



# FY25 Uniform Chart of Accounts

## Local Education Agencies

*Revised: June 28, 2024*

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## FY25 Amendment

### Program

- Added 7663 - Registered Apprenticeship Program for Teachers (U-RAPT) (ALN 17.285, Dept of Labor, 24RA, 25RA, R277-333)

Revised 8/8/2025

### Program

- [New](#) 5390 - Limited LEA Budgetary Flexibility see U.C.A. § 53F-2-209
- [New](#) 5675 - Child Sexual Abuse Prevention Grant Program [POK] see U.C.A. 53G-9-207(9)
- [New](#) 5817 - High School Service Pilot Program
- [New](#) 5818 - Assessment to Achievement
- [New](#) 8083 - ARP - Farm to School State Formula Grant
- [New](#) 5361 - Regional Education Service Agencies (RESAs)

### Revenue/Other Financing Sources

- [New](#) 5201 - Transfers IN from Other Programs - *Limited LEA Budgetary Flexibility*
- [New](#) 5211 - Transfers OUT to Other Funds or Programs - *Limited LEA Budgetary Flexibility*

### Allotment Memo Program/Revenue Pairing Changes

- Sub-account program/revenue for 5317 - Pupil Transportation - Rural School Reimbursement from 5317/3200 to 5317/3800 (from Statewide Initiatives to Non-MSP State Revenue)
- Sub-account program/revenue for 5647 - PRIME from 5647/3500 to 5647/3800 (from Related to Basic School Programs to Contracted and Statewide Initiatives)

Revised 10/1/2024

## FY25 Original Changes

### Introduction

- [New](#) Added introduction section.

### Allotment Memo Program/Revenue Pairing Changes

- (PJC) Sub-account program/revenue for 5607 - National Board Certified Teacher Program from 5607/3400 to 5607/3800 (from Educator Supports to Non-MSP State Revenue)
- (PUY) Sub-account program/revenue for 5651 - Educator Professional Time from 5651/3200 to 5651/3400 (from Related to Basic Programs to Educator Supports)
- (PUC) Sub-account program/revenue for 5666 - Grants for Professional Learning from 5666/3500 to 5666/3400 (from Statewide initiatives to Educator Supports).

- (PUI) Sub-account program/revenue for 5911 - English Language Learner Software Grants from 5911/3400 to 5911/3300 (from Educator Supports to MSP Focus Populations)
- Sub-account program revenue for Student Support and Academic Enrichment Grants (FY4A, FY4AFT, FY4ASA) changed from 7905/4800 to 7890/4800.

#### Fund

- Changed name of fund 26 from Tax Increment Financing Fund to Pass-through Taxes Fund.

#### Location

- [New](#) Added a new section on location codes.

#### Function

- [New](#) 3380 - Contribution to Other Governments
- Removed language in 2300 - General District Administration that stated to code the business official to 2500 - Support Services Business Operations.
- Removed 2505 - Supervising Business Services. Use function code 2500 (or 2500 sub-account) with object 113, 114, 115, etc.
- Removed 2605 - Supervision of Operation and Maintenance of Plant Services. Use function code 2600 (or 2600 sub-account) with object code 181.
- Removed 2705 - Supervision of Student Transportation Services. Use function code 2700 (or 2700 sub-account) with object 171.

#### Object

- [New](#) M 872 - Payments to Charter School Levy Account
- [New](#) M 874 - Basic Levy Recapture
- [New](#) M 875 - Other State Recapture
- [New](#) M 880 - Payments to Community Reinvestment Agencies

#### Program

- Removed 5318 - Rural school district transportation grant program. U.C.A. § 53F-2-417, regarding the Rural school district transportation grant program, was repealed July 1, 2024.
- Removed 5368 - Appropriation for School Nurses. U.C.A. § 53F-2-519 was repealed July 1, 2024.
- Removed 5376 - Intergenerational Poverty. U.C.A. § 53F-5-207, regarding Intergenerational Poverty Interventions Grant Program, was repealed July 1, 2024.
- Removed 5642 - Elementary School Counselor
- Removed 5805 - Early Literacy Program
- [New](#) 5811 - Salary Supplement for Highly Needed Educators Program formerly Teacher Salary Supplement Program (TSSP). See S.B.173. Use revenue 3400 Educator Supports.
- [New](#) 5812 - Excellence in Education and Leadership Supplement Program
- [New](#) 5813 - Stipends for Future Educators Grant Program
- [New](#) 5814 - Mentoring and Supporting Teacher Excellence and Refinement Program
- [New](#) 5817 - High School Service Pilot Program
- [New](#) 5818 - Assessment to Achievement
- [New](#) 5915 - STEM Action Center Grants and Sponsorships
  - [New](#) 5916 - 5940 Reserved for STEM Action Center Grants or Sponsorships if an LEA wants to track individually. Please map these accounts to 5915 for annual reporting.

- Removed 5912 - Financial Management System.
- Removed 7905 - Student Support Services Program please code to 7890 - Title IV A - Student Support and Academic Enrichment Program.  
Revenue
- Amended 3300 - Focus Populations to remove Title I Schools in Improvement Paraeducators from definition.
- Amended 3400 - Educator Supports to remove Elementary School Counselor Program.
- Amended 3500 - Statewide Initiatives to remove School Library Books and Electronic Resources from definition.
- [New](#) 7528 - IDEA-B Private School Proportionate Share
- [New](#) 7529 - IDEA-B Coordinated Early Intervening Services (CEIS)
- [New](#) 7530 - Medicaid
- Renamed the grouping 2200-3299 INSTRUCTIONAL CLASSES to 2200-3599 INSTRUCTIONAL CLASSES & CLUBS and removed the 3300-3599 OTHER INSTRUCTIONAL CLASSES & CLUBS group.

#### Revenue

- Removed 5211 - Transfers OUT to Other Funds or Programs - Limited LEA Budgetary Flexibility. U.C.A. § 53F-2-209, regarding local education agency budgetary flexibility, was repealed July 1, 2024.

#### Balance Sheet

- No changes

## Introduction

The Utah State Board of Education (USBE) has established a uniform chart of accounts in accordance with Utah Code Annotated (U.C.A.) § 53E-3-501, U.C.A. § 53G-5-404 and Administrative Rule R277-113.

All local education agencies must use the uniform chart of accounts for financing reporting. Local education agencies include school districts, public charter schools, regional education service agencies (RESAs), and the Utah Schools for the Deaf and Blind. For purposes of this document, accounts or account definitions that mention district or school district refers to all local education agencies unless otherwise stated.

A uniform chart of accounts allows USBE to collect and aggregate LEA financial information in a consistent layout which allows for comparison between LEAs and over a period of time. Chart of accounts are based upon accounts as prescribed by the National Center for Education Statistics (NCES) which allow for comparison and insights with public education systems nationwide.

### Mandatory Versus Optional Elements of the Chart of Accounts

USBE has identified the mandatory minimum level of reporting by LEAs. Throughout the Chart of Accounts, this is identified by the "M" preceding the account code and description. Accounts without an "M" are an optional level of detail which is encouraged but not mandatory.

### Data Collections and System of Record

Information shall be submitted and certified annually through the Utah Public Education Financial System (UPEFS).

### Account Mapping

LEAs may establish and maintain an internal chart of accounts, but must map internal accounts to the uniform chart of accounts for reporting purposes. Any account numbers not used in the chart of accounts are reserved for future use and may require future mappings to be established. Account mappings may be set up in your UPEFS account and should be reviewed before each data transfer.

### Conformance with Generally Accepted Accounting Principles

These accounts seek to conform to, and allow for financial reporting in accordance with, generally accepted accounting principles (GAAP) as established by the Government Accounting Standards Board (GASB). As such, financial transactions and positions recognized in governmental fund types use the modified accrual basis of accounting and current economic resources focus. Proprietary and fiduciary fund types use the accrual basis of accounting and economic resources focus. Select accounts listed in this document are only applicable to certain fund types.

The basis of accounting refers to the point in time when revenues, expenditures (or expenses), and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Under the modified basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual).

### USBE Review

USBE staff will review submitted actuals data against LEA audited financial statements. Any identified material discrepancies may result in resubmissions and/or corrective action.

### Revenue, Expenditure, and Balance Sheet Account Code Structure

UPEFS submissions require the following account code structure. Uploads must be submitted in comma-separated values (csv) format. Comma-separated values is a text file that uses commas to separate values, and newlines to separate records.

