

**Utah State Board of Education Chart of Accounts  
Fiscal Year 2022**

Revised 10/8/21

**Program Classification**

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program classification provides the school district with a framework to classify instructional and other expenditures by program to determine cost. USBE has defined the minimum level of reporting required by LEAs as identified by the “M” at the left of the code to indicate ‘Minimum’. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so.

<u>Program Code</u>	<u>Program Description</u>	<u>Schedule</u>	<u>Schedule Description</u>
1	<b>Regular Programs - Elementary/Secondary (Local)</b>	<b>A</b>	<b>General Education</b>
0	District Programs	A	General Education
5	Regular Basic School	A	General Education
10	Aeronautics	A	General Education
15	Agriculture	A	General Education
20	Arts and Crafts	A	General Education
30	Athletics (Interschool)	A	General Education
32	Soccer	A	General Education
34	Track & Cross Country	A	General Education
35	Cheer Leading	A	General Education
40	Adult Education - General	A	General Education
50	Classroom - General	A	General Education
60	Commercial - Business	A	General Education
100	Driver Education - (Classroom)	H	Restricted State or Federal
110	English	A	General Education
111	Debate	A	General Education
112	Journalism	A	General Education
114	Speech and Drama	A	General Education
115	Musical	A	General Education
120	Foreign Language	A	General Education
121	Spanish	A	General Education
122	German	A	General Education
123	French	A	General Education
124	Japanese	A	General Education
125	Chinese	A	General Education
126	Arabic	A	General Education
130	Homemaking	A	General Education
140	Industrial Arts	A	General Education
170	Mathematics	A	General Education
180	Music - General	A	General Education
181	Instrumental Music	A	General Education
182	Vocal Music	A	General Education
183	Music - Elementary school	A	General Education
190	Art	A	General Education
200	Physical Education	A	General Education
201	Dance	A	General Education
202	High Adventure PE	A	General Education
210	Reading	A	General Education
220	Science	A	General Education
221	Biological Science	A	General Education
222	Chemical Science	A	General Education
223	General Science	A	General Education
224	Physical Science	A	General Education
229	Social Studies	A	General Education
230	Sports	A	General Education
232	Baseball	A	General Education
236	Football	A	General Education
238	Golf	A	General Education
240	Softball	A	General Education

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	242	Volleyball	A	General Education
	244	Track	A	General Education
	245	Wrestling	A	General Education
	246	Tennis	A	General Education
	247	Swimming	A	General Education
	248	Stage	A	General Education
	250	Yearbook	A	General Education
	255	Assemblies	A	General Education
	260	Student Body	A	General Education
	265	Student Council	A	General Education
	290	Testing	A	General Education
	400	Related to Basic School - Local	A	General Education
	500	OTHER PROGRAMS _Local	A	General Education
	600	Transportation Grants - Unsafe Routes	A	General Education
	<b>1200</b>	<b>Special Education (Header Only- Do Not Use)</b>		
M	1205	Special Education - Add-On	B	Special Education
M	1210	Special Education - Self-Contained	B	Special Education
M	1215	Special Education - Preschool	B	Special Education
M	1220	Extended Year Program for Severely Disabled	B	Special Education
M	1225	Special Education - State Program	B	Special Education
M	1230	Spec Ed – Intensive Services	B	Special Education
M	1278	Extended Year - Special Educators	B	Special Education
M	1295	Unique Local Special Education Programs	B	Special Education
	<b>1500</b>	<b>Summer School and Extended Year Programs</b>	<b>A</b>	<b>General Education</b>
	1510	Extended Year, Day & Summer	A	General Education
	1512	Curriculum Development	A	General Education
	1513	In-service Training	A	General Education
	1530	Summer Agriculture	A	General Education
	1550	Unique Local Summer School & Extended Year Programs	A	General Education
	<b>1600</b>	<b>Adult/Continuing Education Programs</b>		
M	1609	Adult High School	D	Special Populations
M	1615	Adult High School - 17 and Under	D	Special Populations
M	1680	Unique Local Adult/Continuing Education Programs	D	Special Populations
		<b>School Level Programs</b>		
	2000	General School	A	General Education
	2100	General Student Body	A	General Education
	2200	Instructional Classes	A	General Education
	3300	Other Instructional Classes	A	General Education
	3600	Student Activity Funds	A	General Education
	<b>3700</b>	<b>Community Services Programs</b>	<b>J</b>	<b>Non-Instructional</b>
	3710	Community Recreation	J	Non-Instructional
	3720	Civic Services	J	Non-Instructional
	3730	Public Library Services	J	Non-Instructional
	3740	Custody and Child Care Services	J	Non-Instructional
	3750	Welfare Activities	J	Non-Instructional
	3800	Other Community Services Programs	J	Non-Instructional
	3900	Internal Service Funds	J	Non-Instructional
	<b>5000</b>	<b>State Programs (Header Only- Do Not Use)</b>		
	<b>5100</b>	<b>Reserved for Future Use</b>		
	<b>5200</b>	<b>Restricted Basic School Programs (Header Only- Do Not Use)</b>		

