

**SECTION I FUND AND SUBSIDIARY LEDGER CODES**

The following four-digit fund and account group codes will identify the fund types, individual funds or account groups that are to be used by all school districts of the State of Mississippi. The individual fund and subsidiary ledger code numbers assigned should not be changed or altered. Funds assigned a range of code numbers may be utilized by the school district for their needs.

<b><u>Code</u></b>	<b><u>Fund Type</u></b>	<b><u>Individual Fund Titles</u></b>
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**GOVERNMENTAL FUND TYPES:****GENERAL FUNDS**

1120	District Maintenance Fund
1130	Special Education Fund
1140	Alternative School Fund
1145	At Risk Fund
1146	Average Daily Enrollment
1150 through 1839	General Activity Funds
1840 through 1899	Sixteenth Section Interest Funds ( <i>Note 5</i> )
1900 through 1961	User Defined General Funds
1962	Educational Facilities Revolving Loan Fund Program
1963 through 1992	User Defined General Funds
1993	Payroll Clearing Fund
1994	Accounts Payable Clearing Fund
1995 through 1999	Other User Defined General Funds

**SPECIAL REVENUE FUNDS**

Special Statute Funds	
2020	School Recognition
2090	Extended School Year
2091	Other Special Statute Funds
2092	Workforce Enhancement Training Fund (Senate Bill 3011)
2094-2095	Other Special Statute Funds
Child Nutrition Funds	
2110	School Food Service Fund ( <i>Note 1</i> )
2111	Child and Adult Care Food Program Fund ( <i>Note 1</i> )
2112	Fruit and Vegetable
2121	COVID-19, Summer Food Service, Part A – 2021 Calendar Year ( <i>Note 6</i> )
2127	Summer Food Service Fund - 2017 Calendar Year ( <i>Note 2</i> )
2128	Summer Food Service Fund - 2018 Calendar Year ( <i>Note 2</i> )
2129	Summer Food Service Fund - 2019 Calendar Year ( <i>Note 2</i> )
2130	Summer Food Service Fund - 2020 Calendar Year ( <i>Note 2</i> )
2131	Summer Food Service Fund - 2021 Calendar Year ( <i>Note 2</i> )
2132	Summer Food Service Fund - 2022 Calendar Year ( <i>Note 2</i> )
2133	Summer Food Service Fund - 2023 Calendar Year ( <i>Note 2</i> )

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2134	Summer Food Service Fund - 2024 Calendar Year <i>(Note 2)</i>
2135	Summer Food Service Fund - 2025 Calendar Year <i>(Note 2)</i>
2136	Summer Food Service Fund - 2026 Calendar Year <i>(Note 2)</i>
2137	Summer Food Service Fund - 2027 Calendar Year <i>(Note 2)</i>
2138	Summer Food Service Fund - 2028 Calendar Year <i>(Note 2)</i>
2139	Summer Food Service Fund - 2029 Calendar Year <i>(Note 2)</i>
2190 through 2199	Other Child Nutrition Program Funds
Title I Funds	
2211	Title I- A Basic
2212	Title I-Part D, Subpart 2
2213	Title I-1003(a) School Improvement
2240	Title I-Program Improvement Fund (School Improvement Grants)
2262	Title I - C Migrant
2270	Title I - D Neglected and Delinquent
2290	Consolidated Administrative Cost Fund
Title V Funds	
2311	Title V - Rural and Low
Education Enhancement Funds	
2410	EEF - Buildings and Buses Fund
Title II Funds	
2511	Title II - A Effective Instruction
Education Jobs Funds	
2550	Education Jobs Fund
Title III Funds	
2560	Title III – English Learners
Disaster Assistance Grants	
2570	Emergency Impact Aid for Displaced Students Grants
2571	Emergency Impact Aid for Displaced Students Grants-SPED
2572	Immediate Aid to Restart School Operations Grants
2573	Emergency Impact Aid for Displaced Students Grants-Nonpublic/Parochial
2574	Emergency Impact Aid for Displaced Students Grants-Nonpublic/Parochial Special Education
2575	Hurricane Educational Assistance Program
2578	Homeless Youth Assistance Program (Disaster Assistance)
2579	FEMA/MEMA Grants (Disaster Grants-Public Assistance)
2580	Project SERV
2581 through 2589	Other Disaster Relief Grants
Coronavirus Aid, Relief, and Economic Security Act (CARES)	
2590	Elementary and Secondary School Emergency Relief Grant (ESSER I)
2591	Governor's Emergency Education Relief Grant (GEERF)
2595	Pre-K ESSER Grant

