

SECTION 3.10 – REVENUE CODES

Contact: Budget @ Extension 4154 (Karen)/4155 (Linda)/4157 (Ruth)
for Object Code Questions

Contact: Accounting @ Extension 4170 for Receipting Questions

Below is a list of commonly used revenue codes. All revenues begin with the number 3.

<u>Revenue Code</u>	<u>Fund</u>	<u>Description</u>	<u>Examples</u>
32100	11	Tuition & Fees	Non-Tangible Item: Tuition, Field Trips
32173 or 32500	11	Summer School Tuition	Payments from Participants Donations on Behalf of Participants
32200	11	Sale of Goods, Supplies, Services	Tangible Items: Art Supplies, PE Locks or Uniforms, Scholastic
32231	11	CTE Sale of Goods, Supplies, Services	Middle or High School Use Only
32298	10	Food Service Payments	Student or Parent Paid Lunch Money
32598	10	Food Service Donations	Donations from Other People
32500	11	Gifts, Grants & Donations	Community Donations
32501	11	Gifts, Grants & Donations from PTA/Boosters	Donations from PTA/ Boosters
38200	11	EPS Foundation Donations	EPSF Donations (Replaces 3252)
32600	11	Fines & Damages	Lost or Damaged Books, Band Instruments, Uniforms
32700	11	Rentals & Leases	Rental of School Property
38200	11	Private Foundations Including ESPF	EPSF, Gates Foundation Grants
38500	10	Educational Service Districts (ESD)	Sub Reimbursements from NWESD

Reminders When Coding Revenues:

- **Revenue Refunds** – When requesting a refund, make sure to use the same FQA and revenue code that you used on the original receipt. Example: You issue a receipt for a lost book and later the book is found.
- **Refund of Expenditures** – When you receive a refund for a previous expenditure, use the same FQA and object code as the original expenditure.
- **Returned (NSF) Checks** – When a check is returned by the bank, be sure to provide the same FQA and revenue code that was used when you originally receipted the check.