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M	5201	Class Size Reduction - K-8	A	General Education
M	5220	NESS - Necessarily Existent Small Schools	A	General Education
M	5250	Other Minimum School Programs	A	General Education
	5260	Local Discretionary Block Grant	A	General Education
	5270	Interventions for Student Success Block Grant	D	Special Populations
M	5295	Professional Development	H	Restricted State or Federal
M	5310	Flexible Allocation	A	General Education
M	5315	Pupil Transportation	A	General Education
M	5317	Rural Transportation Reimbursement	A	General Education
M	5318	Rural School District Transportation Grant Program	A	General Education
M	5320	Contingency Fund	H	Restricted State or Federal
M	5321	Discretionary	A	General Education
M	5322	Highly Qualified Teachers - State Appropriation	A	General Education
M	5323	Out of State Tuition	A	General Education
M	5324	Grants for Educators in High Need Schools	H	Restricted State or Federal
M	5330	Enhancement for Accelerated Students	D	Special Populations
M	5331	Gifted and Talented	D	Special Populations
M	5332	Advanced Placement	D	Special Populations
M	5333	Concurrent Enrollment	D	Special Populations
M	5336	Enhancements For At Risk Students	D	Special Populations
M	5339	At Risk - Gang Prevention	D	Special Populations
M	5340	Youth-In-Custody	D	Special Populations
M	5344	Students At-Risk Add-On	D	Special Populations
M	5368	School Nurses	H	Restricted State or Federal
M	5371	Guarantee on Transportation Levy	A	General Education
M	5380	SOEP - Home School & Private	H	Restricted State or Federal
M	5385	State-Wide Online Ed	H	Restricted State or Federal
	<b>5400</b>	<b>Other State Programs (Header Only- Do Not Use)</b>		
M	5420	School Land Trust Program	H	Restricted State or Federal
M	5450	Leeway Programs	A	General Education
	5455	Voted Local Levy	A	General Education
	5460	Board Local Levy	A	General Education
M	5470	Computer Adaptive Testing	H	Restricted State or Federal
<b>M</b>	<b>5500</b>	<b>Public Education Capital Outlay</b>	<b>J</b>	<b>Non-Instructional</b>
	5550	Capital Outlay Foundation	J	Non-Instructional
	5551	Charter School Building Sub Account	A	General Education
	5561	Enrollment Growth Program	J	Non-Instructional
	5570	Building Reserve	J	Non-Instructional
	5572	MBA Debt	J	Non-Instructional
	5575	Debt Service	J	Non-Instructional
	5590	LEA Foundation	J	Non-Instructional
	<b>5600</b>	<b>Unique State Programs (Header Only- Do Not Use)</b>		
M	5601	Private Grant	A	General Education
M	5602	Chief Privacy Officer (CPO)	H	Restricted State or Federal
M	5603	Core Assessment	A	General Education
M	5604	Performance Assessment	A	General Education
M	5605	ATC Service Regions	A	General Education
M	5607	National Board Certified Teacher	H	Restricted State or Federal
M	5608	School Mental Health	H	Restricted State or Federal
M	5609	Driver Education -- Vehicles	H	Restricted State or Federal
M	5610	Driver Education -- Behind-The-Wheel	H	Restricted State or Federal
M	5612	International Baccalaureate Program	D	Special Populations
M	5613	Corrections Education	D	Special Populations
M	5616	Federal Mineral Lease Act	A	General Education
M	5618	State - Non MSP	A	General Education