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2596	School Nurse ESSER Grant (Year 1)
2597	CTE ESSER Grant
Coronavirus Relief Funds	
2592	Equity in Digital Learning (EDLA)
2593	Mississippi Pandemic Response Broadband Availability Grant (MSPRBAA)
American Rescue Plan (APR) Elementary and Secondary School Emergency Relief Funds (ESSER)	
2598	Elementary and Secondary School Emergency Relief Grant (ARP ESSER)
2599	IDEA, Part B ARP Grant
2600	IDEA, Part B Preschool ARP Grant
2601	ARP Homeless Children & Youth Grant (ARP-HCY)
2605	School Nurse ESSER Grant (ARP _ Year 3)
2606	High Quality Instructional Materials Grant (ARP ESSER)
2607	ARP Learn More Grant (ARP ESSER)
2608	Farm to School Grant ARP
2609	ARP Homeless II
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	
2594	Elementary and Secondary School Emergency Relief Grant (ESSER II)
2602	CTE ESSER II Equipment Grant
2603	PreK ESSER II Grant
2604	School Nurse ESSER Grant (Year 2)
EHA (IDEA) Part B Grant Funds	
2610	IDEA, Part B Grant Fund ( <i>Note 5</i> )
2611	IDEA Cost Pool
2620	IDEA, Part B Preschool
EHA (IDEA) Part B Set Aside Grant Funds	
2630	Positive Behavior Specialist (PBS) – Federal ONLY
2631	Educational Interpreter (EI) – Federal ONLY
2632	Blended Pre-K – Federal ONLY
2633	State Systemic Improvement Plan (SSIP) Literacy Coaches – Federal ONLY
2634	Educator in Residence (EIR) – Federal ONLY
Public Health Emergency Response Funds	
2650	School Nurse Workforce Development
Vocational Education Funds	
2711	CTE (Vocational Education) - Basic Fund (Local & State)
2712	Carl E. Perkins (CTE Vocational Education) (Federal)
Title IV Funds-Well Rounded Educational Opportunities	
2811	Title IV, Part A – Student Support and Academic Enrichment Centers
2812	Title IV, Part B - 21 <sup>st</sup> Century Learning Centers
<b>2813</b>	<b>Title IV, Part A – Bipartisan Safer Communities Act (BSCA)</b>

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Other Special Revenue Funds	
2814	Title X - C Education for Homeless Children and Youth
2815	CDC-Comprehensive School Health, HIV/AIDS
2818	Kellogg Teacher Residency Grant
2820	Unemployment Compensation Revolving Fund
2830	Forestry Escrow Fund
2900 through 2939	Other Special Revenue Funds (State)
2940 through 2979	Other Special Revenue Funds (Federal)
2980 through 2999	Other Special Revenue Funds (Local)

### CAPITAL PROJECTS FUNDS

3010 through 3019	Public School Building Funds (State Funds)
3020 through 3399	Building Project Funds (Local Funds)
3462	Educational Facilities Revolving Loan Fund Program (State Funds)
3900 through 3999	Other Capital Projects Funds

### DEBT SERVICE FUNDS

*[NOTE: Individual funds should be established for each individual debt issuance.]*

4010 through 4019	Shortfall Notes Retirement Funds
4020 through 4029	Three Mill Notes Retirement Funds
4030 through 4039	Bond Issues Retirement Funds
4040 through 4049	MAEP Retirement Funds
4050	School Emergency Assistance Fund
4062	Educational Facilities Revolving Retirement Funds
4090 through 4099	Other Debt Retirement Funds

### PERMANENT FUNDS

7210 through 7289	Sixteenth Section Principal Funds
7290 through 7299	Other Non-expendable Trust Funds ( <i>Note 3</i> )

## **PROPRIETARY FUND TYPES:**

### ENTERPRISE FUNDS

5010 through 5099	Enterprise Funds
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### INTERNAL SERVICE FUNDS

6010 through 6099	Internal Service Funds
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## **SECTION I FUND AND SUBSIDIARY LEDGER CODES**

### **FIDUCIARY FUND TYPES:**

#### **CUSTODIAL FUNDS**

7320 through 7399	Custodial (Club) Funds
7900 through 7999	Other Custodial or Agency Funds

#### **PRIVATE PURPOSE TRUST FUNDS**

7400 through 7499	Other Private Purpose Funds ( <i>Note 4</i> )
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### **SUBSIDIARY LEDGER:**

8000	<b>GENERAL FIXED ASSETS LEDGER</b>
9000	<b>GENERAL LONG-TERM DEBT LEDGER</b>

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**Catalog of Federal Domestic Assistance (CFDA) terminology, replaced with Assistance Listing Number (ALN)**

### **NOTES:**

Note 1: The school food service fund is used to account for food distribution (**AL#10.550**), the school breakfast program (**AL#10.553**), and the national school lunch program (**AL#10.555**). Fund 2111 should be used to account for the child and adult care food program (**AL# 10.558**).

Note 2: A separate fund must be used to account for the summer food service program (**AL#10.559**). It cannot be accounted for as part of the school food service fund.

Note 3: Funds established to report resources legally restricted so that only the earnings they generated, and not the resources themselves, may be used. This would include endowments where only the interest earned from the principal amount given would be expended.

Note 4: Funds established to report resources held for others in a trust capacity. See GASB 84 for guidance.

Note 5: All yearly revenues from the noted federal sources will be reported within this fund number from this revised printing forward.

Note 6: Fund 2121 will be used to account for summer food service program (**AL#10.559**) July 2020 – May 2021 (Summer Part A) or transitional date determined by the school district due to coronavirus (COVID-19). Fund 2131 will be used to account for summer food service program (**AL#10.559**) June 2021 (Summer Part B).

Note 7: Fund 2590 Elementary and Secondary school Emergency Relief Grant (ESSER) is included in Coronavirus Aid, Relief, and Economic Security Act (CARES) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA).