



FY26 - Uniform Chart of Accounts

Local Education Agencies

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Summary of Changes

For a summary of changes between the FY26 Uniform Chart of Accounts and FY25 Uniform Chart of Accounts, please see [Appendix A. Summary of Changes](#). Changes include new accounts, removed accounts, amended accounts such as amended names, amended descriptions, amended indentation, or amendments to mandatory/optional required reporting levels. For questions about any of these changes, please contact us at schoolfinance@schools.utah.gov.

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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 (LEAs) 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 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	###

Expenditures and Expenses

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 funds focus primarily on the sources, uses, and balances of current financial resources and often have a budgetary orientation. Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

- **M 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 focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The proprietary fund category includes enterprise and internal service funds.

- **50 - Enterprise Funds**
Used to report any activity for which a fee is charged to external users for goods or services.
 - 51:59 reserved for LEA use
- **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.
 - 61:69 reserved for LEA use

Fiduciary Fund Types

Fiduciary funds focus on net position and changes in net position. They should be used to report fiduciary activities, as discussed in paragraphs 128–134 of GASB Codification Section 1300. Fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

- 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.
 - **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

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)**

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**

Defined and authorized by Utah Code 53F-2-601 and 53F-8-301. Discretionary property tax, which must be approved by voters.

- **M 1111 - Tax Sales and Redemptions - Basic**

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**

Money received from local tax levies of prior years' Voted Local Levy.

- **M 1114 - Board Local Levy**

Defined and authorized by Utah Code 53F-8-404. A property tax imposed at the discretion of a local board. A limit is in place and the first .0004 of the rate is guaranteed by the state.

- **M 1115 - Tax Sales and Redemptions - Board Local**

Money received from local tax levies of prior years' Board Local Levy.

- **M 1118 - P. L. 81-874 Increment**

Defined and authorized use by Utah Code 53F-2-515.

- **M 1119 - Tax Sales and Redemptions - P.L. 874**

Money received from local tax levies of prior years' P.L. 81-874 Increment.

- **M 1124 - Capital Local Levy**

Defined and authorized by Utah Code 53F-8-401. A property tax to fund capital Projects approved by the local board.

- **M 1125 - Tax Sales and Redemptions - Capital Local**

Money received from local tax levies of prior years' Capital Local Levy.

- **M 1128 - Debt Service Levy**
Defined and authorized by Utah Code 11-14-310. A voter approved levy imposed solely for the repayment of General Obligation Debt.
- **M 1129 - Tax Sales and Redemptions – Debt**
Money received from local tax levies of prior years' Debt Service Levy.
- **M 1134 - Judgment Recovery**
Defined and authorized by Utah Code 59-2-1330. Property tax imposed by a local board to recover amounts ordered repaid to large taxpayers under judgements by courts or the tax commission.
- **M 1135 - Tax Sales and Redemptions – Judgment Recovery**
Money received from local tax levies of prior years' Judgment Recovery.
- **M 1136 - Tax Refunds**
Defined and authorized by Utah Code 59-2-1321. Taxes imposed erroneously or illegally ordered by the county legislative body to be returned by the county treasurer are recorded under this code. (This is a Contra-Revenue Account)
- 1154 - Fee-in-Lieu of Taxes (FILT)
Fees charged on a vehicle based upon the age of the vehicle, ATV, motorcycle, etc., instead of a tax based upon the value of a vehicle. Defined and authorized by 59-2-405
 - **M 1160 - FILT – Basic Rate**
Portion of the Fee-in-Lieu attributable to the Basic Rate.
 - **M 1162 - FILT – Voted Local**
Portion of the Fee-in-Lieu attributable to the Voted Local Levy.
 - **M 1164 - FILT – Board Local**
Portion of the Fee-in-Lieu attributable to the Board Local Levy.
 - **M 1168 - FILT – P.L. 81-874 Increment**
Portion of the Fee-in-Lieu attributable to the P.L. 81-874 imposed.
 - **M 1174 - FILT – Capital Local Levy**
Portion of the Fee-in-Lieu attributable to the Capital Local Levy.
 - **M 1178 - FILT – Debt Service**
Portion of the Fee-in-Lieu attributable to the Debt Service Levy.
 - **M 1184 - FILT – Judgment Recovery**
Portion of the fee-in-Lieu attributable to the Judgment Recovery rate imposed.
- **M 1190 - Other Taxes**
Other forms of taxes levied within the LEA such as licenses and permits, or property taxes imposed for charter schools. Separate accounts may be maintained for each specific type of tax.

