



FY27 - Uniform Chart of Accounts

Local Education Agencies

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Summary of Changes

For a summary of changes between the FY27 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

USBE is explicitly tasked with establishing rules and minimum standards for financial, statistical, and student accounting requirements. To fulfill this duty and ensure financial data uniformity, USBE established and maintains a mandatory uniform chart of accounts in accordance with U.C.A. § 53E-3-501, U.C.A. § 53G-5-404, and Administrative Rule R277-113. This uniform structure allows USBE to collect and distribute LEA financial information consistently for comparison and to ensure conformance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB).

The Chart of Accounts is based on the National Center for Education Statistics (NCES) Chart of Accounts, specifically from the Financial Accounting for Local and State School Systems: 2014 Edition. This foundation ensures and enables comparison with other public school systems nation-wide who have also adopted or utilized NCES accounts as the foundation for their own state systems.

The Chart of 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.

All local education agencies (LEAs) must use the uniform chart of accounts for required financial reporting. For purposes of this document, local education agencies include Utah school districts and Utah public charter schools.

Elements of the Chart of Accounts

The structure of the Uniform Chart of Accounts (COA) is designed to organize financial information by separating and grouping different dimensions of a financial transaction into a complete reference, sometimes referred to as the "full string" or structural entry. This comprehensive entry is fundamental to providing uniform financial reporting across local education agencies (LEAs) and ensuring comparison of financial activities over time.

Elements of the chart of account strings consist of the following elements:

Fund. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts segregated for carrying on specific activities or attaining objectives in accordance with special regulations. The purpose of fund accounting is to ensure complete transparency, demonstrate fiscal accountability, and confirm compliance with legal and contractual requirements regarding public resources.

Location. Location codes are three-digit school codes derived from the CACTUS system, requiring LEAs to report expenditures at the school or site level of detail. This element allows for site-level expenditure reporting, which supports consistent and meaningful analysis by school or campus location.

Program Year. This optional element is used in the Chart of Accounts structure to record information about the specific fiscal period to which the funds are applied.

Program. A program is a group of activities, operations, or organizational units designed to accomplish a predetermined objective or set of objectives. This classification provides a framework to classify instructional and other expenditures, such as regular or special education, for cost determination.

Balance Sheet. Balance sheet accounts are used to track assets, liabilities, and residual accounts (fund balance/net position) and are considered a snapshot of the lea's financial position at a given time. This information is essential for both government-wide financial statements and fund financial statements by reporting the government's total net resources.

Revenue. Revenue codes are used for recording inflows of financial resources by source. These codes ensure accurate reporting of income sources, whether derived from taxes, grants, or other sources, consistent with the required basis of accounting.

Function. The function describes the activity for which a service or material object is acquired. The classification provides essential information on the overall purposes or objectives of expenditures.

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Object. The object classification describes the service or commodity obtained as a result of a specific expenditure. Examples include salaries, materials, supplies, and equipment used in the operation of the LEA.

Description. This field is included in the reporting structure for revenue and expenditure records to provide accompanying narrative details about the transaction. Its purpose is to enhance the relevance and understandability of financial reports through explanation.

Amount. The amount element records the required quantitative measurement assigned to the financial transaction. It is necessary for balancing the self-balancing set of accounts within the chart of accounts structure.

Required vs. Optional Elements

Dimension	Format	Balance Sheet	Revenue and Other Financing Sources(Uses)	Expenditures and Expenses
Fund	2-digit (##)	Required	Required	Required
Location	3-digit (###)	Required	Required	Required (school-level)
Program Year	4-digit (yyyy)	Optional	Optional	Optional
Program	4-digit (####)	Optional	Required	Required
Balance Sheet	4-digit (####)	Required	n/a	n/a
Revenue	4-digit (####)	n/a	Required	n/a
Function	4-digit (####)	n/a	n/a	Required
Object	3-digit (###)	n/a	n/a	Required
Description	abc	Recommended	Recommended	Recommended
Amount	123 (no commas or dollar signs)	Required	Required	Required

Mandatory vs. Optional Levels of Coding

The Utah State Board of Education (USBE) sets the mandatory minimum reporting requirements for Local Education Agencies (LEAs).

In the Chart of Accounts:

- **"M" (Mandatory):** Precedes the account code and description, indicating the minimum required level of reporting by LEAs.
- **No Indicator:** Represents an optional level of detail, which is encouraged but not mandatory.
- **"H" (Header):** Denotes a header-only item used for hierarchical context within the chart of accounts.
- **"O" (Optional):** Represents an optional level of detail, which is encouraged but not mandatory.

