

# Iowa Chart of Account Coding

## Quick Reference List to UFA Chart of Account Codes

### Color-Coded Guidance for a Minimum Chart of Accounts

#### Developing an Accounting System using the Chart of Accounts

The accounting system is the means by which financial data are captured during operations, recorded in the books of account, and then analyzed to produce the various kinds of reports needed. Financial transactions can be classified to facilitate their accumulation of the categories needed on the required reports. The guidelines here provided a classification structure which will meet local needs and will provide comparability of reported data when reports from different LEAs are combined, compared, or both.

Uniform Financial Accounting classifies three basis types of financial activity: revenues and other sources of funds; expenditures and other uses of funds; and transactions affecting the balance sheet only. For each type of transaction, the specific account code is made up of combinations of classifications called dimensions. Each dimension describes one way of classifying financial activity. Each dimension is described in detail in Chapter 6. The following table shows the dimensions possible and required for each financial transaction for Iowa school districts and AEAs.

Dimensions	Format	Revenue and other sources of funds	Expenditures and other uses of funds	Balance Sheet
Fund	XX	Required	Required	Required
Facility	XXXX	Recommended	Required	Recommended
Function	XXXX	Optional	Required	Optional
Program	XXX	Required	Required	Required
Project	XXXX	Required	Required	Required
Object	XXX	Not applicable	Required	Not applicable
Source	XXXX	Required	Optional	Optional
Account	XXX	Not applicable	Not applicable	Required
Course Code		Optional	Optional	Optional
Job Classification		Not applicable	Optional	Optional

Note: Facility is a combination of operational unit and level of instruction.

Note: Districts and AEAs may add dimensions to the above list for any local purpose.

Districts and AEAs may link the dimensions in any order, providing that all the required dimensions for the financial transaction are utilized. The suggested structure is:

Revenues and other fund sources: Fund—facility—program—project—source

Expenditures and other fund uses: Fund—facility—function—program—project—object

Balance sheet accounts: Fund—facility—program—project—account

## Fund Dimension

1. **Blue** Indicates Level of Coding Required.
2. **Red** Indicates Business Rules in addition to the following.
3. "Tax funds" refers to Funds 10, 22, 24, 25, 26, 28, 29, 36 and 40 only.
4. If a header is the required level of coding, the district could choose to use the detail instead.
5. If detail is the required level of coding, the district could not choose to use the header instead.
6. Use of header or detail must be consistently applied for that grouping throughout the chart.
7. If a header or the detail is **Blue**, but the District does not have that activity/fund/program, that District would not need to enter that unused header or detail code into its Chart of Account.
8. Generally, districts/AEAs cannot add account codes except where noted. However see the next three business rules.
9. If a header is defined and there are blank rows under that header, the district or AEA may assign locally detail that is a subset of that header as long as there is not a more appropriate code already assigned for the activity.
10. If a header is not defined, the district or AEA may not assign locally either a header or detail.
11. If a district/AEA wants greater detail for a single assigned code, it would use a district defined dimension for the additional detail rather than splitting the assigned code into multiple rows.
12. Districts may add additional dimensions as needed for local reporting.
13. Catalog of Federal Domestic Assistance (FAL/CFDA) numbers are now referred to as Federal Assistance Listings (FAL). This document has not been updated for the new terminology.

### Appendix H Updates – by Month

#### January 2025

- Source/Project 4028      Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (Teacher Paraeducator Registered Apprenticeship Program 2.0) (IWD) (FAL/CFDA 21.027) (Beneficiary model - funding is not subject to 2 CFR 200.501) (Jan25)
- Source/Project 4743      Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Jan25)

#### December 2024

- Source/Project 4026      Education Stabilization Fund (Rethink K-12 Education Models Discretionary Grant) (OpenSciEd Professional Development & Materials Grant) (FAL/CFDA 84.425B) (Reinstated Dec24) (Formerly Title I Basic LEA Grants Stabilization (FAL/CFDA 84.389) (Program 430) (Jan13))
- Source/Project 4323      Community Project Funding Grant (Economic Development Initiative) (HUD) (CFDA 14.251) (Dec24)
- Source/Project 4027      Edward Byrne Justice Assistance Grant (JAG) Program (FAL/CFDA 16.738) (Reinstated Dec24) (Formerly Title I Basic Set Aside Stabilization (FAL/CFDA TBA) (Program 430) (Jan13))

#### November 2024

- Source/Project 4023      Comprehensive Literacy State Development Grant Birth to 5 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Education Technology State Grants) (FAL/CFDA 84.386) (Del 2011) (Jan17))

## Fund Dimension

Source/Project 4024	Comprehensive Literacy State Development Grant Kindergarten to Grade 5 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Education of Homeless Children and Youth) (FAL/CFDA 84.387) (Del 11) (Apr09) (Jan17))
Source/Project 4025	Comprehensive Literacy State Development Grant Grades 6 to 12 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Title I School Improvement Stabilization (FAL/CFDA 84.388) (Jan13))
Source/Project 4732	Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Nov24)
Source/Project 4319	Inflation Reduction Act Tax Credits (DOE) (Reinstated Nov 24) Previously direct Child Care Development Block Grants (FAL/CFDA 93.575) (Used with program 840) (Generally Fund 62) (Oct15)

### **September 2024**

Source/Project 4022	Education Stabilization Fund (Replacement Instructional Materials Related to Disaster Recovery) (FAL/CFDA 84.425) (Sep24)
Source/Project 3418	Innovation Division of the Department of Education for the Science, Technology, Engineering, and Mathematics (STEM) Collaborative Initiative (IC 256.111) (Sep24)

### **August 2024**

Source/Project 4020	Other restricted grants-in-aid from the Federal Government through the State (Header only) (Name change Aug24) (Previously The American Recovery and Reinvestment Act of 2009 (USDE Programs) and other restricted grants-in-aid from the Federal Government through the state.)
Source/Project 4021	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Child Care Business Incentive Grant (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Aug24) (Previously Statewide Data Systems (FAL/CFDA 84.384) (Del 2011) (Jan17))

### **June 2024**

Project 3180	Flexibility Fund Accounts from Other Discontinued General Fund Grant and/or Categorical Funds; or Other Discontinued Funds (IC 298A.2 (2)) (Expenditures Effective FY19) (Dec17) (Name change June24)
Project 3189	District-Defined Flexibility Fund Accounts from Other Discontinued Funds (Name change June24)
Source/Project 4047	American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher and Paraeducator Registered Apprenticeship Grant Program (IWD) (FAL/CFDA 84.425U) (Jan22) (If district signed Addendum 3 to be a beneficiary and not a subrecipient, then funding is not subject to 2 CFR 200.501) (Jan22) (Name change June24)
Source/Project 4078	Education Stabilization Fund (Summer Reading Camp Grant) (FAL/CFDA 84.425) (June24)

### **May 2024**

Source/Project 3416	Therapeutic Classroom Service Claims (IC 256.25A) (May24)
Account 494	Subscription liability-current (May24)
Source/Project 4073	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Summer Meal Program Expansion Grant (FAL/CFDA 21.027) (May24)

## Fund Dimension

Source/Project 4077 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Charter School Start Up & Expansion (FAL/CFDA 21.027) (May24)

### **April 2024**

Facility 9399 Perry Community School District Disaster Proclamation Retention (Valid for district 5184 for fiscal year 2025 only) (Apr24)

Source/Project 4057 Education Stabilization Fund (Industry-Recognized Credentials - Credentials to Careers Grant) (FAL/CFDA 84.425) (Apr24)

Source/Project 4572 Trees for Schools (DNR) (FAL/CFDA 10.727) (Previously Learn and Serve America – School and Community Based Programs, (Next Steps) (FAL/CFDA 94.004) (Del 2012) (Jan17) (Apr24)

Source/Project 4076 Education Stabilization Fund (Learning Beyond the Bell Grant) (FAL/CFDA 84.425) (Apr24)

### **March 2024**

Source/Project 3741 Mental Health and Disability Services Regional Service Fund (HHS MHDS regions) (IC 225C.7A) (Mar24)

Source/Project 3249 Child Care Assistance Pilot Program (HHS) (IC 237A.13) (see also 4627 for federal funding) (Used with program 840) (Generally Fund 62) (Previously Children at Home (DHS) (IC225C) (Aug13) (Mar24)

Source/Project 4627 Child Care and Development Block Grants (HHS) (Child Care Assistance Pilot Program) (FAL/CFDA 93.575) (see also 3249 for state funding) (Used with program 840) (Mar24)

Source/Project 4652 Charter School-Grant for Opening New Charter School (FAL/CFDA 84.282B) (previously Javits Gifted and Talented Students Education) (Mar24)

Source/Project 4072 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Community Violence Intervention (FAL/CFDA 21.027) (Mar24)

Source/Project 4074 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Credentials for the Child Care Careers Grant (FAL/CFDA 21.027) (Mar24)

Source/Project 3419 Iowa Skilled Worker and Job Creation Fund (IC 8.75) (STEM Best) (Dec20) (Mar22) (Feb23) (Name change Mar24)

### **February 2024**

Source/Project 4626 Child Care and Development Block Grants (HHS) (ARPA Child Care Stipends) (FAL/CFDA 93.575) (Used with program 840) (Feb24)

### **January 2024**

Source/Project 4038 ARP EANS (FAL/CFDA 84.425V) (Reinstated for ARP Jan24) (Previously Teacher Quality Partnerships, Recovery Act (FAL/CFDA 84.405)) (Apr10)

### **September 2023**

Source/Project 3363 Local College Access Network (LCAN) (Iowa College Aid) (Sep23)

## Fund Dimension

Source/Project 3348 County Endowment Funding – DCA Grants (IEDA) (IC 99F.11(4)(d)(1)) (Sep23)

### **August 2023**

Source/Project 4037 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Radio Program (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Aug23) (Previously State Fiscal Stabilization Fund – Education State Grants (Received through an LEA in another State) (Jun09) (Invalid Jan13))

Object 358 Invalid Effective FY24 with implementation of GASB 96 (use object 651, 652, or 750 instead) – previously Subscriptions/license renewal for computer software services (Nov18) (invalid Aug23)

Object 440 Rentals (Header only Effective with FY17 Reporting) (Feb Jul 16) (use for leases that do not meet GASB 87 Lease definition) (description change Aug23)

Object 651 Textbook substitutes (Used with function 1000) (General fund only) (use for subscription based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)

Object 652 Technology-related software (Used with functions where used) (use for subscription-based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)

Object 750 Intangible Assets (Aug11) (Nov18) (use if meets definition for GASB 87 Lease or GASB 96 SBITA, if not, use objects 44X for leases and 651 or-652 for subscription-based IT arrangements) (description change Aug23)

### **July 2023**

Source 3804 State Replacement for Two-Tiered Assessment Limitation (Tax funds only) (Jul23)

Fund Dimension

**FUND DIMENSION (Required for every transaction)**

Government-wide:

- 01 Government-wide Statements — Governmental Activities
- 02 Government-wide Statements — Business-Type Activities
- 08 Governmental Long-term Assets Summary Accounts
- 09 Governmental Long-term Liabilities/Debt Summary Accounts

Governmental:

- 10 General Fund (IC 298A.2)
- 15-29 Special Revenue Funds (Jul21)
  - 19 Non-Fiduciary Scholarship Funds (GASB 84) (Jul21)
  - 21 Student Activity Fund (IC 298A.8)
  - 22 Management Levy Fund (IC 298A.3)
  - 23 Entrepreneurial Education Fund (IC 298A.15) (2013 House File 533) (Jun13)
  - 24 Public Education and Recreation Levy (PERL) Fund (IC 298A.6)
  - 25 AEA Special Education Instruction Fund (IC 273.9(2)) / Equalization Levy Fund (IC 275.31) (with Project 1111) (Dec09)
  - 26 AEA Juvenile Home Fund (IC 282.30) / Emergency Levy Fund (IC 24.6) (with Project 1111) (Dec09)
  - 27 District or AEA Support Trust Funds (Trust Funds that benefit the Agency)
  - 28 Disaster Recovery Fund
  - 29 Library Levy Fund (IC 298A.7) (Clear Creek-Amana CSD only)
- 30 Capital Projects Funds (IC 298A.9)
  - Capital Projects from General Obligation Bonds
    - 31 \_\_\_\_\_
    - 32 \_\_\_\_\_
  - Capital Projects from Sources Other than General Obligation Bonds
    - 33 Secure an Advanced Vision for Education (SAVE) (IC chapter 423F.2)
    - 34 \_\_\_\_\_
    - 35 \_\_\_\_\_
    - 36 Physical Plant & Equipment Levy (PPEL) Fund (IC 298A.4) (Oct10) (Previously Fund 23, Move required by GASB 54)
    - 37 \_\_\_\_\_
    - 38 \_\_\_\_\_
    - 39 \_\_\_\_\_
- 40 Debt Service Fund (IC 298A.10)
- 50 Permanent Funds (GASB Statement 34) (2)
  - 51 \_\_\_\_\_
  - 52 \_\_\_\_\_
  - 53 \_\_\_\_\_
  - 54 \_\_\_\_\_
  - 55 \_\_\_\_\_
  - 56 \_\_\_\_\_
  - 57 \_\_\_\_\_
  - 58 \_\_\_\_\_
  - 59 \_\_\_\_\_

Proprietary:

- 60 Enterprise Funds
  - 61 School Nutrition Fund (IC 298A.11)
  - 62 Child Care Fund (IC 298A.12) & Before and After School Programs
  - 63 Regular Education Preschool
  - 64 Student Construction

Use 65-67 for Community Service Enterprises. These are activities provided by the district for a fee to the general community or segment of the community that are not in the PERL Fund. Examples are public libraries, community pool, community wellness center, community or Adult Education, etc.

Fund Dimension

- 65 \_\_\_\_\_
- 66 \_\_\_\_\_
- 67 \_\_\_\_\_

Use 68-69 for Enterprises that support the school program. Examples would be a student farm, greenhouse, COOP purchasing, school stores, major resale activity, etc.

- 68 \_\_\_\_\_
- 69 \_\_\_\_\_

- 70 Internal Service Funds
  - 71 Self-Insurance Fund
  - 72 Flex-Benefits (Cafeteria) Plan Fund
  - 73 Print Shop
  - 74 Health Reimbursement Arrangements (HRA's) (Nov07)
  - 75 \_\_\_\_\_
  - 76 \_\_\_\_\_
  - 77 \_\_\_\_\_
  - 78 \_\_\_\_\_
  - 79 \_\_\_\_\_

Fiduciary Funds:

- 80 Trust Funds (IC 298A.13)
  - Private-Purpose Trust Funds
    - 81 Fiduciary Scholarship Trust Funds (See also funds 19 and 98 for Scholarships) (GASB 84) (Jul21)
    - 82 \_\_\_\_\_
    - 83 \_\_\_\_\_
    - 84 \_\_\_\_\_
  - Pension Trust Funds (Des Moines ISD only)
    - 85 \_\_\_\_\_
    - 86 \_\_\_\_\_
  - Investment Trust Funds
    - 87 \_\_\_\_\_
    - 88 \_\_\_\_\_
    - 89 \_\_\_\_\_
- 90 Custodial Funds (Previously Agency Funds) (Name and Definition Change effective FY20 per GASB 84) (Apr18) (Aug19)
  - 91 \_\_\_\_\_
  - 92 \_\_\_\_\_
  - 93 \_\_\_\_\_
  - 94 \_\_\_\_\_
  - 95 \_\_\_\_\_
  - 96 \_\_\_\_\_
  - 97 \_\_\_\_\_
  - 98 \_\_\_\_\_
  - 99 Custodial Scholarship Funds

**BALANCE SHEET ACCOUNT DIMENSION**  
**(Required for every balance sheet transaction)**

**Assets and Other Debits**

- 100 Current assets**
  - 100 Cash
    - 101 Cash in bank
    - 102 Cash on hand
    - 103 Petty cash
    - 104 Change cash
    - 105 Cash with fiscal agents
    - 106 \_\_\_\_\_
    - 107 \_\_\_\_\_
    - 108 \_\_\_\_\_
    - 109 \_\_\_\_\_
  - 110 Investments
    - 111 Investments
    - 112 Unamortized premiums on investments
    - 113 Unamortized discounts on investments (credit)
    - 114 Interest receivable on investments
    - 115 Accrued interest on investments purchased
  - 120 Property Taxes Receivable (Tax funds only)
    - 121 Taxes receivable
    - 122 Allowance for uncollectible taxes (credit)
    - 123 Succeeding-year property tax receivable
  - 130 Interfund Receivables
    - 131 Interfund loans receivable
    - 132 Interfund accounts receivable
  - 140 Intergovernmental Receivables
    - 141 Intergovernmental accounts receivable other than state aid
    - 142 State Aid receivable (General Fund only)
    - 143 Mobile home taxes receivable (Tax funds only)
    - 144 Income Surtax Receivable (General and PPEL funds only)
  - 150 Other Receivables
    - 151 Loans receivable
    - 152 Allowance for uncollectible loans (credit)
    - 153 Other accounts receivable
    - 154 Allowance for uncollectible accounts receivable (credit)
    - 155 \_\_\_\_\_
    - 156 \_\_\_\_\_
    - 157 \_\_\_\_\_
    - 158 \_\_\_\_\_
    - 159 \_\_\_\_\_
  - 160 Invalid \_\_\_\_\_
  - 170 Inventories
    - 171 Inventories for consumption
    - 172 Inventories for resale
    - 178 Purchased food & Commodities inventory
  - 180 Prepaid Items (name change (Nov20))
    - 181 Prepaid items (name change) (Nov20)
    - 182 \_\_\_\_\_
    - 183 \_\_\_\_\_
    - 184 \_\_\_\_\_
    - 185 \_\_\_\_\_
  - 190 Other current assets
    - 191 Deposits



