

# Revenue Object Codes





## Revenue Object Identification

The following alphabetical listing of revenues may be used as a quick reference for locating individual revenue object codes. Also indicated are grants or revenue titles that have been combined with and are transmitted from the Department to school districts, with another revenue code. This listing is followed by revenue object code descriptions and placement by fund.

21 <sup>st</sup> Century	5459	Career Center Fees From Other LEAs	5821
50/50 Equipment Grant - Career Education	5332	Career Education EL Civics Grant	5436
Accelerated Schools	5397	Career Education Family Lit/ESL Grant	5337
Accountability Grants, Title I Part A	5451	Career Education Outstanding Schools Act	5337
Accrued Interest on Bonds Sold	5142	Career Education	5332
Activity Income, Other Pupil	5179	Career Education /At-Risk	5322
Ad Valorem, Taxes, Current Year	5111	Career Education Enhancement Grant	5359
Ad Valorem, Taxes, Delinquent	5112	Career Education, Perkins Basic Grant	5427
Adjustment, Prior Period	5195	Career Ladder/Excellence in Education Act	5317
Admissions - Student Activities	5171	CDA (Child Development Associate) Grant	5421
Adult Education & Literacy (AEL)	5436	Charter Schools (Fed Charter Sch. Program)	5497
Adult Education & Literacy (AEL)	5337	Child Care Development Block Grant	5472
Adult Education State Grant Program	5436	Child Care, School Age	5467
Adult Salary Reimbursement	5332	Child Development Associate (CDA) Grant	5421
Adult/Continuing Education Tuition	5123	City Sales Tax	5117
After-School Snack Program	5448	Class Size Reduction	5465
AP Exam Fee Reimbursement - Lottery	5397	Classroom Trust Fund (Basic Formula)	5319
AP/IB Exam Fee Reimbursement	5497	Clearing Accounts, Net Receipts	5196
Area Career Center Construction	5397	Community Services	5181
Area Career Center Fees From Other LEAs	5821	Community Services Grant	5497
ARRA - Rebuild Missouri Schools	5495	Concentrated Animal Feeding Operations, Penalty	5232
ARRA - Sale of QZAB Bonds	5613	Connections Grant, MO Elementary Science	5465
Assessment Substitute Payment - Federal	5497	Contracted Ed. Services From Other LEAs	5831
Assessment Substitute Payment - State	5397	County Revenue, Other	5237
Assistive Technology Reimbursement	5437	County Stock Insurance Fund	5222
At-Risk Program -Career Education	5322	Curriculum Substitute Payment - Interface	5397
Basic Formula - Classroom Trust Fund	5319	Curriculum Substitute Payment - Title II	5497
Basic Formula - State Monies	5311	Customized Training Program	5332
Bill Back for Excess Cost/Residential (Public) Placement	5369	Delinquent Ad Valorem Taxes	5112
Bonds Sold, Premium	5143	Delinquent M & M Surtax	5115
Bonds, Refunding	5692	Delinquent, Title I	5451
Bonds, Sale of	5611	Department of Health Food Service Program	5481
Bonds, Sale of QSCB (ARRA)	5612	Direct Therapy Services Revenues - School District Reimbursement	5412
Bonds, Sale of QZAB (ARRA)	5613	Displaced Homemaker (Fee Waiver)	5332
Bookstore Sales	5172	DNR Energy Loan	5366
Breakfast Program, School	5446	Domestic Insurance Company Tax	5222

