

See pages 50-55 for selected definitions

1000 REVENUE FROM LOCAL SOURCES

1100 PROPERTY TAXES

1110 Basic Rate (General Fund)

1111 Tax Sales and Redemptions–Basic

1112 Voted Local Levy

1113 Tax Sales and Redemptions–Voted Local

1114 Board Local Levy–Class Size

1115 Tax Sales and Redemptions–Board Local

1118 P. L. 81-874 Increment

1119 Tax Sales and Redemptions–P.L. 874

1124 Capital Local Levy

1125 Tax Sales and Redemptions– Capital Local

1128 Debt Service

1129 Tax Sales and Redemptions–Debt

1130 Voted Capital

1131 Tax Sales and Redemptions–Voted Capital

1134 Judgment Recovery

1135 Tax Sales and Redemptions – Judgment Recovery

REVENUE
CLASSIFICATIONS

FY 13

1136 Tax Refunds

1154 FEE-IN-LIEU OF TAXES (FILT)

1160 FILT--Basic Rate

1162 FILT--Voted Local

1164 FILT--Board Local

1168 FILT--P.L. 81-874 Increment

1174 FILT--Capital Local Levy

1178 FILT--Debt Service

1180 FILT--Voted Capital

1184 FILT--Judgment Recovery

1190 Other Taxes

1199 Penalties on Taxes

1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAs

1300 TUITIONS

1310 Tuition From Pupils or Parents

1320 Tuition From Other LEAs¹ Within the State

1330 Tuition From Other LEAs¹ Outside the State

1340 Tuition From Private Sources

1400 TRANSPORTATION FEES

1410 Transportation Fees From Pupils or Parents

REVENUE
CLASSIFICATIONS

FY 13

1420 Transportation Fees From Other LEAs¹ Within the State

1430 Transportation Fees From Other LEAs¹ Outside the State

1440 Transportation Fees From Private Sources

1500 EARNINGS ON INVESTMENTS

1510 Interest on Investments

1540 Earnings on Investment Property

1600 FOOD SERVICES

1610 Sales to Students

1620 Sales to Adults

1690 Other Local Revenue

1700 STUDENT ACTIVITIES (CO-CURRICULAR & EXTRA-CURRICULAR ACTIVITIES)

1710 Admissions

1720 Bookstore Sales

1730 Student Organization Membership

1740 Fees

1750 School Vending & Stores (Gross Sales)

1790 Other Student Activity

1800 REVENUE FROM COMMUNITY SERVICES ACTIVITIES

1900 OTHER REVENUE FROM LOCAL SOURCES

1910 Rentals

REVENUE
CLASSIFICATIONS

FY 13

1920 Contributions and Donations From Private Sources

1930 Gain or Loss on Sale of Capital Assets (Proprietary & Fiduciary Fund)

1940 Textbooks (Sales and Rentals)

1950 Misc. Revenue from Other School Districts

1960 Misc. Revenue from Other Local Governments

1970 Operating Revenues (Proprietary Fund)

1980 Refund of Prior Years Expenditures

1990 Miscellaneous

2000 REVENUE FROM INTERMEDIATE SOURCES

3000 REVENUE FROM STATE SOURCES (MINIMUM SCHOOL PROGRAM)

3005 REGULAR BASIC SCHOOL PROGRAMS

3010 Regular School Programs K-12

3015 Necessarily Existent Small Schools

3020 Professional Staff

3025 Administrative Costs

3100 SPECIAL EDUCATION

3105 Special Education -- Add-On

3110 Special Education -- Self-Contained

3115 Special Education -- Pre-School

3120 Extended Year Program -- Severely Disabled

REVENUE
CLASSIFICATIONS

FY 13

3125 Special Education -- State Programs

3150 APPLIED TECHNOLOGY EDUCATION PROGRAMS

3155 Applied Technology -- Add-On

3160 Applied Technology -- Set-Aside

3200 OTHER STATE PROGRAMS

3209 Adult High School

3211 Gifted and Talented

3212 Advanced Placement

3213 Concurrent Enrollment

3215 At-Risk - Student Program

3218 At-Risk - Homeless and Minority

3219 At-Risk -- MESA

3220 At-Risk -- Gang Prevention

3221 At-Risk --Youth-In-Custody

3230 Class Size Reduction -- K-8

3235 Center for School of the Future

3250 - 3259 Reserved for Numbers Assigned by Districts

3260 - 3269 Reserved for Numbers Assigned by Districts

3270 - 3299 Reserved for Numbers Assigned by Districts

3334 High Ability Students

REVENUE
CLASSIFICATIONS

FY 13

3405 Social Security & Retirement

3410 Flexible Allocation

3415 Pupil Transportation

3423 Out-of-State Tuition

3435 Regional Service Centers

3467 Reading Improvement Scholarship Program

3468 School Nurses