## Account Dimension

- 192 Invalid Effective FY14 (GASB 65) (Formerly Deferred Expenditures/Expenses) (Jun13)
  - 193 Invalid Effective FY14 (GASB 65) (Formerly Capitalized Bonds and Other Debt Issuance Costs (Fund 01 only) (Jun13)
  - 194 Premium and Discounts on Issuance of Bonds (Funds 01 only)
  - 195 Unamortized Discount on Iowa School Cash Anticipation Program (ISCAP) Warrants Issued (General Fund only)
  - 196
  - 197 Restricted Asset: ISCAP Investment (General Fund only)
  - 198 ISCAP Accrued Interest Receivable (General Fund only)
  - 199 Other current assets
- 200 Non-Current Assets (Funds 01, 02, 08, Fiduciary & Proprietary only) (name change) (Aug22)**
- 210 Land and Land Improvements
    - 211 Land and Land Improvements
  - 220 Site Improvements
    - 221 Site improvements
    - 222 Accumulated depreciation on site improvements
  - 230 Buildings and Building Improvements
    - 231 Buildings and building improvements
    - 232 Accumulated depreciation on buildings and building improvements
  - 240 Machinery and Equipment
    - 241 Machinery and equipment
    - 242 Accumulated depreciation on machinery and equipment
  - 250 Works of Art and Historical Treasures
    - 251 Works of Art and Historical Treasures
    - 252 Accumulated Depreciation on Works of Art and Historical Treasures
  - 260 Infrastructure
    - 261 Infrastructure
    - 262 Accumulated depreciation on infrastructure
  - 270 Construction in Progress
    - 271 Construction in progress
  - 280 Intangible Assets (Jul11)
    - 281 Intangible Assets (Jul11)
    - 282 Accumulated Amortization on Intangible Assets (Jul11)
    - 283 Intangible asset – right-to-use (GASB 87 leases) (Nov17)
  - 290 Other Non-Current Assets
    - 291 Subscription Asset (GASB 96) (Nov22)
    - 292
    - 293 Net Pension Asset (Funds 01, 02, 08, Proprietary only) (Aug22)
- 300 Budgeting Accounts and Other Debits (Used on as Budgetary Control, Fund 09, or Deferred Outflows)**
- 301 Budgeted Revenues (Interim Statements Only, Closed out for year-end report)
  - 302 Revenues (Interim Statements Only, Closed out for year-end report)
  - 303 Amount available for retirement of governmental long-term debt (Used only with Fund 09)
  - 304 Amount to be provided for retirement of governmental long-term debt (Used only with Fund 09)
  - 305 Invalid (moved to 310) – previously Deferred Outflows of Resources (GASB 63 & 65) (Feb14)
  - 310 Deferred Outflows of Resources (GASB 63 & 65) (Used only in governmental funds) (Feb14)
    - 311 Deferred Outflows of resources for resources advanced to another government in relation to a government-mandated nonexchange transaction or a voluntary nonexchanges transaction when time requirements are the only eligibility requirements that have been met by the other government. (Apr14)
    - 312 Deferred outflows of resources for deferred debit amounts resulting from the refunding of debt (Apr14)
  - 320 Deferred Outflows of Resources Related to Pensions (IPERS) (GASB 68, 71) (Funds 01, 02, Proprietary only) (May15)
    - 321 Deferred outflows for difference between expected and actual experience per IPERS (May15)

## Account Dimension

- 322 Deferred outflows for change in assumptions per IPERS (May15)
- 323 Deferred outflows for differences between projected and actual earnings per IPERS (May15)
- 324 Deferred outflows of resources from proportion change per IPERS (May15)
- 325 Deferred outflows of resources for district/AEA contributions subsequent to the measurement date (May15)
- 330 Deferred Outflows of Resources related to OPEB (GASB 75) (Funds 01, 02, Proprietary only) (Jun18)
  - 331 Deferred outflows for difference between expected and actual experience (Jun18)
  - 332 Deferred outflows for change in assumptions (Jun18)
  - 333 Deferred outflows for differences between projected and actual earnings (Jun18)
  - 335 Deferred outflows of resources for district/AEA contributions subsequent to the measurement date (Jun18)
- 400 Current liabilities**
  - 400 Interfund Payables
    - 401 Interfund loans payable
    - 402 Interfund accounts payable
  - 410 Intergovernmental Payables
    - 411 Intergovernmental accounts payable
  - 420 Other Payables
    - 421 Accounts payable
    - 422 Judgments payable (Management Fund only)
    - 423 Warrants payable (Tax funds only)
    - 424 Bank overdrafts (excess of warrants issued over bank balance)
    - 425 ISCAP/Education Cash Flow drawdown (General Fund only)
  - 430 Contracts Payable (See 5XX for long-term)
    - 431 Contracts payable
    - 432 Construction contracts payable—retainage
    - 433 Construction contracts payable
  - 440 Bonds Payable (Debt Service Fund or Fund 01 only) (See 5XX for long-term)
    - 441 Matured bonds payable (Fund 40 only)
    - 442 Bonds payable—current (Fund 40 only)
    - 443 Unamortized premiums on issuance of bonds (Fund01 only)
  - 450 Loans Payable (See 5XX for long-term)
    - 451 Loans payable
    - 452 Lease obligations—current
    - 455 Interest payable
  - 460 Accrued Expenses
    - 461 Accrued salaries and benefits
    - 462 \_\_\_\_\_
    - 463 \_\_\_\_\_
    - 464 \_\_\_\_\_
  - 470 Deductions and Withholdings Payable
    - 471 Payroll deductions and withholdings
    - 472 Compensated absences—current
    - 473 Accrued annual requirement contribution liability
  - 480 Other liabilities
    - 481 Advances from Federal Grantors (carryover balance) (Previously Deferred revenues (except for succeeding-year property taxes receivable) (Name change effective FY14 Reporting) (See account 623, Deferred inflows of resources for miscellaneous receivables (i.e.: grants, tuition, delinquent property taxes, etc.) not received within 60 days) (Jun13)
    - 482 Invalid FY14 (previously Deferred revenues for succeeding-year property taxes receivable (See account 621 – deferred inflows of resources for succeeding year property taxes receivable) (Tax funds only) (Feb14)
    - 483 Unearned revenues (Proprietary Funds Only)

## Account Dimension

	484	Invalid effective FY14 (previously Deferred revenue for income surtax receivable) (See account 622, deferred inflows of resources for income surtax receivable) (General and PPEL funds only) (Feb14)
490		Other Current Liabilities
	491	Deposits payable
	492	_____
	493	_____
	494	Subscription liability-current (May24)
	495	_____
	496	Unamortized premium on ISCAP warrants issued (General Fund only)
	497	Remainder of ISCAP warrants payable (General Fund only)
	498	ISCAP Accrued Interest Payable (General Fund only)
	499	Other current liabilities
<b>500</b>		<b>Long-term liabilities (Funds 01, 02, 09, Proprietary only)</b>
	510	Bonds Payable
		511 General Obligation Bonds payable
		512 Revenue Bonds Payable
		513 Accreted Interest
		514 Unamortized gains/losses on debt refunding
	520	Loans Payable
		521 Loans payable from General Fund resources
		522 Loan payable from Voter-Approved PPEL/Schoolhouse Fund resources
	530	Capital Lease, Operating Lease & Construction Contract Obligations (Nov17)
		531 Lease to Own obligations
		532 _____
		533 _____
		534 Long-term right-to-use lease obligations (GASB 87) (Nov17)
		535 Construction contract obligations
	540	_____
	550	Compensated Absences & Special Termination Benefits
		551 Compensated absences
		552 _____
		553 Special termination benefits
	560	Arbitrage Rebate Liability (Nov06)
		561 Arbitrage rebate liability (Nov06)
	570	_____
	580	_____
	590	Other Long-Term Liabilities
		591 Subscription Liability(GASB 96) (Nov22)
		592 _____
		593 Net Pension Liability (Funds 01, 02, 09, Proprietary only) (May15)
		594 _____
		595 _____
<b>600</b>		<b>Budgetary Accounts and Other Credits (Used only as Budgetary Control, Fund 08, or Deferred Outflows)</b>
		601 Budgeted Expenditures (Interim Statements Only, Closed out for Year-End Report)
		602 Expenditures/Expenses (Interim Statements Only, Closed out for Year-End Report)
		603 Encumbrances (Interim Statements Only, Closed out for Year-End Report)
		604 Encumbrances Committed (Interim Statements Only, Closed out for Year-End Report)
		605 Invalid (moved to 62X) - Previously Deferred Inflows (GASB 63 & 65) (Feb14)
	610	Investment in governmental capital assets before depreciation (Used only in Fund 08) Name Change) (Nov20)
		611 Investment in governmental pension assets related to GASB 68 (Used only in Fund 08) (Sep22)

## Account Dimension

- 620 Deferred Inflows of Resources (GASB 63 & 65) (Used only in Governmental Funds) (Feb14)
  - 621 Deferred inflows of resources for succeeding year property taxes receivable (Tax funds only) (Feb14)
  - 622 Deferred inflows of resources for income surtax receivable (General and PPEL funds only) (Feb14)
  - 623 Deferred inflows of resources for miscellaneous receivables (i.e.: grants, tuition, delinquent property taxes, etc.) not received within 60 days (Feb14)
- 630 Deferred Inflows of Resources related to Pensions (GASB 68, 71) (Funds 01, 02, Proprietary only) (May15)
  - 631 Deferred inflows for difference between expected and actual experience (May15)
  - 632 Deferred inflows for change in assumptions (May15)
  - 633 Deferred inflows for net difference between projected and actual investment earnings (May15)
  - 634 Deferred inflows of resources from proportion change (May15)
  - 635 Deferred inflows of resources for district/AEA contributions subsequent to the measurement date (May15)
- 640 Deferred Inflows of Resources related to OPEB (GASB 75) (Funds 01, 02, Proprietary only) (Jun18)
  - 641 Deferred inflows for difference between expected and actual experience (Jun18)
  - 642 Deferred inflows for change in assumptions (Jun18)
  - 643 Deferred inflows for net difference between projected and actual investment earnings (Jun18)
  - 645 Deferred inflows of resources for district/AEA contributions subsequent to the measurement date (Jun18)
- 700 Fund Equity (Dec10 GASB 54 Effective FY11 Reporting)**
  - 710 Nonspendable Fund Balance: (Nov10 GASB 54 Effective FY11 Reporting)
    - 711 Nonspendable Inventory (if using purchases method or inventories are material)
    - 712 Nonspendable Prepaid Items (if using purchases method and material)
    - 713 Nonspendable Permanent Fund Principal
  - 720 Restricted Fund Balance (external constraints by law or others) (Nov10 GASB 54 Effective FY11 Reporting)
    - 723 Restricted for Medicaid Reserve
    - 724 Restricted for Media Materials (AEA only) (General Fund only)
    - 725 Restricted for Special Education Support Services (AEA only) (General Fund only)
    - 726 Restricted for Revenue Bonds Reserve (SAVE Capital Projects Fund only)
    - 727 Restricted for Revenue Bonds Sinking (Debt Service Fund only)
    - 728 Restricted for General Obligation Bonds Sinking (Debt Service Fund only)
    - 729 Restricted for categorical aid carryover, restricted fund balances, & other reserves (Must have project code if state funding) (Federal funding would be Advances from Grantors (see code 481) rather than restricted fund balance)
  - 730 Committed Fund Balance (Requires formal action of the government's highest level of decision-making authority prior to fiscal year end) (Same action to remove the commitment if not expended) (General Fund Only) (Nov10 GASB 54 Effective FY11 Reporting)
    - 731 Committed by the board for specific special purposes (Use 741 if intent only and/or not formally approved by board before fiscal year end) (Also requires formal board action to remove the commitment) (General Fund only)
    - 732 Committed by the board for specific cash flow (must be specific purpose and unusual in nature) (Never assigned) (General Fund only)
    - 738 Committed by the board for Specific Special Education Support Services (AEA only) (General Fund only)
    - 739 Other Committed Fund Balance (General Fund only)
  - 740 Assigned Fund Balance (Government intends to use for specific purpose) (General Fund only in Iowa) (Nov10 GASB 54 Effective FY11 Reporting)
    - 741 Assigned for specific special purposes (intended for specific purposes) (General Fund Only in Iowa)
    - 748 Assigned for specific Special Education Support Services Purposes (AEA only) (General Fund Only)
    - 749 Other Assigned Fund Balance (General Fund Only in Iowa)

## Account Dimension

- 750 Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Fund Only)  
(Dec10 GASB 54 Effective FY11 Reporting)
  - 758 Unassigned Special Education Support Services (General Fund only)
  - 759 Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Funds only)
- 760 Net Investment in Capital Assets (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 only) (Apr11)
- 770 Restricted Net Position (Used with Proprietary Funds, Fiduciary Trust and Custodial Funds (effective FY20), Fund 01 and Fund 02 Only) (name change Jul19)
- 780 Unrestricted Net Position (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (May13)
- 790 Budgetary Account (Used Only for Budgetary Control by Some Accounting Software Systems) (Optional)
  - 798 Budgeted Fund Balance (Used Only for Budgetary Control)

**SOURCE DIMENSION**  
**(Required for every revenue transaction)**  
**(All State and Federal Sources are State-Assigned Only)**

Abbreviations:

**IC** means Iowa Code

**IAC** means Iowa Administrative Code (Rules)

**FAL** means **Federal Assistance Listing (replaces CFDA) (Apr22)**

**CFDA** means Catalog of Federal Domestic Assistance (**Replaced by FAL**) (Apr22)

**Del** indicates when it was deleted from the CFDA catalog (As identified – most likely not complete)

- 1000 Revenue from local sources
  - 1100 Taxes levied/assessed by the LEA
    - 1110 **Ad valorem (Property) taxes**
      - 1111 Regular taxes (**Tax funds only**)
      - 1112 Cash Reserve taxes (IC 298.10) (**General Fund only**)
      - 1113 \_\_\_\_\_
      - 1114 Instructional Support taxes (IC 257.18) (**General Fund only**)
      - 1115 Educational Improvement taxes (IC 257.29) (**General Fund only**)
      - 1116 \_\_\_\_\_
      - 1117 \_\_\_\_\_
      - 1118 \_\_\_\_\_
      - 1119 \_\_\_\_\_
    - 1120 Sales and use taxes (Not in Iowa) (See Source 3361)
      - 1121 **Invalid Effective FY14 (See source 3361) Previously Statewide (Formerly Local Option) Sales and Services Tax (IC chapter 423E) (Capital Projects Fund 33 only) (Aug13)**
      - 1122-1129 **Invalid Effective FY14 Previously for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Capital Projects Fund 33 only)**
    - 1130 **Income taxes (General or PPEL Fund only)**
      - 1131 \_\_\_\_\_
      - 1132 \_\_\_\_\_
      - 1133 \_\_\_\_\_
      - 1134 Instructional Support surtax (IC 257.18, 257.19) (**General Fund only**)
      - 1135 Educational Improvement surtax (IC 257.29) (**General Fund only**)
      - 1136 VPPEL surtax (IC 298.2) (**PPEL Fund only**)
      - 1137 \_\_\_\_\_
      - 1138 \_\_\_\_\_
      - 1139 \_\_\_\_\_
    - 1140 Penalties and interest on taxes (**Not Used in Iowa**)
    - 1170 Excise Taxes
      - 1171 **Utility Excise Replacement Tax (IC 437A.8) (Tax funds only)**
    - 1190 Other taxes
      - 1191 **Mobile Home tax (IC 435.25) (Tax funds only)**
  - 1200 Tax revenues from local governmental units other than LEA's (**None in Iowa**)
    - 1210 Ad valorem taxes
    - 1220 Sales and use taxes
    - 1230 Income taxes
    - 1240 Penalties and interest on taxes
    - 1280 Revenue in lieu of taxes
    - 1290 Other taxes
  - 1300 Tuition
    - 1310 Tuition from individuals (excluding summer school) (**Dec09**)
      - 1311 **Tuition from individuals, regular education programs**
      - 1312 **Tuition from individuals, special education programs**

## Source Dimension

- 1313 Tuition from individuals, driver education programs
- 1314 \_\_\_\_\_
- 1315 \_\_\_\_\_
- 1316 \_\_\_\_\_
- 1317 \_\_\_\_\_
- 1318 \_\_\_\_\_
- 1319 \_\_\_\_\_
- 1320 Tuition from other Government Sources, including LEAs and AEAs, within the State
  - 1321 Regular Program, not Shared or Open Enrolled
  - 1322 Special Education Program, not Open Enrolled
  - 1323 Open Enrollment, Regular program (IC 282.18) (General Fund only)
  - 1324 Open Enrollment, Special Ed. Program (IC 282.18) (General Fund only)
  - 1325 Sharing arrangements & contracts, Regular program
  - 1329 Tuition from other government sources within the state, excluding school districts
- 1330 Tuition from Government Sources, including LEAs and AEAs outside the State
  - 1331 Tuition from LEAs outside the State, Regular Education (Dec09)
  - 1332 Tuition from LEAs outside the State, Special Education (Dec09)
  - 1339 Tuition from other government sources outside the state, excluding school districts (Dec09)
- 1340 Tuition from private sources other than individuals
  - 1341 Tuition from private sources other than individuals, Regular Education program
  - 1342 Tuition from private sources other than individuals, Special Education program
- 1350 Tuition from other districts for voucher program students (Not in Iowa)
- 1360 Tuition from summer school (IC 282.6)
  - 1361 Tuition from summer school, Regular Education program
  - 1362 Tuition from summer school, Special education program
  - 1363 Tuition from summer school, Driver Education program
- 1370 Tuition for Adult and Continuing Education (IC 282.6)
  - 1371 Tuition from Adult and Continuing Education
  - 1372 Tuition from in-service training
- 1380 \_\_\_\_\_
- 1390 \_\_\_\_\_
- 1400 Transportation fees
  - 1410 Transportation fees from individuals
    - 1411 Regular Program, Public students
    - 1412 Special Education Program, Public Students
    - 1413 Regular Program, Nonpublic Students
    - 1414 Special Education Program, Nonpublic Students
    - 1415 Activities and athletic trips
    - 1416 \_\_\_\_\_
    - 1417 \_\_\_\_\_
    - 1418 \_\_\_\_\_
    - 1419 \_\_\_\_\_
  - 1420 Transportation fees from other Government Sources, including LEAs and AEAs within the State
    - 1421 Regular program, not shared or open enrolled
    - 1422 Special education program not shared or open enrolled
    - 1423 Open Enrollment, regular program (General Fund only)
    - 1424 Open Enrollment, special education program (General Fund only)
    - 1425 Sharing arrangement & contracts
    - 1426 \_\_\_\_\_
    - 1427 \_\_\_\_\_
    - 1428 \_\_\_\_\_
    - 1429 Transportation fees from other government sources within the state excluding school districts
  - 1430 Transportation fees from other Government Sources outside the State