For external reporting to outside agencies and stakeholders, excluding the UPEFS Annual Financial Report (AFR), USBE will only report to level "M" but more detailed reporting to the "O" level is available to the LEA upon request.

Account Mappings

Local Education Agencies are authorized to use and maintain their own chart of accounts internally at the local level. Although LEAs must utilize the uniform chart of accounts for external financial reporting, maintaining an internal COA at the local level is generally encouraged.

When submitting financial data to the Utah State Board of Education (USBE), LEAs must map their internal account codes to the USBE-approved uniform chart of accounts for reporting purposes. This conversion can be accomplished in one of two ways:

1. Prior Conversion: The LEA can convert its upload file to the USBE codes before submission.
2. UPEFS Mapping Tool: The LEA can map/crosswalk their accounts to USBE accounts using the specialized tool in the Utah Public Education Financial System (UPEFS) called the "UPEFS mappings tool".

By utilizing the UPEFS tool, an LEA establishes a crosswalk, designating their local code (e.g., "5550") to correspond directly with the appropriate USBE COA code (e.g., "5000"). UPEFS will then process the data submission based upon these established mappings.

If the UPEFS mapping feature is utilized, the LEA should review their account mappings frequently or at least before every data transfer to ensure accuracy.

Cost Allocation

Local Education Agencies (LEAs) must use specific, allowable methods to distribute shared costs to ensure fiscal accountability. If a cost benefits two or more cost objectives, it must be allocated based on the proportional benefit each receives. While different methods exist, common factors used to determine these proportions include square footage for costs related to building use, or the number of full-time equivalent (FTE) employees for shared administrative staff.

Federal and State guidelines require that costs be accorded consistent treatment; for example, a cost cannot be assigned as a direct cost to one federal award if a cost incurred for the same purpose in similar circumstances has been treated as an indirect cost elsewhere. If a cost benefits multiple programs, it must be distributed among them on a reasonable, documented basis to avoid the improper "double-charging" of federal or state awards.

UPEFS

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

Established in 2013, the Utah Public Education Financial System (UPEFS) is the Utah State Board of Education's (USBE) internal financial system of record. Built and managed by the USBE, UPEFS allows both the USBE and Local Education Agencies (LEAs) to meet statutory financial reporting requirements. Key functions of UPEFS include facilitating submissions for the Annual Financial Report (AFR), the Annual Program Report (APR), and the indirect cost rate proposal (ICRP). UPEFS is accessible at upefs.schools.utah.gov.

Account Registration

To register for a UPEFS account, complete the required information from the webpage located at <https://upefs.schools.utah.gov/Account/Register>. Please retain your username and password for future reference. Once you have completed this registration, you are automatically granted read-only access and can begin to view financial information right away. If you need upgraded permissions for your account, please contact a USBE representative at schoolfinance@schools.utah.gov who will need to assist you with the setup.

Users

The role of LEA Submitter can be filled by internal LEA employees or by a contracted financial management company. However, the LEA Business Administrator must be an executive employee or board member of the LEA. This individual must possess sufficient authority to sign and certify the LEA's financials. Typically, this is an executive-level position such as the LEA Business Administrator, Board Treasurer, or Executive Director. Below is a summary of role types and responsibilities.

Role	Can View Reports	Can Submit Data	Can Certify Data
Read-only	True	False	False
LEA Submitter	True	True	False
Non-LEA Submitter	True	True	False
LEA Business Administrator	True	True	True

When a registered user from your LEA is no longer employed at your LEA, please notify the USBE right away so we can remove the UPEFS access from your LEA profile. To view a report

of all current users on your LEA account, please navigate to the Reporting (tab) > Other Reports (menu selection) > Report Type: Users for LEA > View Report.

Upload

The Upload menu item is where the required reports will be submitted. Upload files should be in CSV format, have a header row, and have no commas other than for use as field separators. To upload a file, simply select the fiscal year and upload type, then attach your file. Downloadable Budget or Actuals templates for all report types are available on this page.

LEA	School Year	Upload Type {selection}	Submission Type {selection}
{LEA}	{FY}	Budget or Actual	{ Original Budget } { Final Budget } { Actuals }
{LEA}	{FY}	Indirect Cost Rate Proposal	{ unallowable costs } { square footage by building } { unused leave paid at termination } { contracts and subawards }

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.

