004 MARKETING EDUCATION
- 005 LANGUAGE ARTS (ENGLISH)
- 006 FOREIGN LANGUAGE (Spanish)
- 007 HEALTH EDUCATION
- 008 PHYSICAL EDUCATION
- 009 HOME EC & LIFESKILLS (Pro-Start)
- 010 FFA
- 011 MATHEMATICS
- 013 SCIENCE
- 017 SOCIAL STUDIES
- 018 SPEECH
- 019 K-4 TEACHERS
- 020 HS AG PROJECTS
- 021 VOC ED
- 022 FOCUS CLASS
- 023 C N A CLASSES
- 024 MILITARY SCIENCE
- 029 GO FOT IT
- 030 MS IT
- 031 CAPSTONE
- 032 MS/HS ART
- 033 HS MEDIA CENTER
- 036 MUSIC
- 038 HS IT
- 039 YEARBOOK
- 040 DRAMA
- 045 WASHINGTON DC
- 046 STEM
- 091 FOOTBALL
- 092 VOLLEYBALL
- 093 BOYS BASKETBALL
- 094 GIRLS BASKETBALL
- 095 WRESTLING
- 096 TRACK
- 097 CROSS COUNTRY
- 191 FB EMT'S
- 195 WRESTLING EMT'S
- 200 Kindergarten
- 201 1st Grade
- 202 2nd Grade
- 203 3rd Grade
- 204 4th Grade
- 205 5th Grade
- 206 6th Grade
- 207 7th Grade
- 208 8th Grade
- 530 WAREHOUSE
- 540 FURNITURE ROTATION
- 555 PAPER/LAMINATING SS

xx xxx xxxxx **XXX** Revenue

Revenues (see Facilities Codes for Student Activities)

Student Activities -- see Facilities Codes

Grants (Expenditures and Revenues)

- 317 National Board Certified Grant
- 334 FY17 21st CCLC Grant
- 527 FY17 Title II Grant
- 506 BOCES Allocation
- 533 FY17 IDEA 611 Grant
- 535 FY18 FIB - 611 Grant
- 537 FY18 Title I Grant
- 541 Sargent Foundation Grant - Purple Bus
- 544 Fremont BOCES - Capstone
- 561 FY17 Title I Grant
- 539 FY19 Title I Grant
- 579 FY19 IDEA 611 Grant
- 577 FY19 IDEA 619 Grant
- 538 FY19 Perkins Grant
- 803 Impact Aid (general fund)**
- 904 CC - Security Projects FY16

Revenue Accounts

- 901 State Salary Enhancements
- 902 State WRS Reimbursement
- 903 State Bus Camera Reimbursement
- 904 State Capital Construction Security Funds

Cash Accounts (Balance Sheet Accounts)

xx xxxxx **XXX**

- 100 WGIF
- 101 Cash in Bank
- 102 General Clearing Account
- 103 Payroll Clearing
- 104 Major Maintenance
- 105 Housing
- 106 Lunch Cash
- 107 Money Market Cash
- 108 Activity Cash
- 109 Special Revenue Cash
- 110 Imprest
- 111 Early Retirement Cash
- 113 First Interstate Bank - Investments
- 115 WYOSTAR

Revenue

xx xxx **XXXXXX** xxx

Revenue

LOCAL REVENUES

81111 25 MILL SPECIAL TAX
81112 BOARD APPROVED MILLS
81120 MOTOR VEHICLE TAX
81140 PENALTY & INTEREST ON TAXES
81319 TUITION FROM NON-UNIFIED DISTRICTS (REPLACES 81320)
81510 INTEREST ON INVESTMENTS
81520 INTEREST ON MAJOR MAINTENANCE
81530 G/L ON SALE OF INVESTMENTS
81590 OTHER INTEREST EARNED
81600 FOOD SERVICES
81610 DAILY SALES-REIMBURSABLE PGM
81611 DAILY SALES-SCHOOL LUNCH PGM
81612 DAILY SALES-SCHOOL BREAKFAST
81613 DAILY SALES-SPECIAL MILK PROGRAM
81614 DAILY SALES-CHILD CARE PROGRAM
81615 SUBSIDY REVENUE
81620 DAILY SALES TO STUDENTS-NONREM
81621 DAILY SALES TO STUD-NR LUNCH
81622 DAILY SALES - NON-REIMBURSABLE BREAKFAST
81623 DAILY SALES TO STUDENTS-NR MLK
81624 DAILY SALES-NON-REIMBURSABLE A-LA-CARTE
81630 DAILY SALES TO ADULTS-NR PGMS
81631 DAILY SALES TO ADULTS-NR LUNCH
81632 DAILY SALES - NON-REIMBURSEABLE BRKFSTS
81633 DAILY SALES - NON-REIMBURSABLE MILK
81634 DAILY SALES-NON-REIMBURSABLE A-LA-CARTE
81640 SPECIAL FUNCTIONS
81650 FOOD SERVICE VENDING
81690 OTHER FOOD SERVICE INCOME (rebates, grants, etc.)
81700 STUDENT ACTIVITIES
81710 ADMISSIONS
81720 BOOKSTORE SALES
81730 STDNT ORG. MEMBERSHIP DUE/FEES
81740 FEES
81741 DRIVERS ED FEES
81790 OTHER STUDENT ACTIVITY INCOME
81800 PAY TO STATE FOUNDATION PROGRAMS
81850 INDIRECT COSTS
81900 OTHER LOCAL REVENUE
81910 RENTAL, SCHOOL FACILITIES
81920 CONTRIBUTIONS & DONATIONS
81930 SALE OF FIXED ASSETS
81950 REFUND OF PRIOR YEARS EXPENDITURES
81980 SERVICES TO OTHER LOCAL GOVN'T UNITS
81981 TRANSPORTATION TO OTHER LOCAL GOVN'T
81990 MISCELLANEOUS