### Revenue and Other Financing Sources

Revenue and Other Financing Sources records should include a fund code, revenue code, program code, description, and amount.

| Fund | Location | Program Year* | Program | Balance Sheet | Revenue | Function | Object | Description | Amount |
|------|----------|---------------|---------|---------------|---------|----------|--------|-------------|--------|
| ##   |          |               | ####    |               | ####    |          |        | abc         | ###    |

### Expense and Expenditures

Expense and expenditure records should include a fund, location, program, function, object, and amount.

| Fund | Location | Program Year* | Program | Balance Sheet | Revenue | Function | Object | Description | Amount |
|------|----------|---------------|---------|---------------|---------|----------|--------|-------------|--------|
| ##   | ###      |               | ####    |               |         | ####     | ###    | abc         | ###    |

### Balance Sheet

Balance sheet (assets, liabilities, and fund balance/net position) should include a fund, balance sheet code, and amount.

| Fund | Location | Program Year* | Program | Balance Sheet | Revenue | Function | Object | Description | Amount |
|------|----------|---------------|---------|---------------|---------|----------|--------|-------------|--------|
| ##   |          |               |         | ####          |         |          |        | abc         | ###    |



## Fund

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financing resources, together with all related liabilities and residual equities or balances or 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.

## Governmental Fund Types

Governmental fund types are used to account for activities primarily supported by taxes, grants, and similar revenue sources.

- 10      General Fund  
The main operating fund used to account for and report all financial resources not accounted for and reported in another fund.
- 2x      Special Revenue Funds  
Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
  - 20      District Foundation Fund
  - 21      Student Activity Fund
  - 23      Non K-12 Programs Fund (Pre-School, Adult Ed., Recreation, etc.)
  - 26      Pass-through Taxes Fund
- 3x      Debt Service and Capital Outlay Funds
  - 31      Debt Service Fund  
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
  - 32      Capital Projects Fund  
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
  - 40      Building Reserve Fund
- 49      School Food Services Governmental Fund

## Proprietary Fund Types

Proprietary funds are used to account for activities that receive significant support from fees and charges.

- 50      Enterprise Funds  
Used to report any activity for which a fee is charged to external users for goods or services.
- 60      Internal Service Fund  
Used to account for and report financial activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

## Fiduciary Fund Types

Fiduciary funds are used to account for activities conducted by an organization or its component units for the benefit of those outside of the government.

- 7x      Trust and Custodial Funds
  - 71      Trust Fund  
This fund is used to account for assets held by a local education agency in trustee capacity for others and therefore cannot be used to support the agency's own programs. Trust funds are generally accounted for on an economic resources' measurement focus and accrual basis of accounting.
  - 76      Custodial Fund  
This fund is used to account for funds that are held in a custodial capacity by a local education agency for individuals, private organizations, or other governments.

## Location/School

LEAs are required to report expenditures at the school/site level of detail using location codes derived from the USBE Comprehensive Administration of Credentials for Teachers in Utah Schools (CACTUS) system.

LEA school and location codes can be found in CACTUS, the USBE online Schools Directory, or in the UPEFS location Mapping tool.

The school location code is a three-digit code following a general structure:

| Range     | Grades      |
|-----------|-------------|
| 100 - 299 | K-6         |
| 300 - 499 | 4-6 and 7-9 |
| 700 - 799 | 7-12        |

## Revenue

### 1xxx Revenue from Local Sources

#### 11xx Property Taxes

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)<br>Defined and authorized by Utah Code 53F-2-301. Statewide uniform tax rate to participate in the Minimum School Program.  |
| M 1112 | Voted Local Levy<br>Defined and authorized by Utah Code 53F-2-601 and 53F-8-301. Discretionary property tax, which must   |
| M 1111 | Tax Sales and Redemptions – Basic<br>Money received from local tax levies of prior years under the basic rate.be approved by voters.  |
| M 1113 | Tax Sales and Redemptions - Voted Local<br>Money received from local tax levies of prior years' Voted Local Levy.   |
| M 1114 | Board Local Levy<br>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<br>Money received from local tax levies of prior years' Board Local Levy.   |
| M 1118 | P. L. 81-874 Increment<br>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<br>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<br>Money received from local tax levies of prior years' Capital Local Levy.   |
| M 1128 | Debt Service Levy<br>Defined and authorized by Utah Code 11-14-310. A voter approved levy imposed solely for the repayment of General Obligation Debt.  |
| M 1129 | Tax Sales and Redemptions - Debt<br>Money received from local tax levies of prior years' Debt Service Levy.   |
| M 1134 | Judgment Recovery<br>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<br>Money received from local tax levies of prior years' Judgment Recovery.  |
| M 1136 | Tax Refunds<br>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)<br>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<br>Portion of the Fee-in-Lieu attributable to the Basic Rate.   |

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|      | M 1162  | FILT – Voted Local<br>Portion of the Fee-in-Lieu attributable to the<br>Voted Local Levy.  |
|      | M 1164  | FILT – Board Local<br>Portion of the Fee-in-Lieu attributable to the<br>Board Local Levy.  |
|      | M 1168  | FILT – P.L. 81-874 Increment<br>Portion of the Fee-in-Lieu attributable to the<br>P.L. 81-874 imposed.   |
|      | M 1174  | FILT – Capital Local Levy<br>Portion of the Fee-in-Lieu attributable to the<br>Capital Local Levy.   |
|      | M 1178  | FILT – Debt Service<br>Portion of the Fee-in-Lieu attributable to the<br>Debt Service Levy.  |
|      | M 1184  | FILT – Judgment Recovery<br>Portion of the fee-in-Lieu attributable to the<br>Judgment Recovery rate imposed.  |
|      | M 1190  | Other Taxes<br>Other forms of taxes levied within the LEA such as licenses<br>and permits, or property taxes imposed for charter schools.<br>Separate accounts may be maintained for each specific type<br>of tax. |
|      | M 1199  | Penalties on Taxes<br>Revenues from penalties for the payment of taxes after the<br>due date and the interest charged on delinquent taxes from<br>the due date to actual payment.                                  |
| 1200 | Revenue from Local Governmental Units Other Than LEAs<br>Revenue from the appropriations of another local governmental unit. The<br>LEA is not the final authority, within legal limits, in determining the amount of<br>money to be received, and the money is raised by taxes or other means,<br>which are not earmarked for school purposes. |  |
| 13xx | Tuition<br>Revenue from individuals, welfare agencies, private sources, and other<br>school districts and government sources for education provided by the<br>school district.  |  |

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|      |                         |   |
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|      | M 1310                  | Tuition from Pupils or Parents<br>Revenue received from students or parents as tuition to attend school in an LEA.  |
|      | M 1320                  | Tuition from Other LEAs within the State<br>Revenue received for regular day school tuition from other LEAs within the state.   |
|      | M 1330                  | Tuition from Other LEAs outside the State<br>Revenue received for regular day school tuition from LEAs outside the state.   |
|      | M 1340                  | Tuition from Private Sources (other than individuals)<br>Revenue received from private foundations, corporations, or other businesses.  |
| 14xx | Transportation Fees     | Revenue received for transporting pupils to and from school and school activities.  |
|      | M 1410                  | Transportation Fees from Pupils or Parents<br>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<br>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<br>Revenue received from LEAs outside the state to transport pupils to and from regular day schools.  |
|      | M 1440                  | Transportation Fees from Private Sources<br>Revenues received from private foundations, corporations, or other businesses.  |
| 15xx | Earnings on Investments | 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 1515   | Interest on Lease Receivables<br>The interest portion of the lease payment received by the lessor in a lease contract.  |
| 1532 | (M) Unrealized Gains/Losses on Invests (Enterp & Non-Profit) |   |
| 16xx | Food Services  | Revenue received for dispensing food to pupils and adults.  |
|      | M 1610   | Sales to Students<br>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<br>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 Food Services Revenue<br>Miscellaneous food service revenue.  |
| 17xx | Student Activities (Co-Curricular & Extracurricular)         | 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<br>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<br>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. Expected inclusions may be, but are not limited to: 1) charges for insurance, unless student participation is required; 2) personal consumable items such as a yearbook, class ring, letterman jacket or sweater, or other similar item (unless required by LEA, then code to 1740 series as a fee). Such charges may be subject to sales tax, as per Utah Tax Publication 35.

174x

Fees

Fees charged directly to students/parents, or raised through student fundraising, for the specific activity (Revenue Codes 1741-1747).

M 1741

General Student Fees

Fees such as registration, technology, or locker fees. School fees that are not directly attributable to a specific curricular, co-curricular or extra-curricular program or activity.

M 1742

General Student Fee Waivers

This is a contra revenue account for general student fees. These amounts should be entered in UPEFS with the opposite sign as the General Student Fees.

M 1743

Curricular Activity Fees

Curricular activity means an activity, a course, or a program that is intended to deliver instruction provided, sponsored, or supported by an LEA, and conducted only during school hours. Instructional equipment and instructional supplies. Textbooks for AP and CE courses only.

M 1744

Curricular Activity Fee Waivers

This is a contra revenue account for curricular activity fees. These amounts should be entered in UPEFS with the opposite sign as the Curricular Activity Fees.

M 1745

Co-Curricular Activity Fees

Co-curricular activity means an activity, course, or program outside of school hours that also includes a required regular school day program or curriculum. Therefore, it is an extension of a curricular activity, is included in an instructional plan and supervised or conducted by a teacher or education professional.

The activities are also provided, sponsored, or supported by an LEA.

M 1746      Co-Curricular Activity Fee Waivers  
This is a contra revenue account for co-curricular activity fees. These amounts should be entered in UPEFS with the opposite sign as the Co-Curricular Activity Fees.

