

Date Submitted  
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Entity  
Fiscal Year  
Report

| Control (X) | Dept. (XX) | Group (XX) | Class (XX) | Account (XX) | Description                                       |   |
|-------------|------------|------------|------------|--------------|---|---|
| 1           | 10         | 10         | 50         | 500          | Local Appropriation for Education                 | 41210   |
| 1           | 10         | 10         | 50         | 503          | Supplemental Appropriation for Education          | 41211   |
| 1           | 10         | 10         | 50         | 501          | Regional Appropriation for Education              | 41210 (This line for Regional Districts only)   |
| 1           | 10         | 10         | 50         | 504          | Regional Supplemental Appropriation for Education | 41211 (This line for Regional Districts only)   |
| 1           | 10         | 10         | 50         | 502          | Other Education Appropriation                     | 412xx (other then 41210, 41211, 41250)  |
| 1           | 10         | 10         | 15         | 157          | Tuition   | 413xx   |
| 1           | 10         | 10         | 50         | 999          | Total Revenue                                     | N/A, no school UCOA code listed   |
| 1           | 20         | 20         | 20         | 200          | Impact Aid  | 44101   |
| 1           | 20         | 20         | 20         | 201          | Medicaid  | 44202   |
| 1           | 20         | 20         | 20         | 202          | Federal Stabilization Funds                       | 44xxx with activity 212641xx  |
| 1           | 20         | 20         | 20         | 203          | Federal Food Service Reimbursement                | 44601   |
|             |            |            |            |              |   | 44xxx with fund 10, 21, 22, 30 (other then 44101, 44202, 44601, 44250, OR 44xxx with activity 212641xx, OR 44xxx with fund number 21251100 or 212513xx or 21251200) |
| 1           | 20         | 20         | 20         | 207          | Other Federal Aid Funds                           | 44xxx with Fund number 21251100   |
| 1           | 20         | 20         | 20         | 208          | COVID - ESSER                                     | 44xxx with fund number 212513xx   |
| 1           | 20         | 20         | 20         | 209          | COVID - CRF                                       | N/A, no school UCOA code listed (allocate as necessary)   |
| 1           | 20         | 20         | 20         | 210          | COVID - CDBG                                      | N/A, no school UCOA code listed (allocate as necessary)   |
| 1           | 20         | 20         | 20         | 211          | COVID - FEMA                                      | 44xxx with fund number 21251200   |
| 1           | 20         | 20         | 20         | 212          | COVID - Other                                     | N/A, no school UCOA code listed   |
| 1           | 20         | 20         | 20         | 999          | Total Revenue                                     | N/A, no school UCOA code listed   |
| 1           | 30         | 30         | 30         | 308          | LEA Aid   | 43101   |
| 1           | 30         | 30         | 30         | 310          | Housing Aid Capital Projects                      | 43202 with fund 3xxxxxxx  |
| 1           | 30         | 30         | 30         | 311          | Housing Aid Bonded Debt                           | 43202 with fund 4xxxxxxx  |
| 1           | 30         | 30         | 30         | 312          | State Food Service Revenue                        | 43401, 43402  |