3471 Guarantee on Transportation Levy

3472 Assessment and Accountability

3477 Math/Science – Beginning Teacher Recruitment

3510 Efficiency Improvement

3515 Pilot Programs

3520 School Land Trust Program

3521 Electronic High School

3522 Job Enhancement

3550 LEEWAY PROGRAM

3555 Voted Local Guarantee

3560 Board Local Guarantee

3600 PUBLIC EDUCATION CAPITAL OUTLAY

3610 School Building Program

REVENUE
CLASSIFICATIONS

FY 13

3612 International Baccalaureate Program

3613 State Corrections

3627 Charter Local Money

3630 School Building Supplemental

3635 Critical Languages

3636 ELL Family Literacy Centers

3637 Dual Immersion Program

3638 Performance Based Compensation

3646 Online Assessment

3650 Capital Outlay Foundation

3661 Enrollment Growth

3700 MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)

3701 Grants from Private Sources

3703 Core Assessment

3704 Performance Assessment

3705 ATC Service Regions

3706 Substance Abuse Prevention

3707 Strategic Planning

3708 Gang Prevention

3709 Driver Education -- Vehicles

- 3710 Driver Education -- Behind-The-Wheel
- 3713 Corrections Education
- 3714 Fine Arts Education
- 3715 Centennial High School
- 3716 Federal Mineral Lease Act
- 3717 State Non-MSP School Trust Lands
- 3718 Staff Development - Non MSP
- 3719 Charter School - Local Replacement
- 3720 Arts Film/Video (12910)
- 3721 English Language Learners - Collections
- 3722 Charter Education Programs
- 3724 Reading Scholarships
- 3725 CS ADM Funding
- 3726 CS One-Time ADM Funding
- 3730 SOAR/Nontraditional/Public Awareness
- 3750 Utah Education Network
- 3762 Instructional Technology
- 3765 Economic Education
- 3769 School Lunch Program (Appropriation)

REVENUE
CLASSIFICATIONS

FY 13

3770 School Lunch Program (Liquor Control Tax)

3772 Fee on Fines

3780 SEA Discretionary Fund

3782 Technical Assistance -- Principals Academy

3790 Peer Assistance

3792 Technology Administration

3795 UPASS Tutoring

3798 Development of Measurement Strategy

3799 Evaluation and Assessment - UPASS Administration

3800 SUPPLEMENTALS / OTHER BILLS

3805 Reading Achievement Program

3810 Library Books and Supplies

3820 4-6 Math Initiative

3851 Classroom Supplies and Materials

3861 Math/Science – Teacher Enhancement

3862 Charter School Administration

3863 Charter School Parity

3867 Charter School Local Replacement

3868 Teachers Materials & Supplies

REVENUE
CLASSIFICATIONS

FY 13

3869 Retirement Supplemental

3870 Competency-based Program (SB 154)

3875 Educator Bonuses

3877 Classified Bonuses

3878 Extended Year for Special Ed

3880 UBSCT Remediation

3881 USTAR

3882 BTS Arts

3885 Teacher Morale

3900 REVENUE FROM OTHER STATE AGENCIES

4000 REVENUE FROM FEDERAL SOURCES

4100 UNRESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4101 Impact Aid Program, (Title VII)

4190 Other Unrestricted Funds Direct From Federal Government

4200 UNRESTRICTED REVENUE RECEIVED FROM FEDERAL GOVERNMENT
THROUGH THE STATE

4300 RESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4301 Americans with Disabilities Act

4303 Project Assist

4304 Energy Conservation

4305 Social Services -- Preschool 0-2

- 4306 School Dropout Paradigm Shift
- 4311 Alcohol and Drug Abuse
- 4312 Bilingual Education
- 4320 Elementary/Secondary Education Programs
- 4326 ROTC
- 4330 Indian Education Programs
- 4340 Employment Programs
- 4360 Disabled Programs
- 4370 Desegregation Programs
- 4380 ETI E-rate
- 4390 Unique Restricted Revenue Received Directly From Federal Government
- 4500 RESTRICTED FEDERAL REVENUE RECEIVED THROUGH THE STATE
 - 4516 Title I -- Even Start
 - 4520 Federal Programs for the Disabled
 - 4522 IDEA - B -- Pre-School Disabled (Sec 619)
 - 4524 IDEA - B -- Disabled (PL 101-476)
 - 4526 IDEA - D -- Personnel Training
 - 4527 IDEA - C -- Deaf/Blind
 - 4530 Federal Applied Technology Education Sources