M 1747      Extracurricular Activity Fees  
Extra-curricular activity means an activity or program outside of the regular school day that is provided, sponsored, or supported by an LEA and supplements or complements, but is not part of, the LEA's required program or regular curriculum. Therefore, it is not directly related to delivering instruction and is not a curricular activity or co-curricular activity. Further, it does not include a non-curricular club.

M 1748      Extracurricular Activity Fee Waivers  
This is a contra revenue account for extra-curricular activity fees. These amounts should be entered in UPEFS with the opposite sign as the Extra-Curricular Activity Fees.

M 1750      School Vend & Stores  
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. Such charges may be subject to sales tax, as per Utah Tax Publication 35.

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 fee is not a fine. Fines are not fee waivable.

M 1770      Fundraisers  
An activity or event, provided, sponsored, or supported by a school that does not require students to pay or fundraise to participate. The funds can be used to support a charitable school-wide cause such as Sub-for-Santa.

|        |   |
|--------|---|
| M 1780 | <b>Non-Waivable Charges</b><br>Non-waivable fee means a cost, payment, or expenditure that is a personal discretionary charge or purchase. May include charges for college credit related to the successful completion of: a concurrent enrollment; or an AP exam.  |
| M 1800 | <b>Revenue from Community Services Activities</b><br>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 <i>1910 Rentals</i> . If more than one community service activity is operated by the LEA, separate accounts may be established for each. |
| 19xx   | <b>Other Revenue from Local Sources</b><br>Other income from local sources that is not classified elsewhere.  |
| M 1910 | <b>Rentals</b><br>Revenue received from the rental of school property, real or personal.  |
| M 1915 | <b>Lease Revenue</b><br>Revenues received from leasing. Revenues recognized by the lessor in a lease contract. These revenues are to be recognized in a systematic and rational manner over the term of the lease. These revenues are generally recognized at the same time as a corresponding reduction in deferred inflows of resources for the leased asset.   |
| M 1920 | <b>Contributions and Donations from Private Sources</b><br>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 | <b>Gain/Loss on Sale Assets (Proprietary &amp; Fiduciary)</b><br>The amount of revenue over (under) the book value of the capital assets sold. (This account is used in Proprietary and Fiduciary funds only. For governmental fund types, see account 5300.)   |
| M 1940 | <b>Textbooks (Sales and Rentals)</b><br>Revenue from the sale or rental of textbooks.   |
| M 1950 | <b>Misc. Revenue from Other School Districts</b>  |

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|        |   |
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|        | Revenue from services provided other than for tuition and student transportation services.  |
| M 1960 | Misc. Revenue from Other Local Governments<br>Revenue from services provided to other governmental units.   |
| M 1970 | Operating Revenues (Proprietary Fund)<br>Goods and services provided for insurance, printing, or data processing. This account should be used only for Proprietary funds. |
| M 1990 | Miscellaneous Local Revenue<br>Revenue from local sources not reported elsewhere.   |

2xxx      Revenue from Intermediate Sources

- 2100    Unrestricted Grants-in-Aid  
Revenue recorded as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction.
- 2200    Restricted Grants-in-Aid  
Revenue recorded as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit.
- 2800    Revenue in Lieu of Taxes  
Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. This code would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit.
- 2900    Revenue for/on Behalf of the School District  
Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district.

## 3xxx Revenue from State Sources

3001 Regular Basic School Program  
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  
M 3020 Professional Staff  
M 3030 Enrollment Growth Contingency

M 3100 Restricted Basic School Programs  
Special Education - Regular - Add-on WPUs  
Special Education - Regular - Self-Contained  
Special Education - Preschool  
Special Education - Extended Year Program  
Special Education - Impact Aid  
Special Education - Extended Year for Special Educators  
Students At-Risk Add-on  
Career & Technical Education - District Add-on  
Class Size Reduction

M 3200 Related to the Basic Programs  
Pupil Transportation - To & From School  
Charter School Local Replacement  
Charter School Funding Base Program  
Flexible Allocation - WPU Distribution

M 3300 Focus Populations  
Students At-Risk - Gang Prevention and Intervention  
Youth-in-Custody  
Adult Education  
Enhancement for Accelerated Students  
Concurrent Enrollment

M 3400 Educator Supports  
Educator Salary Adjustments  
Teacher Salary Supplement  
Salary Supplement for Highly Needed Educators Program  
Teacher Supplies and Materials  
Effective Teachers in High Poverty Schools

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|        |   |
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|        | Grants for Professional Learning<br>Grow Your Own Teacher and Counselor Program<br>Educator Professional Time   |
| M 3500 | Statewide Initiatives<br>School LAND Trust Program<br>Teacher and Student Success Program<br>Student Health and Counseling Support Program<br>Dual Immersion<br>Beverley Taylor Sorenson Arts Learning Program<br>Digital Teaching & Learning Program |
| M 3600 | Local Guarantee Programs (Voted & Board)<br>Voted Local Levy<br>Board Local Levy  |
| M 3700 | Capital Outlay Programs<br>Capital Outlay Foundation<br>Capital Outlay Enrollment Growth Programs   |
| M 3750 | Capital Projects<br>Capital development project grants (see U.C.A. Sec. 53F-10-301)   |
| M 3800 | Non-MSP State Revenues (via USBE)<br>Includes Initiative Grant Programs (Title 53F Chapter 5)   |
| M 3990 | State Revenues from Non-USBE State Agencies   |

## 4xxx Revenue from Federal Sources

|        |   |
|--------|---|
| M 4100 | Unrestricted Grants-in-Aid Received Directly from the Federal Government<br>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 State Agencies<br>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 Grants-in-Aid Received Directly from the Federal Government<br>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 Grants-in-Aid Received via USBE  |
|        | M 4522 IDEA B - Preschool Disabled (Sec 619)  |
|        | M 4524 IDEA B - Disabled (PL 101-476)   |
|        | M 4526 IDEA D - Personnel Training  |
|        | M 4527 IDEA C - Deaf/Blind  |
| 4530   | App Tech Education Sources  |
|        | 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 Career & Technical Education Sources   |
| M 4560 | Federal Child Nutrition Programs<br>All federal CNP revenue, except commodities (use 4970 for commodities).   |
| M 4580 | Federal Adult Education Programs  |
| 4600   | Other Federal Restricted Sources  |



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|        |        |   |
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|        | M 4614 | Mathematics and Science Partnership                           |
|        | M 4626 | Dissemination Grant - Charter Schools                         |
|        | M 4640 | Trust Lands Grand Staircase                                   |
|        | M 4650 | UPSTART   |
|        | M 4685 | SAMHSA Project AWARE  |
| M 4700 |        | Federal Revenue Received via Other Agencies                   |
| M 4800 |        | Federal Elementary and Secondary Education Act of 1965 (ESEA) |
| 4900   |        | Federal Revenue for/on behalf of the LEA                      |
|        | M 4901 | Medicaid Outreach   |
|        | M 4960 | Enhanced Assessment Instrument - Title VI, Sec. 612           |
|        | M 4970 | Federal USDA Commodities                                      |

## 5xxx Other Financing Sources & Uses

|        |  |
|--------|--|
| M 5100 | <p>Sale of Bonds</p> <p>Use this code to record the face amount of bonds that are issued at par. Short-term debt proceeds should not be classified as revenue. When an LEA issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from government funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.</p>   |
| M 5110 | <p>Face Amount of Bonds Sold</p> <p>Use this code to record the face amount of bonds sold at a discount or premium.</p>  |
| M 5120 | <p>Premium or Discount on the Issuance of Bonds</p> <p>Proceeds from that portion of the sale price of bonds in excess of or below their par value. For proprietary and fiduciary funds the premium represents an adjustment of the interest rate and will be amortized using revenue account 6200.</p>  |
| M 5130 | <p>Issuance of Refunding Bonds</p> <p>Proceeds from new bonds issued with the purpose to obtain better financing terms and pay off old bonds.</p>  |
| M 5140 | <p>Payment to Refunded Bonds Escrow</p> <p>Use this code to record paying off old bonds from new bond proceeds.</p>  |
| M 5200 | <p>Transfers IN from Other Funds or Programs</p> <p>Should be entered as a positive number in UPEFS. Transfers OUT and Transfers IN should net to zero.</p>  |
| M 5201 | <p>Transfers IN from Other Programs - Limited LEA Budgetary Flexibility</p> <p>An operating transfer, up to 35% of the LEA's state restricted funding for each formula-based program, as authorized by U.C.A. § 53F-2-209. LEAs utilizing this account shall keep detailed internal records of transactions and the circumstances and student needs justifying the transfer. Transfers OUT should be entered as a negative entry in your AFR submission. Transfers OUT and transfers IN should always net to zero.</p> |
| M 5210 | <p>Transfers OUT to Other Funds or Programs</p> <p>Should be entered as a negative number in UPEFS. Transfers OUT and Transfers IN should net to zero.</p>   |