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M	5619	Charter School Local Replacement	H	Restricted State or Federal
M	5622	Teacher Retention Program	H	Restricted State or Federal
M	5625	Charter School Admin Funding	A	General Education
M	5627	Innovative Student Improvement Program	H	Restricted State or Federal
M	5633	Supporting Effective Instruction Flow Thru	A	General Education
M	5636	ELL Family Literacy Centers	H	Restricted State or Federal
M	5637	Dual Immersion Program	H	Restricted State or Federal
M	5641	Early Interventions	D	Special Populations
M	5642	Elementary School Counselor	H	Restricted State or Federal
M	5643	STEM Lab Pilot	H	Restricted State or Federal
M	5644	STEM Endorsement Incentive	H	Restricted State or Federal
M	5645	Pilot Programs	H	Restricted State or Federal
M	5646	Pilot Assessment Project	H	Restricted State or Federal
M	5647	PRIME Pilot	H	Restricted State or Federal
M	5648	Partnership for Student Success	H	Restricted State or Federal
M	5655	Digital Teaching & Learning Program	H	Restricted State or Federal
M	5657	Early Graduation – Competency Based	H	Restricted State or Federal
M	5660	Financial Literacy	H	Restricted State or Federal
M	5662	Outdoor Recreation Grant Program	H	Restricted State or Federal
M	5664	Anti-Bullying Program	H	Restricted State or Federal
M	5665	Grow Your Own Teacher & Counselor	I	One-Time and Other Bills
M	5666	Grants for Professional Learning	H	Restricted State or Federal
M	5667	Grants for New & Aspiring Principals	H	Restricted State or Federal
M	5668	Effective Teachers in High Poverty Schools	H	Restricted State or Federal
M	5669	Early Learning Training & Assessment	H	Restricted State or Federal
M	5670	Competency Based Learning Amendments	H	Restricted State or Federal
M	5671	Volunteerism	A	General Education
M	5672	Substance Abuse Prevention	H	Restricted State or Federal
M	5673	E-Cigarette and Nicotine Prevention	H	Restricted State or Federal
M	5674	Suicide Prevention	H	Restricted State or Federal
M	5676	Intergenerational Poverty	H	Restricted State or Federal
M	5677	Computer Science Initiative for Public Schools	H	Restricted State or Federal
M	5678	Teacher and Student Success Program (TSSA)	H	Restricted State or Federal
M	5679	Student Health and Counseling Support Program	H	Restricted State or Federal
M	5680	SEA Discretionary Fund	A	General Education
M	5682	UPSTART (State)	A	General Education
M	5685	Para-Educator Funding	I	One-Time and Other Bills
M	5687	School Turnaround Program	H	Restricted State or Federal
M	5690	Peer Assistance	H	Restricted State or Federal
M	5693	Strengthening College and Career Readiness	H	Restricted State or Federal
M	5694	Early Warning Pilot Program	H	Restricted State or Federal
M	5695	Corona Relief- State	H	Restricted State or Federal
M	5696	School Safety Pilot	H	Restricted State or Federal

**5700 Reserved for Future Expansion**

**5800 Supplementals/Other Bill (Header Only- Do Not Use)**

M	5805	Early Literacy Program	H	Restricted State or Federal
M	5807	Teacher Salary Supplemental Program (TSSP)	I	One-Time and Other Bills
M	5808	State Capitol Field Trips	I	One-Time and Other Bills
M	5810	Library Books & Electronic Resources	I	One-Time and Other Bills
M	5820	4-6 Math Initiative	A	General Education
M	5830	Dropout Prevention	H	Restricted State or Federal
M	5835	National ACT Test Reimbursement	H	Restricted State or Federal
M	5845	Charter School Mentoring	H	Restricted State or Federal
M	5846	State Charter School Start-Up	H	Restricted State or Federal
M	5861	Math/Science - Teacher Enhancement (PEJEP)	I	One-Time and Other Bills
M	5862	Instructional Technology	H	Restricted State or Federal