Chart of Accounts

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

Balance Sheet/Statement of Net Position

Balance sheet accounts and statement of net position accounts are used to track financial transactions for each fund and government-wide financial statement. Such financial statements only report assets, deferred outflows of resources, liabilities, deferred inflows of resources, and residual accounts and are considered “snapshots” of how these accounts stand as of a certain point in time, typically the end of the fiscal year.

8xxx - Assets & Deferred Outflows of Resources

- 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 - Capital Assets**

- **M 8205 - Capital Assets Held for Sale**

Capital assets held for sale meet two criteria: (a) the government has decided to pursue the sale of the asset and (b) it is probable (likely to occur) that the sale will be finalized within one year of the financial statement date. GASB Statement 104 will require disclosure of “capital assets held for sale in notes to financial statements, with separate disclosure of historical cost and accumulated depreciation (or amortization), by major class of asset.”

- **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 Capital Assets**

- **83xx - Intangible Right-to-Use Assets**

- **M 8305 - Right-to-Use - IT Subscription**

An intangible asset that results from the school district acquiring the right to use a vendor’s IT software, alone or combined with tangible capital assets, in a SBITA that is not a short-term SBITA.

- **M 8306 - Accumulated Amortization - IT Subscription**

The aggregate amount of annual amortization expense recognized for right-to-use IT subscription assets.

- **M 8310 - Lease - Land**
- **M 8320 - Lease - Building**
- **M 8330 - Lease - Equipment**
- **M 8340 - Lease - Accumulated Amortization**

- 84xx - Other Debits
 - **M 8460 - Net Pension Asset**
The amount by which the fiduciary net position of a pension plan exceeds the total pension liability.
 - **M 8470 - Net OPEB Asset**
The amount by which the fiduciary net position of an OPEB plan exceeds the total OPEB liability.
- 85xx - Deferred Outflows of Resources
 - **M 8510 - Deferred Outflows of Resources**

9xxx - Liabilities & Deferred Inflows of Resources

- 95xx - Current Liabilities
 - **M 9505 - Negative Cash Balance**
 - **M 9510 - Accounts Payable**
 - **M 9515 - Bonds Payable - Current**
 - **M 9520 - Notes Payable - Current**
 - **M 9523 - Lease Liabilities - Current**
 - **M 9525 - Subscription Liability - Current**
 - **M 9530 - Accrued Liabilities - Other**
 - **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 9665 - Net OPEB Liability**
 - **M 9690 - Other Long-term Liabilities**
- 97xx - Deferred Inflows of Resources
 - **M 9750 - Deferred Inflows of Resources - Other**
 - **M 9755 - Deferred Inflows of Resources – Actual vs. Expected Pension**
 - **M 9765 - Deferred Inflows of Resources – Leases**
 - **M 9770 - Deferred Inflows of Resources – OPEB**

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 - Nonspendable – Inventories & Prepaid Expenditures**
 - **M 9869 - Nonspendable – 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**

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 for dispensing food to students and adults. Food rebates received in the same year as the expenditure incurred should be netted from expenditures. Food rebates of prior year expenditures should be reported in the revenue account 1980.

 - **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.

- **1916 - Lease Interest Revenue**
Interest revenue from the amortization of the discount on the lease receivable of either real or personal property owned by the school district. Rental of property held for investment purposes is not included here but is recorded under account 1540.
- **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.
- **1980 - Refund of Prior Year's Expenditures**
Expenditures that occurred in prior year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP. Expenditures should not, however, be reduced below zero.

○ **M 1990 - Miscellaneous Local Revenue**

Revenue from local sources not reported elsewhere.

■ **1991 - Fines and Forfeits**

Revenue from penalties imposed for violations of law; civil penalties (e.g., for violating court orders); court fees if levied upon conviction of a crime or violation; court-ordered restitutions to crime victims where government actually collects the monies; and forfeits of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral). Excludes penalties relating to tax delinquency (report in account 1199 or 1200 as appropriate); library fines (report in account 1940); and sale of confiscated property (report in account 1990).

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
 - Teacher and Classroom Salary Support

- **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 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.
- 45xx - Restricted Fed Revenue Passed Through State Agencies
 - **M 4500 - Restricted Fed Revenue Passed through State Agencies** (Other as not listed below in the 45xx range)
 - **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**
- **M 4700 - Federal Revenue Passed Through Intermediate Agencies**
Grants-in-Aid from the federal government passed through an intermediate or local government.