## Source Dimension

- 1431 Transportation fees from LEAs or government sources outside the state, regular education
- 1432 Transportation fees from LEAs or government sources outside the state, special education
- 1439 Transportation fees from other government sources outside the state excluding school districts (Dec09)
- 1440 Transportation fees from private sources other than individuals
  - 1441 Transportation fees from private sources other than individuals, regular education
  - 1442 Transportation fees from private sources other than individuals, special education
  - 1443 Transportation fees from private sources for private uses
- 1450 \_\_\_\_\_
- 1460 Summer School Program Transportation
  - 1461 Summer school program transportation, regular education
  - 1462 Summer school program transportation, special education
- 1470 \_\_\_\_\_
- 1480 \_\_\_\_\_
- 1490 \_\_\_\_\_
- 1500 Investment and Deposit Income
  - 1510 Interest on deposits and investments (IC 12C.7, 12C.14)
  - 1520 Dividends on investments (Not in Iowa)
  - 1530 Net Increases in the Fair Value of Investments
    - 1531 Realized gains on Investments
    - 1532 Unrealized gains on Investments
  - 1540 Investment income from real property (Not in Iowa)
- 1600 Food services (IC chapter 283A) (Generally only Funds 61 and 62)
  - 1610 Daily sales—reimbursable programs
    - 1611 Daily sales—school lunch program
    - 1612 Daily sales—school breakfast program
    - 1613 Daily sales-special milk program
    - 1614 Daily sales – after school program
  - 1620 Daily sales—non-reimbursable programs
    - 1621 Ala carte sales and additional milk or snacks for students
    - 1622 Adult lunch sales
    - 1623 Adult breakfast sales and second student breakfast
    - 1624 Adult milk sales (special milk program)
    - 1625 Adult snack sales (after school program)
    - 1626 Second student lunch sales
    - 1627 Vendored (contracted) lunch (nonpublic, daycare, preschools, senior centers etc.)
    - 1628 Vendored (contracted) breakfast (nonpublic, daycare, preschools, senior centers, etc.)
    - 1629 Vendored (contracted) snack (nonpublic, daycare, preschools, senior centers, etc.)
  - 1630 Special Food Functions & Institutional Income
    - 1631 Food served or sold to students & staff
    - 1632 Food served or sold to general public
    - 1633 Food served or sold to another school district or AEA
    - 1634 Food served or sold to other entities
  - 1650 Daily sales—Summer Food Programs
    - 1651 Summer Lunch Program
    - 1652 Summer Breakfast Program
    - 1653 Summer Milk Program
    - 1655 Summer Ala Carte Sales
    - 1656 Adult Summer Lunch Sales
    - 1657 Adult Summer Breakfast Sales
    - 1658 Adult Summer Milk Sales
- 1700 District student activities (IAC 281-12.6)
  - 1710 Admissions (Generally Student Activity Fund)



## Source Dimension

- 1720 Bookstore sales (General Fund only)
- 1730 Student organization membership dues and fees (Student Activity Fund only)
- 1740 Fees
  - 1741 School fee charged to students for eye protection equipment (General Fund only)
  - 1742 School fee charged to students for ear protection equipment (General Fund only)
  - 1743 School fee charged to students for school supplies (General Fund only)
  - 1744 \_\_\_\_\_
  - 1745 \_\_\_\_\_
  - 1746 \_\_\_\_\_
  - 1747 \_\_\_\_\_
  - 1748 Contest entry fees charged to students
  - 1749 Optional student fees
- 1750 Revenue from enterprise activities
  - 1751 Student Construction (Generally Fund 64)
  - 1752 School Farm/greenhouse (Generally Funds 68 or 69)
  - 1753 COOP purchasing (Generally Funds 68 or 69)
  - 1754 Vending Machine Sales (Effective with FY10 Reporting - Previously source 1992) (Dec09)
- 1760 \_\_\_\_\_
- 1770 \_\_\_\_\_
- 1780 \_\_\_\_\_
- 1790 Other activity income
  - 1791 Student Activity fund raisers (see source 1993 for other fund raisers)
- 1800 Community services activities
  - 1810 Community recreation, wellness center, community pool (Generally Funds 65, 66, or 67)
  - 1820 Civic Services (Generally Funds 65, 66, or 67)
  - 1830 Public Library Services (Generally Funds 29, 65, 66, or 67)
  - 1840 Custody & child care services (Generally Child Care Fund 62)
  - 1850 Welfare Services (Generally Funds 65, 66, or 67)
  - 1860 Regular Education Preschool tuition (Generally Regular Ed Preschool Fund 63)
  - 1870 Community or adult education (Generally Funds 65, 66, or 67)
- 1900 Other revenue from local sources
  - 1910 Rentals (IC 297.22, 297.9) (General Fund only)
  - 1920 Contributions and donations from private sources (If significant see 6420)
    - 1921 Gaming grants (direct or indirect from nonprofit)
    - 1922 Donations for Negative Nutrition Accounts (Nutrition Fund only) / Previously First in the Nation in Education (FINE) (Former IC 257A.7) (General Fund only) (Aug18)
    - 1923 \_\_\_\_\_
    - 1924 \_\_\_\_\_
    - 1925 \_\_\_\_\_
  - 1930 Gains on the sale of capital assets (Proprietary or fiduciary funds only)
  - 1940 Textbook sales and rentals (IC chapter 301) (General Fund only)
    - 1941 Textbook sales, Public Students
    - 1942 Textbook rentals, Public Students
    - 1943 Textbook Substitute sales, Public Students
    - 1944 Textbook substitute rentals, Public Students
    - 1945 Penalties & Fines
    - 1946 Textbook sales, others
    - 1947 Textbook rentals, others
    - 1948 Textbook substitute sales, others
    - 1949 Textbook substitute rentals, others
  - 1950 Miscellaneous Revenues from other LEAs/AEAs
    - 1951 Teacher services provided other Iowa LEAs/AEAs
    - 1952 Superintendent/chief administrator services provided other Iowa LEAs/AEAs
    - 1953 School Building Administrative Services provided other Iowa LEAs/AEAs
    - 1954 Business Administrative and Human Resource Services provided other Iowa LEAs/AEAs (Dec17)

## Source Dimension

- 1955 Nurse Services, social workers, Counselors and other student support personnel services provided other Iowa LEAs/AEAs (Jun19)
- 1956 Operations & Maintenance Management and Transportation Management services provided other Iowa LEAs/AEAs (Dec17)
- 1957 Curriculum coordinator, teacher leader/instruct. coach, Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs (Dec17)
- 1958 Other Sales of Services/Miscellaneous Revenues from other Iowa LEAs/AEAs
- 1959 Other Sales of Services/Miscellaneous Revenues from other LEAs outside the state
- 1960 Miscellaneous Revenues from Sales of Services to other local governmental units, including the state
- 1970 Sale of Service to Other Funds (Internal Service Fund Only) (Dec09) (See 1994 for Operating Revenues Outside the District)
- 1980 Refund of Prior Year's Expenditures
  - 1981 Fuel Tax Refund (when received in a subsequent year, net against expenditure in same year) (Mar11)
  - 1982 Sales Tax Refund (when received in a subsequent year, net against expenditure in same year) (Mar11)
  - 1989 Other Refunds of Prior Year's Expenditures (Mar11)
- 1990 Other local revenues for which an account code has not been assigned above
  - 1991 Sale of Materials or Supplies
  - 1992 Temporarily Available (Dec09) (Previously was Vending Machine Sales moved to source 1754)
  - 1993 Fund Raisers other than for Student Activities (See 1791 for Student Activity Fund Raisers)
  - 1994 Operating Revenues from Outside the District (Dec09) (Split from 1970)
  - 1996 Iowa School Microsoft Settlement program
  - 1997 Reimbursable nonprofit school organization administration costs (IC 279.62)
  - 1998 Food Rebates and Coupon Refunding (School Nutrition Fund or Child Care Fund)
  - 1999 Other local revenues not assigned an account code
- 2000 Revenue from intermediate sources
  - 2100 Unrestricted grants-in-aid and Revenue Sharing (Dec11)
    - 2110 County
    - 2111 Polk County Gaming Revenue Sharing (Dec11)
    - 2120 AEA
    - 2130 City
    - 2140 Through an Iowa LEA (Sep12) (SAVE Funds)
    - 2150 University or College
    - 2160 Community College
  - 2200 Restricted grants-in-aid
    - 2210 County
      - 2211 Polk County Gaming Grant
    - 2220 AEA
    - 2230 City
    - 2240 Invalid
    - 2250 University or College
    - 2260 Community College
  - 2800 Revenue in lieu of taxes
  - 2900 Revenue for/on behalf of the LEA (Not in Iowa)
- 3000 Revenue from State sources (3000 sources are General Fund unless otherwise noted)
  - 3100 Unrestricted grants-in-aid and State Aid
    - 3110 State Aids
      - 3111 State Foundation Aid (IC chapter 257)
      - 3112 Invalid Effective FY12 (Previously Instructional Support state aid (IC 257.20) (Aug11)
      - 3113 Special Education Deficit Supplemental State Aid (IC 257.31(14))
      - 3116 Teacher Leadership State Aid (districts in at least second year of program, earliest is FY16) (Use 3387 in first year of program) (Apr14)

## Source Dimension

- 3117 Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (IC 256C) (Used with Program 460 effective FY17 Reporting) (Jul16)
- 3118 State Aid Funding supplement (2% for FY14) (HF 215, Sec8) (Jun13)
- 3119 Transportation Equity Aid (SF455 (IC 257.16C)) (Fund 10 only) (Aug18)
- 3120 State Payments in Lieu of Tuition
  - 3121 Foster Care Claim/Juvenile Home Advance (IC 282.30, 282.31) (General Fund for foster care and Juvenile Home Fund for Juvenile Home Advance)
  - 3122 Special Education Services for Nonpublic Students (IC 256.12)
  - 3123 Special Education Services for district court placed (Termination of parental rights) (IC 282.29)
  - 3124 Charter School: School Board-State Board Model or Founding Board-State Board Model only
- 3130 SBRC Grants in Aid
  - 3131 Transportation Assistance (IC 257.31(17(a)))
- 3140 \_\_\_\_\_
- 3150 \_\_\_\_\_
- 317X Reserved for Flexibility Fund Account Projects
- 318X Reserved for Flexibility Fund Account Projects
- 319X Reserved for Categorical Fund Account Projects
- 3200 Restricted grants-in-aid
  - 3200 Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
    - 3201 Invalid (Jan09)
    - 3202 Invalid (Previously Beginning Teacher Mentoring and Induction Program) (IC 284.5, 284.13) (Jan 18)
    - 3203 Evaluator Training Program (IC 284.10)
    - 3204 Teacher Salary Supplement (Oct 09)
    - 3205 Contracts for the Professional Development / Technical Assistance Seminars
    - 3206 Invalid (Jan09)
    - 3207 Invalid (Jan09)
    - 3208 Invalid (Jan09)
    - 3209 Beginning Administrator Mentoring and Induction Program Administrator Mentoring (TLC Program Facilitator) (284A.5, 256.9(63)(b) (Reinstated Jun15)
  - 3210 Other restricted grants-in-aid
    - 3211 Invalid (Jul09)
    - 3212 Invalid (Jul09)
    - 3213 Invalid
    - 3214 AEA flow through (IC 273.9)
    - 3215 Invalid
    - 3216 Early Intervention Supplement (IC 257.10(11)) (Code and name change Nov19)
    - 3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
    - 3218 Invalid Effective FY14 (Formerly Extended School Year Grants) (IC 256.22) (Jun13)
    - 3219 Invalid Effective FY14 Advancement of Women & Minorities in Admin Positions (IC 256.23) (Jun13)
  - 3220 Other restricted grants-in-aid
    - 3221 Transportation aid for nonpublic students (IC 285.2) (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
    - 3222 Textbook aid for nonpublic students (IC 301.1)
    - 3223 Invalid
    - 3224 Mentoring/Induction of New Teacher's Support (former program still active)
    - 3225 Reading Recovery (IC 257B.1B(1))
    - 3226 Employability Skills Assessments Reimbursements (Work Keys) (IC 256.9(43))
    - 3227 State Decategorization Grant (D-CAT) (DHS) (IC 232.188)
    - 3228 Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
    - 3229 Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
  - 3230 At Risk program grants (IC 279.51 and IC 256A.3)
    - 3231 Parent Education for At Risk (0-3) (IC 279.51(2)"a"(2)"b")

## Source Dimension

- 3232 Child Development (3&4)
- 3233 Public School, Child Development (3-5) (IC 279.51(2)"b")
- 3234 Innovative At Risk (K-3) (IC 279.51(1) (c))
- 3235
- 3236
- 3237 Invalid (Formerly Family Resource)
- 3238 At Risk 4-year-olds
- 3239 AEA Early Childhood Education (IC 279.51(1)(a))
- 3240 Other restricted grants-in-aid
  - 3241 Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
  - 3242 Community Partnership (Tobacco Settlement) (DPH) (IC 12E.3a and 142A)
  - 3243 Foreign language grants
  - 3244 Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
  - 3245 Iowa conservation education grants (IC 256.34, 455A.19)
  - 3246 Innovative Substance Abuse Prevention Grant
  - 3247 Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42)
  - 3248 Education Technology Assistance (IC 256.33)
  - 3249 Child Care Assistance Pilot Program (HHS) (IC 237A.13) (see also 4627 for federal funding) (Used with program 840) (Generally Fund 62) (Previously Children at Home (DHS) (IC225C) (Aug13) (Mar24)
- 3250 School Food Service Program (Fund 61 or 62)
  - 3251 School lunch cash assistance (IC chapter 283A)
  - 3252 School breakfast cash assistance (IC chapter 283A)
  - 3259 Farm to School (Agriculture) (IC 190A.1)
- 3260 Other restricted grants-in-aid
  - 3261 Career and Technical Education aid (RPP) (IC chapter 258) (previously Vocational aid) (Jan17)
  - 3262 Invalid (Previously Technology aid for nonpublic students)
  - 3263 Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
  - 3264 Anatomical Gift Public Awareness Grant (IC142C.15)
  - 3265 Teacher exchange program grants (IC 256.7(15))
  - 3266 Invalid (Previously Iowa Learning Technology Commission Grants (IC 280A)) (Jul17)
  - 3267 Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C)
  - 3268 Project Learning Tree (DNR unit 1552) (IC 456A.17) (Jul12)
  - 3269 Groundwater Protection Fund (Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (Food Storage Capacity Grants)) (DNR-COG) (455E.11) (Dec20 - Name Change only)
- 3270 Other restricted grants-in-aid
  - 3271 Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474 (2) (e)) (PPEL Fund or Capital Projects Fund)
  - 3272 Iowa disaster assistance (IC 29C.6 (17)) (Generally Disaster Recovery Fund or PPEL, SAVE or other Capital Projects Fund) (Sep08)
  - 3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /Community Attraction and Tourism (CAT) (DED) (IC 15F) (Capital Projects Fund)
  - 3274 Iowa Alliance for the Arts, LACES
  - 3275 Iowa Arts Council (IC 303.86) (Cultural Affairs) (See also 4579 for their Federal grants)
  - 3276 Invalid (Mar13)
  - 3277 Labor Management Grant (IWD) (IAC877-9.1).
  - 3278 Career Pathways Grant (IC 256.39)
  - 3279 Odyssey of the Mind
- 3280 Other restricted grants-in-aid
  - 3281 Telecommunications Council Grants (IC 8D.13 (8))
  - 3282 Electronic data interchange (EDI) (Project Easier) (IC 294A.25 (9))

## Source Dimension

- 3283 DOT Outdoor Classroom Grants
- 3284 Iowa Math and Science Coalition (IC 294A.25 (14))
- 3285 Geography Alliance (IC 294A.25 (6))
- 3286 SAFE Coalition Grant
- 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2))
- 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2) (derecho community forestry) (DNR) (IC 8.57A))
- 3288 Trees Forever (PPEL Fund or Capital Projects Fund)
- 3289 Community Forestry Grant (DNR) (Apr23) (Formerly Earth Year 2000 grants) (DNR)
- 329X No Longer Valid
- 3300
- 330X Reserved for Special Education Levels
- 3310 Other restricted grants-in-aid
  - 3311 Early Childhood Programs grant (Empowerment) (DHS) (IC 256I.11 (4)) (Aug14)
  - 3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 256I.9, IC 256I.11 (2)) (Aug14)
  - 3313 Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
  - 3314 Before and After School Program (Tobacco Settlement) (Oct06)
  - 3315 Empowerment / Early Childhood Iowa Professional Development Funds (Jan07)
  - 3316 Parent Liaison Program (HF 2527)
  - 3317 Invalid effective FY12 (Formerly Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C))
  - 3318 Early Head Start Pilot Projects
  - 3319 Before and After School Grants
- 3320 Other restricted grants-in-aid
  - 3321 State Medicaid Match (Must be \$0 at Fiscal Year End) (Feb09) (Must be 0 at year end)
  - 3322 Special Education Services Birth to 3 (SF 588 Sec 6.11)
  - 3323 State Match for Rehabilitation Services - Vocational Rehabilitation Grants to States (Voc Rehab) (see project 4598 for the Federal Portion)
  - 3324 Iowa's Promise The Alliance for Youth (Destination Graduation) (DED)
  - 3325 Health Care Trust Fund (Cancer Prevention, Super Power Summit) (DPH) (IC 453A.35A) (Aug09)
  - 3326 Iowa Comprehensive Highway Safety Plan (CHSP) Implementation (DOT) (Apr10)
  - 3327 Iowa Power Fund Community Grants Program (IC 469.10(6)) (Aug10)
  - 3328 Youth Development Grant (DPH) (Annual Appropriations Bill) (Aug11)
  - 3329 AEA Preschool Contract (Unit 5306) (Jun12)
- 3330 Other restricted grants-in-aid
  - 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
  - 3332 Open Access / Access Plus (IAC 286.3(3-4))
  - 3333 Model Core Curriculum (IC 256.7) (HF2527 (16) (State Org 2631))
  - 3334 Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5))
  - 3335 Math and Science Education Improvement (STEM) (HF829)
  - 3336 District Sharing and Efficiencies Study (SF447) (AEAs 9, 10, and 11 only)
  - 3337 Iowa Learns Online (Nov10) (Description Change only)
  - 3338 Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111)
  - 3339 Iowa Core Curriculum (IC 256.7) (State unit 2123 or W070) (Feb15)
- 3340 Other Restricted grants-in-aid
  - 3341 Iowa Reading Research Center (SF 2284) (Jan13)
  - 3342 Successful Progression for Early Readers (IC 279.68(2)) (Sep13)
  - 3343 Enrich Iowa program (IC 256.57) (Oct13)
  - 3344 English Language Literacy Grants (Used with program 41X) (IC 256.9(59)) (Oct14, Jul17)
  - 3345 Organization for Economic Co-operation and Development (OECD) Pilot Test (Feb15)

