**1700 Pupil Activities.** Revenues from a variety of sources for pupil activities. *See Appendix C, “Pupil Activity”* for information about recording pupil activities.

1710 Gate/Door Admissions.

1720 Bookstore and Other On-going Sales.

1730 Pupil Organization Membership Dues.

**1740 Fees.**

1750 Fund Raisers.

1760 Gifts, Contributions.

1770 Activity Tickets/Passes.

1790 Other Pupil Activities Income.

**1800 Community Services Activities*.*** Revenues from community organizations or agencies for services rendered.

1810 Adult Education. Revenues for adult education programs.

1820 Extended-day Programs. Revenues for extended-day programs.

1830 Day Care Centers. Revenues for day care center programs.

1840 Other Community Services Revenues. Other revenues for community service activities which are not classifiable above.

**1850 Charter School Revenues.** Revenues related to charter schools. Codes 1852 through 1859 provide one way to track charter school revenues. Alternatively, other appropriate source codes may be used to track charter school revenues. Charter school location codes MUST be used with ALL transactions relating to charter schools. *See Appendix K, “Charter Schools.”*

Note: Source Codes 1851 through 1859 are available for district use.

**1900 Other Revenue from Local Sources*.*** Revenue from local sources for specific purposes as identified below.

**1910 Rentals/Leases**. Revenue for the use of district-owned facilities and equipment by non-district parties.

**1920 Contributions and Donations from Private Sources**. Revenue in the form of gifts or donations from private sources.

**1921 Voluntary Developer Contributions.** Used to designate contributions as a result of a voluntary agreement with a developer.

**1930 Sale of Capital Assets**. Revenue from the sale of capital assets.

**1931 Sale of Land or Buildings.** Used to designate the sale of lands, buildings or both.

1935 Non-Capital Asset Sales: Includes Proceeds from Disposal of real or personal property:

Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for the Proprietary or Fiduciary funds would be recorded in account 1930. The reporting of major asset sales should be recorded as Special Items using account 5990.

1940 **Instructional Materials Fees.** Fees for the use of instructional materials, including textbook fees.