

B. REVENUE CODES

- Revenue codes are used to describe the source of funding received/receivable.
- LEAs are not bound to use these codes in their financial systems. However, LEAs are required to use these codes for financial reporting to State entities including USBE and the State’s Transparency website.
- All numbers not defined in the USBE chart of accounts are, by default, available to be used by LEAs as long as they are mapped appropriately upon reporting. USBE reserves the right to assign any unused code in the future.
- USBE has defined the minimum level of reporting required by LEAs as identified by the “M” at the left of the code to indicate ‘Minimum’. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so. However, when reporting, LEAs should map the more detailed levels to the corresponding code defined as the minimum level of reporting.
- USBE has defined which codes are to be considered as headers as indicated by, “(Header Only – Do Not Use)” immediately following the code title. LEAs are not allowed to report amounts in header codes.
- When coding transactions that, if coded exactly, could span multiple locations, programs, functions, objects, or revenue codes, LEAs are only required to do so if the amount exceeds 20% of the total for any given dimension. When applying this leeway to salaries/benefits, assigned responsibilities should be used to evaluate if the amount exceeds the threshold as opposed to actual time.
 - This leeway does not apply to expenditures of Federal funds, which should be split into the various applicable dimensions using actual data and regardless of the 20% threshold.

1000-Revenue from Local Sources (Header Only – Do Not Use.)**1100-Property Taxes (Header Only – Do Not Use.)**

These are ad valorem taxes levied by an LEA on the assessed value of real and personal property located within the LEA, which, within legal limits, is the final authority in determining the amount to be raised for school purposes. These taxes are billed within the school year and collected within 60 days of the close of the school year. Penalties and interest are reported under non-property tax (1199).

M **1110-Basic Rate (General Fund).** Defined and authorized by *Utah Code* 53F-2-301. Statewide uniform tax rate to participate in the Minimum School Program

M **1111-Tax Sales and Redemptions – Basic.** Money received from local

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tax levies of prior years under the basic rate.

- M** **1112-Voted Local Levy.** Defined and authorized by *Utah Code* 53F-2-601 and 53F-8-301. Discretionary property tax, which must be approved by voters.
- M** **1113-Tax Sales and Redemptions - Voted Local.** Money received from local tax levies of prior years' Voted Local Levy.
- M** **1114-Board Local Levy.** Defined and authorized by *Utah Code* 53F-8-404. A property tax imposed at the discretion of a local board. A limit is in place and the first .0004 of the rate is guaranteed by the state.
- M** **1115-Tax Sales and Redemptions - Board Local.** Money received from local tax levies of prior years' Board Local Levy.
- M** **1118-P. L. 81-874 Increment.** Defined and authorized use by *Utah Code* 53F-2-515.
- M** **1119-Tax Sales and Redemptions - P.L. 874.** Money received from local tax levies of prior years' P.L. 81-874 Increment.
- M** **1124-Capital Local Levy.** Defined and authorized by *Utah Code* 53F-8-401. A property tax to fund capital Projects approved by the local board.
- M** **1125-Tax Sales and Redemptions - Capital Local.** Money received from local tax levies of prior years' Capital Local Levy.
- M** **1128-Debt Service Levy.** Defined and authorized by *Utah Code* 53F-8-405. A voter approved levy imposed solely for the repayment of General Obligation Debt.
- M** **1129-Tax Sales and Redemptions - Debt.** Money received from local tax levies of prior years' Debt Service Levy.
- M** **1134-Judgment Recovery.** Defined and authorized by *Utah Code* 59-2-1330. Property tax imposed by a local board to recover amounts ordered repaid to large taxpayers under judgements by courts or the tax commission.
- M** **1135-Tax Sales and Redemptions – Judgment Recovery.** Money received from local tax levies of prior years' Judgment Recovery.
- M** **1136-Tax Refunds.** Defined and authorized by *Utah Code* 59-2-1321. Taxes imposed erroneously or illegally ordered by the county legislative body to be returned by the county treasurer are recorded under this code. (This is a Contra-Revenue Account)

1154-Fee-in-Lieu of Taxes (FILT) (Header Only – Do Not Use.)

