

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.

<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 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		COVID-19, Summer Food Service, Part A - 2021 Calendar Year (<i>Note 7</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>)

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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

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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 Response Fund (GEER)
2592	Equity in Digital Learning (EDLA)
2593	Mississippi Pandemic Response Broadband Availability Fund (MSPRBAA)
2594	Elementary and Secondary School Emergency Relief Fund (ESSER II)
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

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2817	Delta Alliance for School Health
2818	Kellogg Teacher Residency Grant
2820	Unemployment Compensation Revolving Fund
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 (<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:

AGENCY FUNDS

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7310 through 7315	Payroll Clearing Funds
7320 through 7399	Club Funds
7500	Accounts Payable Clearing Fund
7900 through 7999	Other Agency Funds

PRIVATE PURPOSE TRUST FUNDS

7400 through 7499	Other Private Purpose Funds (<i>Note 4</i>)
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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).
- Note 7: 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 2020 (Summer Part B).