|             |            |            |            |              |   | 43xxx (Other then 43101, 43401, 43402, 43250 & 43202 with fund 3xxxxxxx & 4xxxxxxx)   |
| 1           | 30         | 30         | 30         | 315          | Other State Revenue                               | N/A, no school UCOA code listed   |
| 1           | 30         | 30         | 30         | 999          | Total Revenue                                     | N/A, no school UCOA code listed   |
| 1           | 40         | 40         | 40         | 400          | Other Revenue                                     | 411xx, 414xx, 415xx, 416xx, 417xx, 418xx 419xx 42xxx, 451xx, 453xx, 46xxx, 47xxx, 48xxx, 49xxx  |
| 1           | 99         | 99         | 99         | 999          | Total Revenue                                     | N/A, no school UCOA code listed   |
| 7           | 70         | 70         | 20         | 100          | Financing Sources: Transfer from Capital Funds    | N/A, no school UCOA code listed   |
| 7           | 70         | 70         | 20         | 102          | Financing Sources: Transfer from Other Funds      | 45210   |
| 7           | 70         | 70         | 20         | 200          | Financing Sources: Debt Proceeds                  | 45401, 45501, 45601   |
| 7           | 70         | 70         | 20         | 300          | Financing Sources: Other                          | N/A, no school UCOA code listed   |
| 5           | 50         | 20         | 20         | 200          | Appropriation from Fund Balance                   | (Budget Only 41250, 43250, 44250 )  |

Education Department

|   |    |    |    |     |                          |                                 |
|---|----|----|----|-----|--------------------------|---------------------------------|
| 4 | 50 | 40 | 40 | 400 | Employee Count - Group A | N/A, no school UCOA code listed |
| 4 | 50 | 40 | 40 | 401 | Employee Count - Group B | N/A, no school UCOA code listed |
| 4 | 50 | 40 | 40 | 403 | Employee Count - Group C | N/A, no school UCOA code listed |
| 4 | 50 | 40 | 40 | 402 | Part-time & Temp         | N/A, no school UCOA code listed |

|   |    |    |    |   |   |
|---|----|----|----|---|---|
| 2 | 50 | 10 | 10 | 100 Compensation- Group A                   | 51xxx (other then 512xx) with Job classes 1xxx,<br>(Budget Only 59999)  |
| 2 | 50 | 10 | 10 | 101 Compensation - Group B                  | 51xxx (other then 512xx) with Job classes 2xxx, &<br>3xxx   |
| 2 | 50 | 10 | 10 | 103 Compensation - Group C                  | 51xxx (other then 512xx) with Job classes 4xxx  |
| 2 | 50 | 10 | 15 | 150 Overtime- Group A                       | 512xx with Job classes 1xxx   |
| 2 | 50 | 10 | 15 | 151 Overtime - Group B                      | 512xx with Job classes 2xxx, & 3xxx   |
| 2 | 50 | 10 | 15 | 153 Overtime - Group C                      | 512xx with Job classes 4xxx   |
| 2 | 50 | 20 | 20 | 200 Active Medical Insurance - Group A      | 52101, 52121, 52109, 58105 with job classes 1xxx<br>52101, 52109, 58105 or 52122 with job class 5101<br>(Used if District does not have a qualifying OPEB<br>Trust)         |
| 2 | 50 | 20 | 20 | 201 Retiree Medical Insurance - Group A     | 52101, 52121, 52109, 58105 with job classes 2xxx &<br>3xxx  |
| 2 | 50 | 20 | 20 | 202 Active Medical Insurance- Group B       | 52101, 52109, 58105 or 52122 with job classes<br>5108 or 5109 (Used if District does not have a<br>qualifying OPEB Trust)   |
| 2 | 50 | 20 | 20 | 203 Retiree Medical Insurance- Group B      | 52101, 52121, 52109, 58105 with job class 4xxx<br>52101, 52109, 58105 or 52122 with job classes<br>5115 or 5116 (Used if District does not have a<br>qualifying OPEB Trust) |
