

Revenue Object Code Overview

All revenues from local real and personal property taxes are to be recorded in the 5700 code. The 5800 code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the Foundation School Program Act. Code 5900 classifies federal program revenues that are recognized after an allowable expenditure has been incurred.

Refer to the Campus Revenue cheat sheet and Department Revenue cheat sheet to determine which revenue object codes apply to campuses and departments.

5700	Revenues from Local and Intermediate Sources
5711 R	Taxes, Current Year Levy
5712 R	Taxes, Prior Years
5719 R	Penalties, Interest and Other Tax Revenues
5729 R	Local Rev Resulting from Services Rendered to Other School Districts
5737	Tuition and Fees – Community Evening School
5738	Tuition and Fees – Summer Programs
5739 R	Tuition and Fees from Local Sources
5742 R	Earnings from Temporary Deposits and Investments
5743 R	Rent
5744 R	Gifts and Donations
5745 R	Insurance Recovery
5749 R	Other Revenues from Local Sources
5751 R	Food Service Activity
5752 R	Athletic Activities
5753 R	Extracurricular Activities Other than Athletics
5754 R	Inter-fund Service Provided and Used Inter-fund Transactions
5755 R	Enterprising Services Revenue
5757	Special Events/Test Kitchen
5759 R	Co-curricular, Enterprising Services or Activities
5769 R	Miscellaneous Revenues from Intermediate Sources
5800	State Program Revenues
5811 R	Per Capita Apportionment
5812 R	Foundation School Program Act Entitlements
5819 R	Other Foundation School Program Act Revenues
5826	Revenues from Other State Programs – Pre-K Supplemental Funding
5829 R	State Program Revenues Distributed by Texas Education Agency
5831 R	Teacher Retirement/TRS Care – On-Behalf Payments
5839 R	State Revenues from State of Texas Gov't Agencies (Other than TEA)
5900	Federal Program Revenues
5919 R	Federal Rev's Dist. Thru Gov't Ent Other than State or Federal Agencies
5921 R	School Breakfast Program
5922 R	National School Lunch Program
5923 R	U.S. Department of Agriculture (USDA) Commodities
5927	After School Snack Program (Food Service Only)
5929 R	Federal Revenues Distributed by Texas Education Agency
5931 R	School Health and Related Services (SHARS)
5932 R	Medicaid Administrative Claiming Program (MAC)
5939 R	Federal Revenues Distributed by TX Gov't Agencies (Other than TEA)
5949 R	Federal Revenues Distributed Directly from the Federal Government

