

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.

<u>Code</u>	<u>Fund Type</u>	<u>Individual Fund Titles</u>
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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
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
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

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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
2563		Title III – Immigrant
Disaster Assistance Grants		
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
2596		School Nurse ESSER Grant (Year 1)
2597		CTE ESSER Grant
American Rescue Plan (ARP) 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

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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
Health Services Grant Funds	
2640	Preschool Development Grant Birth through Five (PDG B-5)
Public Health Emergency Response Funds	
2650	School Nurse Workforce Development
Vocational Education Funds	
2711	CTE (Vocational Education) - (State & Local Funds)
2712	CTE (Vocational Education) (Federal Funds)
Title IV Funds-Well Rounded Educational Opportunities	
2811	Title IV, Part A – Student Support and Academic Enrichment Centers
2812	Title IV, Part B - 21 st Century Learning Centers
2813	Title IV, Part A – Bipartisan Safer Communities Act (BSCA)
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 Funds)
2940 through 2979	Other Special Revenue Funds (Federal Funds)
2980 through 2999	Other Special Revenue Funds (Local Funds)

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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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FIDUCIARY FUND TYPES:

CUSTODIAL FUNDS

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

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PRIVATE PURPOSE TRUST FUNDS

7400 through 7499

Other Private Purpose Funds (*Note 4*)

SUBSIDIARY LEDGER:

8000 GENERAL FIXED ASSETS LEDGER

9000 GENERAL LONG-TERM DEBT LEDGER

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 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).