- **M 1199 - Penalties on Taxes**
Revenues from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to actual payment.
- **1200 - Revenue from Local Governmental Units Other Than LEAs**
Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means, which are not earmarked for school purposes.
- **13xx – Tuition**
Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.
 - **M 1310 - Tuition from Pupils or Parents**
Revenue received from students or parents as tuition to attend school in an LEA.
 - **M 1320 - Tuition from Other LEAs within the State**
Revenue received for regular day school tuition from other LEAs within the state.
 - **M 1330 - Tuition from Other LEAs outside the State**
Revenue received for regular day school tuition from LEAs outside the state.
 - **M 1340 - Tuition from Private Sources (other than individuals)**
Revenue received from private foundations, corporations, or other businesses.
 - **M 1350 - Tuition from Students in School Choice Programs**
Record all payments received by the LEA for school choice or open enrollment programs, including those received from other school districts within the state.
- **14xx - Transportation Fees**
Revenue received for transporting pupils to and from school and school activities.
 - **M 1410 - Transportation Fees from Pupils or Parents**
Revenue received from pupils or parents to transport pupils to and from regular day schools.
 - **M 1420 - Transportation Fees from Other LEAs within the State**
Revenue received from LEAs within the state to transport pupils to and from regular day schools.
 - **M 1430 - Transportation Fees from Other LEAs outside the State**
Revenue received from LEAs outside the state to transport pupils to and from regular day schools.
 - **M 1440 - Transportation Fees from Private Sources**
Revenues received from private foundations, corporations, or other businesses.
- **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**
The interest portion of the lease payment received by the lessor in a lease contract.
- **M 1532 - 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**
Revenue received from pupils for sale of food products and services. Better financial control, analysis, and reporting for federal and state reimbursements can be obtained for maintaining separate accounts by type of sale, such as type of lunch sales, milk program sales, and other sales. Use of this account is required for federal reimbursement purposes.
 - **M 1620 - Sales to Adults**
Revenue received from adults for sale of food products and services. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.
 - **M 1690 - Other Local Food Services Revenue**
Miscellaneous food service revenue.
- **17xx - District Activities (Co-Curricular & Extracurricular)**
Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. Student activity revenues should be reported here as well, but LEAs should have methods internally to track student activity revenue separately.
 - **M 1710 - Admissions**
Revenue from patrons of a school-sponsored activity such as a concert or a football game. Admissions may be recorded in separate accounts according to the type of activity.
 - **M 1720 - Bookstore Sales**
Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, student organization sponsored, or a school or system enterprise. 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 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 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 1749 - Collection of Prior Year General or Co-curricular Fees**

Collections of general student fees (1741) or co-curricular activity fees (1745) that were assessed in the prior year, but collected in the current year.
- **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 individual students to pay or fundraise to participate, but may be allowable as a group in accordance with R277-408 and the LEA's fundraising policy. The funds may be used to support a charitable school-wide cause such as Sub-for-Santa, or as general financial support to a school or any of the school's classes, groups, teams, or programs.

- **M 1780 - Non-Waivable Charges**
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 1790 - Other District Activity Income**
Other revenue from school or district activities that cannot be classified elsewhere in the 17xx series which represent revenue received by co-curricular and extra-curricular activities controlled by the LEA.
- **M 1800 - Revenue from Community Services Activities**
Revenues from activities performed by the LEA as community services, not directly relatable to providing an education for pupils. Rental of school facilities for community use is not recorded here, but under 1910 Rentals. If more than one community service activity is operated by the LEA, separate accounts may be established for each.
- **19xx - Other Revenue from Local Sources**
Other income from local sources that is not classified elsewhere.
 - **M 1910 - Rentals**
Revenue received from the rental of school property, real or personal.
 - **M 1915 - Lease Revenue**
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 - Contributions and Donations from Private Sources**
Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals.
 - **M 1930 - Gain/Loss on Sale Assets (Proprietary & Fiduciary)**
The amount of revenue over (under) the book value of the capital assets sold. (This account is used in Proprietary and Fiduciary funds only. For governmental fund types, see account 5300.)
 - **M 1940 - Textbooks (Sales and Rentals)**
Revenue from the sale or rental of textbooks.
 - **M 1950 - Misc. Revenue from Other School Districts**
Revenue from services provided other than for tuition and student transportation services.
 - **M 1960 - Misc. Revenue from Other Local Governments**
Revenue from services provided to other governmental units.
 - **M 1970 - Operating Revenues (Proprietary Fund)**
Goods and services provided for insurance, printing, or data processing. This account should be used only for Proprietary funds.

- **M 1990 - Miscellaneous Local Revenue**
Revenue from local sources not reported elsewhere.

2xxx - Revenue from Intermediate Sources

- **M 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.
- **M 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.
- **M 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.
- **M 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 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 School 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**
 - Youth-in-Custody
 - Adult Education
 - Enhancement for Accelerated Students
 - Concurrent Enrollment
 - Emergency Funding for English Learners
- **M 3400 - Educator Supports**
 - Educator Salary Adjustments
 - Salary Supplement for Highly Needed Educators Program
 - Teacher Supplies and Materials
 - Effective Teachers in High Poverty Schools
 - School-Based Education Support Professional Bonus
 - Grow Your Own Teacher and Counselor Program
 - Educator Professional Time
- **M 3500 - Statewide Initiatives**
 - School LAND Trust Program

- Teacher and Student Success Program
- Student Health and Counseling Support Program
- Dual Immersion
- Beverley Taylor Sorenson Arts Learning Program
- Digital Teaching & Learning Program
- **M 3600 - Local Guarantee Programs (Voted & Board)**
 - Voted Local Levy
 - Board Local Levy
- **M 3700 - Capital Outlay Programs**
 - Capital Outlay Foundation
 - **M 3750 - Capital Projects**
Capital development project grants (see U.C.A. Sec. 53F-10-301)
- 38xx - Non-MSP State Revenues (via USBE)
 - **M 3800 - Non-MSP State Revenue (via USBE)**
Other than those as listed below in the 38xx range.
 - **M 3805 - State Liquor Tax**
 - **M 3810 - School Meal Program Reimbursement**
U.C.A. § 53F-2-423, HB100 (2025 General Session)
 - **M 3815 - School Fees Distribution**
To record State revenues received over a three-year period to mitigate local revenue impacts associated with implementing H.B.415 (2024 General Session) School Fees Amendments, by local education agencies.
- **M 3990 - State Revenues from Non-USBE State Agencies**

