

SECTION I FUND AND ACCOUNT GROUP 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 account group 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.

Code Fund Type Individual Fund Titles

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 1992	User Defined General Funds
1993	Payroll Clearing Fund (<i>Note 6</i>)
1994	Accounts Payable Clearing Fund (<i>Note 6</i>)
1995 through 1999	Other User Defined General Funds

SPECIAL REVENUE FUNDS

Special Statute Funds

2010	Interim Capital Expenditures Fund
2015	High School Redesign
2020	School Recognition
2040 through 2049	Level I Accreditation Grant Fund
2050	Priority School Assistance Grant Fund
2060 through 2069	Title III – Goals 2000, Educate America Act Fund
2070	Technology in the Classroom Fund
2080	Technology Literacy Challenge Fund
2090 through 2095	Extended School Year

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
2120	Summer Food Service Fund - 2010 Calendar Year (<i>Note 2</i>)
2121	Summer Food Service Fund - 2011 Calendar Year (<i>Note 2</i>)
2122	Summer Food Service Fund - 2012 Calendar Year (<i>Note 2</i>)
2123	Summer Food Service Fund - 2013 Calendar Year (<i>Note 2</i>)
2124	Summer Food Service Fund - 2014 Calendar Year (<i>Note 2</i>)
2125	Summer Food Service Fund - 2015 Calendar Year (<i>Note 2</i>)
2126	Summer Food Service Fund - 2016 Calendar Year (<i>Note 2</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>)

SECTION I FUND AND ACCOUNT GROUP CODES

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>
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>
2185	School Lunch Equipment-ARRA
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
2215	Title I- B-3 Reading First
2221	Title I- B-3 Even Start Funds
2240	Title I-Program Improvement Fund (School Improvement Grants)
2255	Title I- Coop Funds for Private Schools
2262	Title I - C Migrant
2270	Title I - D Neglected and Delinquent
2280	Title I - F Comprehensive School Reform
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
2515	Title II - D Educational Technology State Grants
Education Jobs Funds	
2550	Education Jobs Fund
Title III Funds	
2560	Title III – English Learners
AARA Funds	
2561	State Fiscal Stabilization Fund
2562	Title I Grants to Local Educational Agencies, Recovery Act
2563	School Improvement Grants, Recovery Act
2564	Title I-ARRA COOP Funds for Private Schools
2565	Education for Homeless Children & Youth Recovery Act

SECTION I FUND AND ACCOUNT GROUP CODES

2566	ARRA - Preschool
2567	ESEA, Title II (Educ. Technology)
2568	Title I, Part D, Subpart 2, Recovery Act
2569	ARRA - Part B
2670 through 2690	ARRA Competitive Grants (Applied for by LEA's)
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 (CARES) Act	
2590	Elementary and Secondary School Emergency Relief Fund (ESSER)
2591	Governor's Emergency Education Relief Fund (GEERF)
EHA Part B Grant Funds	
2610	EHA, Part B Grant Fund (<i>Note 5</i>)
2611	EHA Cost Pool (IDEA)
2620	EHA, Preschool
2630	School Renovation and Repair Fund
ARRA Funds (Continued)	
2670 through 2690	ARRA Competitive Grants (Applied for by LEA's)
Vocational Education Funds	
2711	CTE (Vocational Education) - Basic Fund (Local, State & Fed.)
2714	CTE (Vocational Education) - III E - Tech/Prep Fund
2721	CTE (Vocational Rehabilitation) - Work Experience Program Fund
2735	Workforce Investment Act 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
Other Special Revenue Funds	
2814	Title X - C Education for Homeless Children and Youth
2815	CDC-Comprehensive School Health, HIV/AIDS
2816	State Assessments
2817	Delta Alliance for School Health
2818	Kellogg Teacher Residency Grant
2820	Unemployment Compensation Revolving Fund

SECTION I FUND AND ACCOUNT GROUP CODES

2830 Forestry Escrow Fund
2900 through 2999 Other Special Revenue Funds

CAPITAL PROJECTS FUNDS

3010 through 3019 Public School Building Funds (State Funds)
3020 through 3399 Building Project Funds (Local 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
4090 through 4099 Other Debt Retirement Funds

PERMANENT FUNDS

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

PROPRIETARY FUND TYPES:

ENTERPRISE FUNDS

5010 through 5099 Enterprise Funds

INTERNAL SERVICE FUNDS

6010 through 6099 Internal Service Funds

FIDUCIARY FUND TYPES:

AGENCY FUNDS

7310 through 7315 Payroll Clearing Funds
7320 through 7399 Club Funds
7500 Accounts Payable Clearing Fund

SECTION I FUND AND ACCOUNT GROUP CODES

7900 through 7999 Other Agency Funds

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**

NOTES:

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

Note 2: A separate fund must be used to account for the summer food service program (CFDA #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. This would include endowments held for scholarships where the total amount will be expended.

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

Note 6: In compliance with GASB 84, the fiduciary funds types (7310- Payroll Clearing and 7500-Accounts Payable Clearing will move to the governmental funds type, see Funds 1993 and 1994). Due to coronavirus (COVID-19) the implementation of GASB 84 was postponed by one year (June 30, 2021).