

SECTION 3.09 – REVENUE CODES

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A. Overview

Revenue codes are five (5) digits that appear after the 15-digit Fully Qualified Account (FQA) in place of the expenditure object code.

B. Revenues – Five Digits, Alpha-Numeric

Revenue codes are used to describe the *source of funds*.

First digit is **district defined** (3=revenues)

Last four digits are **OSPI defined** in accordance with state revenues:

<u>Category</u>	<u>BusinessPlus</u>
Local General Purpose	31xxx
Local Special Purpose	32xxx
State General Purpose	33xxx
State Special Purpose	34xxx
Federal General Purpose	35xxx
Federal Special Purpose	36xxx
Other School Districts	37xxx
Other Entities	38xxx
Other Sources	39xxx

Refer to [Section 3.10](#) for a list of frequently-used revenue codes. A complete list can be found in the [OSPI Accounting Manual](#).