4xxx - Revenue from Federal Sources

- **M 4100 - Unrestricted Fed Revenue Direct from Federal Agencies**
Revenues received directly from the federal government which can be used for any legal purpose desired by the LEA without restriction.
 - **M 4101 - Impact Aid Program, (Title VII) (indented)**
- **M 4200 - Unrestricted Fed Revenue Passed Through State Agencies**
Revenues received from the federal government passed through the State as grants that can be used for any legal purpose desired by the LEA without restriction.
- **M 4300 - Restricted Fed Revenue Direct from Federal Agencies**
Revenues received directly from the federal government which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the federal governmental unit.
- 4500 - Restricted Fed Revenue Passed Through State Agencies
 - **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 - Federal Career and Technical Education
 - **M 4531 - Special Projects**
 - **M 4537 - Corrections Education**
 - **M 4538 - Formula Allocation**
 - **M 4559 - Other Federal Career & Technical Education Sources**
 - **M 4560 - Federal Child Nutrition Programs**
All federal CNP revenue, except commodities (use 4970 for commodities).
 - **M 4580 - Federal Adult Education Programs**
- 4600 - Other Federal Restricted Sources
 - **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 Passed Through Intermediate Agencies**
Grants-in-Aid from the federal government passed through an intermediate or local government.
- **M 4800 - Elementary and Secondary Education Act of 1965 (ESEA)**

- 49xx - Federal Revenue for/on behalf of the LEA
Commitments or payments made by the federal government for the benefit of the local education agency.
 - **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 - Sale of Bonds**
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.
- **M 5110 - Face Amount of Bonds Sold**
Use this code to record the face amount of bonds sold at a discount or premium.
- **M 5120 - Premium or Discount on the Issuance of Bonds**
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.
- **M 5130 - Issuance of Refunding Bonds**
Proceeds from new bonds issued with the purpose to obtain better financing terms and pay off old bonds.
- **M 5140 - Payment to Refunded Bonds Escrow**
Use this code to record paying off old bonds from new bond proceeds.
- **M 5200 - Transfers In from Other Funds or Programs**
Should be entered as a positive number in UPEFS. Transfers OUT and Transfers IN should net to zero.
- **M 5201 - Transfers In From Other Programs -Budgetary Flexibility**
An operating transfer of program 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. Budgetary Flexibility transfers OUT (5211) and Budgetary Flexibility transfers IN (5201) should always net to zero.
- **M 5210 - Transfers Out to Other Funds or Programs**
Should be entered as a negative number in UPEFS. Transfers OUT and Transfers IN should net to zero.
- **M 5211 - Transfers Out To Other Programs -Budgetary Flexibility**
An operating transfer of program 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 in your AFR *Actuals* submission. Budgetary Flexibility transfers OUT (5211) and Budgetary Flexibility transfers IN (5201) should always net to zero.
- **M 5300 - Proceeds from the Disposal of Real or Personal Property**
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.

- **M 5400 - Loan Proceeds**

Proceeds from loans greater than 12 months.

- **M 5500 - Lease Proceeds**

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.

- **M 5600 - Insurance Recoveries**

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.

- **M 5900 - Other Financing Sources**

Other financing sources other than those as classified elsewhere in the 5xxx series.

6xxx - Unusual or Infrequent 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 6400 - Unusual or Infrequent Items**
Beginning with implementation of GASB Statement 103, this item is used to classify transactions or events that are unusual in nature and/or infrequent in occurrence. For some districts, these may include insurance proceeds to cover significant costs related to a natural disaster that is uncommon for the school district's geographic location or a large bequest from a private citizen, if the definitions of unusual nature and/or infrequency of occurrence are met. In all financial statements, these items should be separately displayed last after all other inflows and outflows.

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.

1xxx – 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.

- **M 1000 – Instruction**

2xxx - 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 - 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.

 - **2505 - Supervising Business Services**

The activities of directing, managing, and supervising the central business services area. It may include the activities of the LEA business administrator as defined in U.C.A. § 53G-4-303, an assistant superintendent, or director whose efforts are devoted to directing and managing central business services. For purposes of the indirect cost rate, costs recorded here are treated as cabinet-level positions and are indirect for the unrestricted rate and direct for the restricted rate.
 - **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

3xxx – Operation of Noninstructional Services

- **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 childcare center, welfare activities services, LEA foundations, and services provided to school-age children not related to public education.

- **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.

4xxx - Facilities Acquisition & Construction Services

- **M 4000 – Facilities Acquisition and Construction**

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.

- **4100 - Land Acquisition**

Activities pertaining to the initial acquiring and improving of land.

- **4200 - Land Improvement**

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.

5xxx - 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.

- **M 5000 – Debt Service**
 - **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, Paraprofessionals; 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 250 - Tuition Reimbursement**

Amounts reimbursed to any employee qualifying for tuition reimbursement on the basis of the LEA policy.

- **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.)

- **56x – Tuition**

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.

