

FY 2024/2025 Accounting Handbook Coding Updates

May 2025

Discontinued & Removed Fund Code:

- 2236 – Special Revenue Fund – State Grant – Numeracy4ME.** Use with revenue code 3207. Discontinue 2024
- 2248 – Special Revenue Fund – State Grant – FEDES.** Use with revenue code 3220. Discontinue FY25
- 2520 – Special Revenue Fund – Federal Grant – Part C Infants and Children.** CFDA 84.181; use with revenue code 4567. This fund is used to account for all Part C IDEA grant transactions. Discontinue FY22
- 2561 – Special Revenue Fund – Federal Grants. STOP School Violence,** use with revenue code 4598 or 4599. Not Active in MEFS (Should be Fund code 2900-2929 with Revenue code 4327)
- 2606 – Special Revenue Fund – Federal Grants – *Coronavirus* Relief Funds I.** CDFA 21.019; use with revenue 4542. Runs through 2023. Discontinue FY25
- 2607 – Special Revenue Fund – Federal Grants – Adult Education *Coronavirus* Relief Funds.** CDFA 21.019; use with revenue 4542. Discontinue FY22
- 2608 – Special Revenue Fund – Federal Grants – Day Programming *Coronavirus* Relief Funds.** CDFA 21.019; use with revenue 4542. Discontinue FY22
- 2609 – Special Revenue Fund – Federal Grants – *Coronavirus* Relief Funds II.** CDFA 21.019; use with revenue 4542. Runs through 2023. Discontinue FY24
- 2612 – Special Revenue Fund – Federal Grants- OCFS- Childcare.** CFDA 21.019; Use with revenue code 4722. Expires 6/30/22 Runs through 2023. Discontinue FY24
- 2613 – Special Revenue Fund – Federal Grants – *Coronavirus* Relief Funds Re-allocated.** CDFA 21.019; use with revenue 4542. Discontinue FY22
- 2624 – Special Revenue Fund – Federal Grants - ARP ESSER - Afterschool.** CFDA 84.425U; Use with Revenue code 4531. Discontinue FY23
- 2635 – Special Revenue Fund – Federal Grants – Substance Abuse and Mental Health Services.** (Project Aware) CFDA 93.243; use with revenue code 4524. Discontinue FY23
- 2820 – Special Revenue Fund – Federal Grant – TIF-4 Grant- Teacher Incentive Fund.** Maine Schools for Excellence Program; CFDA 84.374A. Use with revenue code 4593. Expired June 2023.

Discontinued Fund Code for FY26:

- 2244 – Special Revenue Fund – State Grant- MLTI 2.0.** Computer Science Grants to SAUs from account 010-05A-7169-32; Use with revenue code 3282. Expired 6/30/24 Discontinue FY26
- 2616 – Special Revenue Fund – Federal Grants- ESSER III - Rethinking Responsive Education Ventures (RREV) CFDA 84.425B;** Use with revenue code 4543. Expired 7/31/24. Discontinue FY26
- 2618 – Special Revenue Fund – Federal Grants- ARP Homeless Children & Youth I. CFDA 84.425W;** Use with Revenue code 4531. Expired 9/30/24. This Fund needed to be “obligated by September 30, 2024, and SAUs needed to invoice us by December 13th, 2024, for reimbursement.” Discontinue FY26
- 2619 – Special Revenue Fund – Federal Grants- ARP Homeless Children & Youth II. CFDA 84.425W;** Use with Revenue code 4531. Expired 9/30/24. This Fund needed to be “obligated by September

30, 2024, and SAUs needed to invoice us by December 13th, 2024 for reimbursement.”
Discontinue FY26

New Fund Code:

2227 – Extended Learning Opportunity Expansion 2.0 State Grant. Use with Revenue Code 3210. The dates are 1/15/2025-12/31/2026.

Added language to existing Fund Code description:

2237 – Special Revenue Fund – State Grant – MLTI 1:1 Grant. Use with revenue code 3262. *Device program, solely as re-imbursement program.*

2420 – Special Revenue Fund – Federal Grant – Title I School Improvement. CFDA; 84.010A use with revenue code 4518.

2632 – Special Revenue Fund - Federal Grants - ARP SLFR (State Local Fiscal Recovery) CTE Equipment CDFA 21.027 (formerly CTE Infrastructure); Use with Revenue Code 4537

Discontinued & Removed Revenue Code:

3207 – Numeracy 4ME. Use with fund code 2236. Discontinue 2024

3220 – Fund for the Efficient Delivery of Educational Services. (FEDES). Use with fund code 2248. Discontinue FY25

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

4524 – Substance Abuse and Mental Health Services. (Project Aware) CFDA 73.243; use with fund code 2635. Discontinue FY23

4542 – Coronavirus Relief Funds – Special Revenues. CDFA 21.019; use with fund code 2604, 2606, 2607, 2608, 2609, or 2613. Discontinue FY22

4567 – Special Education – Infants and Children. Part C CFDA 84.181; use with fund 2520 Discontinue FY22

4593 – TIF – 4 Grant. CFDA 84.374A; use with fund 2820. Fund 2820 Expired June 2023

4722 – OCFS Child Care Provider: CRF Funding. (Office of Child & Family Services.) CFDA 21.019; Use Fund 2612 Discontinue FY24

Discontinued Revenue Code for FY26:

3282 – MLTI 2.0 (computer science grant) Use with Fund 2244. Discontinue FY26

4543 – Rethinking Responsive Education Ventures (RREV) CFDA 84.425B; Use with Fund 2616. (funding ends 7/31/24) Discontinue FY26

New Revenue Code:

3210 – Extended Learning Opportunity Expansion 2.0 State Grant. The dates are 1/15/2025-12/31/2026. Use with Fund Code 2227.

Added language to existing Revenue Code description:

3204 – CTE Industry Standards *State Equipment and Supply Funds*. Appropriated FY 2016; to be distributed to sites for equipment to meet industry standards. Use with fund code 2200-2214.

Formerly Revenue Code 3227 – CTE Instructional Supply Cost Support.

3249 – College Transitions Grant – Adult Education. State grant for Adult Education. *Used with fund code 2200-2299 and program code 6060.*

3251 – Local Food Fund- State Funds. (Money for any local food ~~up to \$5500~~). *formerly Local Produce.*

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. (2618 & 2619 – Expired 9/30/24 Discontinue FY26)

Discontinued & Removed Program Code:

1122 – 4-Year-Old Program – We have used this Program code in prior years, but it is now being moved/transferred to **Program Code 1121 Pre-K**. Discontinue FY25

New Balance Sheet Code:

4700 – Payroll Deductions and Withholdings

4701 – Payroll Deductions and Withholdings

4702 – Payroll Deductions and Withholdings

4703 – Payroll Deductions and Withholdings

4704 – Payroll Deductions and Withholdings

4705 – Payroll Deductions and Withholdings

4706 – Payroll Deductions and Withholdings

4707 – Payroll Deductions and Withholdings

4708 – Payroll Deductions and Withholdings

4709 – Payroll Deductions and Withholdings

Revenue Code to be used for specific State Adjustments

Beginning FY26 and forward: Multilingual Language Learner Adjustment - Use Revenue Code 3111

FY26 Only: Minimum Hourly Salary Adjustment - Use Revenue Code 3111