|                       |  |
|-----------------------|--|
| M 5211<br>Flexibility | <p>Transfers OUT to Other Funds or Programs - Limited LEA Budgetary</p> <p>An operating transfer of fund balances, up to 35% of the LEA's state restricted funding for each formula-based program, as authorized by U.C.A. § 53F-2-209. LEAs utilizing this account shall keep detailed internal records of transactions and the circumstances and student needs justifying the transfer. Transfers OUT should be entered as a negative entry in your AFR <i>Acutals</i> submission. Transfers OUT and transfers IN should always net to zero.</p> |
| M 5300                | <p>Sale of, or Comp for Loss of Fixed Assets</p> <p>Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for proprietary or fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as special items using account 6300.</p>   |
| M 5400                | <p>Loan Proceeds</p> <p>Proceeds from loans greater than 12 months.</p>  |
| M 5500                | <p>Lease Proceeds</p> <p>Used by the lessee in a lease contract. Use this code upon initial recognition of the lease contract at the same time as recording the corresponding asset expenditure.</p>   |
| M 5600                | <p>Insurance Recoveries</p> <p>Use this code when the proceeds are realized or realizable (insurer acknowledges coverage) in a different fiscal year than when the expenditures occurred. If the insurance recovery proceeds are realized or realizable in the same year as the expenditures, don't use this code and instead, net the expenditures with the proceeds.</p>   |
| M 5900                | <p>Other Financing Sources</p> <p>Other financing sources other than those as classified elsewhere in the 5xxx series.</p>   |

## 6xxx Special and Extraordinary Items

- 6050 Budget from Surplus (For Budgeting Purposes Only)  
To show the extent in which surplus funds will be utilized to finance the expenditures of the budgeted fiscal period.
- M 6100 Capital Contributions  
Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, corporation, or affiliate organization.
- M 6200 Amortization of Premium on Issuance of Bonds  
Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in proprietary and fiduciary funds only, as well as the government-wide financial statements.
- This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure object code 833 may be used to record either debt premiums (reported as a contra revenue if permitted by the state) or discounts.
- M 6300 Special Items  
Used to classify special items in accordance with GASB Statement 34. Included are significant transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.
- M 6400 Extraordinary Items  
Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of local administration and are both unusual in nature and infrequent in occurrence. These may include insurance proceeds to cover significant costs related to a natural disaster such as a fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

## Function

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and debt service. Functions are further classified into sub-functions.

### M 1000      Instruction

Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as the internet, television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, teaching machines, etc.) who assist in the instructional process.

### H 2000      Support Services

Support services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts to supplement and enhance instruction, community services, and enterprise programs, rather than as entities themselves.

#### M 2100      Student Support

Activities that are designed to assess and improve the well-being of students and to supplement the teaching process.

##### 2110      Attendance and Social Work Services

Activities designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.

##### 2120      Guidance Services

Those activities of counseling pupils and parents, providing consultation with other staff members on learning problems, assisting pupils in personal and social development, assessing the abilities of pupils, assisting pupils as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

##### 2130      Health Services

Physical and mental health services that are not direct instruction such as activities that provide pupils with appropriate medical, dental, and nurse services.

- 2140 Psychological Services  
Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students.
- 2150 Speech Pathology and Audiology Services  
Activities that identify, assess, and treat children with speech, hearing, and language impairments.
- 2160 Occupational Therapy - Related Services  
Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
- 2170 Physical Therapy-Related Services  
Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.
- 2180 Visually Impaired/Vision Services  
Activities that assess, diagnose, or treat students for all conditions relating to visual impairment.
- 2190 Other Support Services - Students  
Other support services for students not classified elsewhere in the 2100 series.

**M 2200 Instructional Staff Support**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

- 2210 Improvement of Instruction Services  
Activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for pupils that include curriculum development, techniques of instruction, child development and understanding, staff training, etc.
- 2212 Instruction and Curriculum Development Services

Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

2213 Instruction Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA (or school) that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

2219 Other Improvement of Instruction Services

Activities for improving instruction not classified in 2210, 2212, or 2213.

2220 Library/Media Services

Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.

2230 Instruction Related Technology

Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities.

2240 Academic Student Assessment

Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or SEA.

2290 Other Support Services - Instructional Staff  
Other support services for students not classified elsewhere  
in the 2200 series.

**M 2300 General District Administration**

Activities associated with the establishment and administration of  
policies for operating the LEA.

2310 Board of Education Services  
Activities of the elected body that has been created according  
to state law and vested with responsibilities for educational  
activities in each administrative unit.

2311 Supervision of Board of Education Services  
Activities concerned with directing and managing the  
general operation of the Board of Education. These  
include activities of the members of the Board of  
Education.

2312 Election Services  
Services rendered in connection with any school  
system election, including elections of officers and  
bond elections.

2315 Staff Relations and Negotiation Service  
Activities concerned with staff relations system wide  
and the responsibilities for contractual negotiations  
with both instructional and non-instructional  
personnel.

2316 Independent Audit Services  
Activities pertaining to independent audit services  
provided to the governing body.

2317 Legal Services  
Activities and costs associated with legal services  
rendered to the school administrative unit.

2319 Other Board of Education Services  
Board of education services that cannot be classified  
above in 2310-2319.

2320 District Executive Administration Services



Activities associated with the overall general administration of or executive responsibility for the entire school district. (Office of the Superintendent, Community Relations, State and Federal Relations, and Other Executive Administration.)

2321 Office of the Superintendent  
Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district.

2329 Other Executive Administration Services

## **M 2400 School Administration**

Activities concerned with overall administrative responsibility for a single school.

2410 Office of the Principal  
Activities concerned with directing and managing the operation of a school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for those activities.

2490 Other Support Services - School Administration

## **M 2500 Central Business Services**

Activities concerned with paying, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. This includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing funds.

2510 Fiscal Services  
Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.

- 2520 Purchasing, Warehousing, & Distribution  
Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.
- 2530 Printing, Publishing, & Duplicating Services  
The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also included is centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
- 2540 Planning, Research, Development, and Evaluation Services  
Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
- 2560 Public Information Services  
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
- 2570 Personnel Services  
Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, non-instructional personnel training, health services for LEA employees, and other personnel services.
- 2580 Administrative Technology Services  
Activities concerned with supporting the LEA's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
- 2590 Other Support Services  
Other central business services not classified elsewhere in the 2500 series.

**M 2600      Operation & Maintenance of Plant Services**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included. Minor remodeling which does not change the capital asset value of the building should be charged here. Major remodeling should be charged to 4000, Facilities, Acquisition, and Construction Services.

**2610      Operation of Buildings**

Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and doing minor repairs. Also included are the costs of building rental and property insurance.

**2620      Maintenance of Buildings**

Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

**2630      Care and Upkeep of Grounds**

The activities of maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, grounds maintenance and the like.

**2640      Care and Upkeep of Equipment**

Activities concerned with maintaining, in good condition, equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included.

**2650      Vehicle Servicing and Maintenance (Other Than Student Transportation Vehicles)**

Activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. Included are such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance. Expenditures for driver's education programs should be coded to function 1000 Instruction.

**2660      Security**

Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs.

**2670 Safety**

Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarms and providing school crossing guards, as well as other costs incurred to ensure the basic safety of students and staff.

**2680 Other Operation and Maintenance of Plant Services**  
Operation and maintenance of plant services that cannot be classified elsewhere in the 2600 series.

**M 2700 Student Transportation Services**

Activities concerned with the conveyance of students to and from school, as provided by state law. Included are trips between home and school and trips to school activities that include:

**2710 Vehicle Operation**

Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles is included.

**2720 Monitoring Services**

Activities concerned with supervising pupils in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded and directing traffic at the loading and unloading stations.

**2730 Vehicle Servicing and Maintenance**

Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered equipment and is charged to property.

2790 Other Student Transportation Services  
Transportation Services from Special Activities

## M 3100 Food Services Operations

Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

## M 3200 Enterprise Operations

Activities that are financed and operated in a manner like private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 3100. One example could be the LEA bookstore.

## M 3300 Community Services

Activities concerned with providing community services to students, staff or other community participants which include community recreation programs, the operation of a community swimming pool, civic services, the operation of a public library, a child care center, welfare activities services, LEA foundations, and services provided to school-age children not related to public education.

If the LEA wishes to track these separately, use the following codes:

3310 Community Recreation Services  
3320 Civic Services  
3330 Public Library Services  
3340 Custody and Care of Children Services  
3350 Welfare Activities Services  
3360 Non-Public School Pupils Services  
3370 Pre-Kindergarten Services  
3380 Contribution to Other Governments  
3390 Other Community Services

Other community service operations activities that cannot be classified above.

## M 4000 Facilities Acquisition & Construction Services

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings & additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Minor remodeling which does not change the capital assets of the building should be charged to program 2600 - Operation and Maintenance of Plant Services.

