**FY 2022 / FY 2023 ACCOUNTING HANDBOOK**

**CODING UPDATES**

Coding Updates

**Discontinued fund codes:**

Fund

2700 - Special Revenue Fund- Federal Grant- Improving Teacher Quality. Replaced with Fund 2690

Revenue

3155 - National Board for Professional Teaching Standards Certification Scholarship. Replaced with Revenue code 3279

**New Fund Codes:**

2219- Special Revenue Fund – State Grant- Adult Education Workforce Innovation Grant

2244- Special Revenue Fund – State Grant- MLTI 2.0

2245- Special Revenue Fund – State Grant- CTE Early Childhood Program Expansion

2246- Special Revenue Fund – State Grant- CTE Instructional Supply Cost Support

2340- Special Revenue Fund- Federal Grant- Title ID Neglected, Delinquent, or At-Risk

2480- Special Revenue Fund – Federal Grant-Local Entitlement - ARP Funds Grant to States

2515- Special Revenue Fund – Federal Grant – ARP Local Entitlement – Preschool

2612- Special Revenue Fund – Federal Grants- OCFS- Childcare

2616- Special Revenue Fund – Federal Grants- Rethinking Responsive Education Ventures (RREV)

2617- Special Revenue Fund – Federal Grants- CRRSA ESSER - Learning Loss -Learning Management Systems (LMS)- State Set Aside (MOOSE)

2618- Special Revenue Fund – Federal Grants- ARP Homeless Children & Youth I

2619- Special Revenue Fund – Federal Grants- ARP Homeless Children & Youth II

2622- Special Revenue Fund – Federal Grants- Governor Emergency Education Relief funding (GEER) WAVES

2623- Special Revenue Fund – Federal Grants - ARP ESSER - Summer Enrichment

2624- Special Revenue Fund – Federal Grants - ARP ESSER – Afterschool

2626- Special Revenue Fund – Federal Grants - ARP ESSER - Other Activities

2627- Special Revenue Fund – Federal Grants- ARP ESSER - Learning Loss

2631- Special Revenue Fund – Federal Grants- ARP SLFR (State Local Fiscal Recovery) PreK Funds.

2632- Special Revenue Fund – Federal Grants- CTE - ARP SLFR (State Local Fiscal Recovery)

2633- Special Revenue Fund – Federal Grants- ARP SLFR (State Local Fiscal Recovery) Workforce Development

6700- Costs reimbursed by CDS to SAUs

**Program:**

2600- Pre-K special education costs

3077- Digital Arts. CIP Code 50.0102

3109- Insurance Program

3234- Medical/Clinical Assistant. CIP Code 51.0801

3262- Baking/Pastry

3303- Developmental Services Worker Program

3406- HVAC Program

3409- Industrial Electronics Technology/Technician. CIP Code 47.0105.

3507- Diesel Mechanics Technology/Technician. CIP Code 47.0605.

3542- Applied Academics- Mathematics

3543- Applied Academics- English

**Function:**

2239- Instruction related technology, technology infrastructure. Use fund 2400 only.

**Cost Center:**

505- Education Service Centers

**Revenue:**

2245- Special Revenue Fund – State Grant- CTE Early Childhood Program Expansion

2246- Special Revenue Fund – State Grant- - CTE Instructional Supply Cost Support

3225- Adult Education Workforce Innovation Grant

3226- CTE Early Childhood Program Expansion

3227- CTE Instructional Supply Cost Support

3253- Local Produce

3256- Breakfast After the Bell

3258- School Meal Reimbursement for Free Rate Students

3282- MLTI 2.0

4537- Maine Jobs & Recovery Plan

4543- RREV

4544- Governor Emergency Education Relief funding (GEER) – WAVES

4561- Nutrition Supply Chain Assistance

4563- Special Education – Preschool Handicapped

4722- Office of Child & Family Services (OCFS) – CRF Funding

4750- Grants in kind from Feds through another agency

4752- Other Agency funds – nutrition only