- **M 4750 - Revenue in Lieu of Taxes**

Commitments or payments made out of general revenues by the federal government 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. Such revenue includes 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 federal governmental unit.

- 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**
- **M 4990 - Other for/on Behalf of Federal Revenue**

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 unusual or infrequent using account 6400.
- **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 (Standard)**
For standard insurance payouts. If the insurance payout is related to a disaster or event that strictly qualifies as an unusual or infrequent item under GASB 103 (e.g., a natural disaster that is highly uncommon for the LEA's geographic location), record the proceeds under 6400. Insurance recoveries should be only recognized when realized or realizable (i.e., the insurer acknowledges coverage).
- **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, instructional technology tools, 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 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 instructional staff not classified elsewhere in the 22xx 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 Services**
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 activities focus on intentional threat prevention, deterrence, and response, including but not limited to security plan development and implementation; threat assessment and management; installation and monitoring of security systems (e.g., cameras, access controls, metal detectors); employment of security personnel (e.g., school resource officers, campus security); and acquisition of security-related vehicles, communication equipment, and technology.

- **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 activities address environmental and accidental risk prevention and mitigation, including but not limited to fire prevention and response systems, building safety systems, traffic and pedestrian safety (e.g., crossing guards), emergency preparedness for natural or accidental hazards, and other measures designed to reduce the risk of injury or harm not caused by intentional acts.

- **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**

Other student transportation services not classified elsewhere in the 2700 series.

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 and 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 classified 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 350 - Other Technical Services**
Technical services not classified elsewhere in the 35x range (see below).
- **M 353 - School Resource Officer and Other Police Personnel**
- **M 355 - Game Officials**

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 - Leases**

Operational costs for leasing land, buildings, vehicles, equipment, and information technology software or hardware. Capitalized expenditures and the transaction recorded at the inception of the lease per GASB Statements 87 and 96 should be recorded under objects 721 (land and buildings), 737 (SBITAs), 732 & 737 (equipment and vehicles), and 739 (computers and related equipment).

- **441 - Rental of Land & Buildings—Short Term**
Expenditures/expenses for short-term leasing or renting land and buildings that

are not subject to the reporting requirements under GASB Statement 87 for leases that are not short-term leases. (Used with function 2610.)

- **442 - Rental of Equipment & Vehicles—Short Term**
Expenditures/expenses for short-term leasing or renting equipment or vehicles that are not subject to the reporting requirements under GASB Statement 87 for leases that are not short-term leases. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This should be coded to the function where the equipment or vehicle is used. Costs associated with the rental of computers or other technology-related equipment should be coded to expenditure object 443.
- **443 - Rental of Computers & Related Equipment—Short-Term.**
Expenditures/expenses for short-term leasing or renting computers and related equipment that are not subject to the reporting requirements under GASB Statement 87 for leases that are not short-term leases. This should be coded to the function where the equipment is used.
- **444 - Subscription-based Information Technology—Short Term**
Expenditures for subscription-based information technology that do not meet the reporting requirements under GASB Statement 96 for SBITAs that are not short-term SBITAs.
- **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).

- **M 500 - Other Purchased Services** (unless classified below in the 5xx range)

- **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 the electronic transmission of information over distances using technologies such as phones, internet, and satellite networks. This category includes telephone networks; cellular service; radio and television broadcast networks; satellite communication; Wi-Fi hotspots; local area network (LANs) service; and wide area network (WANs) service. Expenditures/expenses for software should be coded to object 670 if the software was not capitalized or object 736 if the software is eligible for capitalization. Licenses and subscription fees for services, including SBITAs, should be coded to objects 444 and 737 as appropriate. (Usually used with functions 1000, 2230, 2320, 2410, or 2580.)

- **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**

Tuition paid to other school districts, excluding independent charter school agencies, within the state. Include tuition expenditures/expenses made to education service agencies and to any other LEAs within the state that are not independent charter school agencies. Report tuition to independent charter school agencies within the state under object 564.

- **M 562 - Tuition to Other LEAs Outside the State**

Tuition paid to other school districts, excluding independent charter school agencies, outside the state. Include tuition expenditures/expenses made to education service agencies and to any other LEAs outside the state that are not independent charter school agencies. Report tuition to independent charter school agencies outside the state under object 567.

- **M 563 - Tuition to Private Schools**

Tuition paid to private schools within the state and outside the state.