- 59x - 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, student fees (such as entry fees to contests, admissions to field trips), and bank fees. Tuition expenditures/expenses should be reported in objects 560 through 569.
- **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/expenses for interest on bonds, notes, and other long-term borrowings, including financed purchases of capital assets (use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes use 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 (including current and advance refundings) and other long-term borrowings, including financed purchases of capital assets. (Used 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

8xxx - Assets

- 81xx - Current Assets
 - **M 8110 - Cash**
 - 8111 - Cash in Banks
 - 8112 - Petty Cash
 - 8113 - Cash Change Funds
 - 8119 - Other Cash
 - **M 8120 - Investments**
 - 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 Items**
 - **M 8190 - Other Current Assets**
- 82xx - Fixed Assets
 - **M 8210 - Land and Land Improvements**
 - **M 8215 - Site Improvements**
 - **M 8220 - Buildings and Building Improvements**
 - **M 8240 - Intangible Assets**
 - **M 8250 - Equipment**
 - **M 8255 - Construction in Progress**
 - **M 8260 - Accumulated Depreciation/Amortization**
 - **M 8290 - Other Fixed Assets**
- 83xx - Lease Assets (Right-to-Use)
 - **M 8305 - Lease - IT Subscription**
 - **M 8310 - Lease - Land**
 - **M 8320 - Lease - Building**
 - **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**

9xxx - Liabilities

- 95xx - Current Liabilities
 - **M 9505 - Negative Cash Balance**
 - **M 9510 - Accounts Payable**
 - **M 9520 - Notes Payable**
 - **M 9523 - Lease Liabilities - Current**
 - **M 9525 - Subscription Liability - Current**
 - **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 9635 - Subscription Liability (SBITA)**
 - **M 9640 - Special Termination Benefits**
 - **M 9660 - Net Pension Liability**
 - **M 9690 - Other Long-term Liabilities**
- 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**

98xx - Net Position / Fund Balance

Net Position - For proprietary and fiduciary fund types

- **M 9810 - Net Assets Invested in Capital Assets, Net of 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 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 - LEA Programs**
 - 0006 : 0049 Reserved for LEA use
 - 0050 - Classroom - General
 - 0051 : 0399 Reserved for LEA use
- **0400 - RELATED TO BASIC SCHOOL - LOCAL**
- **0500 - OTHER PROGRAMS - LOCAL**
- **0600 - TRANSPORTATION GRANTS - UNSAFE ROUTES**

1200:1299 - Special Education

- **1205 - SPECIAL EDUCATION - ADD-ON (PPF)**
- **1210 - SPECIAL EDUCATION - SELF-CONTAINED (PPH)**
- **1215 - SPECIAL EDUCATION - PRESCHOOL (PPG)**
- **1220 - EXTENDED YEAR PROGRAM FOR SEVERELY DISABLED (PPI)**
- **1225 - Special Education - Impact Aid (PPN)**
- **1230 - SPECIAL EDUCATION - INTENSIVE SERVICES (PUL, PLH)**
- **1278 - EXTENDED YEAR - SPECIAL EDUCATORS (PPP)**
- **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**
(PQG, PLD, PQGS)
- **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**
- **3600-3699 - STUDENT ACTIVITY FUNDS**

3700:3899 - 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**
(PPL), U.C.A. § 53F-2-312
- **5202 - Emergency Funding for English Learners**
U.C.A. § 53F-2-315, HB42 2025 General Session

- **5260 - Local Discretionary Block Grant**
- **5270 - Interventions for Student Success Block Grant**
- **5295 - Professional Development**
(PROD, PRO2, PRO3, PRO5)
- **5315 - Pupil Transportation - To & From School**
(PQB, PQBS)
- **5317 - Pupil Transportation - Rural School Reimbursement**
(POI)
- **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**
(PQHG)
- **5332 - Enhancement for Accelerated Students - Advanced Placement**
(PQHA)
- **5333 - Concurrent Enrollment**
(PQI)
- **5339 - Juvenile Gang and Other Violent Crime Prevention and Intervention Program**
(PUJG), U.C.A. § 53F-2-410, R277-436
- **5340 - Youth-In-Custody**
(PUFI, PUF, PLC)
- **5344 - Students At-Risk Add-On**
(PPR, PPRS)
- **5371 - Guarantee on Transportation Levy**
(PQC), U.C.A. 53F-2-403
- **5380 - SOEP - Home School & Private**
(SOEF, SOEO)
- **5390 - Limited LEA Budgetary Flexibility**
U.C.A. § 53F-2-209, R277-113-11. Must be used with other financing sources (transfer) codes 5201 and 5211.

- **5420 - School LAND Trust Program**
(PQM)
- **5430 - First Credential Program**
U.C.A. § 53E-10-310, 2025 General Session H.B. 260
- **5431 - Catalyst Center Grant Program**
U.C.A. § 53E-3-507.1, 2025 General Session H.B. 447
- 5450 - LEEWAY PROGRAMS
 - **5455 - Voted Local Levy** (PRA, PRAG, PRAL)
 - **5460 - Board Local Levy** (PRB, PRC, PRBG, PRBL)
- 55xx Public Education Capital Outlay
 - **5500 - Public Education Capital Outlay**
 - **5550 - Capital Outlay Foundation** (PSA, PSAG)
U.C.A. 53F-3-202
 - **5551 - Charter School Building Sub Account**
 - **5553 - Rural School Sports Facilities Grant Program**
U.C.A. § 53F-10-303, 2025 General Session HB0462
 - **5561 - Enrollment Growth Program** (PSB, PSBG)
 - **5570 - Building Reserve**
 - **5572 - MBA Debt**
 - **5575 - Debt Service**
 - **5590 - LEA Foundation**
 - **5595 - Capital Development Project Grants**
(PXA), 2022GS-HB0475, U.C.A. § 53F-10-301
- **5601 - Private Grant**
- **5603 - Core Assessment**
- **5605 - ATC Service Regions**
- **5607 - National Board Certified Teacher Program**
(PJC), U.C.A. § 53F-5-202, R277-317