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M	5868	Teacher Materials & Supplies	I	One-Time and Other Bills
M	5876	Educator Salary Adjustments	H	Restricted State or Federal
M	5877	Extended Year Special Educators	H	Restricted State or Federal
M	5878	Extended Year for Special Ed Teachers	B	Special Education
M	5881	USTAR Center	I	One-Time and Other Bills
M	5882	BTS Arts Program	I	One-Time and Other Bills
M	5890	Volkswagen Settlement Awards	H	Restricted State or Federal
M	5901	College and Career Awareness	C	Career Technology
M	5902	Work-Based Learning	C	Career Technology
M	5903	School Counseling	C	Career Technology
M	5910	Charter Levy Program	H	Restricted State or Federal
M	5911	English Language Learner Software	H	Restricted State or Federal
M	5912	Financial Management System	I	One-Time and Other Bills
M	5913	CEEDAR Grant	H	Restricted State or Federal

**Career & Technology Education**

M	6000	Career & Technology Basic Program – Add On	C	Career Technology
M	6015	Administration & Support Services	C	Career Technology
M	6100	Agriculture Food & Natural Resources	C	Career Technology
M	6200	Education & Training	C	Career Technology
M	6300	Health Sci, Human Services & Public Safety	C	Career Technology
M	6400	Audio/Visual Tech & Communications	C	Career Technology
M	6500	Business, Marketing, Hospitality & Tourism	C	Career Technology
M	6600	Architecture & Construction	C	Career Technology
M	6700	Information Technology	C	Career Technology
M	6800	Engineering & Manufacturing Technology	C	Career Technology
M	6900	Transportation, Distribution & Logistics	C	Career Technology

**7000 Federal Programs (Header Only- Do Not Use)**

**7100 Federal Direct Unrestricted Programs**

M	7101	Impact Aid (Title VIII Elem. & Sec. Educ. Act)	A	General Education
M	7190	Other Unrestricted Grants Direct from Federal Government.	H	Restricted State or Federal

**7200 Federal/State Unrestricted Programs**

M	7210	ESSER CARES Program	L	ESEA
M	7215	ESSER II CARES Program	L	ESEA
M	7220	GEERS CARES Program	L	ESEA
M	7225	ESSER III ARP Program	L	ESEA
M	7230	GEERS II CARES Program	L	ESEA
M	7235	ARP ESSER Homeless Children & Youth	L	ESEA
M	7250	Unique Local Federal/State Unrestricted Programs	H	Restricted State or Federal
M	7280	Other USBE CARES Programs	L	ESEA
M	7290	Non-USBE CARES Programs	L	ESEA

**7300 Federal Direct Restricted Programs**

M	7310	CARES Payroll Protection Program	L	ESEA
M	7323	Star Talk (NSA Grant)	H	Restricted State or Federal
M	7326	ROTC	H	Restricted State or Federal
M	7330	Indian Education Programs	H	Restricted State or Federal
M	7350	High Quality School Readiness (TANF)	H	Restricted State or Federal
M	7352	Kindergarten Supplemental Enrichment	H	Restricted State or Federal
M	7355	Americorps	H	Restricted State or Federal
M	7380	ETI E-rate	H	Restricted State or Federal
M	7390	Unique Federal Direct Restricted Programs	H	Restricted State or Federal