| 2 | 50 | 20 | 20 | 210 Active Medical Insurance- Group C       | 52103, 52123 and 52124 with all job classes 1xxx  |
| 2 | 50 | 20 | 20 | 211 Retiree Medical Insurance- Group C      | 52103, 52123 and 52125 with job class 5101 (Used<br>if District does not have a qualifying OPEB Trust)<br>52103, 52123 and 52124 with all job classes 2xxx, &<br>3xxx       |
| 2 | 50 | 20 | 20 | 205 Active Dental insurance- Group A        | 52103, 52123 and 52125 with job class 5108 or<br>5109 (Used if District does not have a qualifying<br>OPEB Trust)   |
| 2 | 50 | 20 | 20 | 206 Retiree Dental insurance- Group A       | 52103, 52123 and 52124 with all job class 4xxx<br>52103, 52123 and 52125 with job class 5115 or<br>5116 (Used if District does not have a qualifying<br>OPEB Trust)         |
| 2 | 50 | 20 | 20 | 207 Active Dental Insurance- Group B        | 52301, 52302, 52105, 52501  |
| 2 | 50 | 20 | 20 | 208 Retiree Dental Insurance- Group B       | 52102   |
| 2 | 50 | 20 | 20 | 212 Active Dental Insurance- Group C        | 52205 or 52213 with job classes 1xxx<br>52205, 52213 & 52218 with job classes 2xxx, and<br>3xxx   |
| 2 | 50 | 20 | 20 | 213 Retiree Dental Insurance- Group C       | 52206 or 52218 with job class 4xxx  |
| 2 | 50 | 20 | 25 | 250 Payroll Taxes                           | 51332, 52104, 52106, 52107, 52108, 52111, 52112,<br>527xx, 529xx, 52401, 52402, 52207, 527xx with job<br>classes 1xxx   |
| 2 | 50 | 20 | 25 | 251 Life Insurance                          | 51332, 52104, 52106, 52107, 52108, 52111, 52112,<br>527xx, 529xx, 52401, 52402, 52207, 527xx with job<br>classes 2xxx, and 3xxx   |
| 2 | 50 | 20 | 25 | 252 State Defined Contribution- Group A     | 51332, 52104, 52106, 52107, 52108, 52111, 52112,<br>527xx, 529xx, 52401, 52402, 52207, 527xx with job<br>class 4xxx   |
| 2 | 50 | 20 | 25 | 253 State Defined Contribution - Group B    | 52204 (excluding national union defined benefit<br>pension plans reported under Other Defined<br>Benefit/Contribution) with job classes 1xxx                                |
| 2 | 50 | 20 | 25 | 256 State Defined Contribution - Group C    | 52204 (excluding national union defined benefit<br>pension plans reported under Other Defined<br>Benefit/Contribution) with job classes 2xxx and<br>3xxx.                   |
| 2 | 50 | 20 | 25 | 254 Other Benefits- Group A                 | 52204 (excluding national union defined benefit<br>pension plans reported under Other Defined<br>Benefit/Contribution) with job classes 4xxx                                |
| 2 | 50 | 20 | 25 | 255 Other Benefits- Group B                 | 52203, 52205 & 52208 with Job Classes 1xxx<br>52203, 52205, 52206 & 52208 with Job Classes<br>2xxx, & 3xxx  |
| 2 | 50 | 20 | 25 | 257 Other Benefits- Group C                 | 52206, & 52208 with Job Classes 4xxx  |
| 2 | 50 | 30 | 30 | 300 Local Defined Benefit Pension- Group A  |   |
| 2 | 50 | 30 | 30 | 301 Local Defined Benefit Pension - Group B |   |
| 2 | 50 | 30 | 30 | 305 Local Defined Benefit Pension - Group C |   |
| 2 | 50 | 30 | 30 | 302 State Defined Benefit Pension- Group A  |   |
| 2 | 50 | 30 | 30 | 303 State Defined Benefit Pension - Group B |   |
| 2 | 50 | 30 | 30 | 306 State Defined Benefit Pension - Group C |   |

|   |    |    |    |  |   |
|---|----|----|----|--|---|
|   |    |    |    |  | 52204 (All other defined benefit pension plans not reported under Local Defined Benefit Pension- Group A,B,C such as national union plans.) & 52214 with job classes 1xxx,2xxx,3xxx, 4xxx |
| 2 | 50 | 30 | 30 | 304 Other Defined Benefit / Contribution         | 52201, 52202, with job classes 1xxx or 5101   |