## Source Dimension

- 3346 Early Literacy Warning Systems (State Unit W170) (IC 279.68) (Sep17)
- 3347 Healthy Children and Families (Childhood Obesity 5-2-1-0 Healthy Choices Count) (DPH) (IC 135.27) (Feb22)
- 3348 County Endowment Funding – DCA Grants (IEDA) (IC 99F.11(4)(d)(1)) (Sep23)
- 3360 Other restricted grants-in-aid
  - 3361 Secure an Advanced Vision for Education Statewide Sales and Services Tax (IC chapter 423E) (Fund 33 only) (Used with project 3361 or district-assigned projects (8001-9999), if segregation by county or supplement is desired) (Aug13)
  - 3362 Career Academy Incentive Fund (IC 423F.2(4), 281 IAC 46.13 (Apr13)
  - 3363 Local College Access Network (LCAN) (Iowa College Aid) (Sep23)
- 3370 Teacher Performance, Compensation, and Career Development (Also known as Educator Quality Program (IC 284) (Aug07)
  - 3371
  - 3372 Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83)
  - 3373 Invalid effective FY18 (Previously Professional Development for Model Core Curriculum (IC 284.13(1) (c) (HF 2679, Sec 83) (Use source 3376 for new PD received with state aid) (Aug18)
  - 3374 Teacher Development Academies (IC 284.13(1)(c)) (IC 284.6(10)
  - 3375 Career Ladder and Pay for Performance Planning Grants (SF 277)
  - 3376 Professional Development Supplement (IC 284.13 (1)(d), Code 2007
  - 3377 Invalid (Previously Market Factor Grants (IC 284.13 (1)(b), Code 2007) (Jan10)
  - 3378 Invalid (Previously Market Factor Incentives (IC 284.13 (1) (f) (1) (a), Code 2007) (Jan10)
  - 3379 Computer Science Professional Development Incentive Grant (IC 284.6A) (Sep18)
- 3380 Education Reform Educator Quality (HF215, Sec 110) (Header only) (Sep13)
  - 3381 Iowa Learning Online
  - 3382 Teach Iowa Student Teaching Pilot Program
  - 3383 Teacher Leadership Technical Assistance
  - 3384 Council on Educator Development
  - 3385 Extended Learning Time Pilot
  - 3386 High Need Schools (Effective FY15) (281.11, 284.13(1)(g)
  - 3387 Invalid effective FY18 (Previously Teacher Leadership Grants) (Aug 18)
  - 3388 Competency-Based Instruction Program Grants
  - 3389 Invalid
- 3390 Other restricted grants-in-aid (Aug17)
  - 3391 Apprenticeship Training Program (IC 84E (transferred from IC 15B)) (Aug17)
  - 3392 Pathways for Academic Career & Employment (PACE) (IC 260H2) (Apr18)
  - 3393 Statewide Clearinghouse to Expand Work-Based Learning (Aug18)
  - 3394 Postsecondary Summer Classes for High School Students Program (HF 2458, IC 261E.8(7A)) (Oct18)
  - 3395 Future Ready Iowa Registered Apprenticeship Development Fund Grants (IC 84F (transferred from IC 15C)) (Sep19)
  - 3396 Employer Innovation Fund (IC 84A.13) (Feb20)
  - 3397 Summer Youth Internship Pilot Program (IWD) (IC 84A.12) (Jun20)
  - 3398 Iowa Child Care Challenge Program Grants (IWD) (IC 84A.13A) (Apr21)
  - 3399 Course to College Mini Grant (ICSAC) (Nov19)
- 3400 Restricted grants-in-aid
  - 3410 Other Restricted grants-in-aid
    - 3411 Children's Mental Health Training (State Unit W301) (HF 758, Sec 23) (Jul19)
    - 3412 Therapeutic Classroom Incentive Grant Program (IC 256.25) (Mar21)
    - 3413 Therapeutic Classroom Transportation Services (IC 256.25A) (Jul21)
    - 3414 AEA Crisis Response Training (W350) (Jun23) (AEA only)
    - 3415 Iowa's Volkswagen Settlement Environmental Mitigation Trust (IDOT) (Oct19)
    - 3416 Therapeutic Classroom Service Claims (IC 256.25A) (May24)
    - 3418 Innovation Division of the Department of Education for the Science, Technology, Engineering, and Mathematics (STEM) Collaborative Initiative (IC 256.111) (Sep24)

## Source Dimension

- 3419 Iowa Skilled Worker and Job Creation Fund (IC 8.75) (STEM Best) (Dec20) (Mar22) (Feb23) (Name change Mar24)
- 3700 State grants-in-aid through other Agencies
  - 3710 Through an Iowa LEA
  - 3720 Through an Iowa AEA
  - 3730 Through a City
  - 3740 Through a County
  - 3741 Mental Health and Disability Services Regional Service Fund (HHS MHDS regions) (IC 225C.7A) (Mar24)
  - 3750 Through a University/College
    - 3751 Governor's STEM Advisory Council STEM Programs (SF 2321) (Oct12) (source only if payment through a university or college. Otherwise, one of the other 37X0 sources with 3751 as the project) (Name change Mar23)
    - 3752 Intensive Summer Reading Pilot Study (ISRP) (IRRC – UI) (Apr16)
    - 3753 Iowa Academy of Science/Iowa Science Foundation (IC 268.5) (Oct20)
  - 3760 State Grants through a Community College
    - 3761 Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
    - 3762 Grow Iowa Values Fund / Community College Workforce Training and Economic Development (WTED) Fund (IC 15G.108 & 260C.18A) (Oct09)
    - 3763 Work-based Learning Intermediary Network Fund (IC 256.40) (Aug15)
  - 3790 Through another agency
    - 3791 Iowa Jobs for American Grads (IJAG) (HF604, Sec 6(16)) (Sep13)
- 3800 Revenue in lieu of taxes
  - 3800 State Credits
    - 3801 Military credit (IC chapter 426A) (Tax funds only)
    - 3802 Invalid
    - 3803 State Replacement for Commercial and Industrial (C & I) property valuations reduction (Tax funds only) (Effective FY15 reporting) (Sep13)
    - 3804 State Replacement for Two-Tiered Assessment Limitation (Tax funds only) (Jul23)
  - 3810 Other
    - 3811 Wetlands and prairie lands revenue in lieu of taxes (IC 427.1(23)) (Tax funds only)
    - 3812 Open space property payment in lieu of taxes (DNR) (IC 465A.4) (Tax funds only)
- 3900 Revenue for/on behalf of the LEA (Not in Iowa)
- 4000 Revenue from Federal sources (4000 sources are General Fund unless otherwise noted)
  - 4000 Restricted Grants in Aid from the Federal Government through the State
    - 4010 The American Rescue Plan (ARP) of 2021 and the American Recovery and Reinvestment Act of 2009 (Other Department programs) and other restricted grants-in-aid from the Federal Government through the state.
      - 4011 School Lunch Equipment Grants Stabilization (FAL/CFDA 10.579) (Fund 61) (Reinstated Mar15)
      - 4012 Head Start Stabilization (FAL/CFDA TBA)
      - 4013 ARP Cobra Subsidy (FAL/CFDA TBD) (Previously ARRA COBRA Subsidy (FAL/CFDA 17.151) (Del 2012) (Jan17) (Feb22)
      - 4014 Supply Chain Assistance Funds (FAL/CFDA 10.555) (Previously ARRA – Child Care and Development Block Grant) (FAL/CFDA 93.713) (Dec09) (Jan17) (Jun22)
      - 4015 State Clean Diesel Grant Program (DNR) (DOT) (FAL/CFDA 66.040) (Mar10)
      - 4016 State Energy Program (OEI) (FAL/CFDA 81.041) (Capital Projects Fund, including PPEL) (Dec10)
      - 4017 Energy Efficiency and Conservation Block Grant (FAL/CFDA 81.128) (Feb13)
      - 4018 Lead Testing in School and Child Care Program Drinking Water (SCWA1464(d)) (FAL/CFDA 66.444) (Mar20)
      - 4019 Child Care and Development Block Grant (ARP Child Care Stabilization Grants) (DHS) (FAL/CFDA 93.575) (Feb22)

## Source Dimension

- 4020 Other restricted grants-in-aid from the Federal Government through the State (**Header only**) (**Name change Aug24**) (Previously The American Recovery and Reinvestment Act of 2009 (USDE Programs) and other restricted grants-in-aid from the Federal Government through the state.)
  - 4021 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Child Care Business Incentive Grant (FAL/CFDA 21.027) (**Reinstated for CSLFR ARP Aug24**) (Previously Statewide Data Systems (FAL/CFDA 84.384) (Del 2011) (Jan17))
  - 4022 Education Stabilization Fund (Replacement Instructional Materials Related to Disaster Recovery) (FAL/CFDA 84.425) (**Sep24**)
  - 4023 Comprehensive Literacy State Development Grant Birth to 5 (FAL/CFDA 84.371C) (**Reinstated Nov24**) (Previously Education Technology State Grants) (FAL/CFDA 84.386) (Del 2011) (Jan17))
  - 4024 Comprehensive Literacy State Development Grant Kindergarten to Grade 5 (FAL/CFDA 84.371C) (**Reinstated Nov24**) (Previously Education of Homeless Children and Youth) (FAL/CFDA 84.387) (Del 11) (Apr09) (Jan17))
  - 4025 Comprehensive Literacy State Development Grant Grades 6 to 12 (FAL/CFDA 84.371C) (**Reinstated Nov24**) (Previously Title I School Improvement Stabilization (FAL/CFDA 84.388) (Jan13))
  - 4026 Education Stabilization Fund (Rethink K-12 Education Models Discretionary Grant) (OpenSciEd Professional Development & Materials Grant) (FAL/CFDA 84.425B) (**Reinstated Dec24**) (Formerly Title I Basic LEA Grants Stabilization (FAL/CFDA 84.389) (Program 430) (Jan13))
  - 4027 Edward Byrne Justice Assistance Grant (JAG) Program (FAL/CFDA 16.738) (**Reinstated Dec24**) (Formerly Title I Basic Set Aside Stabilization (FAL/CFDA TBA) (Program 430) (Jan13))
  - 4028 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (Teacher Paraeducator Registered Apprenticeship Program 2.0) (IWD) (FAL/CFDA 21.027) (Beneficiary model - funding is not subject to 2 CFR 200.501) (**Jan 25**)
- 4030 The American Rescue Plan (ARP) of 2021 and the American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (**Added ARP Jul21**)
  - 4031 ARP Special Education – Grants to States (Part B – Section 611) (FAL/CFDA 84.027X) (**Reinstated for ARP Jul21**) (**corrected FAL/CFDA May22**) (Previously Special Education – Grants to States (Part B – Section 611) (FAL/CFDA 84.391) (Jan13))
  - 4032 ARP Special Education – Preschool Grants (Part B – Section 619) (FAL/CFDA 84.173X) (**Reinstated for ARP Jul21**) (**Corrected FAL/CFDA May22**) (Previously Special Education – Preschool Grants (Part B – Section 619) (FAL/CFDA 84.392) (Jan13))
  - 4033 ARP Special Education – Grants for Infants and Families (Part C) (FAL/CFDA 84.181X) (**Reinstated for ARP Jul21**) (**Corrected FAL/CFDA May 22**)
  - 4034 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Improvement Fund (FAL/CFDA 21.027) (**Reinstated for CSLFR ARP Feb23**) (Previously State Fiscal Stabilization Fund – Education State Grants (State Aid) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
  - 4035 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Entry-Level Driver Training (ELDT) (FAL/CFDA 21.027) (**Reinstated for CSLFR ARP Apr23**) (Previously State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
  - 4036 AmeriCorps Volunteer Generation Fund – ARP Volunteer Generation Fund Youth Service-Learning Grants (FAL/CFDA 94.021) (**Reinstated for ARP June23**) (Previously State Fiscal Stabilization Fund – Education State Grants (Instructional Support) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
  - 4037 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Radio Program (FAL/CFDA 21.027) (**Reinstated for CSLFR ARP Aug23**) (Previously State Fiscal Stabilization Fund – Education State Grants (Received through an LEA in another State) (Jun09) (Invalid Jan13))



## Source Dimension

- 4038 ARP EANS (FAL/CFDA 84.425V) (Reinstated for ARP Jan24) (Previously Teacher Quality Partnerships, Recovery Act (FAL/CFDA 84.405)) (Apr10)
- 4039 Coronavirus State and Local Fiscal Recovery Fund (CSLFR)-GEAR UP (Gaining Early Awareness and Readiness for Undergraduate Programs) (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Apr22) (Previously State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act) (FAL/CFDA 84.397) (Apr10) (Jan13))
- 4040 American Rescue Plan Act of 2021 (Apr21) (Previously The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs) (Sep10)
  - 4041 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (Health Careers Registered Apprenticeship Grant Program (IWD) (FAL/CFDA 21.027) (Formerly Education Jobs Fund) (FAL/CFDA 84.410) (Sep10) (Apr14) (Aug22) (Description change) (Sep23)
  - 4042 Federal Work-Study Program (FAL/CFDA 84.033) (ISU) (Feb12) (Used with source 4750)
  - 4043 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III – Learning Loss) (Use 4045 of other uses of ARP ESSER III) (FAL/CFDA 84.425U) (May21)
  - 4044 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY) (FAL/CFDA 84.425W) (Jul21)
  - 4045 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (See 4043 for ARP Learning Loss) (FAL/CFDA 84.425U) (Apr21)
  - 4046 Pandemic EBT Administrative Costs (FAL/CFDA 10.649) (Jul21)
  - 4047 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher and Paraeducator Registered Apprenticeship Grant Program (IWD) (FAL/CFDA 84.425U) (Jan22) (If district signed Addendum 3 to be a beneficiary and not a subrecipient, then funding is not subject to 2 CFR 200.501) (Jan22) (Name change June24)
  - 4048 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher Retention Bonus) (FAL/CFDA 84.425U) and Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (Teacher Retention Bonus) (FAL/CFDA 84.425D) (Feb22) (Description change) (Apr22)
  - 4049 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Belief Planning Grants) (FAL/CFDA 84.425U) (Apr22)
- 4050 Federal Funding due to COVID-19
  - 4051 Education Stabilization Fund (Governor's Emergency Education Relief Fund) (GEERF) (FAL/CFDA 84.425C) (Apr20)
  - 4052 Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund) (ESSER Fund) (FAL/CFDA 84.425D) (Apr20)
  - 4053 Education Stabilization Fund (Rethink K-12 Education Models Discretionary Grant) (eLearning Central) (FAL/CFDA 84.425B) (Oct20) (Dec31)
  - 4054 Education Stabilization Fund (Governor's Emergency Education Relief Fund II) (GEER II) (FAL/CFDA 84.425C) (Jan21)
  - 4055 Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (FAL/CFDA 84.425D) (Jan21)
  - 4056 USDA Child Nutrition Program CARES grants to States (COVID-19 SFSP) (FAL/CFDA 10.555) (May20)
  - 4057 Education Stabilization Fund (Industry-Recognized Credentials - Credentials to Careers Grant) (FAL/CFDA 84.425) (Apr24)
  - 4058 Community Services Block Grant (CSBG) (DHR) (FAL/CFDA 93.569) (Oct20)
  - 4059 Coronavirus Relief Fund (may flow through various sources) (FAL/CFDA 21.019) (Sep20)
- 4070 Other restricted grants-in-aid from the Federal Government through the State (Header only)
  - 4071 Apprenticeship USA Grants (FAL/CFDA 17.285) (IWD) (Nov18)
  - 4072 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Community Violence Intervention (FAL/CFDA 21.027) (Mar24)