If an LEA wishes to track these separately, use the following codes:

- 4100 Land Acquisition Services  
Activities pertaining to the initial acquiring and improving of land.
- 4200 Land Improvement Services  
Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- 4300 Architecture and Engineering Services  
The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the LEA's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600 as appropriate.
- 4400 Educational Specification Development Services  
Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- 4500 Building Acquisition and Construction Services  
Activities concerned with building acquisition through purchase or construction.
- 4600 Site Improvement  
Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping, along with reconstruction and remodeling.
- 4700 Building Improvement

Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

4900 Other Facilities Acquisition & Construction Services  
Facilities acquisition and construction activities that cannot be classified above.

## M 5000 Debt Service

Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2510.

If an LEA wishes to track these separately, use the following codes:

5100 Bonds  
5200 Tax Anticipation Notes  
5300 Lease-Purchase Agreements  
5900 Other Debt Service

## Object

### 1xx Salaries

Amounts paid to employees of the LEA who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.

#### 11x General District Administrative Salaries

All 11x salaries should be coded to Function 23xx unless a specific employee spends a portion of their contract time serving a different function by assignment. In these cases, keep the object coding as shown below, but code the function according to their assigned functional service.

M 111 Compensation – School Board

M 112 Salaries – Superintendent

M 113 Salaries – Assoc./Deputy/Asst. Superintendent

M 114 Salaries – Business Administrator

M 115 Salaries – Supervisors and Directors

Salaries paid to administrative supervisors and directors (except the student transportation supervisor/director which should be 171, the maintenance supervisor/director which should be 181, and the food service supervisor/director which should be 191).

#### 12x School Administrative Salaries

M 121 Salaries – Principals and assistant principals

#### 13x Instructional Salaries

M 131 Salaries – Teachers

Salaries paid to licensed teachers, including those with provisional status.

M 132 Salaries – Substitute Teachers

M 133 Salaries – Sabbatical Leave



Salaries paid to replacement teachers covering teachers on sabbatical leave.

14x Other Licensed Salaries

M 141 Salaries – Attendance and Social Work Personnel

M 142 Salaries – Guidance Personnel

M 143 Salaries – Health Services Personnel

M 144 Salaries – Psychological Personnel

M 145 Salaries – Licensed Media Personnel

15x Office Salaries

M 151 Salaries – Professional Office Personnel  
Salaries paid to accounting, purchasing and other business service professional personnel.

M 152 Salaries – Secretarial and Clerical Personnel

16x Non-Licensed Instructional Salaries

Salaries paid to non-licensed personnel providing educational benefit for students under the direct supervision of a licensed teacher. Such as, Special Education Teacher Aides, Para-Professionals; non-licensed Media Personnel.

M 161 Salaries – Teacher Aides and Paraprofessionals

M 162 Salaries – Non-licensed Media Personnel

17x Student Transportation Salaries

Salaries paid to student transportation office personnel should be coded to Object 15x.

M 171 Salaries – Student Transportation Supervisor  
Salaries paid to student transportation supervisor/director.

M 172 Salaries – Bus Drivers

M 173 Salaries – Mechanics and Other Garage Employees

M 174 Salaries – Other Student Transportation

Salaries paid to other student transportation employees not identified in any of the other 17x codes.

M 175 Salaries – Bus Aides

## 18x – Operation & Maintenance Salaries

M 181 Salaries – Operation & Maintenance Supervisors  
Salaries paid to a maintenance supervisor/director.

M 182 Salaries – Custodial & Maintenance Personnel  
Salaries paid to custodial and maintenance personnel.

M 184 Salaries – Technology Personnel

## 19x – Other Salaries

M 191 Salaries – Food Services Personnel

M 193 Salaries – School Resource Officers and Other Police Personnel

M 195 Salaries – Athletic Coaches

M 198 Salaries – Other Classified Personnel  
Salaries paid to classified personnel other than those coded to 170 or 180.

## 2xx Employee Benefits

Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless, are part of the cost of personal services.

M 210 State Retirement  
Employer's share of the cost of the state retirement plan. (LEA 401(k) contributions to URS are coded here.)

M 220 Social Security Contributions  
Employer's share of the cost of social security contributions.

221 FICA

223 Medicare – Employer's Contribution

M 230 Local Retirement

Employer's share of the cost of any local retirement plan.

M 240 Group Insurance

Employer's share of the cost of any group insurance plan for both Licensed and Classified employees.

If an LEA wishes to track these separately, use the following codes:

- 241 Medical Insurance
- 242 Group Life
- 243 Group Disability
- 244 Health & Accident
- 245 Dental Insurance
- 246 Vision
- 247 Other Post Employment Benefits (OPEB)
- 248 Other

M 270 Workers' Compensation

Amounts paid by the LEA on behalf of employees for Industrial Insurance.

M 280 Unemployment Insurance

Unemployment compensation taxes paid by the LEA on behalf of employees.

M 290 Other Employee Benefits

Other fringe benefits not classified above include early retirement, stipends, and LEA contributions to employee benefits other than those coded elsewhere in the 2xx series.

### 3xx Purchased Professional & Technical Services

Purchased services which by their nature can be performed only by persons with specialized skills, knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590-592).

#### M 310 Official/Administrative Services

Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collection services.

311 Election Fees

313 Assessor Fees

315 Management Consultants

Money paid to an individual or firm to study and evaluate the activities of the school system.

#### M 320 Professional Educational Services

Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services.

323 Instructional Services

Non-payroll services performed by qualified persons directly engaged in learning experiences for pupils.

325 Instructional Program Improvement Services

Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process.

327 Counseling & Guidance Services

#### M 330 Employee Training and Development

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors including conference or workshop registration fees associated with

conferences or workshops that do not require an overnight stay (those that do require an overnight stay should be coded to 580). All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for Instructional staff should be coded to function 2213. (Usually used with functions 2570 and 3100.)

34x Other Contracted Professional Services  
Professional services other than educational in support of the operation of the LEA. Included are the services of accountants, auditors, architects, engineers, consultants, dentists, medical doctors, teachers, therapists, audiologists, dieticians, editors, negotiations specialists, planners, etc.

M 340 Other Contracted Professional Services (not listed elsewhere in 34x or 3x)

M 345 Audit, Accounting, & Other Business-type Services

M 346 Architecture and Engineering Services

M 347 Medical Services

348 School Nurses

M 349 Purchased Legal Services

35x Technical Services  
Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are data processing services, system analysts, purchasing and warehousing services, graphic arts etc.

M 353 School Resource Officer and Other Police Personnel

M 355 Game Officials

M 350 Other Technical Services

## 4xx Purchased Property Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure and rent property owned and/or used by the LEA.

### M 410 Utility Services

Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage as well as garbage collection/disposal services are included here. (Telephone services are not included here but are classified under Object 530). If an LEA wishes to track these separately, use the following codes:

- 411 Water/Sewage
- 412 Disposal Service

### M 420 Cleaning Services

Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel. Typically used with function 2600.

- 422 Snow Removal Services
- 423 Custodial Services
- 424 Lawn Care Services
- 429 Other Cleaning Services

### M 430 Repairs & Maintenance Services

Expenditures for repairs and maintenance services not provided directly by school district personnel and includes both Non-Technology and Technology Related repairs and maintenance. If an LEA wishes to track these separately, use the following codes:

- 431 Non-Technology Repairs & Maintenance
- 432 Technology Related Repairs & Maintenance

### M 440 Rentals

Costs for temporary and long-term renting or leasing of land and buildings, equipment and vehicles, and computers and related equipment. If an LEA wishes to track these separately, use the following codes:

- 441 Rental of Land & Buildings
- 442 Rental of Equipment & Vehicles
- 443 Rental of Computers & Related Equipment

### M 450 Construction Services

Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets by contractors. (Use only with function 4000.) Capital assets being constructed are coded here whereas capital assets being purchased should be coded to Object 7xx.

M 490 Other Purchased Property Services  
Purchased property services that are not classified above.

## 5xx Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400).

51x Student Transportation Services (To/From School)  
Expenditures for transporting children to/from school and other school-related activities whether provided by other LEAs, public carriers, parents, the students themselves. Payments of student room and board made in lieu of providing transportation. Payments made in lieu of 'dead miles' which are the miles driven between the point where the last student was dropped off and the garage or other parking facility. (Use only with Function 2700.) (Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Rental of Equipment and Vehicles Object (442).)

M 513 Student Transportation Services - Commercial  
Annual expenditures for school contracted transportation, commercial bus passes, taxi services, alternative or specialized transportation services, etc.

M 514 Student Transportation Services - Student Allowances  
The costs incurred in paying a parent or guardian of an eligible student an allowance in lieu of school district supplied transportation (see R277-600-7).

M 515 Payments in lieu of Transportation - Subsistence Allowance  
The costs incurred for student's room and board if the student relocates temporarily to reside in close proximity to the student's assigned school.

M 516 Payments in lieu -- Dead Miles  
The costs incurred for using a private vehicle rather than a school bus for dead miles, based on the Utah Department of

Administrative Services Private Vehicle rate of 58 cents per mile (2022).

M 517 Student travel overnight  
Please include any school bus driver per-diem or overnight hotel stays for activity and field trips.

