

FY 2024/2025 Accounting Handbook Coding Updates

September 2024

Discontinued Fund Code:

2246- Special Revenue Fund – State Grant- - CTE Instructional Supply Cost Support. For fiscal year 2022-23 only.

2820 – Special Revenue Fund – Federal Grant – TIF-4 Grant – Teacher Incentive Fund. Expires June 2023

New Fund Code:

2213 – Special Revenue Fund – State Grant – PreK -Special ed School SAU Pilot. Use with revenue code 3128.

2628 – Special Revenue Fund – Federal Grants – ARP GEER (ARP Reverted EANS Funding) CFDA/ALN: 84.425V Use with Revenue code 4538.

2637 – Special Revenue Fund – Federal Grants – ARP SLFR (State Local Fiscal Recovery) Misc. (Promotion of DEI -NMRC) CFDA 21.027; Use with Revenue Code 4537.

Added language to existing Fund Code description:

2254 – Special Revenue Fund – State Grant – MLTI Supplemental Technology Grant for MLTI Schools. Use with revenue code 3290. *Expires 6/30/25.* Includes Cyber Security grants (RSU 14 18Sept 2023)

2570-2579 – Special Revenue Fund – Federal Grants. This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Use revenue code 4349. *For Clean Bus Rebate, use Revenue 4399*

2626 – Special Revenue Fund – Federal Grants - ARP ESSER - Other Activities. CFDA 84.425U; Use with Revenue code 4531 (*Electronic Health Record Pilot Grant*)

2704 – Special Revenue Fund – Federal Grant – Stronger Connections. CFDA 84.424F; use with revenue code 4510. *Bipartisan Safe Communities.*

Discontinued Revenue Code:

3220 – Fund for the Efficient Delivery of Educational Services. (FEDES). Discontinue FY25.

3227 – CTE Instructional Supply Cost Support. For fiscal year 2022-23 only.

3253 – Local Produce. Use with Fund Code 2930. Discontinue FY24

4570 – Educational Technology State Grants. NCLB Title IID. Expires 2021.

New Revenue Code:

3128 – PreK Special Ed School Pilot Payments. Receipts from the state in payment of costs for special education children 3 to 5 years old in School Pilot. Use with Fund code 2213.

- 3261 – State -McKinney-Vento Funds FY24 & FY25 State Pilot** - McKinney-Vento Funds FY24 & FY25; Use with Fund Code 2230.
- 4538 – ARP GEER** (ARP Reverted EANS Funding) CFDA/ALN: 84.425V Use with fund code 2628.
- 4586 – MaineCare – Non-Special ed Services.** Funds received for school health related services for MaineCare eligible members via DHHS, use with fund 1000 or fund 6500 or fund code 6600

Added language to existing Revenue Code description:

- 3124 – State Ward Receipts – Special Elementary.** Receipts from the state in payment of special education costs for state wards enrolled in *elementary* school grades K-8. Fund 1000
- 3256 - Breakfast After the Bell (Grant money for Equipment/supplies to improve the breakfast) and food for medically necessary diets.**
- 4531 – Cares Grant Child Nutrition/ Elementary and Secondary Emergency Relief Funds. – Special Revenues.** CFDA 84.4258; use with fund code 2605, 2614, 2615, 2617, 2618, 2619, 2623, 2624, 2626, 2627
- 4537 – ARP Act Coronavirus State and Local Fiscal Recovery Funds.** CFDA 21.027. Use with fund 2631, 2632, 2633, 2634, 2636, 2637
- 4562 – Special Education – Local Entitlement.** CFDA 84.027; use with fund 2470, 2480, or ~~2500~~
- 4585 – MaineCare – Special ed Services.** Funds received *for services in accordance with an IEP (special ed) for MaineCare eligible members* via DHHS, use with fund 1000 or fund 2460.

New Program Code:

- 3048 – Applied Engineering Technology.** CIP Code 15.0001.
- 3050 – Mechanical Engineering / Mechanical Technology /Technician.** CIP Code 15.0805
- 3055 – Materials Engineering.** CIP change from 14.1801 to 15.0617.
- 3260 – Food Preparation/Professional Cooking/Kitchen Assistant.** CIP Code 12.0505.
- 3302 – Teacher Assistant/Aide.** CIP Code 13.1501.
- 3334 – Computer Programming/Programmer, General** CIP Code 11.0201.
- 3508 – Alternative fuel Vehicle Technology.** CIP Code 47.0614

Added language to existing Program Code description:

- 1120 – K-2 Program** Regular program of study for students in any grade from prekindergarten to grade 2 who are at least four years old on October 15 of the school year. Use of this program code is required for tracking EPS targeted funds component ***when used with*** General Fund (1000) only. Expenditures of other funds should not be coded to this program as they are not considered for fulfillment of the EPS required spending for K-2.

New Object Code:

New Paid Family and Medical Leave Codes FY2024

- 2605 – Paid Family & Medical Leave Paid (PFML) – Stipends.** Amounts paid by the school administrative unit to provide PFML its employees receiving stipends.
- 2615 – Paid Family & Medical Leave Paid (PFML) for Professionals.** Amounts paid by the school administrative unit to provide PFML for Professionals.
- 2625 – Paid Family & Medical Leave Paid (PFML) for Instructional Aides or Assistants.** Amounts paid by the school administrative unit to provide PFML for Instructional Aides or Assistants.

- 2635 – Paid Family & Medical Leave Paid (PFML) for Substitutes and Tutors.** Amounts paid by the school administrative unit to provide PFML for Substitutes and Tutors.
- 2645 – Paid Family & Medical Leave Paid (PFML) for Administrators.** Amounts paid by the school administrative unit to provide PFML for Administrators.
- 2655 – Paid Family & Medical Leave Paid (PFML) for Assistant Administrators.** Amounts paid by the school administrative unit to provide PFML for Assistant Administrators.
- 2665 – Paid Family & Medical Leave Paid (PFML) for Other Professionals.** Amounts paid by the school administrative unit to provide PFML for Other Professionals.
- 2675 – Paid Family & Medical Leave Paid (PFML) for Regular Employees – Managers.** Amounts paid by the school administrative unit to provide PFML for Regular Employees – Managers.
- 2685 – Paid Family & Medical Leave Paid (PFML) for Regular Employees.** Amounts paid by the school administrative unit to provide PFML for Regular Employees.
- 2695 – Paid Family & Medical Leave Paid (PFML) for Other Regular Employees.** Amounts paid by the school administrative unit to provide PFML for Other Regular Employees.

Added language to existing Object Code description:

8120 – Third Party Billing Fees. Not to be used with fund 2460 nor paid from Maine Care/Medicaid dollars allocated to the general fund.

New Cost Center Code:

910 – 940 – System-wide Cost. To be used to account for operation and maintenance costs (leases, electricity, water, sewer, heat, telephone, etc.)

Added language to existing Cost Center Code description:

900 – System-wide Cost. Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary school building but are shared among all elementary *and secondary* schools in a school administrative unit. Programs that may be coded to this cost center are: System Administration (includes Office of the Superintendent), Student Transportation, Building Maintenance, Food Service, Community Service Programs, Special Education Support Services, New Facilities Construction and Debt Service.

New Balance Sheet Code:

New Paid Family and Medical Leave Codes FY2024

- 4750 – Paid Family & Medical Leave Act (PFML) 2023 – School Administrative Unit Share.**
- 4751 – Paid Family & Medical Leave Act (PFML) 2023 – Employee Share.**