- **M 564 - Tuition to Charter Schools Within the State**

Tuition paid to independent charter school agencies within the state.

- **M 565 - Tuition to Postsecondary Schools**

Tuition paid to postsecondary schools within the state and outside the state.

- **M 566 - Tuition Payments to Charter Schools Outside the State**

Tuition to independent charter school agencies outside the state.

- **M 567 - Voucher Payments to Private Schools and to Individuals**

Voucher payments to private schools (both in-state and out-of-state) and directly to individuals. Also include amounts paid to Education Savings Accounts or

similar scholarships for students in school choice programs.

- **M 568 - Tuition Paid to the State**

Include state supported schools and other payments to the state for providing specialized instructional services to students residing within the boundaries of the paying school district. Do not include reverse state aid payments which arise out of education finance equalization efforts. Do include payments to the state for students who are participating in school choice or voucher programs.

- **M 569 - Tuition – Other**

Includes tuition paid to other governmental organizations (excluding school districts, education service agencies, and the state) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.

So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net position at the time taxes are levied as “due to state government.” (These amounts are not shown as revenues to the school district.)

- **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/expenses for books, textbooks, periodicals, digital textbooks, and e-books prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Subscription based information technology

agreements (SBITAs) for electronic textbooks and periodical subscriptions should be reported under 444 or 737 as appropriate. Binding and repairs for school library books should be reported under 610. (Usually used with functions 1000 and 2200. Books and periodicals for instructional staff training should be coded to function 2213. Books and periodicals for noninstructional staff should be coded to function 2590.)

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**
Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are computing devices, laptops, flash or jump drives, parallel cables, monitor stands, e-readers, tablets, kindles, iPads, and cell phones. Include expenditures that are not capitalized. Software costs that are not capitalized should be reported in 670. Subscription based information technology agreements (SBITAs) for services such as subscriptions to research materials over the Internet should be reported under 444 or 737 as appropriate. (Usually used with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

- **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.

- **721 - Leases for Land and Buildings**

Capital outlay expenditures incurred at the inception of a lease that is not a short-term lease in accordance with GASB Statement 87.

- **M 730 - Equipment (excluding School Buses)**

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**
Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses. (Usually used with functions 1000 and 2600.)
- **733 - Furniture and Fixtures**
Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. (Used with all functions, except 5000.)
- **M 732 - Equipment—School Buses**
Expenditures for the purchase of school buses used to transport persons to and from school. Also included are capital outlay expenditures incurred at the inception of a lease for school bus vehicles that is not a short-term lease in accordance with GASB Statement 87. Used only with function 2700.
- **734 - Technology Related Hardware - Capitalized**
Expenditures for technology-related equipment and technology infrastructure that are capitalized. These costs include those associated with the *purchase* of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- **735 - Non-Bus Vehicles**
Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, station wagons, and vans. Usually used with functions 2650 unless for driver's education which should be coded to function 1000.
- **736 - Technology Software—Capitalized**
Expenditures for *purchased* software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 670—Software. (Used with all functions, but primarily with 1000, 2230, and 2580.)
- **737 - SBITAs—Capitalized**
Capital outlay expenditures incurred at the inception of a SBITAs that is not a short-term SBITA in accordance with GASB Statement 96.
- **738 - Leases for Equipment and Vehicles (non-School Bus)**
Capital outlay expenditures incurred at the inception of a lease for equipment or

vehicles (non-School Bus see 732) that is not a short-term lease in accordance with GASB Statement 87.

- **739 - Leases for Computers and Related Equipment**

Capital outlay expenditures incurred at the inception of a lease for computers or related equipment that is not a short-term lease in accordance with GASB Statement 87.

- **M 740 - Infrastructure**

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

- **M 750 - Other Intangible Assets**

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

- **M 790 - Depreciation and Amortization**

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

- 795 - Lease Depreciation and Amortization

8xx - Debt Service & Miscellaneous

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

- **M 810 - Dues & Fees**

Expenditures or assessments for membership in professional or other organizations or associations 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.

Also included are:

- Rentals of Land and Buildings–Interest
- Rentals of Equipment and Vehicles–Interest
- Rentals of Computers and Related Equipment–Interest
- Subscription-based Information Technology–Interest

- **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.)

Also included are:

- Rentals of Land and Buildings–Principal
- Rentals of Equipment and Vehicles–Principal
- Rentals of Computers and Related Equipment–Principal
- Subscription-based Information Technology–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.