Fees charged on a vehicle based upon the age of the vehicle, ATV, motorcycle, etc., instead of a tax based upon the value of a vehicle. Defined and authorized by 59-2-405

- M 1160-FILT--Basic Rate.** Portion of the Fee-in-Lieu attributable to the Basic Rate.
- M 1162-FILT--Voted Local.** Portion of the Fee-in-Lieu attributable to the Voted Local Levy.
- M 1164-FILT--Board Local.** Portion of the Fee-in-Lieu attributable to the Board Local Levy.
- M 1168-FILT--P.L. 81-874 Increment.** Portion of the Fee-in-Lieu attributable to the P.L. 81-874 imposed.
- M 1174-FILT--Capital Local Levy.** Portion of the Fee-in-Lieu attributable to the Capital Local Levy.
- M 1178-FILT--Debt Service.** Portion of the Fee-in-Lieu attributable to the Debt Service Levy.
- M 1184-FILT--Judgment Recovery.** Portion of the fee-in-Lieu attributable to the Judgement Recovery rate imposed.
- M 1190-Other Taxes.** Other forms of taxes levied within the LEA such as licenses and permits, or property taxes imposed for charter schools. Separate accounts may be maintained for each specific type of tax.
- M 1199-Penalties on Taxes.** Revenues from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to actual payment.
- M 1200-Revenue from Local Governmental Units Other Than LEAs**
Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means, which are not earmarked for school purposes.
- 1300-Tuitions (Header Only – Do Not Use.)**
Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.
- M 1310-Tuition from Pupils or Parents.** Revenue received from students or parents as tuition to attend school in an LEA.

- M** **1320-Tuition from Other LEAs within the State.** Revenue received for regular day school tuition from other LEAs within the state.
- M** **1330-Tuition from Other LEAs outside the State.** Revenue received for regular day school tuition from LEAs outside the state.
- M** **1340-Tuition from Private Sources (other than individuals).** Revenue received from private foundations, corporations, or other businesses.
- 1400-Transportation Fees (Header Only – Do Not Use.)**
Revenue received for transporting pupils to and from school and school activities.
- M** **1410-Transportation Fees from Pupils or Parents.** Revenue received from pupils or parents to transport pupils to and from regular day schools.
- M** **1420-Transportation Fees from Other LEAs within the State.** Revenue received from LEAs within the state to transport pupils to and from regular day schools.
- M** **1430-Transportation Fees from Other LEAs outside the State.**
Revenue received from LEAs outside the state to transport pupils to and from regular day schools.
- M** **1440-Transportation Fees from Private Sources.** Revenues received from private foundations, corporations, or other businesses.
- 1500-Earnings on Investments (Header Only – Do Not Use.)**
Revenue received from investments such as interest received on temporary or permanent investments in U.S. Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations (as properly and legally authorized.)
- M** **1510-Interest on Investments.** Interest received on temporary or permanent investments in U.S. Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
- M** **1532-Unrealized Gains/Losses on Invests (Enterp & Non-Profit)**
- 1600-Food Services (Header Only – Do Not Use.)**
Revenue received for dispensing food to pupils and adults.
- M** **1610-Sales to Students.** Revenue received from pupils for sale of food products and services. Better financial control, analysis, and reporting for federal and state reimbursements can be obtained for maintaining separate accounts by type of sale, such as type of lunch sales, milk program sales, and other sales. Use of this account is required for federal reimbursement purposes.