## Source Dimension

- 4073 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Summer Meal Program Expansion Grant (FAL/CFDA 21.027) (May24)
- 4074 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Credentials for Child Care Careers Grant (FAL/CFDA 21.027) (Mar24)
- 4075 Training and Technical Assistance (DED) (FAL/CFDA 94.009) (Jul19)
- 4076 Education Stabilization Fund (Learning Beyond the Bell Grant) (FAL/CFDA 84.425) (Apr24)
- 4077 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) - Charter School Start Up & Expansion (FAL/CFDA 21.027) (May24)
- 4078 Education Stabilization Fund (Summer Reading Camp Grant) (FAL/CFDA 84.425) (June24)
- 4079 Juvenile Mentoring Program (IMP Mentoring) (FAL/CFDA 16.726) (DED) (Mar19)
- 4100 Unrestricted grants-in-aid direct from the Federal Government
  - 4101 Impact Aid (FAL/CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
  - 4102 \_\_\_\_\_
  - 4103 \_\_\_\_\_
  - 4104 \_\_\_\_\_
- 4200 Unrestricted grants-in-aid from the Federal Government through the State
  - 4201 Invalid (Dec10)
  - 4202 Invalid (Dec10)
  - 4203 Flood Control Projects (FAL/CFDA 12.106) (PPEL Fund or Capital Projects Fund)
  - 4204 \_\_\_\_\_
  - 4205 \_\_\_\_\_
- 4300 Restricted grants-in-aid direct from the Federal Government
  - 4300 Other restricted grants-in-aid direct from the Federal Government
    - 4301 Emergency Relief Program (ERP) Disaster Recovery Assistance for Commodity and Crop Producers, (P.L. 117-43) (Extending Government Funding and Delivering Emergency Assistance Act)
    - 4302 Impact Aid - Facilities Maintenance, (P.L. 81-815) (FAL/CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
    - 4303 \_\_\_\_\_
    - 4304 Healthier US School Challenge: Smarter Lunchrooms (HUSSC) (USDA) (FAL/CFDA 10.543) (Fund 61 only) (Apr16)
    - 4305 USDA Farm to School Grant Program (FAL/CFDA 10.575) (Jan16)
    - 4306 Agriculture Risk Coverage Program (ARC) (USDA) (FAL/CFDA 10.113) / (Previously Counter-cyclical Payments Program (FAL/CFDA 10.055 (Nov13)) which was similar, but repealed) (Nov15)
    - 4307 Team Nutrition Grant (USDA) (FAL/CFDA 10.574) (Use 4304 for HUSSC effective FY16) (See 4558 if received through the state) (Apr13) (Apr16)
    - 4308 Grants for Agricultural Research, Special Research Grants (FAL/CFDA 10.200)
    - 4309 Secondary Agriculture Education Grants (FAL/CFDA 10.226)
  - 4310 Other restricted grants-in-aid direct from the Federal Government
    - 4311 Distance Learning and Telemedicine Loans and Grants (FAL/CFDA 10.855)
    - 4312 Community Facilities Loans and Grants (FAL/CFDA 10.766) (PPEL Fund or Capital Projects Fund)
    - 4313 Promotion of the Humanities Teaching and Learning Resources and Curriculum Development (FAL/CFDA 45.162) (Name change Jan17)
    - 4314 Junior Reserve Officer's Training Corp (ROTC) (No FAL/CFDA number and not subject to 2 CFR 200.501)
    - 4315 YOUTHBUILD (FAL/CFDA 17.274) (previously FAL/CFDA 14.243)) (Jan17)
    - 4316 Juvenile Mentoring Program (JUMP) (FAL/CFDA 16.726)
    - 4317 Environmental Education Grants (FAL/CFDA 66.951)
    - 4318 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (FAL/CFDA 93.912) (Name change Jan17)

## Source Dimension

- 4319 Inflation Reduction Act Tax Credits (DOE) (Reinstated Nov 24) Previously direct Child Care Development Block Grants (FAL/CFDA 93.575) (Used with program 840) (Generally Fund 62) (Oct15)
- 4320 Other restricted grants-in-aid direct from the Federal Government
  - 4321 Head Start (FAL/CFDA 93.600)
  - 4322 Magnet Schools Assistance Program (MSAP) (FAL/CFDA 84.165A) (Oct22)
  - 4323 Community Project Funding Grant (Economic Development Initiative) (HUD) (CFDA 14.251) (Dec24)
  - 4324 Invalid (Jan 2017) (Previously Foreign Language Assistance Grant (FAL/CFDA 84.293)) (Jan17)
  - 4325 Invalid (Feb 2012)
  - 4326 Invalid – (Previously Bilingual Education Professional Development (FAL/CFDA 84.195) (Del 04) (Jan17)
  - 4327 Indian Education – Assistance to Schools (FAL/CFDA 15.130)
  - 4328 Invalid (Feb 2012)
  - 4329 School Safety National Activities (Formerly Safe and Drug-Free Schools & Communities--National Programs) (FAL/CFDA 84.184) (Name change Dec18)
- 4330 Other restricted grants-in-aid direct from the Federal Government
  - 4331 Cash in lieu of commodities in National School Lunch Program (FAL/CFDA 10.555, previously FAL/CFDA 10.550) (Funds 61 or 62 only)
  - 4332 Foreign Language Incentive Program (FAL/CFDA 84.294)
  - 4333 Invalid (Previously Improving Literacy Through School Libraries) (FAL/CFDA 84.364) (Del 12) (Jan17)
  - 4334 Rural Education (REAP) - (Small Rural School Achievement Program) (SRSA) (Title V Part B) (FAL/CFDA 84.358) (Feb18) (Name Change Jan22)
  - 4335 Invalid (Previously Twenty-first Century Community Learning Centers (FAL/CFDA 84.287) (Feb14)
  - 4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (FAL/CFDA 84.215)
  - 4337 Invalid (Previously Rehabilitation Services\_Service Proj (Super Sports) (FAL/CFDA 84.128) Del 15) (Jan17)
  - 4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (FAL/CFDA 84.334)
  - 4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (FAL/CFDA 84.215)
- 4340 Other restricted grants-in-aid direct from the Federal Government
  - 4341 Invalid (Previously Early Reading First (FAL/CFDA 84.359) (Jan17)
  - 4342 Research in Special Education (FAL/CFDA 84.324) (Name change Jan17)
  - 4343 Early Learning Fund (FAL/CFDA 93.577)
  - 4344 Advanced Placement Program (FAL/CFDA 84.330)
  - 4345 Teacher Quality Partnership Grants (FAL/CFDA 84.336) (Name change Jan17)
  - 4346 Drug-Free-Communities Support Program (FAL/CFDA 93.276)
  - 4347 Part E - Developing, Testing, and Demonstrating Promising New Programs (FAL/CFDA 16.541)
  - 4348 Rural Business Enterprise Grants (Child Care Initiative) (FAL/CFDA 10.769)
  - 4349 Science (FAL/CFDA 43.001) (Name Change Jan17)
- 4350 Other restricted grants-in-aid direct from the Federal Government
  - 4351 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (FAL/CFDA 93.243)
  - 4352 Early Retirement Reinsurance Program (FAL/CFDA 93.546) (HRSA) (Apr11)
  - 4353 Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (FAL/CFDA 93.501) (Jul11)
  - 4354 QSCB/BAB Direct Pay IRS Tax Credit (Jul11)
  - 4355 Supporting Teens through Education and Protection Act of 2005 (STEP Act) (FAL/CFDA 16.684) (Dec 2011)

## Source Dimension

- 4356 CARA Act – Comprehensive Addiction and Recovery Act of 2016 (FAL/CFDA 93.799) (Jul21)
- 4357 GenCyber Grants Program (FAL/CFDA 12.903) (NSA) (Mar19)
- 4358 Homeland Security Grant Program (FAL/CFDA 97.067) (Feb19) (Oct22)
- 4359 Language Grant Program (FAL/CFDA 12.900) (Apr11)
- 4360 Other restricted grants-in-aid direct from the Federal Government
  - 4361 Arts in Education / Professional Development for Arts Educators (FAL/CFDA 84.351)
  - 4362 Invalid (Previously Homeless Education Disaster Assistance Program (FAL/CFDA 84.383) (Jan17)
  - 4363 High School Graduation Initiative (FAL/CFDA 84.360) (Oct10)
  - 4364 National Clean Diesel Emissions Reduction Program (EPA) (FAL/CFDA 66.039) (Sep15)
  - 4365 Stop School Violence (DOJ) (FAL/CFDA 16.839) (Nov20)
  - 4366 Emergency Connectivity Fund Program (FAL/CFDA 32.009) (USAC-ARP) (Oct21)
  - 4367 School Ambassador Fellowship Program (USDE) (No FAL/CFDA number and not subject to 2 CFR 200.501) (Apr22)
  - 4368 Clean School Bus Rebate Program (EPA) (FAL/CFDA 81.255) (Feb23)
  - 4369 Economic Adjustment Assistance Program (EDA) (FAL/CFDA 11.307) (May23)
- 4500 Restricted grants-in-aid from the Federal Government through the State
  - 4500 Title I
    - 4501 Title I Grants to Local Education Agencies, (FAL/CFDA 84.010)
    - 4502 Invalid (Previously Private School - Capital Expenses (Title 1), (FAL/CFDA 84.216) (Del 03) (Jan17)
    - 4503 Migrant Education - Basic State Grants Program (Title I migrants), (FAL/CFDA 84.011)
    - 4504 Invalid (previously Title I Accountability Grants, (FAL/CFDA 84.348) (Oct14)
    - 4505
    - 4506 Title I Program for Neglected & Delinquent Children (FAL/CFDA 84.013) (Currently NA for Iowa schools)
    - 4507 Title I School Improvement Grants (FAL/CFDA 84.377) (Sep13)
    - 4508 Title I Grants to LEAs, carryover (FAL/CFDA 84.010) (District's Carryover Budget)
    - 4509 Title I Migrant Education, carryover (FAL/CFDA 84.011)
    - Funds become available on July 1 and are coded under 4503 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4509.*
  - 4510 Individuals with Disabilities Education Act (IDEA) (subgrants) (Use 4521 for the regular allocation)
    - 4511 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4512 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4513 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4514 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4515 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4516 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4517 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4518 District Defined IDEA Subgrants (FAL/CFDA 84.027)
    - 4519 District Defined IDEA Subgrants (FAL/CFDA 84.027)
  - 4520 Individuals with Disabilities Education Act (IDEA) (formula grants)
    - 4521 Special Education - Grants to States (Part B Section 611) (Mandated flow through and Parent-Educator) (See 4529 - Positive Behavior Support, 4525 - High Cost Claim, 451X - subgrants) (FAL/CFDA 84.027)
    - 4522 Special Education - Preschool Grants, Section 619, Preschool, ages 3-5) (FAL/CFDA 84.173)
    - 4523 Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (FAL/CFDA 84.181)
    - 4524

## Source Dimension

- 4525 Special Education - Grants to States (Part B Section 611) (High Cost Claim) (FAL/CFDA 84.027)
- 4526 Special Education – State Personnel Development Grants (Part D) (SPDG) (SDI, Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads, 2<sup>nd</sup> chance reading, Cognitively Guided Instruction, QAR) (FAL/CFDA 84.323)
- 4527 Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (FAL/CFDA 84.326)
- 4528 Invalid (Previously Services for Children with Deaf - Blindness (FAL/CFDA 84.025) (Del 1998B) (Jan17)
- 4529 Special Education - Grants to States (Positive Behavior Support) (FAL/CFDA 84.027)
- 4530 Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300)
- 4531 Career and Technical Education - Basic Grants to States (Title I, Part C) (FAL/CFDA 84.048)
- 4532 Title I, Part B, Non-Traditional (FAL/CFDA 84.048)
- 4533 Title I, Part B, Correction Education (FAL/CFDA 84.048)
- 4534 \_\_\_\_\_
- 4535 Invalid
- 4536 Invalid (Previously Comprehensive Centers (Tech-Prep Education) (Title II) (FAL/CFDA 84.243) (Jun22)
- 4537 \_\_\_\_\_
- 4538 \_\_\_\_\_
- 4539 Career and Technical Education – Other Miscellaneous Reimbursements (FAL/CFDA 84.048)
- 4540 Other restricted grants-in-aid from the Federal Government through the State
- 4541 Abstinence Education (FAL/CFDA 93.235)
- 4542 Juvenile Justice and Delinquency Prevention Program, (DHR) (Student Advocate / Family Support Specialist) (FAL/CFDA 16.540) (Name Change Apr17)
- 4543 STOP School Violence Prevention and Mental Health Training Program (FAL/CFDA 16.839) (Nov18)
- 4544 Invalid (Previously Juvenile Justice and Delinquency Prevention – Allocations to States, (DHR) (Community Collaboration Support) (FAL/CFDA 16.540) (Apr17)
- 4545 Invalid (Previously Juvenile Justice and Delinquency Prevention – Allocations to States, (DHR) (Youth Input Programs) (FAL/CFDA 16.540) (Apr17)
- 4546 Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (FAL/CFDA 16.523)
- 4547 Invalid (Previously Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (FAL/CFDA 93.230) (Jan17)
- 4548 Invalid (Formerly Comprehensive School Reform Demonstration (FAL/CFDA 84.332) (Jan17)
- 4549 Invalid (Formerly Class Size Reduction (FAL/CFDA 84.340)) (Jun13)
- 4550 Child Nutrition Act (Funds 61 or 62 only)
- 4551 Child Nutrition Discretionary Grants Limited Availability (FAL/CFDA 10.579) (Oct10)
- 4552 School Breakfast Program (FAL/CFDA 10.553)
- 4553 National School Lunch Program (Includes After-school Snack Program) (FAL/CFDA 10.555)
- 4554 Child and Adult Care Food Program (FAL/CFDA 10.558)
- 4555 Special Milk Program for Children (FAL/CFDA 10.556)
- 4556 Summer Food Service Program for Children (FAL/CFDA 10.559)
- 4557 Fresh Fruit and Vegetable Program (FAL/CFDA 10.582)
- 4558 Team Nutrition Grant (FAL/CFDA 10.574)
- 4559 Professional Standards for School Nutrition Employees (FAL/CFDA 10.547) (Oct16) OR CACFP Meal Service Training Grants (FAL/CFDA 10.534) (added FAL/CFDA 10.534) (Jun20)
- 4560 Other restricted grants-in-aid from the Federal Government through the State

## Source Dimension

- 4561 Adult Education – Basic Grants to States (Adult Basic Education) (ABE) (FAL/CFDA 84.002) (Name change Jan17)
- 4562 Invalid (Previously Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (FAL/CFDA 16.579) (Jan17)
- 4563 Eisenhower Professional Development State Grants (Every Student Initiative) (FAL/CFDA 84.281)
- 4564 Invalid (Previously Immigrant Education) (FAL/CFDA 84.162) (Del 2002B) (Jan17)
- 4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (McKinney-Vento) (FAL/CFDA 84.196)
- 4566 Public Assistance Grants (FEMA Disaster Assistance) (FAL/CFDA 97.036, previously FAL/CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund)
- 4567 Invalid (Previously Even Start - State Education Agencies (FAL/CFDA 84.213) (Jan17)
- 4568 Head Start (Iowa Head Start Collaborative) (FAL/CFDA 93.600)
- 4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (FAL/CFDA 93.556)
- 4570 Other restricted grants-in-aid from the Federal Government through the State
  - 4571 Petroleum Violation Escrow Funds (DNR Energy), (No FAL/CFDA number, but 2 CFR 200.501)
  - 4572 Trees for Schools (DNR) (FAL/CFDA 10.727) (Previously Learn and Serve America – School and Community Based Programs, (Next Steps) (FAL/CFDA 94.004) (Del 2012) (Jan17) (Apr24)
  - 4573 Invalid (Previously Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (FAL/CFDA 94.004) (Del 2012) (Jan17)
  - 4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (FAL/CFDA 47.076)
  - 4575 Title V\_Delinquency Prevention Program (DHR) (FAL/CFDA 16.548)
  - 4576 Invalid (Previously Star Schools, (IPTV, DE) (FAL/CFDA 84.203) (Jan17)
  - 4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (FAL/CFDA 93.938)
  - 4578 State and Community Highway Safety (Safety Education) (FAL/CFDA 20.600)
  - 4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (FAL/CFDA 45.025) (see also 3275 for their state funded grants)
- 4580 Other restricted grants-in-aid from the Federal Government through the State
  - 4581 Invalid (Previously Goals 2000 - State and Local Education Systemic Improvement Grants (FAL/CFDA 84.276) (Jan17)
  - 4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (Dual Language Project) (FAL/CFDA 84.215)
  - 4583 Invalid (Previously Bilingual Education Support Services (FAL/CFDA 84.194) (Jan17)
  - 4584 AmeriCorps Volunteer Generation Fund – 2023 ARP Volunteer Generation Fund Youth Service-Learning Grants
  - 4585 Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (FAL/CFDA 84.318)
  - 4586 AmeriCorps (DED) (FAL/CFDA 94.006)
  - 4587 Senior Community Service Employment Program (SCSEP) (FAL/CFDA 17.235)
  - 4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (FAL/CFDA 17.249)
  - 4589 Invalid (Previously Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (FAL/CFDA 84.158) (Del 1998B) (Jan17)
- 4590 Other restricted grants-in-aid from the Federal Government through the State
  - 4591 Safe and Drug Free Schools and Communities - State Grants (FAL/CFDA 84.186)
  - 4592 Invalid