M 518 Student Day Trips/Field Trips  
(incl Admission Charges)

M 511 Student Transportation Services from another LEA Within the State

M 512 Student Transportation Services from another LEA Outside of State

M 520 Insurance (Other than employee benefits)  
Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned or leased by the LEA from fire, theft, storm, etc.), liability (loss caused by school board members and their employees due to accident or neglect; judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, should be recorded under object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are not charged here, but are recorded under Objects 200 – Fringe Benefits. Pupil transportation insurance should be charged to 510.) If an LEA wishes to track these separately, use the following codes:

521 Property Insurance  
522 Liability Insurance  
523 Fidelity Bond Premiums

M 530 Communication (Telephone & Other)  
Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the Internet. (Expenditures for software should be coded to either 650 (if not capitalized) or 736 (if eligible for capitalization).



- M 540 Advertising  
Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, property sales, etc. (Costs for professional fees for advertising or public relation services are charged to Object 340.)
- M 550 Printing and Binding  
Expenditures for job printing and binding usually according to specifications of the LEA. This includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Pre-printed standard forms are recorded under Object 610.)
- 560 Tuition (Header Only)  
Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA:
- |       |   |
|-------|---|
| M 561 | Tuition to Other Districts Within the State |
| M 562 | Tuition to Other LEAs Outside the State     |
| M 563 | Tuition to Private Schools                  |
| M 564 | Tuition to Charter Schools Within the State |
| M 565 | Tuition to Postsecondary Schools            |
| M 567 | Tuition to Other LEAs for Voucher Program   |
| M 569 | Tuition - Other                             |
- M 570 Food Service Management  
Expenditures for the operation of a local food services facility by other than employees of the LEA. Also included are contracted services, such as food preparation, associated with the food service operation. (Use only with Function 3100.)
- M 580 Staff Travel/Per Diem  
Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs.

#### Registration Fees for Conferences and Workshops

If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded 580. The "overnight stay" criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc. We updated the definition of 580 to reflect this.

If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to 330. We updated the definition of 330 to reflect this.

590     Inter-educational, Interagency Purchased Services  
Purchased services other than those described above. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are recorded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to 592, 592 should be used in order that all inter-district payments can be eliminated when consolidating reports from multiple LEA's at State and Federal levels.

M 591   Services Purchased from another LEA Within the State

M 592   Services Purchased from another LEA Outside the State

## 6xx   Supplies & Materials

Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures. Includes non-equipment items which with reasonable care and use may be expected to last for more than one year. Includes equipment that doesn't meet these criteria but the cost of which is less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.

M 610   General Supplies  
Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all functions except 5000.)

M 615   Student Uniforms, Clothing  
Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, co-curricular or extra-curricular activity. General school uniforms should be coded in object 610.

M 620   Energy  
Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

621     Natural Gas

|     |                                |
|-----|--------------------------------|
| 622 | Electricity                    |
| 623 | Bottled Gas                    |
| 624 | Fuel Oil                       |
| 625 | Coal                           |
| 626 | Motor Fuel (Gasoline & Diesel) |
| 629 | Other                          |

M 630 Food

Expenditures for food to operate the school food service program. Food used in instructional programs is charged under object 610.

M 640 Books and Periodicals

Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. They may be general or specialized in nature. These are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries. Also recorded here are costs of binding or other repairs to school library books.

If an LEA wishes to track these separately, use the following codes:

|     |   |
|-----|---|
| 641 | Textbooks                                       |
| 642 | eTextbooks / Online Curriculum or Subscriptions |
| 644 | Library Books                                   |

M 650 Supplies – Technology Related

Includes supplies that are typically used in conjunction with technology-related hardware or software. Examples include CDs, flash or jump drives, cables, and monitor stands. Also includes E-readers, iPads, computers, etc. that individually cost less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.

M 670 Software

This includes software purchases that are less than the LEAs established capitalization threshold, or \$5,000, whichever is lower.

M 680 Maintenance Supplies and Materials

Includes expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment. If an LEA wishes to track these separately, use the following codes:

- 681 Lubricants
- 682 Tires and Tubes
- 683 Repair Parts for Buses & Other Vehicles
- 684 Repair Parts for Garage Equipment
- 689 Miscellaneous

## 7xx Property

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.

M 710 Land and Site Improvements

Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains. (Expenditures for improving sites and adjacent ways after acquisition by the school district are generally coded to Objects 450 or 340 as appropriate.)

M 720 Buildings

Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. (Excluded are expenditures for the contracted construction of buildings, contracted major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings which are recorded under Object 450. Also excluded are buildings built and alterations performed by the LEA staff which are charged as Salary & Benefits (100 & 200), Supplies (610), Equipment (730), etc.

M 730 Equipment

Code items here that individually exceed the capitalization threshold established by the LEA. Examples include machinery such as lathes or drill presses or printing presses etc., school buses, non-bus vehicles, furniture, technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes, etc. If an LEA wishes to track these separately, use the following codes:

- 731 Machinery
- 732 School Buses
- 733 Furniture and Fixtures
- 734 Technology Related Hardware
- 735 Non-Bus Vehicles
- 736 Technology Software
- 739 Other Equipment

M 740 Infrastructure

Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.

M 750 Other Intangible Assets

Expenditures for intangible assets not categorized in Objects 734 and 736.

M 790 Depreciation and Amortization

The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/amortization, the cost of an asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Only use in Enterprise Funds and Non-Profit organizations.)

- 795 Lease Depreciation and Amortization

## 8xx Debt Service & Miscellaneous

Amounts paid to service debt as well as for goods and services not otherwise classified above.

M 810 Dues & Fees

Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered.

M 820 Judgments Against the LEA

Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Use only with Function 2310.)

M 830 Interest on Debt

Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)

831 Interest on Leases

M 833 Bond Issuance & Other Related Costs

Bond issuance costs other than on refundings. (Use only with Function 5000.)

M 840 Redemption of Principal

Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)

841 Lease Redemption of Principal

M 845 Debt Issuance Costs on Refunding

Bond issuance costs on refundings. (Use only with Function 5000.)

M 850 Contingency (For Budgeting Purposes Only)

This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.

M 860 Indirect Costs - Unrestricted

Indirect costs that are chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.

M 870 Indirect Costs - Restricted

Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.

M 872 Payments to Charter School Levy Account

M 874 Basic Levy Recapture

M 875 Other State Recapture

M 880 Payments to Community Reinvestment Agencies

M 890 Miscellaneous Expenditures

Amounts paid for goods or services not properly classified in one of the objects included above.

## Balance Sheet

### 8000 Assets

#### 81xx Current Assets

##### M 8110 Cash

- 8111 Cash in Banks
- 8112 Petty Cash
- 8113 Cash Change Funds
- 8119 Other Cash

##### M 8120 Investments

##### H 813x Receivables

- M 8131 Local
- M 8132 Local Property Taxes
- M 8133 State
- M 8134 Federal
- M 8135 Due From Other Funds
- M 8136 Lease Receivables
- M 8139 Other Receivables

##### M 8140 Inventories

##### M 8150 Prepaid Expenditures

##### M 8190 Other Current Assets

#### 82xx Fixed Assets

- M 8210 Land
- M 8220 Buildings
- M 8240 Intangible Assets
- M 8250 Equipment
- M 8260 Accumulated Depreciation/Amortization
- M 8290 Other Fixed Assets

#### 83xx Lease Assets

- M 8310 Lease - Land
- M 8320 Lease - Building



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|        |   |
|--------|---|
| M 8330 | Lease - Equipment                             |
| M 8340 | Lease - Accumulated Depreciation/Amortization |

84xx Other Debits

|        |                                |
|--------|--------------------------------|
| M 8430 | Other Debits                   |
| M 8450 | Deferred Outflows of Resources |
| M 8460 | Net Pension Asset              |

## 9000 Liabilities

### 95xx Current Liabilities

|        |                                   |
|--------|-----------------------------------|
| M 9505 | Negative Cash Balance             |
| M 9510 | Accounts Payable                  |
| M 9520 | Notes Payable                     |
| M 9530 | Accrued Liabilities               |
| M 9540 | Accrued Salaries and Withholdings |
| M 9550 | Due to Other Funds                |
| H 9560 | Unearned Revenue                  |

|        |                            |
|--------|----------------------------|
| M 9561 | Unearned Revenue - Local   |
| M 9563 | Unearned Revenue - State   |
| M 9564 | Unearned Revenue - Federal |

|        |                           |
|--------|---------------------------|
| M 9590 | Other Current Liabilities |
|--------|---------------------------|

### 96xx Long-term Liabilities

|        |                              |
|--------|------------------------------|
| M 9610 | Bonds Payable                |
| M 9620 | Notes Payable, etc.          |
| M 9630 | Lease Liabilities            |
| M 9640 | Special Termination Benefits |
| M 9660 | Net Pension Liability        |

### 97xx Other Credits

|        |   |
|--------|---|
| M 9750 | Deferred Inflows of Resources                               |
| M 9755 | Deferred Inflows of Resources – Actual vs. Expected Pension |
| M 9760 | Net Difference Pension                                      |
| M 9765 | Deferred Inflows of Resources – Leases                      |