- **5608 - School Mental Health**
(SMH)
- **5609 - Driver Education -- Vehicles**
- **5610 - Driver Education -- Behind-The-Wheel**
(DRED)
- **5612 - Enhancement for Accelerated Students - International Baccalaureate Program**
(PQHI)
- **5613 - Corrections Education**
(PQGC)
- **5616 - Federal Mineral Lease Act**
(TLAF, PD)
- **5618 - State - Non MSP**
- **5619 - Charter School Local Replacement**
(PQN)
- **5622 - Teacher Retention in Indigenous Schools Grant**
(PAX)
- **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**
(PKZ)
- **5636 - ELL Family Literacy Centers**
- **5637 - Dual Immersion Program**
(PQV, PLE, PLET)
- **5641 - Early Interventions - OEK, FDK**
- **5642 - Elementary School Counselor**
(PUR)
- **5643 - STEM Lab Pilot**
- **5644 - STEM Endorsement Incentive**
(PJB)
- **5645 - Pilot Programs**

- **5646 - Pilot Assessment Project**
- **5647 - PRIME (repealed)**
(PRIME, PRIMEP), U.C.A. § 53E-10-309
- **5648 - Partnerships for Student Success**
(PKX, PKXA), 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**
(PUY), 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**
(PLG, PUO)
- **5659 - School-Based Education Support Professional Bonus**
U.C.A. § 53F-2-422 (effective 7/01/2025)
- **5660 - Financial Literacy**
(PKH)
- **5662 - Outdoor Recreation Grant Program**
- **5664 - Anti-Bullying Program**
(PKAUL)
- **5665 - Grow Your Own Teacher & Counselor**
(PQA), U.C.A. § 53F-5-218, R277-320
- **5666 - Early Learning Grant for Professional Learning**
(PUC), U.C.A. § 53F-5-214, R277-326
- **5668 - Effective Teachers in High Poverty Schools**
(PUP)
- **5669 - Early Learning Training & Assessment**
(PLP)

- **5670 - Competency Based Learning Amendments**
(PKC)
- **5672 - Substance Abuse Prevention**
(SAPV, DRNK)
- **5673 - E-Cigarette and Nicotine Prevention**
(ECSN)
- **5674 - Suicide Prevention**
(SUPA, SUPV, SUAS)
- **5675 - Child Sexual Abuse Prevention Grant Program**
(POK, POL), U.C.A. § 53G-9-207
- **5677 - Computer Science Initiative for Public Schools**
(PKW, PKWS), U.C.A. § 9-22-113, R277-473
- **5678 - Teacher and Student Success Program (TSSA)**
(PUU, PYK), U.C.A. Title 53G, Chapter 7, Part 13
- **5679 - Student Health and Counseling Support Program**
(PUV), U.C.A. § 53F-2-415
- **5680 - SEA Discretionary Fund**
- **5682 - UPSTART (State)**
- **5685 - Para-Educator Funding**
- **5687 - School Turnaround Program**
(PAF)
- **5690 - Peer Assistance**
- **5693 - Strengthening College and Career Readiness**
- **5695 - Corona Relief- State**
- **5696 - School Safety Pilot**
- **5697 - Early Literacy Outcomes Improvement - Early Learning Coaches**
(ELO, ELOA), 22GS-SB0127, U.C.A. § 53E-3-1002, R277-326
- **5807 - Salary Supplement for Highly Needed Educators Program**
(PQS), "SSHINE", 2023GS-S.B.173, 53F-2-504, formerly Teacher Salary Supplement Program (5807 - TSSP) Effective 7/1/25

- **5808 - State Capitol Field Trips**
- **5810 - Library Books & Electronic Resources**
- **5812 - Excellence in Education and Leadership Supplement Program**
(PYI), 2023GS-S.B.173, 53F-2-526
- **5813 - Stipends for Future Educators Grant Program**
(SFFE), 2023GS-H.B.221, 53F-5-223
- **5814 - Mentoring and Supporting Teacher Excellence and Refinement Program**
(PYJ), 2023GS-H.B.431, 53F-5-222
- **5817 - High School Service Pilot Program**
(HSSP)
- **5818 - Assessment to Achievement**
(A2AE)
- **5820 - 4-6 Math Initiative**
- **5835 - National ACT Test Reimbursement**
- **5846 - State Charter School Start-up**
(CHSU, CHMT)
- **5861 - Math/Science - Teacher Enhancement**
(PEJEP)
- **5862 - Instructional Technology**
- **5868 - Teacher Supplies & Materials**
(PUA, PUAS), U.C.A. § 53F-2-527
- **5876 - Educator Salary Adjustments**
(PQR)
- **5882 - Beverley Taylor Sorenson Elem Arts Program (BTS)**
(PUB, PUBS)
- **5901 - College and Career Awareness**
(PPKD)
- **5902 - Work-Based Learning**
(PPKC)
- **5903 - School Counseling**
(PPKB)