REVENUE
CLASSIFICATIONS

FY 13

CARL PERKINS TITLE II:

- 4531 Supplementary Grant
- 4536 Non-traditional Training
- 4537 Corrections Education
- 4538 Formula Allocation
- 4539 Assessment & Evaluation
- 4541 Career Guidance/Counseling/Placement
- 4546 Leadership & Development

CARL PERKINS TITLE III:

- 4551 Community-Based Organization
- 4552 Consumer Home Economics Education
- 4553 Tech Prep Education
- 4559 Other Federal Applied Technology Education Sources

4560 Federal Child Nutrition Programs

4569 CN School Food Equipment

4571 National School Lunch Program

4572 National School Lunch Program -- Free and Reduced

4573 Federal Special Milk Reimbursement

4574 Federal School Breakfast Reimbursement

4575 Child and Adult Care Food Program

4576 Federal Cash in Lieu of Food Commodities

4577 Federal Summer Food Program

4578 NET (Nutrition Education Training)

4579 Other Child Nutrition Programs

REVENUE
CLASSIFICATIONS

FY 13

- 4580 Federal Adult Education Programs
 - 4581 Prison/Institutionalized
 - 4582 State Leadership
 - 4583 Adult Basic Education
 - 4584 English Language/civics Education
 - 4585 GED - Workforce Services Grant

- 4600 Other Federal/State Restricted Sources
 - 4603 Service Learning

 - 4606 Migrant Education Consortium

 - 4608 Emergency Immigrant Education Act

 - 4609 School Renovation (IDEA & Technology Program)

 - 4610 Homeless Assistance

 - 4611 IDEA

 - 4612 Technology Program

 - 4613 Federal - Online Testing (Nola)

 - 4614 Mathematics and Science Partnership

 - 4615 Aids Education

 - 4620 Advanced Placement Program

 - 4625 Charter Schools Start-up

 - 4626 Dissemination Grant - Charter Schools

 - 4630 Refugee School Impact Grant

 - 4632 Refugee Resettlement

REVENUE
CLASSIFICATIONS

FY 13

4635 Utah Academy of Teachers/Teacher Quality Enhancement

4640 Trust Lands Grand Staircase

4661 ARRA Stabilization

4662 ARRA ESEA

4664 ARRA IDEA

4673 ARRA From Other State Entities

4699 Unique Local Federal/State Sources

4700 FEDERAL REVENUE RECEIVED THROUGH OTHER AGENCIES

4800 FEDERAL NO CHILD LEFT BEHIND--(NCLB)

4801 Federal NCLB Title I A - LEA Grants

4810 Federal Forest Revenue (in lieu of tax)

4811 Federal NCLB Title I B - Reading First

4820 Federal NCLB Title I B3 - Even Start Family Literacy

4830 Federal NCLB Title I C - Migrant Children

4840 Federal NCLB Title I D - Neglected & Delinquent (YIC)

4850 Federal NCLB Title I F - Comprehensive School Reform

4860 Federal NCLB Title II A - Teacher Quality

4870 Federal NCLB Title II D - Educational Technology

4880 Federal NCLB Title III A - English Language Acquisition

4890 Federal NCLB Title IV A - Safe and Drug Free Schools

4901 Medicaid Outreach

4910 Federal NCLB Title IV B - Community Learning Centers - 21st Century

4915 Federal NCLB Title IV - Subpart 2 Community Service Centers

4920 Federal NCLB Title V A - Innovative Programs

4930 Federal NCLB Title VI A - Assessment

4940 Federal NCLB Title VI B - Rural and Low Income Schools

4950 Federal NCLB Title X C - Homeless Children

4960 Enhanced Assessment Instrument - Title VI, Sec. 612

4970 Federal USDA Commodities

5000 OTHER SOURCES & CHANGES

5100 SALE OF BONDS

5110 Face Amount of Bonds Sold

5120 Premium or Discount on the Issuance of Bonds

5130 Issuance of Refunding Bonds

5140 Payment to Refunded Bonds Escrow

5200 TRANSFERS IN FROM OTHER FUNDS

5210 TRANSFERS OUT TO OTHER FUNDS

5300 SALE OF, OR COMPENSATION FOR LOSS OF, FIXED ASSETS

5400 LOAN PROCEEDS

5500 CAPITAL LEASE PROCEEDS

5900 OTHER FINANCING SOURCES & USES

REVENUE
CLASSIFICATIONS

FY 13

6100 CAPITAL CONTRIBUTIONS

6200 Amortization of Premium on Issuance of Bonds

6300 SPECIAL ITEMS

6400 EXTRAORDINARY ITEMS