## 9800 Net Position / Fund Balance

### Net Position - For proprietary and fiduciary fund types

|        |   |
|--------|---|
| M 9810 | Net Assets Invested in Capital Assets, Net of<br>Related Debt |
| M 9820 | Restricted Net Position                                       |
| M 9830 | Unrestricted Net Position                                     |

### Fund Balances - For governmental fund types

Non-Spendable. Resources reported in a governmental fund that cannot be spent because they are not in spendable form (such as inventories and prepaid items), or contractually required to be maintained intact such as the principal of a permanent fund.

|        |   |
|--------|---|
| M 9860 | Non-Spendable – Inventories & Prepaid<br>Expenditures |
| M 9869 | Non-Spendable – Other                                 |

Restricted. Fund balances subject to constraints that are externally enforceable by creditors, grantors, laws/regulations, etc.

|        |                                 |
|--------|---------------------------------|
| M 9870 | Restricted – Debt Service       |
| M 9871 | Restricted – Capital Outlay     |
| M 9872 | Restricted – Food Service       |
| M 9873 | Restricted – Student Activities |
| M 9874 | Restricted – Non K-12           |
| M 9878 | Restricted – Reading            |
| M 9879 | Restricted – Other              |

Committed. A constraint on the use of resources made at the LEA's highest level of decision-making authority (typically the governing board). Committed balances reflect self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

|        |                                    |
|--------|------------------------------------|
| M 9880 | Committed – Economic Stabilization |
| M 9881 | Committed – Contracts              |
| M 9882 | Committed – Employee Obligations   |
| M 9889 | Committed – Other                  |

Assigned. Amounts that are constrained by the LEA's intent to be used for specific purposes, but are neither restricted or committed.

M 9890          Assigned

Unassigned. The residual fund balance that has not been assigned to other funds, and has not been restricted, committed, or assigned to specific purposes within the general fund.

M 9899          Unassigned

## Program

### 0000-1199 Regular Programs - Elementary/Secondary (Local)

#### M 0005 - REGULAR BASIC SCHOOL

- 0010 - Aeronautics
- 0015 - Agriculture
- 0020 - Arts and Crafts
- 0030 - Athletics (Interschool)
  - 0032 - Soccer
  - 0034 - Track & Cross Country
  - 0035 - Cheerleading
- 0040 - Adult Education - General
- 0050 - Classroom - General
- 0060 - Commercial - Business
- 0100 - Driver Education - (Classroom)
- 0110 - English
- 0111 - Debate
- 0112 - Journalism
- 0114 - Speech and Drama
- 0115 - Musical
- 0120 - Foreign Language
  - 0121 - Spanish
  - 0122 - German
  - 0123 - French
  - 0124 - Japanese
  - 0125 - Chinese
  - 0126 - Arabic
- 0130 - Homemaking
- 0140 - Industrial Arts
- 0170 - Mathematics
- 0180 - Music - General
  - 0181 - Instrumental Music
  - 0182 - Vocal Music
  - 0183 - Music - Elementary School
- 0190 - Art
- 0200 - Physical Education
  - 0201 - Dance
  - 0202 - High Adventure PE
- 0210 - Reading
- 0220 - Science
  - 0221 - Biological Science
  - 0222 - Chemical Science

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0223 - General Science  
0224 - Physical Science  
0229 - Social Studies  
0230 - Sports  
0232 - Baseball  
0236 - Football  
0238 - Golf  
0240 - Softball  
0242 - Volleyball  
0244 - Track  
0245 - Wrestling  
0246 - Tennis  
0247 - Swimming  
0248 - Stage  
0250 - Yearbook  
0255 - Assemblies  
0260 - Student Body  
0265 - Student Council  
0290 - Testing

0400 - RELATED TO BASIC SCHOOL - LOCAL

0500 - OTHER PROGRAMS - LOCAL

0600 - TRANSPORTATION GRANTS - UNSAFE ROUTES

## 1200-1299 Special Education

1205 - SPECIAL EDUCATION - ADD-ON

1210 - SPECIAL EDUCATION - SELF-CONTAINED

1215 - SPECIAL EDUCATION - PRESCHOOL

1220 - EXTENDED YEAR PROGRAM FOR SEVERELY DISABLED

1225 - SPECIAL EDUCATION - STATE PROGRAM

1230 - SPECIAL EDUCATION - INTENSIVE SERVICES

1278 - EXTENDED YEAR - SPECIAL EDUCATORS

1295 - UNIQUE LOCAL SPECIAL EDUCATION PROGRAMS

1299 - Special Education from Unrestricted Funds

## 1510-1550 Summer School and Extended Year Programs

1510 - EXTENDED YEAR, DAY AND SUMMER

1512 - Curriculum Development

1513 - In-service Training

1550 - UNIQUE LOCAL SUMMER SCHOOL & EXTENDED YEAR PROGRAMS

## 1600-1699 Adult/Continuing Education Programs

1609 - ADULT HIGH SCHOOL

1615 - ADULT HIGH SCHOOL - 17 AND UNDER

1680 - UNIQUE LOCAL ADULT/CONTINUING EDUCATION PROGRAMS

## 2000-3699 School-level Programs

2000-2099 - GENERAL SCHOOL

2100-2199 - GENERAL STUDENTBODY

2200-3599 - INSTRUCTIONAL CLASSES & CLUBS

## 3700-3899 Student Activity Funds

37xx - 39xx COMMUNITY SERVICES PROGRAMS

3710 - COMMUNITY RECREATION

3720 - CIVIC SERVICES

3730 - PUBLIC LIBRARY SERVICES

3740 - CUSTODY AND CHILD CARE SERVICES

3750 - WELFARE ACTIVITIES

3800 - OTHER COMMUNITY SERVICES PROGRAMS

## 3900-3999 Enterprise Programs

3900 - INTERNAL SERVICE FUNDS

## 5000-5999 State Programs

5201 - Class Size Reduction - K-8

5220 - NESS - Necessarily Existent Small Schools

5260 - Local Discretionary Block Grant

5270 - Interventions for Student Success Block Grant

5295 - Professional Development

5310 - Flexible Allocation

5315 - Pupil Transportation - To & From School

5317 - Pupil Transportation - Rural School Reimbursement

5320 - Contingency Fund

5321 - USBE Discretionary Grants



5322 - Highly Qualified Teachers - State Appropriation

5323 - Out of State Tuition

5331 - Enhancement for Accelerated Students - Gifted and Talented

5332 - Enhancement for Accelerated Students - Advanced Placement

5333 - Concurrent Enrollment

5339 - Juvenile Gang and Other Violent Crime Prevention and Intervention  
Program

U.C.A. § 53F-2-410, R277-436

5340 - Youth-In-Custody

5344 - Students At-Risk Add-On

5371 - Guarantee on Transportation Levy

See U.C.A. 53F-2-403

5380 - SOEP - Home School & Private

5385 - State-Wide Online Ed

5390 - Limited LEA Budgetary Flexibility

See U.C.A. § 53F-2-209

5420 - School LAND Trust Program

5450 - LEEWAY PROGRAMS

5455 - Voted Local Levy

5460 - Board Local Levy

55xx Public Education Capital Outlay

M 5500 - Public Education Capital Outlay

5550 - Capital Outlay Foundation

5551 - Charter School Building Sub Account

5561 - Enrollment Growth Program

5570 - Building Reserve

5572 - MBA Debt

5575 - Debt Service

5590 - LEA Foundation

5595 - Capital Development Project Grants  
2022GS-HB0475, U.C.A. § 53F-10-301

5601 - Private Grant

5603 - Core Assessment

5605 - ATC Service Regions

5607 - National Board Certified Teacher Program  
U.C.A. § 53F-5-202, R277-317

5608 - School Mental Health

5609 - Driver Education -- Vehicles

5610 - Driver Education -- Behind-The-Wheel

5612 - Enhancement for Accelerated Students - International Baccalaureate  
Program

5613 - Corrections Education

5616 - Federal Mineral Lease Act

5618 - State - Non MSP

5619 - Charter School Local Replacement

5622 - Teacher Retention in Indigenous Schools Grant

5627 - Innovative Student Improvement Program

5628 - Education Innovation Program  
2022GS-HB0386, U.C.A. § 53G-10-6, U.C.A. § 53G-7-222, R277-918

5633 - Supporting Effective Instruction Flow Thru

5636 - ELL Family Literacy Centers

5637 - Dual Immersion Program

5641 - Early Interventions - OEK, FDK

5643 - STEM Lab Pilot

5644 - STEM Endorsement Incentive

5645 - Pilot Programs

5646 - Pilot Assessment Project

5647 - PRIME

5648 - Partnerships for Student Success  
U.C.A. 53F Chapter 5 Part 4

5649 - Local Innovations Civics Education Pilot Program  
2022GS-HB0273, U.C.A. § 53F-5-219