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-2-316, HB42 2025 General Session
- **5203 - Teacher and Classroom Salary Support Program**
U.C.A. § 53F-4-421, S.B. 62 (2026 General Session)
- **5204 - Early Literacy Program**
U.C.A. § 53F-2-424, S.B. 241 (2026 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 & Violent Crime Prevention & Intervention**
(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: IB Program**
(PQHI) International Baccalaureate Program
- **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
- **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**
- **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**
- **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 & Supporting Teacher Excellence & Refinement**
(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 VII ESSA)**
ALN 84.041
 - **7190 Other Unrestricted Grants Direct from Federal Government**
- 72xx - Federal/State Unrestricted Programs
 - **7250 Unique Local Federal/State Unrestricted Programs**
- 73xx - Federal Direct Restricted Programs
 - **7323 STARTALK Foreign Language Program (NSA)**
 - **7326 Junior Reserve Officers Training Corps (JROTC/ROTC)**
 - **7330 Indian Education Formula Grants (ESEA Title VI)**
ALN 84.060A
 - **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 - Perkins V - Basic State Grant (Formula)**
(FLEA) 84.048
 - **7403 - Perkins V - Corrections Education (CRED)**
(CRED)

- **7404 - Perkins V - Special Projects**
- 75xx Federal/State Restricted Programs
 - 752x - Programs for the Disabled
 - **7522 - IDEA-B -- Preschool Disabled (Sec. 619)**
(PRE) ALN 84.173
 - **7524 - IDEA-B -- Disabled (PL 101-476)**
(STAC, FTFL) ALN 84.027
 - **7528 - IDEA-B -- Private School Proportionate Share**
 - **7529 - IDEA-B -- Coordinated Early Intervening Services (CEIS)**
 - **7526 - IDEA-D -- Personnel Development**
 - **7527 - IDEA-C -- Deaf/Blind**
 - **7530 - Medicaid**
 - 758x - Adult Education (WIOA Title II)
 - **7581 - Adult Education - Prison/Institutions**
(ADPI)
 - **7582 - Adult Education - Leadership**
(SLDR)
 - **7583 - Adult Education - Basic Grants (WIOA)**
(ADEB) ALN 84.002
 - **7584 - Adult Education - English Language/Civics Education**
(ADCA, ADEL)
 - **7585 - Adult Education - Workforce/GED Initiatives**
 - **7590 - Other Restricted Grants**
- 76xx - Other Federal/State Restricted Programs

- **7603 - Service Learning**
- **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
 - Fed ESEA Title I: Improving the Academic Achievement of the Disadvantaged
 - **7801 - ESEA Title I, A - Improving Basic Programs Operated by LEAs**
(T1SA, T1AD, T1SC, T1FT, T1SF)
 - **7802 - ESEA Title I, B - State Assessment Grants**
 - **7803 - ESEA Title I, A - School Improvement Grants (SIGs)**
 - **7830 - ESEA Title I, C - Education of Migratory Children (MEP)**
(MGFT, MGSA, 84.011)
 - **7840 - ESEA Title I, D - Neglected, Delinquent & At-Risk Youth**
(NDAC, NDT, NDAD, NDSC)
 - Fed ESEA Title II: Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders
 - **7860 - ESEA Title II, A - Supporting Effective Instruction Grants**
(2A, 2FT, 2SA, 2SL)

- **7865 - ESEA Title II, B – National Activities**
- Fed ESEA Title III: Language Instruction for English Learners and Immigrant Students
 - **7880 - ESEA Title III A - English Language Acquisition**
(ELFT, ELSA, IMM)
- Fed ESEA Title IV, Part A: Student Support and Academic Enrichment (SSAE)
 - **7890 - ESEA Title IV A - Student Support & Acad. Enrich**
(4A, 4ASA, 4AFT)
 - **7893 - ESEA Title IV A - BSCA Stronger Connections Grant Program**
- Fed ESEA Title IV, Part B - 21st Century Community Learning Centers
 - **7910 - ESEA Title IV B - 21st Century Community Learning Centers**
(ASSA, ASFT, ASFC)
 - **7915 - 21st Century Supplemental**
- 794x - Rural Education Achievement Program (REAP) - Title V, Part B
 - **M 7940 - ESEA Title V B - Rural & Low-Income Schools (RLIS)**
(RFLT)
 - **M 7941 - Small, Rural School Achievement Program (SRSA)**
- **7950 - Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act**
(MVFT, MVSA)
- **7960 - ESEA Title VI, A - American Indian/Alaska Native Ed.**
- **7970 - 21st Century Out-of-School Time Career Pathway (State/Competitive)**
(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

