

Steps for Expenditure Coding of Special Revenue Accounts

For Local Grants

Description: Grants provided by not for profits, foundations, individuals, etc. and are not distributed via state or federal government

- 1) Assign an individual fund code to each grant
Available fund codes for local grants

200	207	214
201	208	215
202	209	216
203	210	217
204	211	218
205	212	219
206	213	
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 100 in the model chart
- 3) Special revenue funds may use cost centers as follows
 - 95 (K-8) and/or 99 (9-12)
 - 39 for CTE Schools
 - 40 for Adult Education grants

For State Grants

Description: Grants distributed by the state that are from a state (not federal) source of revenue

- 1) Assign an individual fund code to each grant
Available fund codes for state grants

220	225
221	226
222	227
223	228
224	229
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 100 in the model chart
- 3) Special revenue funds may use cost centers as follows
 - 95 (K-8) and/or 99 (9-12)
 - 39 for CTE Schools
 - 40 for Adult Education grants

For Federal Grants

Description: Grants that have a Federal source of revenue and may be distributed through the state or directly from the Federal government

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated by type; if a fund code has no state assigned description, it is available for local assignment

Grant Type	Fund #	CFDA #	Revenue	
			Code	Name
Title I	230	84.010	4517	Disadvantaged
	231	84.010	4504	Program Improvement
	232	84.011	4514	IC Consortium
	233	84.011	4515	Migrant
	234	84.013	4516	Neglected and Delinquent
	235	84.213	4501	Even Start
	236	84.214	4502	Migrant Even Start
	237	84.330	4506	Advanced Placement Fee Program
	238	84.332	4503	Comprehensive School Development
	239	84.334	4528	Gear Up
	240	84.348	4509	Accountability
	241	84.357	4513	Reading First
	242	84.337	4518	School Improvement
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	244			
	245			
Federal Special Education	246		4585	Maine Care
	247	84.027	4562	Local Entitlement
	248	84.027	4560	Administrative Grant
	249	84.027	4564	Building Capacity and Improvement
	250	84.027	4561	Discretionary
	251	84.173	4563	Pre School Handicapped
	252	84.181	4567	Part C Infants and Children
	253	84.224	4566	CITE (Assistive Technology)
	254	84.323	4569	State Improvement
	255	84.326	4565	Supervision Enhancement
	256			
	257			

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Other Federal Funds

(not Special Education)

260	84.184	4578	Community Service for Expelled Students (Safe and Drug Free)	
261	84.196	4568	McKinney Homeless	
262	84.215	4505	Character Ed (Title V)	
263	84.287	4577	21st Century Grants (Title IV)	
264	84.298	4591	Title V State Grants for Innovative Programs	
265	84.318	4570	Title IID Educational Technology State Grants	
266	84.318	4576	Title IID Educational Technology Competitive Grants	
267	84.358	4590	Title VI Rural & Low Income	
268	84.365	4512	Title III Language Acquisition	
269	84.367	4525	Title II A Improving Teacher Quality State Activities	
270	84.367	4520	Title II A Improving Teacher Quality State Grants	
271	84.369	4595	State Assessments and Enhanced Assessment Instruments (Title VI)	
272	93.576	4574	Refugee Resettlement Assistance	
273	93.938	4583	HIV/AIDS Education	
274	93.938	4587	School Health Part A Grants	
275	93.938	4579	Youth Media Grants	
276	93.938	4580	Physical Activity Grants	
277	93.991	4594	Rape Crisis Grants	
278	94.004	4589	Learn & Serve America	
279	94.004	4588	Learn & Serve Living Democracy	
280	84.938	4598	Katrina Relief Grant for Displaced Students	
281	84.366	4592	Math and Science Partnerships	
282				
283				
284				
Perkins	285	84.048	4536	Incarcerated
	286	84.048	4532	Title I C
	287	84.048	4533	Target Area Reserve
	288	84.234	4538	Tech Prep
	289	84.243	4529	State Admin

- 2) Special revenue funds may use cost centers as follows
95 (K-8) and/or 99 (9-12)
39 for CTE Schools
40 for Adult Education grants

For Other Special Revenue Funds

Description: Federal revenue sources that are not accounted for in previous chart detail

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated; if a fund code has no state assigned description, it is available for local assignment

Fund #	CFDA #	Name
290		
291		
292		
293		School Nutrition
294		
295	84.002	4581 Adult Education Basic Grant
296	84.002	4539 Adult Education Corrections
297	84.002	4540 Adult Education Special Projects
298	84.002	4541 Adult Education State Leadership
299		

- 2) Special revenue funds may use cost centers as follows
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