COUNTY REVENUES

82000 REVENUE FROM COUNTY SOURCES
82100 UNRESTRICTED COUNTY GRANTS-IN-AID
82110 6 MILL COUNTY EQUALIZATION TAX
82120 MOTOR VEHICLE TAX
82130 CAR COMPANY TAX
82140 PENALTIES & INTEREST ON TAXES

82150 FINES & FORFEITURES
82160 FOREST RESERVE
82190 OTHER COUNTY REVENUE

STATE REVENUES

83000 REVENUE FROM STATE SOURCES
83100 UNRESTRICTED ST. GRANTS-IN-AID
83110 FOUNDATION PROGRAM
83111 AUDIT ADJ FOUNDATION PROGRAM
83120 STATE LAND INCOME
83130 TAYLOR GRAZING
83150 MILL LEVY SUPPLEMENT
83160 TAX SHORTFALL GRANT
83170 MAJOR BLDG & FACILITY MAINTENANCE
83190 OTHER STATE UNRESTRICTED REVENUE
83200 RESTRICTED ST GR (IF) INSTRUC. FAC.
83201 RESTRICTED ST GR - EXTENDED DAY BRIDGES
83202 RESTRICTED ST GR - SUMMER SCH BRIDGES
83240 FARM LOAN BOARD
83250 CAPITAL CONSTRUCTION GRANTS-STATE
83290 OTHER STATE RESTRICTED REVENUE

FEDERAL REVENUES

84000 REVENUE FROM FEDERAL SOURCES
84100 UNRESTRICTED FEDERAL GRANTS-IN-AID
84110 IMPACT AID
84190 OTHER FED UNRESTRICTED REVENUE
84200 RESTRICTED FED. GRANTS-IN-AID
84210 USDA NATIONAL SCHOOL LUNCH PROG
84220 USDA SCHOOL BREAKFAST PROGRAM
84230 USDA SPECIAL MILK PROGRAM
84240 USDA AFTER-SCHOOL FOOD PROGRAM
84250 USDA COMMODITIES PROGRAM (FMV)

OTHER SOURCES OF REVENUES

85000 OTHER SOURCES
85100 PROCEEDS FROM SALE OF BONDS
85110 BOND PRINCIPAL
85111 PRIMARY BOND PRINCIPAL
85112 REFUNDING BOND PRINCIPAL
85120 PREMIUM
85130 ACCRUED INTEREST
85200 TRANSFERS FROM OTHER FUNDS
85201 TRANSFERS FROM THE GENERAL FUND
85220 TRANSFERS FROM SPECIAL REV. FUNDS
85230 TRANSFERS FROM CAPITAL PROJ. FUNDS
85240 TRANSFERS FROM DEBT SERVICE FUNDS
85250 TRANSFERS FROM ENTERPRISE FUNDS
85260 TRANSFERS FROM INTERNAL SVC FUNDS
85270 TRANSFERS FRM PRIVATE PURPOSE TRST
85280 TRANSFERS FROM AGENCY FUNDS
85300 SALE OR COMP FOR LOSS OF FA
85310 SALE OF FIXED ASSETS (CAPITALIZED ASSETS)
85311 SALE OF FA PURCH. PRIOR 7/1/97
85312 SALE OF FA PURCH. AFTER 7/1/97
85320 COMPENSATION LOSS OF FA/TRANSP. INS. CLAIMS
85321 COMPENSATION LOSS OF FA/BUILDINGS
85500 CAPITAL LEASE