Balance Sheet Changes

New Balance Sheet Codes

- M 8205 - Capital Assets Held for Sale
- M 8306 - Accumulated Amortization - IT Subscription
- M 8470 - Net OPEB Asset
- 85xx - Deferred Outflows of Resources
- M 8510 - Deferred Outflows of Resources (formerly 8450)
- M 9515 - Bonds Payable - Current
- M 9665 - Net OPEB Liability
- M 9770 - Deferred Inflows of Resources – OPEB

Removed Balance Sheet Codes

- M 8430 - Other Debits
- M 8450 - Deferred Outflows of Resources (use 8510)
- M 9760 - Net Difference Pension (use 9755)

Amended Balance Sheet Codes

- FROM 8xxx Assets TO 8xxx - Assets & Deferred Outflows of Resources
- FROM 82xx - Fixed Assets TO 82xx - Capital Assets
- FROM M 8290 - Other Fixed Assets TO M 8290 - Other Capital Assets
- FROM 83xx - Lease Assets (Right-to-Use) TO 83xx - Intangible Right-to-Use Assets
- FROM M 8340 - Lease - Accumulated Depreciation/Amortization TO M 8340 - Intangibles - Accumulated Amortization
- FROM M 9520 - Notes Payable TO M 9520 - Notes Payable - Current
- FROM M 9530 - Accrued Liabilities TO M 9530 - Accrued Liabilities - Other
- FROM 97xx - Other Credits TO 97xx - Deferred Inflows of Resources
- FROM M 9750 - Deferred Inflows of Resources TO M 9750 - Deferred Inflows of Resources - Other
- FROM M 9860 - Non-Spendable – Inventories & Prepaid Expenditures TO M 9860 - Nonspendable – Inventories & Prepaid Expenditures
- FROM M 9869 - Non-Spendable – Other TO M 9869 - Nonspendable – Other

Revenue and Other Financing Sources Changes

New Revenue Codes

- 1916 - Lease Interest Revenue
- 1991 - Fines and Forfeits
- M 1980 - Refund of Prior Year's Expenditures
- M 4990 - Other for/on Behalf of Federal Revenue

Removed Revenue Codes

- M 4101 - Impact Aid Program, (Title VII) (use 4100)
- 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 4800 - Elementary and Secondary Education Act of 1965 (ESEA) (use 4500)

Amended Revenue Codes

- Amended the definition of 16xx to exclude food rebates from this category.
- M 5600 - Insurance Recoveries TO M 5600 - Insurance Recoveries (Standard)

Function Code Changes

Amended Function Codes

- FROM 2315 - Staff Relations and Negotiation Service TO 2315 - Staff Relations and Negotiation Services
- 2660 - Security - Added intentional threat prevention, deterrence, and response emphasis to definition to differentiate from 2670 (safety).
- 2670 - Safety - Added environmental and accidental risk prevention emphasis to definition to differentiate from 2660 (security).

Object Code Changes

New Object Codes

- 444 - Subscription-based Information Technology–Short Term
- M 566 - Tuition Payments to Charter Schools Outside the State
- M 500 - Other Purchased Services
- M 568 - Tuition Paid to the State
- 721 - Leases for Land and Buildings
- M 732 - School Buses is now a mandatory reporting category to ensure accuracy in pupil transportation reimbursements.
- 737 - SBITAs–Capitalized
- 738 - Leases for Equipment and Vehicles (non-School Bus)
- 739 - Leases for Computers and Related Equipment

Amended Object Codes

- FROM M 440 - Rentals TO M 440 - Leases along with amended definition
- Included definitions for all 56x range (tuition)
- M 530 - Communication – updated definition and added context
- FROM 567 - Tuition to Other LEAs for Voucher Program TO 567 - Voucher Payments to Private Schools and to Individuals
- M 640 - Books and Periodicals – updated definition and added context
- M 650 – Supplies - Technology Related – updated definition and added context
- FROM M 710 - Land and Site Improvements TO M 710 - Land and Land Improvements
- 73x range now includes definitions for all equipment sub accounts
- FROM 739 - Other Equipment TO 739 - Leases for Computers and Related Equipment
- New definition for 830 - Interest on Long-term debt
- New definition for 840 - Redemption of Debt Principal