| 2 | 50 | 30 | 35 | 350 Qualified Trust OPEB Contribution- Group A   | 52201, 52202,with job class 2xxx, 3xxx, 5108, or 5109   |
| 2 | 50 | 30 | 35 | 351 Qualified Trust OPEB Contribution- Group B   |   |
| 2 | 50 | 30 | 35 | 353 Qualified Trust OPEB Contribution- Group C   | 52201, 52202,with job classes 4xxx, 5115 or 5116  |
| 2 | 50 | 40 | 40 | 401 Purchased Services                           | 53xxx, 545xx, 546xx, 551xx, 554xx, 555xx, 556xx, 557xx, 558xx, 559xx, 58341   |
| 2 | 50 | 40 | 40 | 402 Materials/Supplies                           | 561xx, 562xx ( other then 56201, 56202, 56203, 56204, 56207, 56208, 56209, 56210, 56215), 563xx, 564xx (other then 56407),  |
| 2 | 50 | 40 | 40 | 403 Software Licenses                            | 56407, 56501, 57311, 57909  |
| 2 | 50 | 40 | 40 | 404 Capital Outlays                              | 571xx, 572xx, 57305, 57306, 57309, 57313, 574XX   |
| 2 | 50 | 40 | 40 | 405 Insurance                                    | 552xx   |
| 2 | 50 | 40 | 40 | 407 Maintenance                                  | 542xx, 543xx  |
| 2 | 50 | 40 | 40 | 408 Vehicle Operations                           | 56202, 56203, 56207, 57301, 57303,  |
| 2 | 50 | 40 | 40 | 409 Utilities                                    | 544xx, 56201, 56204, 56208, 56209, 56210, 56215 (Budget Only, 59998, Function 411 plus 5xxxx (Do not include contingency expenses in other categories))                                   |
| 2 | 50 | 40 | 40 | 410 Contingency                                  | 58206   |
| 2 | 50 | 40 | 40 | 415 Claims & Settlements                         | 58901   |
| 2 | 50 | 40 | 40 | 416 Community Support                            | 547xx, 548xx, 549xx, 575xx, 576xx, 577xx, 578xx, 59401, 59501, 59601 & 58xxx (other then 58206, 583xx, and 58206)   |
| 2 | 50 | 40 | 40 | 417 Other Operation Expenditures                 |   |
| 2 | 50 | 99 | 99 | 999 Total Expenditures                           | N/A, no school UCOA code listed   |
| 2 | 60 | 60 | 61 | 610 School Debt- Principal                       | 583xx (other then 58320, 58322, 58341, 58310, 58311, 58313, 58315, 58324, 58325)  |
| 2 | 60 | 60 | 61 | 611 School Debt- Interest                        | 58320, 58322, 58324, 58325  |
| 2 | 60 | 99 | 99 | 999 Total Expenditures                           | N/A, no school UCOA code listed   |
| 2 | 99 | 99 | 99 | 999 Total Expenditures                           | N/A, no school UCOA code listed   |
| 8 | 80 | 80 | 20 | 101 Financing Uses: Transfer to Capital Funds    | N/A, no school UCOA code listed   |
| 8 | 80 | 80 | 20 | 103 Financing Uses: Transfer to Other Funds      | 59110   |
| 8 | 80 | 80 | 20 | 200 Financing Uses: Payment to Bond Escrow Agent | 59201   |
| 8 | 80 | 80 | 20 | 301 Financing Uses: Other                        | 58310, 58311, 58313, 58315  |
| 5 | 50 | 20 | 25 | 250 Appropriation to Fund Balance                | (Budget Only, N/A, no school UCOA code listed)  |
| 5 | 50 | 30 | 30 | 300 Net Change in Fund Balance or Net Position   | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 100 Non-spendable                                | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 110 Restricted                                   | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 120 Committed                                    | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 130 Assigned                                     | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 140 Unassigned                                   | N/A, no school UCOA code listed   |
| 5 | 50 | 10 | 10 | 150 Enterprise Fund Net Position                 | N/A, no school UCOA code listed   |