Dual Credit	5397	Financial Institution Taxes (Intangible)	5114
Early Child Parents as Teachers 5324		Fines, Escheats, Overplus, Etc.	5211
Early Childhood Special Education	5442	Food Service - Federal	5445
Early Childhood Special Education	5314	Food Service - Non-Program	5165
Early Retiree Reinsurance Program		Food Service	5333
Revenue (ERRP)	5497	Food Service, Department of Health	5481
Earnings From Temporary Deposits	5141	Fresh Fruit and Vegetable	5449
Earnings on Investments	5141	Gifts	5192
ECSE - Current Year	5314	Grant for Dual Credit	5397
ECSE - Current Year	5442		
ECSE - Prior Year	5314	Head Start	5483
ECSE Transportation Amounts Rec'd From Other LEAs	5843	Health (Dept.) Food Service Programs	5481
Educare Grant	5374	Health/METS Grant	5397
Education for Homeless Children/Youth	5463	High Need Fund - Special Education	5381
Education for the Disadvantaged, Title I Part A	5451	High Need Fund - Special Education	5437
Educational & Screening/PAT - State	5324	High Schools that Work	5332
Educational Services From Other LEAs, Con.	5831	Homeless Children and Youth, Education	5463
Effectiveness Index Formula	5332	Homeless Education	5463
Eisenhower	5465	Homeless Transportation	5463
Emergency Immigrant Education	5462	IDEA Entitlement Funds, Part B IDEA	5441
eMINTS Grant	5397	IDEA Grants	5437
Energy Loan	5366	IDEA used for ECSE	5442
English Language Acquisition and Academic Achievement	5462	IDEA-619 Preschool Grant	5442
English Language Learners, Title III, ESEA	5462	Impact Aid	5411
Enhancement Grant - Career Education	5359	Impact Aid, Restricted Purpose	5486
E-Rate Refund (Previous Year)	5195	Improving the Academic Achievement of the Disadvantaged, Title I, ESEA	5451
Escheats, Fines, Overplus, Etc.	5211	In Lieu of Tax	5116
Even Start Family Literacy	5476	Industrial Technology Grant	5332
Excellence in Education Act/Career Ladder	5317	Innovative Ed Programs, Title V, ESEA	5455
Excess Cost/Residential (Public) Placement	5369	Insurance Fund, County Stock	5222
		Insurance Recovery (Net)	5631
Family and Consumer Sciences Grant	5332	Intangible Tax (Financial Institution Taxes)	5114
Federal Charter Schools Program Grant	5497	Interest	5141
Federal Emergency Management (FEMA)	5477	QSCB Bond Interest Reimbursement	5497
Federal Flood Control	5231		
Federal Forest	5231	Kindergarten Payment	5311
Federal Mineral	5231		
Federal Other	5497	Literacy & Adult Education – State	5337
Federal Properties	5231	Local Records Preservation Grant	5397
Federal Revenue, Other	5497	Local Revenue, Miscellaneous	5198
FEMA Funds	5477	Local Tax Effort	5831
		Locally Assessed Railroad and Utility Tax	5111
		Lunch Program, School	5445

**Section : E – Revenue Objective Codes**

**Subject: Revenue Object Code Alphabetical Listing**

M & M Surtax	5115	Premium on Bonds Sold	5143
MAP Substitute Reimbursement	5397	Preschool Grant - IDEA-619	5442
MAP Substitute Reimbursement	5497	Preschool, MO Project	5382
Math and Science Partnerships	5465	Preschool Project tuition	5181
Math Initiative Payments	5397	Prior Period Adjustment	5195
Medicaid	5412	Private Car Tax	5221
Membership Dues & Fees, Student Organ.	5173	Professional Development, Teacher and Principal Quality - Title II, Part A, ESEA	5465
Migrant, Title I, ESEA	5452	Project Lead the Way	5332
Milk Program, Special	5447	Project Success - PD	5397
Mineral - Federal	5231	Property Sale, Other	5651
Miscellaneous Local Revenue	5198	Proposition C (Sales Tax)	5113
Missouri School District Administrative Claiming (Medicaid)	5412	Protested M & M Surtax	5115
Missouri School District Medicaid Reimbursement for Direct Services	5412	Protested State Assessed Railroad and Utility Taxes	5221
MO Dept of Nat. Res. Energy Loan	5366	Public Placement	5369
MO Elementary Science Connections Grant	5465	Pupil Activity Income (Other)	5179
MO Preschool Project	5382		
MSIP Reimbursement	5397	Readers for the Blind	5371
		REAP Grant	5492
National School Lunch Program	5445	Rebuild Missouri Schools – ARRA	5495
National School Lunch Program Equipment Grant	5444	Refugee Children’s Improvement Grant	5497
Net Insurance Recovery	5631	Refunding Bonds	5692
Net Receipts From Clearing Accounts	5196	Regular Day Tuition (K-12)	5121
Network of High School With Results	5397	Rentals	5191
New Traditions Program	5332	Reserve Officer Training Corps (ROTC)	5418
Non-Disabled Transportation Fees Received From Other LEAs	5841	Residential (Public) Placement/Excess Cost	5369
North Central Association Reimbursement	5332	Rural Education Initiative - Title VI, Part B	5492
		Rural Low Income Grant, Title VI Part B	5492
Other County Revenue	5237	SAC - State	5332
Other Federal Revenue	5497	Safe and Drug Free Schools, Title IV, ESEA	5461
Other Non-Current Revenue	5691	Safe Schools Sub Reimbursement	5358
Other Property Sale	5651	Sale of Bonds	5611
Other Pupil Activity Income	5179	Sale of Bonds - QSCB (ARRA)	5612
Other State Revenue	5397	Sale of Bonds - QZAB (ARRA)	5613
Overplus, Fines, Escheats, Etc.	5211	Sale of Other Property	5651
		Sale of School Buses	5641
Parents as Teachers (PAT) - State	5324	Sales to Adults (Food Service)	5161
PD - Project Success	5397	Sales to Pupils (Food Service)	5151
PDC	5397	School Age Community	5472
Pell Grants	5484	School Based Social Worker	5497
Penalty Paid by Concentrated Animal Feeding Operations	5232	School Breakfast Program	5446
Perkins Basic Grant - Secondary	5427	School Bus Sale	5641
Perkins Basic Grant, Career Education	5427	School District Administrative Claiming	5412
Postsecondary Salary Reimbursement	5332		