- **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**
(POH, PLN, POHTF, SAST), U.C.A. § 53F-5-220
- **M 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 - 9-12 Add On**
(PPK*)
- **6015 - Administration & Support Services**
- **6020 - Career & Technical Student Organizations (CTSOs)**
- **6100 - Agriculture Food & Natural Resources**
- **6150 - Summer Agriculture**
- **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

- 71xx - Federal Direct Unrestricted Programs

- **7101 Impact Aid (Title VIII Elem. & Sec. Educ. Act)**
- **7190 Other Unrestricted Grants Direct from Federal Government**
- 72xx - Federal/State Unrestricted Programs
 - **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**
 - **7295 - Reserved for Federal PSC?**
- 73xx - Federal Direct Restricted 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**
(FLEA)
 - **7403 - CTE Federal Perkins – Corrections**
(CRED)
 - **7404 - CTE Federal Perkins – Special Projects**
- 75xx 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)**
(PRE)
 - **7523 - SPED IDEA ARP Preschool**
 - **7524 - IDEA-B -- Disabled (PL 101-476)**
(STAC, FTFL)
 - **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**
(ADPI)
 - **7582 - Adult Education Leadership**
(SLDR)

- **7583 - Adult Education Basic**
(ADEB)
 - **7584 - Adult Education English Language/Civics Education**
(ADCA, ADEL)
 - **7585 - GED Workforce Service Grant**
 - **7590 - Other Restricted Grants**
- 76xx - Other Federal/State Restricted Programs
 - **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**
- 77xx - Federal/Intermediate Programs
 - **7700 - Federal Intermediate Programs**
- 78xx - 79xx Elementary and Secondary Education Act (ESEA) of 1965
 - **7801 - Fed ESEA Title I A**
(T1SA, T1AD, T1SC, T1FT, T1SF)
 - **7803 - Fed ESEA Title I - School Improvement Grants (SIGs)**
 - **7830 - Fed ESEA Title I C - Migrant Children**
(MGFT, MGSA, 84.011)
 - **7840 - Fed ESEA Title I D - Neglected & Delinquent Children and Youth**
(NDAC, NDT, NDAD, NDSC)
 - **7860 - Fed ESEA Title II A - Supporting Effective Instruction Grants**
(2A, 2FT, 2SA, 2SL)

- **7865 - Fed Title II B - Math Science Partnerships**
- **7880 - Fed ESEA Title III A - English Language Acquisition**
(ELFT, ELSA, IMM)
- **7890 - Fed ESEA Title IV A - Student Support & Acad. Enrich**
(4A, 4ASA, 4AFT)
 - **7893 - Fed ESEA Title IV A - BSCA Stronger Connections Grant Program**
 - **7894 - Fed ESEA Title IV A - Safe and Drug-free Schools and Communities**
CFDA 84.184H
- **7900 - Fed ESEA Title IV - Subpart 2 Community Service Centers**
- **7910 - Fed ESEA Title IV B - 21st Century Community Learning Centers**
(ASSA, ASFT, ASFC)
- **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)**
(RFLT)
 - **M 7941 - Small, Rural School Achievement Program (SRSA)**
- **7950 - Fed ESEA Title VII B - Education for Homeless Children and Youth**
(MVFT, MVSA)
- **7960 - Fed ESEA Title VI - American Indian/Alaska Native Ed.**
- **7970 - 21st Century Out-of-School Time Career Pathway**
(CPFT, CPSA)

8000:8499 - Child Nutrition Programs

- **8070 - State School Lunch Programs**
(LQTX, ESMP)
- **8075 - Federal Child Nutrition Programs**
 - National School Lunch Program (NSLP)
 - School Breakfast Program (SBP)
 - Child and Adult Food Care Program Meals (CAM)
 - 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)
- **8083 - ARP - Farm to School State Formula Grant**
- **8084 - Summer Electronic Benefit Transfer (EBT)**
ALN 10.646, "SUN Bucks"

8500:8999 - Enterprise Programs

- **8500 - Unique Local Enterprise**
- **8503 - Swimming Pools**

9000:9999 - Support Services Program

- **9999 - UNDISTRIBUTED BY PROGRAM**

Appendix A. Summary of Changes

Amendment 2

Revised 9/3/2025

Revenue/Other Financing Sources Code Changes (see original changes below)

- **Name Change - 1749 - Collections of Prior Year General Student or Co-curricular Fees** was changed to **1749 - Collection of Prior Year General or Co-curricular Fees** to meet connected system character limit constraints.
- **Name Change - 4100 - Unrestricted Grants-in-Aid Received Direct from the Federal Government** was changed to **4100 - Unrestricted Fed Revenue Direct from Federal Agencies** to meet connected system character limit constraints.
- **Name Change - 4200 - Unrestricted Federal Grants-in-Aid Received via State Agencies** was changed to **4200 - Unrestricted Fed Revenue Passed Through State Agencies** to meet connected system character limit constraints.
- **Name Change - 4300 - Restricted Federal Grants-in-Aid Received Direct from the Federal Government** was changed to **4300 - Restricted Fed Revenue Direct from Federal Agencies** to meet connected system character limit constraints.
- **Name Change - 4500 - Restricted Federal Grants-in-Aid Received via State Agencies** was changed to **4500 - Restricted Fed Revenue Passed Through State Agencies** to meet connected system character limit constraints.
- **Name Change - 4700 - Federal Revenue Received via Intermediate Agencies** was changed to **4700 - Fed Revenue Passed Through Intermediate Agencies** to meet connected system character limit constraints.
- **Name Change - 4800 - Federal Elementary and Secondary Education Act of 1965 (ESEA)** was changed to **4800 - Elementary and Secondary Education Act of 1965 (ESEA)** to meet connected system character limit constraints.
- **Name Change - 5201 - Transfers IN from Other Programs - Limited LEA Budgetary Flexibility** was changed to **5201 - Transfers In From Other Programs -Budgetary Flexibility** to meet connected system character limit constraints.
- **Name Change - 5211 - Transfers Out to Other Funds or Programs - Limited LEA Budgetary Flexibility** was changed to **5211 - Transfers Out To Other Programs -Budgetary Flexibility** to meet connected system character limit constraints.