## Source Dimension

- 4593 Invalid (previously Job Training Partnership Act (JTPA) (DED) (FAL/CFDA 17.250) (Jan17)
- 4594 Invalid (previously Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (FAL/CFDA 84.186) (Nov13)
- 4595 Invalid (previously Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (FAL/CFDA 84.186) (Nov13)
- 4596 Invalid
- 4597 Invalid (previously Employment Services and Job Training Pilots \_Demonstrations and Research (Work Start) (FAL/CFDA 17.249) (Jan17)
- 4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (FAL/CFDA 84.126)
- 4599 Invalid (previously Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (FAL/CFDA 93.003) (Del15) (Jan17)
- 4600 Additional restricted grants-in aid from the Federal Government through the State
  - 4610 Health and Human Services Grants
    - 4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (FAL/CFDA 93.596) and Child Care Development Block Grants (DHS) (FAL/CFDA 93.575)
    - 4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (FAL/CFDA 93.576)
    - 4613 Children's Health Insurance Program (HAWK –I) (DHS) (FAL/CFDA 93.767)
    - 4614 Drug Abuse and Addiction Research Programs (Capable Families and Youth Program) (ISU) (FAL/CFDA 93.279) (Name change Jan17)
    - 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (FAL/CFDA 93.558)
    - 4616 Child Care and Development Block Grants (DHS) (Wrap-Around Child Care) (FAL/CFDA 93.575)
    - 4617 Block Grants for Community Mental Health Services (DHS) (FAL/CFDA 93.958) (Name Change Jan17)
    - 4618 State Rural Hospital Flexibility Program (FAL/CFDA 93.241)
    - 4619 Centers for Disease Control and Prevention\_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (FAL/CFDA 93.283)
  - 4620 Health and Human Services Grants (Header only) (Apr14)
    - 4621 Assistance Programs for Chronic Disease Prevention and Control (1305 Sub-grants School Wellness and Water Availability) (FAL/CFDA 93.945) (Apr14)
    - 4622 Affordable Care Act (ACA) Personal Responsibility Education Program (PREP) (DPH) (FAL/CFDA 93.092) (Oct15)
    - 4623 Foster Care Title IV-E (Transportation reimbursement) (FAL/CFDA 93.658) (Aug18)
    - 4624 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Public Health Workforce Supplemental Funding Grant) (SEBH) (Unit 2313, prog 2SEB) (FAL/CFDA 93.354) (May22)
    - 4625 Child Care and Development Block Grants (HHS) (Iowa Quality for Kids (IQ4K)) (FAL/CFDA 93.575) (Apr23)
    - 4626 Child Care and Development Block Grants (HHS) (ARPA Child Care Stipends) (FAL/CFDA 93.575) (Feb24)
    - 4627 Child Care and Development Block Grants (HHS) (Child Care Assistance Pilot Program) (FAL/CFDA 93.575) (see also 3249 for state funding) (Used with program 840) (Mar24)
  - 4630 Department of Human Services, Medicaid
    - 4633 Medical Assistance Program (Medicaid Administration or time study) (FAL/CFDA 93.778)
    - 4634 Medical Assistance Program (Medicaid Direct Service Reimbursement) (FAL/CFDA 93.778, not subject to 2 CFR 200.501 since Districts are vendors, not subrecipients)
  - 4640 Department of Education Grants

## Source Dimension

- 4641 Invalid (Previously Reading Excellence Program (FAL/CFDA 84.338) (Del 2003) (Jan17)
- 4642 Rural Education (REAP) - (Rural and Low-Income School Program) (RLIS) (Title V) (FAL/CFDA 84.358) (Feb18) (Name change Jan22)
- 4643 Supporting Effective Instruction State Grants (Title IIA) (FAL/CFDA 84.367) (name change Mar18)
- 4644 Title III – English Language Acquisition State Grants (FAL/CFDA 84.365)
- 4645 Invalid (Previously Reading First State Grants (FAL/CFDA 84.357) (Del 2010) (Jan17)
- 4646 Twenty-first Century Community Learning Centers (Title IV-B) (FAL/CFDA 84.287)
- 4647 School Safety National Activities (Formerly Safe and Drug-Free Schools & Communities--National Programs) (Safe and Supportive Schools, Community Service for Expelled/Suspended Students) (School Climate Transformation) (FAL/CFDA 84.184) (Name change Dec18)
- 4648 Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (FAL/CFDA 84.369)
- 4649 Math and Science Partnerships (Title II B) (FAL/CFDA 84.366)
- 4650 Department of Education Grants (continued)
  - 4651 Charter Schools (FAL/CFDA 84.282)
  - 4652 Charter School-Grant for Opening New Charter School (FAL/CFDA 84.282B) (previously Javits Gifted and Talented Students Education) (Mar24)
  - 4653 Grants for Enhanced Assessment Instruments (FAL/CFDA 84.368)
  - 4654 Advanced Placement Program (FAL/CFDA 84.330)
  - 4655 Teacher Quality Partnership Grants (FAL/CFDA 84.336) (Name change May18)
  - 4656 Hurricane Education Recovery) (FAL/CFDA 84.938) (Del Jan17) (Reinstated Aug18)
  - 4657 Invalid (Previously Ready to Teach) (FAL/CFDA 84.286) (Del 2012) (Jan17)
  - 4658 Special Education\_Technical Assistance on State Data Collection (FAL/CFDA 84.373)
  - 4659 Statewide Longitudinal Data Systems (FAL/CFDA 84.372) (Aug11) (Name change Jan17)
- 4660 Other restricted grants-in-aid from the Department of Education through the State
  - 4661 Invalid
  - 4662 Invalid - Previously Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (FAL/CFDA 84.215) (PPEL Fund or Capital Projects Fund) (Apr16)
  - 4668 Stronger Connections Grant Program (FAL/CFDA 84.424F) (Dec22)
  - 4669 Student Support and Academic Enrichment Program (Title IV-A) (FAL/CFDA 84.424) (Jan18)
- 4670 Other restricted grants-in-aid from the Federal Government through the State
  - 4671 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (FAL/CFDA 10.561)
  - 4672 USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Funds 61 or 62 only)
  - 4673 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (Now is the Time) (DE/DPH) (FAL/CFDA 93.243) (Aug09)
  - 4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (FAL/CFDA 84.334S) (ICSAC)
  - 4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (FAL/CFDA 45.312)
  - 4676 Invalid (Previously Assistive Technology) (UI-IPAT) (FAL/CFDA 84.224) (Del 2015) (Jan17)
  - 4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (FAL/CFDA 84.215)
  - 4678 Enforcing Underage Drinking Laws Program (DHR) (FAL/CFDA 16.727)
  - 4679 Grants to States (Library) (SLI) (FAL/CFDA 45.310) (Name change Jan17)
- 4680 Other restricted grants-in-aid from the Federal Government through the State



## Source Dimension

- 4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (FAL/CFDA 16.710)
- 4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (FAL/CFDA 10.664) (PPEL Fund or Capital Projects Fund)
- 4683 Urban & Community Forestry (DNR) (FAL/CFDA 10.675) (Apr23) (Formerly Mine Health and Safety Grants) (FAL/CFDA 17.600)
- 4684 Nonpoint Source Implementation Grants (Water Quality) (DNR) (FAL/CFDA 66.460)
- 4685 State Energy Program Special Projects (DNR) (FAL/CFDA 81.119)
- 4686 Solid Waste Management Assistance Grants (DNR) (FAL/CFDA 66.808)
- 4687 Sport Fish Restoration (DNR) (FAL/CFDA 15.605)
- 4688 WIA Pilots, Demonstration, and Research Projects (DHR) (FAL/CFDA 17.261)
- 4689 Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (FAL/CFDA 20.205)
- 4690 Other restricted grants-in-aid from the Federal Government through the State
  - 4691 Public Health Emergency Preparedness (DPH) (FAL/CFDA 93.069) (Apr10)
  - 4692 Hazard Mitigation Grants (FAL/CFDA 97.039) (Apr10)
  - 4693 Ready-To-Learn Television (IPTV) (FAL/CFDA 84.295) (Feb12)
  - 4694 Enhanced Hunter Education and Safety Program (FAL/CFDA 15.626) (DNR) (Jul12)
  - 4695 Developmental Disabilities Projects of National Significance (Model Employment Transition) (FAL/CFDA 93.631) (Jun13)
  - 4696 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (Medical Reserve Corps) (DPH) (FAL/CFDA 93.074) (Jan14)
  - 4697 Block Grants for Prevention and Treatment of Substance Abuse (DPH) (FAL/CFDA 93.959) (Jan14)
  - 4698 Emergency Management Performance Grants (EMPG) (Homeland Security) (FAL/CFDA 97.042) (Aug14)
  - 4699 Specialty Crop Block Grant Program (FAL/CFDA 10.169 or 10.170) (AG) (May11)
- 4700 Grants-in aid from the Federal Government through other intermediate agencies
  - 4710 Through an Iowa LEA
  - 4720 Through an AEA
  - 4730 Through a City
    - 4731 Community Development Block Grants / Entitlement Grants (FAL/CFDA 14.218)
    - 4732 Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Nov24)
    - 4735 Drug-Free Communities Support Program Grants (FAL/CFDA 16.729)
  - 4740 Through a County
    - 4741 Agriculture Risk Coverage Program (ARC) (USDA) (FAL/CFDA 10.113) / (Previously Counter-cyclical Payments Program (FAL/CFDA 10.055) (Jul10)) which was similar, but repealed) (Dec15)
    - 4742 Immunization Cooperative Agreements (FAL/CFDA 93.268) (Jan22)
    - 4743 Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Jan25)
  - 4750 Through a University/College
    - 4751 Higher Education Multicultural-Scholars Program (MSP) (U of I) (FAL/CFDA 10.220) (Dec12)
    - 4752 Aerospace Education Services Program (Iowa Space Grant) (FAL/CFDA 43.001)
    - 4753 Cooperative Extension Service (Youth Marketplace Program) (FAL/CFDA 10.500)
    - 4754 Social Security Research and Demonstration (Smart Start) (FAL/CFDA 96.007)
    - 4755 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (FAL/CFDA 93.243) (Sep07)
    - 4756 Area Health Education Centers (FAL/CFDA 93.107) (Oct09) (Name change Jan17)
    - 4757 Education Research, Development and Dissemination (UI) (SWA) (SIHS) (FAL/CFDA 84.305) (Apr10)
    - 4758 Mathematical and Physical Sciences (ISU) (FAL/CFDA 47.049) (Jan11)
    - 4759 State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (Scaling-Up Grants (UNI) (FAL/CFDA 84.396) (Oct11)

## Source Dimension

- 4760 Through a Community College
- 4770 Through a University/College (Header Only) (See also 4750)
  - 4771 Agriculture and Food Research Initiative (AFRI), FAL/CFDA 10.310 (ISU) (Mar16)
  - 4772 National Institute of Justice Research, Evaluation, and Development Project Grants (UI) (FAL/CFDA 16.560) (Oct17)
  - 4773 Apprenticeship USA Grants (FAL/CFDA 17.285) (UNI STEM Best) (Feb18)
  - 4774 Value-Added Producer Grants (ISU Farm to Summer) (FAL/CFDA 10.352) (Jan21)
- 4780 Through another Agency overflow (Header Only) (See also 4790) (Dec12)
  - 4781 Library of Congress Teaching with Primary Resource (No FAL/CFDA) (MISIC) (Dec12)
  - 4782 Teacher Incentive Fund (FAL/CFDA 84.374) (NIET) (Jan13)
  - 4783 Investing in Innovation (i3) Fund (FAL/CFDA 84.411) (May13)
  - 4784 Computer and Information Science and Engineering (CISE) (NSF/Digital Promise Global) (FAL/CFDA 47.070) (Apr21)
  - 4788 Medical Reserve Corps Small Grant Program (NACCHO) (FAL/CFDA 93.008) (Jan15)
  - 4789 Child Health and Human Development Extramural Research (SERF) (FAL/CFDA 93.865) (Jan15)
- 4790 Through another agency
  - 4791 Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (FAL/CFDA 66.034)
  - 4792 Rural Outreach – Rural Network Development Program (Access 4) (FAL/CFDA 93.912)
  - 4793 TRIO\_Talent Search (AIM Institute) (FAL/CFDA 84.044) (Nov06)
  - 4794 Invalid FY13 (Dec 13) Previously FAL/CFDA 84.304 (Del 2012)
  - 4795 Statewide Family Engagement Centers (Previously Parental Assistance Centers (SAI) (ISPIN) (FAL/CFDA 84.310) (Oct19)
  - 4796 Promotion of the Humanities\_Federal/State Partnership (FAL/CFDA 45.129)
  - 4797 Basic Core Area Health Education Centers (FAL/CFDA 93.824) (Jul09)
  - 4798 Rural Economic Development Loans and Grants (FAL/CFDA 10.854) (Feb11)
  - 4799 Early Retiree reinsurance Program (ISEBA) (FAL/CFDA 93.546) (Dec12)
- 4800 Revenue in lieu of taxes (Tax funds only)
  - 4810 Payments in Lieu of Taxes
    - 4811 Payment in Lieu of Taxes (FAL/CFDA 15.226, but not subject to 2 CFR 200.501)
    - 4812 Payments to States in Lieu of Real Estate Taxes (FAL/CFDA 12.112, but not subject to 2 CFR 200.501)
    - 4813 National Wildlife Refuge Fund Refuge Revenue Sharing (FAL/CFDA 15.659) (Oct13)
- 4900 Revenue for/on behalf of the LEA/AEA
  - 4910 Other revenue for/on behalf of the LEA/AEA (Fund 61, Function 31XX)
    - 4911 Local Food for Schools (LFS) (FAL/CFDA 10.185) (Fund 61) (Oct22)
  - 4950 Child Nutrition Act (Funds 61 or 62 only)
    - 4951 Food Distribution (Child Nutrition Act, Commodities) (FAL/CFDA 10.555) (Funds 61 or 62 only)
- 5000 Other financing sources
  - 5100 Issuance of bonds
    - 5110 Bond principal (Funds 31, 32, 33 or 40 only)
      - 5111 Original General Obligation Bonds (Capital Projects Fund 31 or 32 only)
      - 5112 Refunding Bonds (IC 298.20) (Debt Service Fund 40 only)
      - 5113 Revenue Bonds (Capital Projects Fund 33 only)
    - 5120 Premium on the issuance of bonds (Debt Service Fund or Capital Projects Fund 31, 32, or 33 only)
    - 5130 Accrued interest (Debt Service Fund or Capital Projects Fund 31, 32 or 33 only)
  - 5200 Interfund Transfers In
    - Show as 52 plus the 2-digit fund number of the fund from which the transfer originated
    - 5210 Interfund Transfer from General Fund
    - 5220 Interfund Transfer from Special Revenue Funds
      - 5221 Interfund Transfer from Student Activity Fund

Source Dimension

- 5222 Interfund Transfer from Management Fund
- 5223 Interfund transfer from Entrepreneurial Education Fund (Only in Fund 21) (Nov13)
- 5224 Interfund Transfer from Public Education and Recreation Levy (PERL) Fund
- 5225 Interfund Transfer from AEA Special Education Instruction Fund / Equalization Levy Fund (Dec09)
- 5226 Interfund Transfer from AEA Juvenile Home Fund / Emergency Levy Fund (Dec09)
- 5227 Interfund Transfer from Support Trust Funds
- 5228 Interfund Transfer from Disaster Recovery Fund (Dec09)
- 5229 Interfund Transfer from Library Levy Fund
- 5230 Interfund Transfers from Capital Projects Funds
  - 5231 Interfund Transfer from Capital Projects Fund, General Obligation Bond
  - 5232 \_\_\_\_\_
  - 5233 Interfund Transfer from Capital Projects Fund, Secure an Advanced Vision for Education (SAVE) / Local Option / Statewide Sales & Services Tax Fund (LOSST)
  - 5234 \_\_\_\_\_
  - 5235 \_\_\_\_\_
  - 5236 Interfund Transfer from Physical Plant & Equipment Levy (PPEL) Fund (Previously source 5223, Move required by GASB 54) (Nov10)
  - 5237 \_\_\_\_\_
  - 5238 \_\_\_\_\_
  - 5239 \_\_\_\_\_
- 5240 Interfund Transfer from Debt Service Fund
- 5250 Interfund Transfer from Permanent Funds
  - 5251 \_\_\_\_\_
  - 5252 \_\_\_\_\_
  - 5253 \_\_\_\_\_
  - 5254 \_\_\_\_\_
  - 5255 \_\_\_\_\_
  - 5256 \_\_\_\_\_
  - 5257 \_\_\_\_\_
  - 5258 \_\_\_\_\_
  - 5259 \_\_\_\_\_
- 5260 Interfund Transfer from Enterprise Funds
  - 5261 Interfund Transfer from School Nutrition Fund
  - 5262 Interfund Transfer from Child Care Fund
  - 5263 Interfund Transfer from Regular Education Preschool Fund
  - 5264 Interfund Transfer from Student Construction Fund
  - 5265 \_\_\_\_\_
  - 5266 \_\_\_\_\_
  - 5267 \_\_\_\_\_
  - 5268 \_\_\_\_\_
  - 5269 \_\_\_\_\_
- 5270 Interfund Transfer from Internal Services Fund (Not Appropriate as Transfer)
- 5280 Interfund Transfer from Trust Funds
  - 5281 Interfund Transfer from Scholarship Trust Fund
  - 5282 \_\_\_\_\_
  - 5283 \_\_\_\_\_
  - 5284 \_\_\_\_\_
  - 5285 \_\_\_\_\_
  - 5286 \_\_\_\_\_
  - 5287 \_\_\_\_\_
  - 5288 \_\_\_\_\_
  - 5289 \_\_\_\_\_
- 5290 Interfund Transfer from Agency Funds (Not Appropriate as Transfer)
- 5300 Proceeds from the disposal of real or personal property (Governmental funds only)
  - 5311 Compensation for loss of capital assets (For significant losses see 6410) (name change) (Nov20)

## Source Dimension

- 5313 Sales of real property (IC 297.22) (Fund where purchased or PPEL if unknown) (If significant, see 6320)
- 5314 Sales of equipment and materials (IC 297.22) (Fund where purchased or General Fund if unknown)
- 5400 Issuance of Loans greater than 12 months (General Fund or PPEL Fund only) (Name Change) (Nov20)
  - 5410 Loan principal
    - 5411 Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
    - 5412 Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
  - 5420 Premium
  - 5430 Accrued Interest
- 5500 Lease proceeds (expanded to include GASB 87 leases (required FY22 reporting)) (PPEL Fund or Capital Projects Funds only) (name change) (Mar21)
- 5600 Issuance of Other Long-Term Debt (Tax Funds only) (name change) (Nov20)
- 5700 Subscription Agreement Proceeds (GASB 96) (Nov22)
- 5800 Invalid (GASB 34 eliminated the category of residual equity transfers) All Interfund Transfers Will be Reported as Transfers
- 5900 Upward Adjustments to Beginning Fund Balance
- 6000 Other Income Items
  - 6100 Capital Contributions (Proprietary funds only)
  - 6200 Amortization of Premiums on Issuance of Bonds (Only Fund 01 in Iowa)
  - 6300 Special Items
    - 6310 Reorganization Settlements
    - 6320 Sales of Significant Real Property (IC 297.22) (PPEL Fund only) (See also 5313)
    - 6330 Sale of Significant Capital Assets, excluding buildings (IC 297.22) (General Fund or fund where purchased only) (See also 5314)
    - 6390 Other Special Items
  - 6400 Extraordinary Items
    - 6410 Compensation for Significant Loss of Fixed Assets (For insignificant losses see 5311)
    - 6420 Significant Bequest or Donation from Private Source (For insignificant bequests or donations see 192X)
    - 6430 Proceeds from Cyber Security Claims

## FACILITY DIMENSION

All districts are **required to use the Facility Dimension (BEDS codes) effective FY19 (Oct17)**.