**Section : E – Revenue Objective Codes**

**Subject: Revenue Object Code Alphabetical Listing**

School District Reimbursement (Direct Therapy Services) Revenues	5412	Substitute Reimbursement, Map	5497
School District Trust Fund (Proposition C)	5113	Success Link	5397
School Food Section 04 Lunch Payment	5445	Summer Food Service Program	5481
School Food Section 11 Lunch Payment	5445	Summer School Tuition (K-12) - Rec'd From Individuals	5122
School Food Snack Payment	5448	Summer School Tuition (K-12) - Rec'd From Other LEA's	5812
School Food State Payment	5333	Supper Food Service Program Rec'd From DOH	5481
School Improvement, Title I Part A	5451	Surtax (M & M)	5115
School Lunch Program Rec'd Through the Department	5445	Students with Disabilities Fees Received From Other LEA's	5842
School Milk Payment	5447	Targeted Assistance	5451
School Technology Grant	5364	Targeted Assistance - Title I	5451
School-Age Child Care	5467	Tax, City Sales	5117
Science Connections Grant, MO Elementary	5465	Tax, In Lieu of	5116
Secondary Salary Reimbursement - ACC	5332	Taxes (Intangible), Financial Institution	5114
Secondary Salary Reimbursement - Comp HS	5332	Taxes, Current, Ad Valorem	5111
SEMA Funds	5372	Taxes, Delinquent (Ad Valorem only)	5112
Sheriff's Sales	5211	Teacher and Principal Quality and Profes. Devel., Title II, Part A, ESEA	5465
SIG	5451	Teaching & Learning Conference Payments	5397
Small Schools Grant	5325	Teaching and Learning Institute Scholarship - PD	5397
Smaller Class Size Initiative	5455	Tech. Acquisition & Enhancement Grant	5364
Snack Program, After School	5448	Technology Education Grant	5332
Special Education - High Need Fund	5381	Technology Training Support Grant	5397
Special Education - High Need Fund	5437	Technology, Grants for School	5364
Special Education Coop Development	5437	Temporary Deposits, Earnings On	5141
Special Education Part B Entitlement	5441	Temporary Direct Deposit Revenue	5691
Special Education SET Training	5437	TIF Surplus	5116
Special Education SPDG	5438	Title I - Targeted Assistance	5451
Special Education Special Payment	5397	Title I, Part A, ESEA - Accountability Grants	5451
Special Education SWIS	5437	Title I, Part A, ESEA - Education for the Disadvantaged	5451
Special Education Transition	5437	Title I, Part A, ESEA - Improving the Academic Achievement of the Disadvantaged	5451
Special Education, Early Childhood - Federal	5442	Title I, Part A, ESEA - School Improvement	5451
Special Milk Program	5447	Title I, Part A, ESEA - Volunteer Transfer Students (VTS)	5451
State Assessed Railroad and Utility Taxes	5221	Title I, Part C - Migrant Education	5452
State Emergency Management (SEMA) Funds	5372	Title I, Part D Neglected/Delinquent	5451
State Revenue, Other	5397	Title II, Part A, ESEA - Teacher and Principal Quality and Professional Devel.	5465
State/Local Improvement Grant	5437	Title II, Part B, ESEA - Math and Science Partnerships	5465
Stewart B. McKinney Homeless Children and Youth	5463		
Stock Insurance Fund, County	5222		
Student Activities, Admissions	5171		
Student Organization Member Dues and Fees	5173		
Substitute Reimbursement, Map	5397		

Title III, ESEA - English Language Acquisition and Academic Achievement	5462
Title VI, Part B - Rural Education Initiative	5492
Title VI, Part B - Rural Low Income Grant	5492
Transportation (State Aid)	5312
Transportation Amounts Rec'd From Other LEAs for Non-Disabled Transport.	5841
Transportation Amounts Rec'd From Other LEAs for ECSE Transportation	5843
Transportation Fees From Patrons	5131
Tuition From Other LEAs Regular Term	5811
Tuition From Other LEAs Summer School	5812
Tuition, Adult Education (Post-Secondary)	5123
Tuition, Pre-School	5181
Tuition, Regular Day, (K-12)	5121
Tuition, Summer School	5122
Twenty-First Century Grant	5459
Unclaimed Tax Surplus	5211
U.S. Treasury interest subsidy	5497
Utility Tax, State Assessed	5221
VICC	5198
Vocational Education - Basic Grants to States	5427
Vocational Rehabilitation	5478
Vocational Resale	5651
Voluntary Interdistrict Choice Corporation	5198
Wallace Foundation Grant	5497
Wonder Years Grant	5397

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