Amendment 1

Revised 8/8/2025

Program Code Changes (see original changes below)

- **New - 7894 - Fed ESEA Title IV A - Safe and Drug-free Schools and Communities**
- **New - 5663 - Registered Apprenticeship Program for Teachers (U-RAPT)** was changed from 5663 to **7663 - Registered Apprenticeship Program for Teachers (U-RAPT)** (ALN 17.285 Dept of Labor) as it is Federal funding.

Revenue/Other Financing Sources Code Changes (see original changes below)

- **Removed - 6500 - Unusual or Infrequent Items**
This code was already in use. **6400 - Extraordinary Items** will be renamed **6400 - Unusual or Infrequent Items** in response to GASB Statement No. 103.

Original Changes

Fund Changes

- **Amended - Governmental Fund Types** - added definition.
- **Amended - Proprietary Fund Types** - added definition.
- **Amended - Fiduciary Fund Types** - added definition.
- **Amended - 71 - Trust Fund** - to remove duplication.

Revenue Changes

- **New - 1350 - Tuition from Students in School Choice Programs**
- **Amendment - 1532 - Unrealized Gains/Losses on Invests (Enterp & Non-Profit)**
Indented one level to be under the 15xx - Investments header.
- **Name Change - 17xx - District Activities**
Renamed from *Student Activities* to *District Activities* to match NCES and definition. Also amended definition for clarification.
- **Removed - 1741 - General Student Fees**
Not allowable to be charged per legislation. For fees collected from prior years, see account 1749 - *Collections of Prior Year General Student and/or Co-curricular Fees*.
- **Removed - 1742 - General Student Fee Waivers**
Not allowable to be charged per legislation.
- **Removed - 1745 - Co-curricular Activity Fees**
Not allowable to be charged per legislation. For fees collected from prior years, see account 1749 - *Collections of Prior Year General Student and/or Co-curricular Fees*.
- **Removed - 1746 - Co-curricular Activity Fee Waivers**
Not allowable to be charged per legislation.
- **New - 1749 - Collections of Prior Year General Student and/or Co-curricular Fees**
Collections of general student fees (1741) or co-curricular activity fees (1745) that were assessed in the prior year, but collected in the current year.
- **Amendment - 1770 - Fundraisers**
Amended definition to include detail about group fundraisers and aligned definition with R277-408.
- **New - 1790 - Other District Activity Income**
For other revenue from school or district activities that cannot be classified elsewhere in the 17xx series which represent revenue received by co-curricular and extra-curricular activities controlled by the LEA.
- **Removed - 3020 - Professional Staff**
- **New - 3805 - State Liquor Tax**
State liquor tax revenue
- **New - 3810 - School Meal Program Reimbursement**
See U.C.A. § 53F-2-423 and H.B.100 (2025 General Session).
- **New - 3815 - School Fees Distribution**
To record State revenues received over a three-year period to mitigate local revenue impacts associated with implementing H.B.415 (2024 General Session) School Fees Amendments, by local education agencies.

- **Amendment - 4101 - Impact Aid Program, (Title III)**
Intended one level to be under 4100 - *Unrestricted Grants-in-Aid Received Direct from the Federal Government*.
- **Name Change - 4200 - Unrestricted Federal Grants-in-Aid Received via State Agencies**
Renamed from 4200 - *Unrestricted Federal Received via Non-USBE State Agencies* to *Unrestricted Federal Grants-in-Aid Received via State Agencies*.
- **Name Change - 4500 - Restricted Federal Grants-in-Aid Received via State Agencies**
Renamed from 4500 - *Restricted Federal Grants-in-Aid Received via USBE* to *Restricted Federal Grants-in-Aid Received via State Agencies*.
- **Name Change - 4530 - Federal Career and Technical Education**
Renamed from 4530 - *App Tech Education Sources* to *4530 - Federal Career and Technical Education*
- **New - 4531 - Special Projects**
- **Removed - 4536 - Non traditional Training**
- **Removed - 4546 - Leadership & Development**
- **Removed - 4553 - Tech Prep Education**
- **Name Change - 4700 - Federal Revenue Received via Intermediate Agencies**
Renamed from 4700 - *Federal Revenue Received via Other Agencies* to *4700 - Federal Revenue Received via Intermediate Agencies*.
- **Name Change - 5300 - Proceeds from the Disposal of Real or Personal Property**
Renamed from 5300 - *Sale of, or Comp for, Loss of Fixed Assets* to *5300 - Proceeds from the Disposal of Real or Personal Property*
- **Name Change - 6xxx - Unusual or Infrequent Items**
Renamed from 6xxx - *Special and Extraordinary Items* to *6xxx - Unusual or Infrequent Items due to GASB Statement No. 103*.
- **Removed - 6300 - Special Items**
See GASB Statement No. 103 Financial Reporting Model Improvements which eliminates separate presentation of extraordinary (6400) and special items (6300).
- **Removed - 6400 - Extraordinary Items**
See GASB Statement No. 103 Financial Reporting Model Improvements which eliminates separate presentation of extraordinary (6400) and special items (6300).
- **New - 6500 - Unusual or Infrequent Items**
See GASB Statement No. 103 Financial Reporting Model Improvements which eliminates separate presentation of extraordinary (6400) and special items (6300).