- M** **1620-Sales to Adults.** Revenue received from adults for sale of food products and services. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.
- M** **1690-Other Local Revenue.** Miscellaneous food service revenue.
- 1700-Student Activities (Co-Curricular & Extra-Curricular) (Header Only – Do Not Use.)**
Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. These revenues are not to be commingled with the proceeds from student activities.
- M** **1710-Admissions.** Revenue from patrons of a school-sponsored activity such as a concert or a football game. Admissions may be recorded in separate accounts according to the type of activity.
- M** **1720-Bookstore Sales.** Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, student organization sponsored, or a school or system enterprise. Sales may be recorded in separate accounts according to the type of product sold.
- M** **1730-Student Organization Membership.** Revenue received from students for membership in a school's student organization or club. Membership usually grants the student certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.
- M** **1740-Fees.** Revenue from students for fees such as locker fees, towel fees, and equipment fees.
- M** **1750-Revenue from Enterprise Activities.** Gross Revenue from vending machines, school stores, soft drink machines, and so on, not related to the food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues from campus use.
- M** **1760-Fines.** Revenue collected from losing, wasting, damaging, or failing to return school property. Includes improper use of school property and parking violations. Truancy imposed fees is not a fine. Fines are not fee waivable.
- M** **1770-Fundraisers.** Revenue collected by raising money to support educational programs. Refer to R277-113 for further definition.

- M 1800-Revenue from Community Services Activities.** Revenues from activities performed by the LEA as community services, not directly relatable to providing an education for pupils. Rental of school facilities for community use is not recorded here, but under 1910-Rentals. If more than one community service activity is operated by the LEA, separate accounts may be established for each.
- 1900-Other Revenue from Local Sources (Header Only – Do Not Use.)** Other income from local sources that is not classified elsewhere.
- M 1910-Rentals.** Revenue received from the rental of school property, real or personal.
- M 1920-Contributions and Donations from Private Sources.** Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals.
- M 1930-Gain/Loss on Sale Assets (Proprietary & Fiduciary).** The amount of revenue over (under) the book value of the capital assets sold. (This account is used in Proprietary and Fiduciary funds only.)
- M 1940-Textbooks (Sales and Rentals).** Revenue from the sale or rental of textbooks.
- M 1950-Misc. Revenue from Other School Districts.** Revenue from services provided other than for tuition and student transportation services.
- M 1960-Misc. Revenue from Other Local Governments.** Revenue from services provided to other governmental units.
- M 1970-Operating Revenues (Proprietary Fund).** Goods and services provided for insurance, printing, or data processing. This account should be used only for Proprietary funds.
- M 1980-Other Local Revenues from USBE.**
- M 1990-Miscellaneous.** Revenue from local sources not reported elsewhere.
- M 2000-Revenue from Intermediate Sources**

3000-Revenue from State Sources (Header Only – Do Not Use.)

3001-Regular Basic School Program (Header Only – Don Not Use.)
Minimum School Program WPU-based revenues received by the LEA, which can

be used for any legal purpose desired by the LEA without restriction.
(Sometimes referred to as part of "Above the line" funding.)

- M 3005-Regular School Program K.**
- M 3010-Regular School Programs 1-12.**
- M 3013-Foreign Exchange Students.**
- M 3015-Necessarily Existent Small Schools.**
- 3016-Out-of-State Tuition.**
- M 3020-Professional Staff.**
- M 3025-Administrative Costs.**
- M 3100-Retricted Basic School Programs**
Minimum School Program WPU-based revenues received as grants by the LEA, which must be used for a categorical or specific purpose. (Sometimes referred to as part of "Above the line" funding.) Includes: Specials Education programs, CTE and Class Size Reduction.
- M 3200-Related to the Basic Programs** Includes: To and From School Pupil Transportation, , Guarantee on Transportation Levy, Transportation – Rural School Reimbursement, Flexible Allocation, Charter School Local Replacement and Charter School Administrative Costs.
- M 3300-Focused Populations** Includes: Enhancements for At-Risk Students, Gang Prevention, Youth-In-Custody, Adult Education, Enhancement for Accelerated Students, , Concurrent Enrollment, Title I Schools in Improvement – Paraeducators, Early Literacy Program, Early Interventions and Early Graduation from Competency-Based Education.
- M 3400-Educator Supports** Includes: Educator Salary Adjustments, Teacher Salary Supplement, Teacher Supplies and Materials, Effective Teachers in High Poverty Schools, and Elementary School Counselor Program
- M 3500-Statewide Initiatives -** School LAND Trust Program, School Library Books and Electronic Resources, Matching Fund for School Nurses, Dual Immersion, Year-Round Math and Science (USTAR Centers), Beverly Taylor Sorenson Arts Learning Program, and Digital Teaching and Learning Program.
- M 3600-Local Guarantee Programs (Voted & Board)** Includes: Voted Local Levy Program, Board Local Levy Program, Board Local Levy – Early Literacy Program, Minimum Basic Growth Account, and Local Levy Growth

