**FY 2021 / FY 2022 ACCOUNTING HANDBOOK**

**CODING UPDATES**

Coding Updates

**Discontinued fund codes:**

2312 is discontinued

2315 is discontinued

**New fund codes:**

2313 - **Title I Tier III Innovative Grant.** Use to track Tier III Innovative Pilot Grant expenses; CFDA number 84.010; use with revenue code 4504

2605 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds.** CDFA 84.425D; use with revenue code 4531.

2606 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds I.** CDFA 21.019; use with revenue 4542.

2607 - **Special Revenue Fund – Federal Grants – Adult Education Coronavirus Relief Funds.** CDFA 21.019; use with revenue 4542.

2608 - **Special Revenue Fund – Federal Grants – Day Programming Coronavirus Relief Funds.** CDFA 21.019; use with revenue 4542.

2609 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds II.** CDFA 21.019; use with revenue 4542.

2613 - - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds Re-allocated.** CDFA 21.019; use with revenue 4542.

2614 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds II.** CDFA 84.425D; use with revenue code 4531.

2615 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds III.** CDFA 84.425U; use with revenue code 4531.

**Food Service coding updates**

**Fund codes** – 1000, 2930, or 6000

**Revenue codes**

 1611 – Daily sales – school lunch programs

 1612 – Daily sales – school breakfast programs

 1613 – Daily sales – special milk programs

 1614 – Daily sales – after school programs

 1620 – Daily sales – non-reimbursable programs

 1630 – Special functions

 1650 – Daily sales – summer food program

 1996 – Refunds

 3250 – State funds

 3257 – State funds for non-food assistance

 4370 – Federal funds – after school snack

 4545 – Federal funds – seamless summer

4546 – Federal funds – USDA commodities

 4547 – Federal funds – school nutrition federal equipment program

4549 – Federal funds – summer food

4551 – Federal funds – school lunch – regular

 4552 – Federal funds – school lunch – reduced

 4553 – Federal funds – school lunch – free

 4554 – Federal funds – school breakfast

 4555 – Federal funds – special milk

 4556 – Federal funds – after school snack

 4557 – Federal funds – non food assistance

 4558 – Federal funds – payments in lieu of commodities

 4559 – Federal funds – USDA fresh fruit and veggie grant

**Function codes**

 3101 – Fresh fruits and veggie program

 3110 – Summer program

 3120 – A la Carte

 3130 – School Breakfast

 3140 – School Lunch

 3150 – Special Milk

 3160 – After School Snacks

 3170 – Seamless Summer

 3180 – Child and Adult Care Food Program (CACFP)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Daily Sales | Federal Revenues | Function Code |
| Fresh Fruits |  | 4559 | 3101 |
| Summer program |  | 4549 | 3110 |
| A la Carte |  | 4545 | 3120 |
| School Breakfast | 1611 | 4554 | 3130 |
| School Lunch | 1610 | 4551,4552,4553 | 3140 |
| Special Milk | 1613 | 4555 | 3150 |
| After School Snacks | 1614 | 4370, 4556 | 3160 |
| Seamless Summer |  | 4545 | 3170 |
| Child and Adult Care Food Program |  | 4560 | 3180 |