Use BEDS facility codes **(Required Effective FY19 reporting) (May18)**

- 0100 – Whole grade sharing - All Students in Grades Sent to another district
- 0109-0799 – School as defined by BEDS (Only those defined by BEDS are valid)
- 08XX – Private Preschool Providers as Defined by BEDS
- 09XX – School as defined by BEDS (Only those defined by BEDS are valid)
- 8XXX – Nonpublic Schools as Defined by BEDS (Optional)

OR (Incorporate the level of instruction and operational unit dimensions together into one facility code. **(Invalid effective FY19)**)

The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective. **This will not be used effective FY19. (May18)**

- 10XX Invalid effective FY19 (Previously Elementary) (May18)
  - 11XX Invalid effective FY19 (Previously Pre-Kindergarten) (May18)
  - 12XX Invalid effective FY19 (Previously Kindergarten) (May18)
  - 19XX Invalid effective FY19 (Previously Other Elementary Grades) (May18)
- 20XX Invalid effective FY19 (Previously Middle) (May18)
- 30XX Invalid effective FY19 (Previously Secondary) (May18)
  - 31XX Invalid effective FY19 (Previously Junior High) (May18)
  - 32XX Invalid effective FY19 (Previously Senior High) (May18)
  - 39XX Invalid effective FY19 (Previously Other Secondary) (May18)
- 40XX Postsecondary
  - 41XX Adult/Continuing Education
  - 42XX Community College **(Not in Iowa)**
- 90XX Hospital/Homebound and District Level (allocated)
  - 9000-9009 - Hospital/Homebound (allocated)
  - 9010-9299 – District level, district assigned (allocated) **(May18)**
  - 9300 -9499 – Invalid unless Assigned by the Department **(May18)**
    - 9331 – High School Level (allocated across all high schools) **(May18)**
    - 9332 – Middle School Level (allocated across all middle schools) **(May18)**
    - 9334 – Elementary School Level (allocated across all elementary schools) **(May18)**
    - 9399 – Perry Community School District Disaster Proclamation Retention **(Valid for district 5184 for fiscal year 2025 only) (Apr24)**
  - 9500-9999 – District level, district assigned (allocated) **(May18)**
- 00XX AEA Only, District level (allocated), and District Only (unallocated) **(Name change May 18)**
  - 0000 District level (allocated) **(Name change May 18)**
  - 0001-0009 AEA Only
  - 0010-0029 Other District Assigned (unallocated) **(May18)**
  - 0030-0049 – Invalid unless assigned by the Department of Ed. **(May18)**
    - 0031 – Home School Assistance (unallocated) **(May18)**
  - 0050-0099 – Other District Assigned (unallocated) **(May18)**
  - 0100 – Whole grade sharing - All Students in Grades Sent to another district

### DEFINED AEA OPERATIONAL UNITS (used by AEAs only)

- 2000 Special Education Support
- 3000 Media Services
- 4000 Educational Services
- 0000 Unallocated

### USE OF DISTRICT NUMBERS in Facility Dimension

Districts may use district numbers in the facility dimension for the agency fund and reorganization settlement revenue, expenditure and balance sheet accounts.

**FUNCTION DIMENSION**  
**(Required for every expenditure/expense transaction)**

**General Rules** If a header is blue, the district may use the header instead of the detail, but not both.  
 By fund, for any function, if object codes 100-199 are > 0, then object codes 221 and 222 must be > 0.

- 1000 Instruction (Program other than 000 required)
  - 1001-1999 Temporarily Available\_\_\_\_\_
- 2000 Support Services (Header only) - Invalid
  - 2100 Support Services-Students (Header only) – Invalid
    - 2110 Attendance and Social Work Services
      - 2111 Supervision of Attendance and Social Work Services
      - 2112 Attendance/Truancy
      - 2113 Social Work
      - 2114 Student Accounting
      - 2115-2118 Temporarily Available\_\_\_\_\_
      - 2119 Other Attendance and Social Work Services
    - 2120 Guidance Services
      - 2121 Supervision of Guidance Services
      - 2122 Counseling
      - 2123 Appraisal
      - 2124 Information
      - 2125 Record Maintenance
      - 2126 Placement
      - 2127 Temporarily Available\_\_\_\_\_
      - 2128 Temporarily Available\_\_\_\_\_
      - 2129 Other Guidance Services
    - 2130 Health Services (Header only) – Invalid
      - 2131 Supervision of Health Services
      - 2132 Medical
      - 2133 Dental
      - 2134 Nursing
      - 2135 Wellness
      - 2136 Temporarily Available\_\_\_\_\_
      - 2137 Temporarily Available\_\_\_\_\_
      - 2138 Temporarily Available\_\_\_\_\_
      - 2139 Other Health Services
    - 2140 Psychological Services
      - 2141 Supervision of Psychological Services
      - 2142 Psychological Testing
      - 2143 Psychological Counseling
      - 2144 Psychotherapy
      - 2145-2148 Temporarily Available\_\_\_\_\_
      - 2149 Other Psychological Services
    - 2150 Speech Pathology and Audiology Services (Header only) - Invalid (Generally used with program 2XX);
      - 2151 Supervision of Speech Pathology and Audiology Services
      - 2152 Speech Pathology/Language Impairment
      - 2153 Hearing Impaired/Audiology
      - 2154-2158 Temporarily Available\_\_\_\_\_
      - 2159 Other Speech Pathology and Audiology Services
    - 2160 Occupational Therapy Related Services (Generally used with program 2XX)
      - 2161 Supervision of Occupational Therapy Services
      - 2162 Occupational Therapist
      - 2163-2169 Temporarily Available\_\_\_\_\_
    - 2170 Physical Therapy Related Services (Generally used with program 2XX)
      - 2171 Supervision of Physical Therapy Services

## Function Dimension

- 2172 Physical Therapist
- 2173-2179 Temporarily Available\_\_\_\_\_
- 2180 Visually Impaired/Vision Services
  - 2181 Supervision of Visual Impairment Services
  - 2182 Vision Impairment Services
  - 2183-2189 Temporarily Available\_\_\_\_\_
- 2190 Other Support Services—Students
  - 2191-2199 Temporarily Available\_\_\_\_\_
- 2200 Support Services—Instruction (Header only) - Invalid
  - 2210 Improvement of Instruction Services (Header only) – Invalid
    - 2211 Supervision of Improvement of Instruction
    - 2212 Instruction and Curriculum Development
    - 2213 Instructional Staff Training
    - 2214 Child Development & Understanding
    - 2215 Temporarily Available\_\_\_\_\_
    - 2216 Temporarily Available\_\_\_\_\_
    - 2217 Instructional Staff Development, External (AEA use only)
    - 2218 Temporarily Available\_\_\_\_\_
    - 2219 Other Improvement of Instruction Services
  - 2220 Library Media Services (Header only) – Invalid
    - 2221 Supervision of Educational Media Services
    - 2222 School Library/AEA Materials Lending Library
    - 2223 Temporarily Available\_\_\_\_\_
    - 2224 Temporarily Available\_\_\_\_\_
    - 2225 Temporarily Available\_\_\_\_\_
    - 2226 Professional Library
    - 2227 Curriculum Laboratory (AEA use)
    - 2228 Temporarily Available\_\_\_\_\_
    - 2229 Other Educational Media Services
  - 2230 Instruction-Related Technology Services (Header only) – Invalid  
(Computers (object 734) and Software (object 652) are coded to the function where used)
    - 2231 Supervision of technology service
    - 2232 Student learning center (labs) (Use function 1000 for labs primarily dedicated to instruction)
    - 2233 System analysis and planning
    - 2234 System application development
    - 2235 Systems operations
    - 2236 Network support, Internet Access, ICN
    - 2237 Hardware maintenance and support
    - 2238 Professional development for instruction-focused technology personnel (Aug06)
    - 2239 Other Instruction-Related Technology Services
  - 2240 Academic Student Assessment (Used with programs 100-499)
  - 2290 Other Support Services-Instructional Staff
- 2300 Support Services-General Administration (Header only) - Invalid
  - 2310 Board of Education
    - 2311 Supervision of Board of Education Services
    - 2312 District Secretary/Clerk (Will not be used in Iowa – Include in 2510 Function)
    - 2313 District Treasurer (Will not be used in Iowa – Include in 2510 Function)
    - 2314 Election Services
    - 2315 Tax Assessment and Collection
    - 2316 Staff Relations and Negotiations
    - 2317 Legal Services
    - 2318 External Audit Services
    - 2319 Other Board of Education Services

## Function Dimension

- 2320 **Executive Administration Services**
  - 2321 Office of the Superintendent
  - 2322 Community Relations
  - 2323 State and Federal Relations
  - 2324-2328 Temporarily Available \_\_\_\_\_
  - 2329 Other Executive Administration Services
- 2330 **Special Area Administration Services (Header only) – Invalid**
  - 2331 **LEA/AEA Special Education Director**
  - 2332 **AEA Media Services Director**
  - 2333 **AEA Educational Services Director**
  - 2334-2339 Temporarily Available \_\_\_\_\_
- 2400 **Support Services—School Administration (Header only) - Invalid**
  - 2410 **Office of the Principal**
    - 2411-2419 Temporarily Available \_\_\_\_\_
  - 2490 **Other Support Services—School Administration**
    - 2491 Temporarily Available \_\_\_\_\_
    - 2492 Full-time Department Chairs
    - 2493 Graduation Expenditures
    - 2494-2499 Temporarily Available \_\_\_\_\_
- 2500 **Support Services-Business & Central (Header only) - Invalid**
  - 2510 **Fiscal Services (Includes Board Secretary and Board Treasurer)**
    - 2511 Supervision of Fiscal Services
    - 2512 Budgeting Services
    - 2513 Receiving and Disbursing Funds
    - 2514 Payroll
    - 2515 Financial Accounting
    - 2516 Internal Auditing
    - 2517 Property Accounting
    - 2518 Temporarily Available \_\_\_\_\_
    - 2519 Other Fiscal Services
  - 2520 **Purchasing, Warehousing, and Distributing Services**
    - 2521 Supervision of Purchasing, Warehousing and Distributing Services
    - 2522 Delivery & Distribution Services
    - 2523 Purchasing
    - 2524 Storage & Warehousing
    - 2525 Warehousing Inventory Adjustment (consumption basis only)
    - 2526-2528 Temporarily Available \_\_\_\_\_
    - 2529 Other Purchasing, Warehousing, and Distributing Services
  - 2530 **Printing, Publishing, and Duplicating Services**
    - 2531 Supervision of Printing, Publishing & Duplicating Services
    - 2532 Production Services
    - 2533 Print Shop
    - 2534-3538 Temporarily Available \_\_\_\_\_
    - 2539 Other Printing, Publishing, and Duplicating Services
  - 2540 **Planning, Research, Development, and Evaluation Services**
    - 2541 Supervision of Planning, Research, Development & Evaluation Services
    - 2542 Planning
    - 2543 Research
    - 2544 Development
    - 2545 Evaluation
    - 2546-2549 Temporarily Available \_\_\_\_\_
- 2550 \_\_\_\_\_
- 2560 **Public Information Services**
  - 2561 Supervision of Public Information Services
  - 2562 Internal Information
  - 2563 External Information
  - 2564 Management Information



## Function Dimension

- 2565-2568 Temporarily Available \_\_\_\_\_
- 2569 Other Public Information Services
- 2570 Personnel Services (Header only) - Invalid
  - 2571 Supervision of Personnel Services
  - 2572 Recruitment and Placement
  - 2573 Personnel Information & Staff Accounting
  - 2574 Staff Development for non-instructional staff
  - 2575 Health Services
  - 2576 Staff Development for non-instructional staff, External (AEA use only)
  - 2577 Temporarily Available \_\_\_\_\_
  - 2578 Temporarily Available \_\_\_\_\_
  - 2579 Other Personnel Services
- 2580 Administrative Technology Services (Header only) - Invalid
  - 2581 Supervision of Technology Services
  - 2582 Systems Analysis and Planning
  - 2583 Systems Application Development
  - 2584 Systems Operations
  - 2585 Network Support Services
  - 2586 Hardware Maintenance and Support
  - 2587 Professional Development Costs for Administrative-Focused Technology Personnel (Aug06)
  - 2588 Temporarily Available \_\_\_\_\_
  - 2589 Other Administrative Technology Services
- 2590 Other Central Business Support Services
- 2600 Operation and Maintenance of Plant (Generally not used in PPEL or Capital Projects Funds) (Header only effective FY21 Reporting) (Jul20)
  - 2610 Supervision of Operation & Maintenance of Plant Services
  - 2620 Operation and Maintenance of Buildings
  - 2630 Care and Upkeep of Grounds
  - 2640 Care and Upkeep of Equipment
  - 2650 Vehicle Operation and Maintenance (Other than Student Transportation Vehicles)
  - 2660 Security
  - 2670 Safety
  - 2680 \_\_\_\_\_
  - 2690 Other Operation and Maintenance of Plant Services
- 2700 Student Transportation
  - 2710 Supervision of Student Transportation Services
  - 2720 Vehicle Operation
  - 2730 Monitoring Services
  - 2740 Vehicle Servicing and Maintenance (Used with programs 100-500, 900)
  - 2790 Other Student Transportation Services (Used with programs 100-500, 900)
- 2900 Other Support Services (Header only) - Invalid
  - 2910 Discretionary Management Services to LEAs (AEA Use Only)
  - 2920 Other Discretionary Support Services to LEAs (AEA Use Only)
  - 2930 Other Discretionary Support Services to AEA's (AEA Use Only) (Jun09)
  - 2940 Other Discretionary Support Services to Government Agencies Other than LEAs or AEA's (AEA Use Only) (Jun09)
- 3000 Operation of Non-Instructional Services (Header only) - Invalid
  - 3100 Food Services Operations (Header only) - Invalid (Generally only Funds 61 or 62)
    - 3110 School lunch/breakfast program
    - 3130 Special food functions
    - 3140 Summer food programs
    - 3150-3189 Invalid
    - 3190 Other Food Service Operation
  - 3200 Other Enterprise Operations (Generally only in funds that are not otherwise identified as enterprises. Funds already identified as enterprises are Funds 61-69.)

## Function Dimension

- 3300 Community Services Operations (Generally only in funds that are not otherwise identified as community services. Funds already identified as community services are Funds 62, 63, and 65-67.)
- 4000 Facilities Acquisition and Construction (Generally only PPEL and Capital Projects Funds)
  - 4100 Land Acquisition (Funds 24, 31-39)
  - 4200 Land Improvement (Funds 24, 28, 31-39)
  - 4300 Architecture and Engineering (Funds 24, 28, 31-39)
  - 4400 Educational Specifications Development (Funds 24, 28, 31-39)
  - 4500 Building Acquisition and Construction (Funds 24, 28, 31-39)
  - 4600 Site Improvements (Funds 24, 28, 31-39)
  - 4700 Building Improvements (Funds 24, 28, 31-39)
  - 4800 Invalid
  - 4900 Other Facilities Acquisition and Construction (Funds 24, 28, 31-39)
- 5000 Debt Service (Debt Service Fund only for objects 831, 832, 833; 34X related to repayment of debt; PPEL, Capital Projects or Debt Services Fund for object 925 and 833 related to issuance of debt) (Mar13)
- 6000 Other Uses (Header only) - Invalid
  - 6100 Interagency Flow through (General Fund only except PPEL Fund for TIF) (Example AEA Flow through)
  - 6200 Interfund Transfers Out
    - Show as 62 plus the 2-digit fund number of the fund to which the transfer is made
    - 6210 Interfund Transfer to General Fund
    - 6220 Interfund Transfer to Special Revenue Funds (Header only) - Invalid
      - 6221 Interfund Transfer to Student Activity Fund
      - 6222 Interfund Transfer to Management Fund
      - 6223 Interfund transfer to Entrepreneurial Education Fund (Only in Fund 21) (Nov13)  
Invalid (Transfers to PPEL moved to Function 6236 due to GASB 54)
      - 6224 Interfund Transfer to Public Education and Recreation Levy (PERL) Fund
      - 6225 Interfund Transfer to AEA Special Education Instruction Fund
      - 6226 Interfund Transfer to AEA Juvenile Home Fund
      - 6227 Interfund Transfer to Support Trust Funds
      - 6228 Interfund Transfer to Disaster Recovery Fund
      - 6229 Interfund Transfer to Library Levy Fund
    - 6230 Interfund Transfer to Capital Project Funds (Header only) - Invalid
      - 6231 Interfund Transfer to Capital Projects Fund, General Obligation Bond
      - 6232 Interfund Transfer to Fund 32\_\_\_\_\_
      - 6233 Interfund Transfer to Capital Projects Fund, Local Option /Statewide Sales & Services Tax Fund (LOSST)
      - 6234 Interfund Transfer to Other Capital Projects Fund
      - 6235 Interfund Transfer to Fund 35\_\_\_\_\_
      - 6236 Interfund Transfer to Physical Plant & Equipment Levy (PPEL) Fund (Previously Function 6223, Move required by GASB 54) (Nov10)
      - 6237 Interfund Transfer to Fund 37\_\_\_\_\_
      - 6238 Interfund Transfer to Fund 38\_\_\_\_\_
      - 6239 Interfund Transfer to Fund 39\_\_\_\_\_
    - 6240 Interfund Transfer to Debt Service Fund
    - 6250 Interfund Transfer to Permanent Funds (Header only) - Invalid
      - 6251 Interfund Transfer to Fund 51\_\_\_\_\_
      - 6252 Interfund Transfer to Fund 52\_\_\_\_\_
      - 6253 Interfund Transfer to Fund 53\_\_\_\_\_
      - 6254 Interfund Transfer to Fund 54\_\_\_\_\_
      - 6255 Interfund Transfer to Fund 55\_\_\_\_\_
      - 6256 Interfund Transfer to Fund 56\_\_\_\_\_
      - 6257 Interfund Transfer to Fund 57\_\_\_\_\_
      - 6258 Interfund Transfer to Fund 58\_\_\_\_\_
      - 6259 Interfund Transfer to Fund 59\_\_\_\_\_
    - 6260 Interfund Transfer to Enterprise Funds (Header only) - Invalid
      - 6261 Interfund Transfer to School Nutrition Fund
      - 6262 Interfund Transfer to Child Care Fund