Program Code Changes

New Program Codes

- 5203 - Teacher and Classroom Salary Support Program
U.C.A. § 53F-2-315, HB42 2025 General Session
- 5204 - Early Literacy Program
U.C.A. § 53F-2-424, S.B. 241 (2026 General Session)
- 7802 - ESEA Title I, B: State Assessment Grants (formerly 7930)

Removed Program Codes

- 5654 - Period Products in Schools
- 5695 - Corona Relief- State
- 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
- 7230 GEERS II CARES Program - CRRSA
- 7235 ARP ESSER Homeless Children & Youth
- 7280 Other USBE CARES Programs
- 7290 Non-USBE CARES Programs
- 7310 CARES Payroll Protection Program
- 7503 - FUEL
- 7508 - Javits – Accelerated Readers
- 7523 - SPED IDEA ARP Preschool
- 7520 - Programs for the Disabled is now a header see 752x
- 7525 - SPED IDEA ARP
- 7601 - Improving America's Schools Act.
- 7606 - Migrant Education Consortium (see 7830)
- 7625 - Charter Schools Start-up
- 7580 - Federal Adult Education Programs (see 7584)
- 7894 - Fed ESEA Title IV A - Safe and Drug-free Schools and Communities
- 7900 - Fed ESEA Title IV, Part B - 21st Century Community Learning Centers. Use 7910 instead, 7900 is now a header record.
- 7920 - ESEA Title V A - Innovative Programs (see 794X REAP)
- 7930 - ESEA Title VI A - Assessment (see new 7802)

Amended Program Codes

FY27 - Uniform Chart of Accounts - Local Education Agencies
Utah State Board of Education

- FROM 5339 Juvenile Gang and Other Violent Crime Prevention and Intervention Program TO 5339 Juvenile Gang & Violent Crime Prevention & Intervention
- FROM 5612 Enhancement for Accelerated Students - International Baccalaureate Program TO 5612 Enhancement for Accelerated Students: IB Program
- FROM 5814 - Mentoring and Supporting Teacher Excellence and Refinement Program TO 5814 - Mentoring & Supporting Teacher Excellence & Refinement
- FROM 7101 Impact Aid (Title VIII Elem. & Sec. Educ. Act) TO 7101 Impact Aid (Title VII ESSA)
- FROM 7323 Star Talk (NSA grant) TO 7323 STARTALK Foreign Language Program (NSA)
- FROM 7326 ROTC TO 7326 Junior Reserve Officers Training Corps (JROTC/ROTC)
- FROM 7330 Indian Education Programs TO 7330 Indian Education Formula Grants (ESEA Title VI)
- FROM 7401 - CTE Federal Perkins - Formula TO 7401 - Perkins V - Basic State Grant (Formula)
- FROM 7403 - CTE Federal Perkins – Corrections TO 7403 - Perkins V - Corrections Education (CRED)
- FROM 7404 - CTE Federal Perkins – Special Projects TO 7404 - Perkins V - Special Projects
- FROM 7526 - IDEA-D – Special Education - Personnel Development TO 7526 - IDEA-D - Personnel Development
- FROM 7583 - Adult Education Basic to 7583 - Adult Education - Basic Grants (WIOA)
- FROM 7585 - GED Workforce Service Grant TO 7585 - Adult Education - Workforce/GED Initiatives
- FROM 7801 - Fed ESEA Title I A TO 7801 - ESEA Title I A: Improving Basic Programs Operated by LEAs
- FROM 7803 - Fed ESEA Title I - School Improvement Grants (SIGs) TO 7803 - ESEA Title I, A School Improvement Grants (SIGs)
- FROM 7830 - Fed ESEA Title I C - Migrant Children TO 7830 - ESEA Title I C - Education of Migratory Children (MEP)
- FROM 7840 - Fed ESEA Title I D - Neglected & Delinquent Children and Youth TO 7840 - ESEA Title I, D - Neglected, Delinquent & At-Risk Youth
- FROM 7865 - Fed Title II B – Math Science Partnerships TO 7865 - Title II, Part B – National Activities
- FROM 7910 - Fed ESEA Title IV - Subpart 2 Community Service Centers TO 7910 - ESEA Title IV, Part B - 21st Century Community Learning Centers
- FROM 7950 - Fed ESEA Title VII B - Education for Homeless Children and Youth TO 7950 - Title VII, Subtitle B McKinney-Vento Homeless Assistance Act