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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Fund Type</th>
<th>Individual Fund Titles</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**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 *(Note 5)*
- 1900 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
- 2091-2095 Other Special Statute Funds

**Child Nutrition Funds**

- 2110 School Food Service Fund *(Note 1)*
- 2111 Child and Adult Care Food Program Fund *(Note 1)*
- 2112 Fruit and Vegetable
- 2121 COVID-19, Summer Food Service, Part A – 2021 Calendar Year *(Note 6)*
- 2127 Summer Food Service Fund - 2017 Calendar Year *(Note 2)*
- 2128 Summer Food Service Fund - 2018 Calendar Year *(Note 2)*
- 2129 Summer Food Service Fund - 2019 Calendar Year *(Note 2)*
- 2130 Summer Food Service Fund - 2020 Calendar Year *(Note 2)*
- 2131 Summer Food Service Fund - 2021 Calendar Year *(Note 2)*
- 2132 Summer Food Service Fund - 2022 Calendar Year *(Note 2)*
- 2133 Summer Food Service Fund - 2023 Calendar Year *(Note 2)*
- 2134 Summer Food Service Fund - 2024 Calendar Year *(Note 2)*
- 2135 Summer Food Service Fund - 2025 Calendar Year *(Note 2)*
- 2136 Summer Food Service Fund - 2026 Calendar Year *(Note 2)*
- 2137 Summer Food Service Fund - 2027 Calendar Year *(Note 2)*
- 2138 Summer Food Service Fund - 2028 Calendar Year *(Note 2)*
SECTION I  FUND AND SUBSIDIARY LEDGER CODES

2139       Summer Food Service Fund - 2029 Calendar Year (Note 2)  
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)  
2591       Governor’s Emergency Education Relief Grant (GEERF)  
2592       Equity in Digital Learning (EDLA)  
2593       Mississippi Pandemic Response Broadband Availability Grant (MSPRBAA)  
2594       Elementary and Secondary School Emergency Relief Grant (ESSER II)  
2595       Pre-K ESSER Grant  
2596       School Nurse ESSER Grant  
2597       CTE ESSER Grant

I-2
### SECTION I  FUND AND SUBSIDIARY LEDGER CODES

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>2598</td>
<td>Elementary and Secondary School Emergency Relief Grant (ARP ESSER)</td>
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<tr>
<td>2599</td>
<td>IDEA, Part B ARP Grant</td>
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<tr>
<td>2600</td>
<td>IDEA, Part B Preschool ARP Grant</td>
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<tr>
<td>2601</td>
<td>Homeless Children &amp; Youth (ARP-HCY)</td>
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<tr>
<td>2610</td>
<td>IDEA, Part B Grant Fund (Note 5)</td>
</tr>
<tr>
<td>2611</td>
<td>IDEA Cost Pool</td>
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<tr>
<td>2620</td>
<td>IDEA, Part B Preschool</td>
</tr>
<tr>
<td>2711</td>
<td>CTE (Vocational Education) - Basic Fund (Local, State &amp; Fed.)</td>
</tr>
<tr>
<td>2811</td>
<td>Title IV, Part A – Student Support and Academic Enrichment Centers</td>
</tr>
<tr>
<td>2812</td>
<td>Title IV, Part B - 21st Century Learning Centers</td>
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<tr>
<td>2814</td>
<td>Title X - C Education for Homeless Children and Youth</td>
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<tr>
<td>2815</td>
<td>CDC-Comprehensive School Health, HIV/AIDS</td>
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<tr>
<td>2818</td>
<td>Kellogg Teacher Residency Grant</td>
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<td>2820</td>
<td>Unemployment Compensation Revolving Fund</td>
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<td>2830</td>
<td>Forestry Escrow Fund</td>
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<tr>
<td>2900 through 2939</td>
<td>Other Special Revenue Funds (State)</td>
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<tr>
<td>2940 through 2979</td>
<td>Other Special Revenue Funds (Federal)</td>
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<tr>
<td>2980 through 2999</td>
<td>Other Special Revenue Funds</td>
</tr>
<tr>
<td>3010 through 3019</td>
<td>Public School Building Funds (State Funds)</td>
</tr>
<tr>
<td>3020 through 3399</td>
<td>Building Project Funds (Local Funds)</td>
</tr>
<tr>
<td>3900 through 3999</td>
<td>Other Capital Projects Funds</td>
</tr>
</tbody>
</table>

### 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)
SECTION I  FUND AND SUBSIDIARY LEDGER CODES

PROPRIETARY FUND TYPES:

ENTERPRISE FUNDS
5010 through 5099   Enterprise Funds

INTERNAL SERVICE FUNDS
6010 through 6099   Internal Service Funds

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 (Note 4)

SUBSIDIARY LEDGER:
8000   GENERAL FIXED ASSETS LEDGER
9000   GENERAL LONG-TERM DEBT LEDGER

NOTES:

Note 1: The school food service fund is 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. See GASB 84 for guidance.
SECTION I  FUND AND SUBSIDIARY LEDGER CODES

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 (CFDA#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 (CFDA#10.559) June 2021 (Summer Part B).