**7400 Career & Technical Education Federal Perkins (Header Only- Do Not Use)**

M	7401	CTE Federal Perkins - Formula	C	Career Technology
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M	7402	CTE Federal Perkins – NonTraditional	C	Career Technology
M	7403	CTE Federal Perkins – Corrections	C	Career Technology
M	7404	CTE Federal Perkins – Special Projects	C	Career Technology
M	7405	CTE Federal Perkins – Regional Reserve	C	Career Technology
M	7406	CTE Federal Perkins – Work Based Learning	C	Career Technology
M	7407	CTE Federal Perkins – Special Populations	C	Career Technology
	<b>7500</b>	<b>Federal/State Restricted Programs</b>		
M	7501	Improving Americas Schools Act	H	Restricted State or Federal
M	7503	FUEL	H	Restricted State or Federal
M	7508	Javits – Accelerated Readers	H	Restricted State or Federal
M	7520	Programs for the Disabled	B	Special Education
M	7522	IDEA-B -- Preschool Disabled (Sec. 619)	B	Special Education
M	7523	SPED IDEA ARP Preschool	B	Special Education
M	7524	IDEA-B -- Disabled (PL 101-476)	B	Special Education
M	7525	SPED IDEA ARP	B	Special Education
M	7526	IDEA-D -- Personnel Training	B	Special Education
M	7527	IDEA-C -- Deaf/Blind	B	Special Education
M	7580	Federal Adult Education Programs	D	Special Populations
M	7581	Prison/Institutions	D	Special Populations
M	7582	Adult Education Section 353	D	Special Populations
M	7583	Adult Basic Education	D	Special Populations
M	7584	English Language/Civics Education	D	Special Populations
M	7585	GED Workforce Service Grant	D	Special Populations
M	7590	Other Restricted Grants	H	Restricted State or Federal
	<b>7600</b>	<b>Other Federal/State Restricted Programs</b>		
M	7603	Service Learning	H	Restricted State or Federal
M	7606	Migrant Education Consortium	L	ESEA
M	7625	Charter Schools Start-up	H	Restricted State or Federal
M	7640	Trust Lands Grand Staircase	H	Restricted State or Federal
M	7650	UPSTART - Reading	L	ESEA
M	7685	SAMSHA Aware	H	Restricted State or Federal
M	7699	Unique Local Federal-State Restricted Programs	H	Restricted State or Federal
M	7700	Federal-Intermediate Programs	H	Restricted State or Federal
	<b>7800</b>	<b>ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965</b>		
M	7801	Fed ESEA Title I A	L	ESEA
M	7803	Fed School Improvement Grants (SIGs)	L	ESEA
M	7830	Fed ESEA Title I C - Migrant Children	L	ESEA
M	7840	Fed ESEA Title I D - Neglected & Delinquent (YIC)	L	ESEA
M	7860	Fed ESEA Title II A - Teacher Quality	L	ESEA
M	7865	Federal Title II B - Math Science Partnerships	L	ESEA
M	7880	Fed ESEA Title III A - English Language Acquisition	L	ESEA
M	7890	Fed ESEA Title IV A - Student Support & Acad. Enrich.	L	ESEA
M	7900	Fed ESEA Title IV - Subpart 2 Community Service Centers	L	ESEA
M	7905	Student Support Services	L	ESEA
M	7910	Fed ESEA Title IV B - Community Learning Centers	L	ESEA
M	7915	21st Century Supplemental	L	ESEA
M	7920	Fed ESEA Title V A - Innovative Programs	L	ESEA
M	7930	Fed ESEA Title VI A - Assessment	L	ESEA
M	7940	Fed ESEA Title V B - Rural & Low-Income Schools (RLIS)	L	ESEA
M	7950	Fed ESEA Title VII B - Homeless Education	L	ESEA
M	7960	Fed ESEA Title VI - American Indian/Alaska Native Ed.	L	ESEA
M	7970	Out-of-School Time Career Pathway	L	ESEA
	<b>8000</b>	<b>Enterprise Programs (Header Only- Do Not Use)</b>		
M	8070	State School Lunch Programs	J	Non-Instructional

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M	8075	Child & Adult Care Food Program	J	Non-Instructional
M	8079	Other Child Nutrition Programs	J	Non-Instructional
M	8080	Pandemic EBT	J	Non-Instructional
M	8081	CNP Emergency Operating Funds Schools	J	Non-Instructional
M	8082	CNP Emergency Operating Funds Childcare	J	Non-Instructional
M	8500	Unique Local Enterprise	J	Non-Instructional
M	8503	Swimming Pools	J	Non-Instructional
	<b>9000</b>	<b>Support Services Program (Header Only- Do Not Use)</b>		
M	9999	Undistributed by Program	A	General Education