Function Changes

- **Name Change - 2320 - Executive Administration Services**
Renamed from *District Executive Administration Services* to *Executive Administration Services*.
- **New - 2505 - Supervising Business Services**
Re-added from FY24 chart of accounts. Account is needed for proper treatment of fringe benefits of business administrators in the indirect cost rate calculations.

Object Changes

- **New - 250 - Tuition Reimbursement**
For amounts reimbursed to any employee qualifying for tuition reimbursement on the basis of the LEA policy.

Assets and Deferred Outflows of Resources Changes

- **Name Change - 8150 - Prepaid Items**
Name change from *Prepaid Expenditures* to *Prepaid Items* for more appropriate terminology if used in non-governmental funds.
- **Name Change - 8210 - Land and Land Improvements**
Name change from *Land* to *Land and Improvements*.
- **New - 8215 - Site Improvements**
- **Name Change - 8220 - Buildings and Building Improvements**
Name change from *Buildings* to *Buildings and Improvements*.
- **New - 8255 - Construction in Progress**
- **Name Change - 83xx - Lease Assets (Right-to-Use)**
Name change from *Lease Assets* to *Lease Assets (Right-to-Use)*.
- **New - 8305 - Lease - IT Subscription Asset**

Liabilities and Deferred Inflows of Resources Changes

- **New - 9523 - Lease Liabilities - Current**
- **New - 9525 - Subscription Liability - Current**
- **New - 9635 - Subscription Liability (SBITA)**
- **New - 9690 - Other Long-term Liabilities**

Program Changes

- **Name Change - 0005 - LEA Programs**
Name change from REGULAR BASIC PROGRAM to LEA Programs.
- **Removed - 0005-3999** except for **0050 Classroom - General**. This section is now reserved for LEA use.
- **Name Change - 1225 - Special Education - Impact Aid**
Name change from SPECIAL EDUCATION - STATE PROGRAM to *Special Education - Impact Aid*
- **Removed - 1615 - Adult High School 17 and Under**
- **New - 5202 - Emergency Funding for English Learners**
- **Removed - 5220 - Necessarily Existent Small Schools**
Please continue to record NESS revenue to 3015. Funds are now 100% unrestricted and no longer require specific, individualized expenditure tracking.
- **Removed - 5310 - Flexible Allocation**
- **Removed - 5385 - State-Wide Online Ed**
Not used, see 5380
- **Amended - 5390 - Budgetary Flexibility**
Added context to account. Must be used with other financing sources (transfer) codes 5201 and 5211.
- **New - 5430 - First Credential Program**
U.C.A. § 53E-10-310, 2025 General Session H.B. 260
- **New - 5431 - Catalyst Center Grant Program**
U.C.A. § 53E-3-507.1, 2025 General Session H.B. 447
- **New - 5553 - Rural School Sports Facilities Grant Program**
U.C.A. § 53F-10-303, 2025 General Session HB0462
- **Revenue Pairing - 5651 - Educator Professional Time** should be coded with State revenue 3400 (Educator Supports)
- **Removed - 5657 - Early Graduation - Competency Based**
- **New - 5659 - School-Based Education Support Professional Bonus**
U.C.A. § 53F-2-422 (effective 7/01/2025)
- ~~**New - 5663 - Registered Apprenticeship Program for Teachers (U-RAPT)**~~
- **Removed - 5671 - Volunteerism**
- **Removed - 5694 - Early Warning Pilot Program**

- **Name Change - 5807 - Salary Supplement for Highly Needed Educators Program (SSHINE)**
5807 was formerly called Teacher Salary Supplement Program (TSSP). Leftover TSSP funds may roll into the new SSHINE program in 5807. See 2023GS-S.B.173, U.C.A. § 53F-2-504, Effective 7/1/25
- **Removed - 5811 - Salary Supplement for Highly Needed Educators Program (SSHINE)**
See 5807 - Salary Supplement for Highly Needed Educators Program. 5807 was formerly called Teacher Salary Supplement Program (TSSP). Leftover TSSP funds may roll into the new SSHINE program in 5807.
- **New - 6020 - Career & Technical Student Organizations (CTSOs)**
- **New - 6150 - Summer Agriculture**
- **Removed - 7402 - CTE Federal Perkins - Nontraditional**
- **Removed - 7405 - CTE Federal Perkins - Regional Reserve**
- **Removed - 7406 - CTE Federal Perkins - Work-based Learning**
- **Removed - 7407 - CTE Federal Perkins - Special Populations**
- **Removed - 8080 - Pandemic EBT**
- **New - 8084 - Summer Electronic Benefit Transfer (EBT)**
- **Name Change - 5882 - Beverley Taylor Sorenson Elem Arts Program (BTS)**
Name change from BTS Arts Program to Beverley Taylor Sorenson Elem Arts Program (BTS)