5651 - Educator Professional Time  
2022GS-HB0396, U.C.A. § 53F-7-203, R277-629

5652 - Homeless Teen Center Grant Program  
R277-618

5653 - Public Education Capital & Technology  
2022GS-HB0475, U.C.A. § 53F-7-202

5654 - Period Products in Schools  
2022GS-HB0162, U.C.A. § 53G-4-4134, R277-931

5655 - Digital Teaching & Learning Program

5657 - Early Graduation - Competency Based

5660 - Financial Literacy

5662 - Outdoor Recreation Grant Program

5664 - Anti-Bullying Program

5665 - Grow Your Own Teacher & Counselor  
U.C.A. § 53F-5-218, R277-320

5666 - Early Learning Grant for Professional Learning  
U.C.A. § 53F-5-214, R277-326

5668 - Effective Teachers in High Poverty Schools

5669 - Early Learning Training & Assessment

5670 - Competency Based Learning Amendments

5671 - Volunteerism

5672 - Substance Abuse Prevention

5673 - E-Cigarette and Nicotine Prevention

5674 - Suicide Prevention

5675 - Child Sexual Abuse Prevention Grant Program  
[POK] U.C.A. 53G-9-207(9)

5677 - Computer Science Initiative for Public Schools  
U.C.A. § 9-22-113, R277-473

5678 - Teacher and Student Success Program (TSSA)

5679 - Student Health and Counseling Support Program  
U.C.A. 53F-2-415

5680 - SEA Discretionary Fund

5682 - UPSTART (State)

5685 - Para-Educator Funding

5687 - School Turnaround Program

5690 - Peer Assistance

5693 - Strengthening College and Career Readiness

5694 - Early Warning Pilot Program

5695 - Corona Relief- State

5696 - School Safety Pilot

5697 - Early Literacy Outcomes Improvement - Early Learning Coaches  
22GS-SB0127, U.C.A. § 53E-3-1002

5807 - Teacher Salary Supplement Program (TSSP)  
U.C.A. § 53F-2-504, R277-318

5808 - State Capitol Field Trips

5811 - Salary Supplement for Highly Needed Educators Program  
2023GS-S.B.173, 53F-2-504, formerly Teacher Salary Supplement Program (5807 -  
TSSP) Effective 7/1/25

5812 - Excellence in Education and Leadership Supplement Program  
2023GS-S.B.173, 53F-2-526

5813 - Stipends for Future Educators Grant Program  
2023GS-H.B.221, 53F-5-223

5814 - Mentoring and Supporting Teacher Excellence and Refinement Program  
2023GS-H.B.431, 53F-5-222

5817 - High School Service Pilot Program

5818 - Assessment to Achievement

5820 - 4-6 Math Initiative

5835 - National ACT Test Reimbursement

5846 - State Charter School Start-up

5861 - Math/Science - Teacher Enhancement (PEJEP)

5862 - Instructional Technology

5868 - Teacher Supplies & Materials

5876 - Educator Salary Adjustments

5882 - BTS Arts Program

5901 - College and Career Awareness

5902 - Work-Based Learning

5903 - School Counseling

5910 - Charter Levy Program

5911 - English Language Learner Software Grants  
U.C.A. § 53F-2-419

5913 - CEEDAR Grant

5914 - School Safety and Support Grant Program  
U.C.A. § 53F-5-220

5915 - STEM Action Center Grants and Sponsorships

*5916 - 5940 Reserved for STEM Action Center Grants or Sponsorship if an LEA wants to track individually. Please map these accounts to 5915 for annual reporting.*

## 6000-6999 Career & Technology Education

6000 - Career & Technology Basic Program - Add On

6015 - Administration & Support Services

6100 - Agriculture Food & Natural Resources

6200 - Education & Training

6300 - Health, Sci, Human Services & Public Safety

6400 - Audio/Visual Tech & Communications

6500 - Business, Marketing, Hospitality & Tourism

6600 - Architecture & Construction

6700 - Information Technology

6800 - Engineering & Manufacturing Technology

6900 - Transportation, Distribution & Logistics

## 7000-7999 Federal Programs

7101 Impact Aid (Title VIII Elem. & Sec. Educ. Act)

7190 Other Unrestricted Grants Direct from Federal Government

7210 ESSER CARES Program

7215 ESSER II CARES Program

7220 GEERS CARES Program

7225 ESSER III ARP Program

7226 ARP State - Teacher Bonuses for Extra Assignments  
2022GS-SB0002, U.C.A. § 53F-2-524, R277-124

7230 GEERS II CARES Program - CRRSA

7235 ARP ESSER Homeless Children & Youth

7250 Unique Local Federal/State Unrestricted Programs

7280 Other USBE CARES Programs

7290 Non-USBE CARES Programs

7310 CARES Payroll Protection Program

7323 Star Talk (NSA grant)

7326 ROTC

7330 Indian Education Programs

7350 High Quality School Readiness (TANF)

7352 Kindergarten Supplemental Enrichment

7355 Americorps

7380 ETI E-rate

7390 Unique Federal Direct Restricted Programs

74xx Career & Technical Education Federal Perkins

7401 - CTE Federal Perkins - Formula

7402 - CTE Federal Perkins – Nontraditional

7403 - CTE Federal Perkins – Corrections

7404 - CTE Federal Perkins – Special Projects

7405 - CTE Federal Perkins – Regional Reserve

7406 - CTE Federal Perkins – Work Based Learning

7407 - CTE Federal Perkins – Special Populations

75xx Other Federal/State Restricted Programs

7501 - Improving America's Schools Act

7503 - FUEL

7508 - Javits – Accelerated Readers

7520 - Programs for the Disabled

7522 - IDEA-B -- Preschool Disabled (Sec. 619)

7523 - SPED IDEA ARP Preschool

7524 - IDEA-B -- Disabled (PL 101-476)

7528 IDEA-B Private School Proportionate Share

7529 IDEA-B Coordinated Early Intervening Services (CEIS)

7530 - Medicaid

7525 - SPED IDEA ARP

7526 - IDEA-D -- Special Education - Personnel Development



7527 - IDEA-C -- Deaf/Blind

7580 - Federal Adult Education Programs

7581 - Adult Education Prison/Institutions

7582 - Adult Education Leadership

7583 - Adult Education Basic

7584 - Adult Education English Language/Civics Education

7585 - GED Workforce Service Grant

7590 - Other Restricted Grants

7603 - Service Learning

7606 - Migrant Education Consortium

7625 - Charter Schools Start-up

7640 - Trust Lands Grand Staircase

7650 - UPSTART – Reading

7663 - Registered Apprenticeship Program for Teachers (U-RAPT)  
(ALN 17.285, Dept of Labor, 24RA, 25RA, R277-333)

7685 - SAMHSA Project AWARE

7699 - Unique Local Federal/State Restricted Programs

78xx - 79xx Elementary and Secondary Education Act (ESEA) of 1965

7801 - Fed ESEA Title I A

7803 - Fed ESEA Title I -- School Improvement Grants (SIGs)

7830 - Fed ESEA Title I C - Migrant Children

7840 - Fed ESEA Title I D - Neglected & Delinquent Children and Youth

7860 - Fed ESEA Title II A - Supporting Effective Instruction Grants

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7865 - Fed Title II B – Math Science Partnerships

7880 - Fed ESEA Title III A - English Language Acquisition

7890 - Fed ESEA Title IV A - Student Support & Acad. Enrich

7893 - Fed ESEA Title IV A - BSCA Stronger Connections Grant Program

7900 - Fed ESEA Title IV - Subpart 2 Community Service Centers

7910 - Fed ESEA Title IV B - 21st Century Community Learning Centers

7915 - 21st Century Supplemental

7920 - Fed ESEA Title V A - Innovative Programs

7930 - Fed ESEA Title VI A - Assessment

794x - Rural Education Achievement Program (REAP) - Title V, Part B

    M 7940 - Fed ESEA Title V B - Rural & Low-Income Schools (RLIS)

    M 7941 - Small, Rural School Achievement Program (SRSA)

7950 - Fed ESEA Title VII B - Education for Homeless Children and Youth

7960 - Fed ESEA Title VI - American Indian/Alaska Native Ed.

7970 - 21st Century Out-of-School Time Career Pathway

## 8000-8499 Child Nutrition Programs

8070 - State School Lunch Programs

- Liquor Tax (LQTX)

8075 - Federal Child Nutrition Programs

- National School Lunch Program (NSLP)
- School Breakfast Program (SBP)
- Child and Adult Food Care Program
- Supply Chain Assistance Funds (SCA)
- Special Milk Program (SMP)

8079 - Other Child Nutrition Programs

- Afterschool Snack Program (ASSP)
- Fresh Fruit and Vegetable Program Grant (FFVP)

- Local Food for Schools Cooperative Agreement Program (LFS)

8080 - Pandemic EBT

8083 - ARP - Farm to School State Formula Grant

## 8500-8999 Enterprise Programs

8500 - Unique Local Enterprise

8503 - Swimming Pools

## 9000-9999 Support Services Program

9999 UNDISTRIBUTED BY PROGRAM