Account.

M 3700- Capital Outlay Programs Includes: Capital Outlay Foundation and Capital Outlay Enrollment Growth Programs.

M 3800-Non-MSP State Revenues (via USBE)

M 3990-State Revenues from Non-USBE State Agencies

4000 Revenue from Federal Sources (Header Only – Do Not Use.)

M 4100-Unrestricted Federal-Received Directly from Federal Agencies. Revenues received directly from the federal government as grants by the LEA, which can be used for any legal purpose desired by the LEA without restriction.

M 4101-Impact Aid Program, (Title VII).

M 4200-Unrestricted Federal-Received via Non-USBE ST Agencies. Revenues received from the federal government through non-USBE state agencies as grants, which can be used for any legal purpose desired by the LEA without restriction.

M 4300-Restricted Federal-Received Directly from Fed Agencies. Revenues received directly from the federal government, which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit.

4500-Restricted Federal-Received via USBE

M 4522-IDEA B - Pre-School Disabled (Sec 619).

M 4524-IDEA B - Disabled (PL 101-476).

M 4526-IDEA D - Personnel Training.

M 4527-IDEA C - Deaf/Blind.

4530-Federal Applied Technology Education Sources. (Header Only. Do Not Use.)

M 4536-Non-traditional Training

M 4537-Corrections Education

M 4538-Formula Allocation

M 4546-Leadership & Development

M 4553-Tech Prep Education

- M 4559-Other Federal Applied Technology Education Sources
- M **4560-Federal Child Nutrition Programs.** (All revenue sources formerly coded to 4970, 4569, 4571, 4572, 4573, 4574, 4575, 4576, 4577, 4578, and 4579 would be coded to 4560.)
- M **4580-Federal Adult Education Programs.**
- M **4600-Other Federal Restricted Sources**
- M **4613-Federal - Online Testing (NOLA).**
- M **4614-Mathematics and Science Partnership.**
- M **4626-Dissemination Grant - Charter Schools.**
- M **4640-Trust Lands Grand Staircase.**
- M **4650-UPSTART**
- M **4685 – SAMSHA Aware**
- M **4700-Federal Revenue Received via Other Agencies**
- M **4800-Federal No Child Left Behind-(NCLB)**
- M **4901 – Medicaid Outreach**
- M **4960-Enhanced Assessment Instrument - Title VI, Sec. 612**
- M **4970- Federal USDA Commodities**
- 5000 Other Sources & Changes (Header Only – Do Not Use.)**
- M **5100-Sale of Bonds**
- M **5110-Face Amount of Bonds Sold**
- M **5120-Premium or Discount on the Issuance of Bonds**
- M **5130-Issuance of Refunding Bonds**
- M **5140-Payment to Refunded Bonds Escrow**
- M **5200-Transfers IN from Other Funds**

REVENUE CLASSIFICATIONS

FY 20

- M 5210-Transfers OUT to Other Funds**
- M 5300-Sale of, or Comp for Loss of Fixed Assets**
- M 5400-Loan Proceeds**
- M 5500-Capital Lease Proceeds**
- M 5600-Insurance Recoveries**
- M 5900-Other Financing Sources & Uses**
- M 6100-Capital Contributions**
- M 6200-Amortization of Premium on Issuance of Bonds**
- M 6300-Special Items**
- M 6400-Extraordinary Items**