## Function Dimension

6263	Interfund Transfer to Regular Education Preschool Fund
6264	Interfund Transfer to Student Construction Fund
6265	Interfund Transfer to Fund 65_____
6266	Interfund Transfer to Fund 66_____
6267	Interfund Transfer to Fund 67_____
6268	Interfund Transfer to Fund 68_____
6269	Interfund Transfer to Fund 69_____
6270	Interfund Transfer to Internal Service Funds (Not Appropriate as Transfer) (Invalid)
6280	Interfund Transfer to Trust Funds (Header only) - Invalid
6281	Interfund Transfer to Scholarship Trust Fund
6282	Interfund Transfer to Fund 82_____
6283	Interfund Transfer to Fund 83_____
6284	Interfund Transfer to Fund 84_____
6285	Interfund Transfer to Fund 85_____
6286	Interfund Transfer to Fund 86_____
6287	Interfund Transfer to Fund 87_____
6288	Interfund Transfer to Fund 88_____
6289	Interfund Transfer to Fund 89_____
6290	Interfund Transfer to Agency Funds (Not Appropriate as Transfer) (Invalid)
6300	Special Items
6400	Extra Ordinary Items
6500	_____
6600	Loss on Disposition of Capital Assets (proprietary only)
6700	_____
6800	Invalid (GASB 34 eliminated the category of residual equity transfers) All Interfund Transfers Will be Reported as Transfers in Function 6200 (Nov10)
6900	Downward Adjustments to Beginning Fund Balance
	6901-6999 Temporarily Available_____
0000	No function assigned (Not valid with Account ID 9)
NULL	No function assigned (Not valid with Account ID 9)

## PROGRAM DIMENSION

(Required for every balance sheet, revenue and expenditure/expense transaction, can be 000)

(Incorporates Subject matter dimension)

- 100 Regular Elementary/Secondary Education Programs
- 200 Special Programs
  - 210 Special Education Programs, School Age, served pursuant to an IEP (Must have a project code)
    - 211 Level I
    - 212 Level I Individualized Costs (effective FY15 reporting) (Jun14)
    - 214 Level II
    - 215 Level II Individualized Costs (effective FY15 reporting) (Jun14)
    - 217 Level III
    - 218 Level III Individualized costs (effective FY15 reporting) (Jun14)
    - 219 Unallocated
  - 220 Infants & Toddlers (Early Access/Part C), birth to age 3, served pursuant to an IFSP (Must have a project code) (AEAs and Des Moines Only)
    - 224 Level II
    - 225 Level II Individualized Costs (effective FY15 reporting) (Jun14)
    - 227 Level III
    - 228 Level III Individualized costs (effective FY15 reporting) (Jun14)
    - 229 Unallocated
  - 230 Early Childhood (Part B), ages 3-5, served pursuant to an IEP (Must have a project code)
    - 234 Level II
    - 235 Level II Individualized Costs (effective FY15 reporting) (Jun14)
    - 237 Level III
    - 238 Level III Individualized costs (effective FY15 reporting) (Jun14)
    - 239 Unallocated
  - 240 Hospital/Homebound (Must have a project code)
    - 241 Level I
    - 242 Level I Individualized Costs (effective FY15 reporting) (Jun14)
    - 244 Level II
    - 245 Level II Individualized Costs (effective FY15 reporting) (Jun14)
    - 247 Level III
    - 248 Level III Individualized costs (effective FY15 reporting) (Jun14)
    - 249 Unallocated
  - 250 Parental Consent to Evaluate, School Age, without IEP (Used with Project 4521, not Early Intervening Services)
  - 260 \_\_\_\_\_
  - 270 Invalid
  - 280 \_\_\_\_\_
  - 290 \_\_\_\_\_
- 300 Career and Technical Programs (previously vocational and technical programs) (Jan17)
  - 310 Cluster 01, Agriculture, Food & Natural Resources
  - 315 Cluster 02, Architecture and Construction
  - 320 Cluster 03, Arts, A/V Technology, and Communications
  - 325 Cluster 04, Business, Management, and Administration
  - 330 Cluster 05, Education and Training
  - 335 Cluster 06, Finance
  - 340 Cluster 07, Government and Public Administration
  - 345 Cluster 08, Health Science
  - 350 Cluster 09, Hospitality and Tourism
  - 355 Cluster 10, Human Services
  - 360 Cluster 11, Information Technology
  - 365 Cluster 12, Law, Public Safety & Security
  - 370 Cluster 13, Manufacturing
  - 375 Cluster 14, Marketing, Retail/Wholesale Sales & Service

## Program Dimension

- 380 Cluster 15, Scientific Research, Technology, and Engineering
- 385 Cluster 16, Transportation, Distribution and Logistics
- 390 Other Career and Technical Programs that are not a cluster (name change) (Jan17)
- 400 Other Instructional Programs—Elementary/Secondary
  - 410 English Learners (EL)/Bilingual/ESL/LEP/ELL/Immigrant Programs (Apr22 title change)
    - 411 English Learners (EL) (was Limited English Proficient Programs (Nov18) (Apr22 title change)
    - 412 Title III English Language Acquisition received from the State (see 414 for Immigrant Programs) (Used with project 4644) (Nov18)
    - 413 Title III programs received from an AEA (Used with source 4720 and project 4644) (Nov18)
    - 414 Title III Immigrant Programs (Used with project 4644) (Nov18)
    - 415 Title III programs received through a University (Used with source 4750 and project 4644) (Jun19)
    - 416 Title III program Mini grants (Used with project 4644) (Jun19)
  - 420 At-Risk, Alternative School, Returning Dropout and Dropout Prevention Programs (Name change Jan23)
  - 430 Title 1 (Header only Effective with FY14 Reporting) (Apr13)
    - 431 Title I Basic (Detail Required Effective with FY14 Reporting) (Apr13)
    - 432 Title I Section 1003 School Improvement (Formerly SINA) (Detail Required Effective with FY14 Reporting) (No Carryover) (Apr13) (Name change Oct17)
    - 433 Invalid (Previously Title I District in Need of Assistance (DINA) (New Apr13) (Invalid Oct17)
    - 438 Title I Local Neglected or Delinquent (name change) (Jul19)
  - 460 Statewide Voluntary Preschool Program (Effective with FY17 Reporting) (Jul16)
  - 470 Gifted and Talented (Effective with FY10 Reporting)
  - 490 Other
- 500 Nonpublic School Programs
  - 510 Nonpublic Regular Education Program
  - 520 Other Nonpublic School Programs
    - 521 Nonpublic Special Education Programs, School Age, served pursuant to an IEP
    - 522 \_\_\_\_\_
    - 523 Nonpublic Early Childhood, ages 3-5, served pursuant to an IEP (Jul07)
    - 524 Nonpublic Hospital/Homebound (Jul07)
    - 525 Nonpublic, Parental consent to Evaluate, school age, no IEP (Jul07)
    - 527 \_\_\_\_\_ (May10)
  - 530 Nonpublic career and technical programs (name change) (Jan17)
  - 540 Other nonpublic school programs
    - 541 Nonpublic bilingual/ESL/LEP programs
    - 542 Nonpublic at-risk programs
    - 543 Nonpublic Title 1 programs (not used with Federal Title I Funds)
    - 547 Nonpublic Gifted and Talented programs (May10)
- 600 Adult/Continuing Education Programs
- 700 Community College Education Programs (Not in Iowa)
- 800 Community Services Programs
  - 810 Community Recreation, Wellness Center, Community Pool
  - 820 Civic Services
  - 830 Public Library Services
  - 840 Custody and Child Care Services
  - 850 Welfare Activities
  - 860 Regular Education Preschool /Head Start (Use program 460 for the Statewide Voluntary Preschool Program effective FY17 reporting)
  - 870 \_\_\_\_\_
  - 880 \_\_\_\_\_
  - 890 Other Community Services
- 900 Co-curricular and Extra-curricular Programs
  - 910 School-Sponsored Activities
  - 920 School-Sponsored Athletics
  - 950 Student Clubs/Organizations
- 000 Undistributed Expenditures

## PROJECT DIMENSION

(Required if related to any required reporting, used with Revenue, Balance Sheet, and Expenditure/Expense transactions)

(Most Projects are accounted for in the General Fund unless otherwise noted or specifically allowed by law or grant agreement)

Abbreviations:

**IC** means Iowa Code

**IAC** means Iowa Administrative Code (Rules)

**FAL/CFDA** means Catalog of Federal Domestic Assistance

**Del** indicates when it was deleted from the CFDA catalog (As identified – most likely not complete)

(Also called Reporting Dimension)

(Use source codes for project codes where applicable.)

### 1000 Local Projects

- 1111 Property Tax for Equalization Levy (with Fund 25) / Property Tax for Emergency Levy (with Fund 28)
- 1112 Property Tax and State Aid Financed Weighted English Learners (EL) and SBRC Modified Supplemental Amount for EL (General Fund only) (Used with program 41X) (Feb23 title change)
- 1113 Property Tax and State Aid Financed Home School Assistance Program (HSAP) and SBRC Modified Supplement Amount for HSAP (General Fund only)
- 1114 Instructional Support Program (General Fund only)
- 1115 Educational Improvement Program (General Fund only)
- 1116 Property Tax and State Aid Financed Weighted At-Risk, Alternative School, Returning Dropout and Dropout Prevention Programs (IC 257.11(4)) (General Fund only) (Used with program 420) (Name change Jan23)
- 1117 SBRC Allowed Use of Unexpended General Fund Balance (IC 257.31(7)) (General Fund or Capital Projects Fund only)
- 1118 Property Tax and State Aid Financed Gifted and Talented Programs (IC 257.46) (Including the 25% required local match) (General Fund only) (Used with program 470)
- 1119 SBRC Modified Supplemental Amount for At-Risk, Alternative School, Returning Dropout and Dropout Prevention Programs (IC 257.41) (Including the 25% required local match) (General Fund only) (Used with program 420) (Name change Jan23)

### 1120 Sales and use taxes (Not in Iowa – See Project 3361)

- 1121 Invalid Effective FY14 (See project 3361) Previously Statewide (Formerly Local Option) Sales and Services Tax (IC chapter 423E) (now use source 3361) (Capital Projects Fund 33 only) (Aug13)
- 1122-1129 Invalid Effective FY14 Previously for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Use district-assigned projects or 3361) (Capital Projects Fund 33 only)

### 1130 Sharing Agreements

- 1131 With Another Iowa District
- 1132 With An Iowa AEA
- 1133 With An Out-of-State District
- 1134 With a Private Agency
- 1135 With a College/University
- 1136 With a Community College, excluding supplementary weighting classes
- 1137 With a Community College, supplementary weighting eligible

### 1140 Post Secondary Enrollment Option

- 1141 Community College
- 1142 Other College/University

### 1360 Summer School Programs

## Project Dimension

- 1361 Summer School Regular Education Program
- 1362 Summer School Special Education Program
- 1363 Summer School Driver Education Program
- 1600 Food Services (IC chapter 283A) (Generally only Funds 61 and 62)
  - 1610 Daily Sales—reimbursable programs
    - 1611 Daily sales—school lunch program
    - 1612 Daily sales—school breakfast program
    - 1613 Daily sales—special milk program
    - 1614 Daily sales—after school programs
  - 1620 Daily Sales—non-reimbursable programs
    - 1621 Ala carte sales and additional milk or snacks for students (also second student lunch sales if not in 1626) (Aug07)
    - 1622 Adult lunch sales
    - 1623 Adult breakfast sales and second student breakfast (Nov07)
    - 1624 Adult milk sales in the special milk program (Aug07)
    - 1625 Adult snack sales in the after school program (Aug07)
    - 1626 Second student lunch sales (optional detail if not in source 1621)
    - 1627 Vendored lunch (nonpublic, daycare, preschools, etc.) (Aug07)
    - 1628 Vendored breakfast (nonpublic, daycare, preschools, etc.) (Aug07)
    - 1629 Vendored snack (nonpublic, daycare, preschools, etc.) (Aug07)
  - 1630 Special Food Functions & Institutional Income
    - 1631 Food served or sold to students & staff
    - 1632 Food served or sold to general public
    - 1633 Food served or sold to another school district or AEA (Aug07)
    - 1634 Food served or sold to other entities (Aug07)

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  - 1640
  - 1650 Daily Sales—Summer Food Programs
    - 1651 Summer Lunch Program
    - 1652 Summer Breakfast Program
    - 1653 Summer Milk Program
    - 1655 Summer Ala Carte Sales
    - 1656 Adult Summer Lunch Sales
    - 1657 Adult Summer Breakfast Sales
    - 1658 Adult Summer Milk Sales
  - 1750 Enterprise Activities
    - 1751 Student Construction
    - 1752 School Farm / Greenhouse
    - 1753 COOP Purchasing
    - 1754 Vending Machine Sales (Effective with FY10 Reporting - Previously source 1992) (Dec09)
  - 1860 Preschool (regular education) programs (Generally Regular Ed Preschool Fund 63)
  - 1920 Contributions and Donations from Private Sources
    - 1921 Gaming grants (direct and indirect from nonprofit)
    - 1922 Donations for Negative Nutrition Accounts (Fund 61 only) (Previously First in the Nation in Education (FINE) (Former IC 257A.7) (Aug18)
    - 1923 \_\_\_\_\_
    - 1924 \_\_\_\_\_
    - 1925 \_\_\_\_\_
  - 1960 Miscellaneous Revenues from Sales of Services to other local governmental units, including the state (Aug17)
  - 1990 Other local projects for which an account code has not been assigned above
    - 1996 Iowa School Microsoft Settlement program
    - 1997 Reimbursable nonprofit school organization administration costs (IC 279.62)
- 2000 Intermediate Projects
  - 2100 Unrestricted grants-in-aid and Revenue Sharing (Dec11)
    - 2110 County
      - 2111 Polk County Gaming Revenue Sharing (Dec11)
    - 2120 AEA

## Project Dimension

- 2130 City
- 2140 Through an Iowa LEA (Sep12) (SAVE Funds)
- 2150 University or College
- 2160 Community College
- 2200 Restricted grants-in-aid
  - 2210 County
    - 2211 Polk County Gaming Grant
    - 2212 Harrison County CHI Health grant
  - 2220 AEA
  - 2230 City
  - 2240 \_\_\_\_\_
  - 2250 University or College
  - 2260 Community College
- 3000 State Projects
  - 3110 State Aids
    - 3112 Instructional Support State Aid (IC 257.20)
    - 3113 Special Education Deficit Supplemental State Aid (IC 257.31(14))
    - 3114 \_\_\_\_\_
    - 3115 \_\_\_\_\_
    - 3116 Teacher Leadership State Aid (districts in at least second year of program, earliest is FY16) Use 3387 in first year of program) (Apr14)
    - 3117 Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (IC 256C) (Used with Program 460 effective FY17 Reporting) (Jul16)
    - 3118 State Aid Funding Supplement (2% for FY14) (Project use is optional) (Jun13)
    - 3119 Transportation Equity Aid (SF455 (IC 257.16C)) (Fund 10 only) (Aug18)
  - 3120 State Payments in Lieu of Tuition
    - 3121 Foster Care/Juvenile Home Advance
    - 3122 Special Education Services for Nonpublic Students
    - 3123 Special Education Services for District Court Placed (parental rights severed)
    - 3124 Charter School: School Board-State Board Model or Founding Board-State Board Model only
  - 3130 SBRC Grants in Aid
    - 3131 Transportation Assistance
  - 3170 Flexibility Fund Accounts (IC 298A.2 (2) (a)) (General Fund Only) (Expenditures Effective FY19) (Dec17)
    - 3173 Flexibility Fund Account Originating from Excess HSAP (Project 1113) Funds (IC 298A.2 (2) (a) (3))
    - 3174 Flexibility Fund Account Originating from Excess Teacher Leadership Supplement (Project 3116) Funds (IC 298A.2 (2) (a) (4)) (May21)
    - 3176 Flexibility Fund Account Originating from Excess Professional Development (Projects 3373 or 3376) Funds (IC 298A.2 (2) (a) (2))
    - 3177 Flexibility Fund Account Originating from Excess Statewide Voluntary Preschool (Project 3117) Funds (IC 298A.2 (2) (a) (1))
  - 3180 Flexibility Fund Accounts from Other Discontinued General Fund Grant and/or Categorical Funds; or Other Discontinued Funds (IC 298A.2 (2)) (Expenditures Effective FY19) (Dec17) (Name change June24)
    - 3181 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
    - 3182 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
    - 3183 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
    - 3184 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
    - 3185 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
    - 3186 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds



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- 3187 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
- 3188 District-Defined Flexibility Fund Accounts from Other General Fund Discontinued Grants / Categorical Funds
- 3189 District-Defined Flexibility Fund Accounts from Other Discontinued Funds (Name change June24)
- 3190 Categorical Fund Accounts from Other Categorical Funds (Effective FY24 Reporting) (Mar23)
  - 3191 Teacher Salary Supplement Originating from Professional Development (Projects 3373 or 3376) Funds (IC 257.10) (HF68) (Effective FY24 Reporting) (Mar23)
  - 3192 Teacher Salary Supplement Originating from Teacher Leadership Supplement (Project 3116) Funds (IC 257.10) (HF68) (Effective FY24 Reporting) (Mar23)
  - 3193 Teacher Salary Supplement Originating from Gifted and Talented Programs (Project 1118) Funds (IC 257.10) (HF68) (Effective FY24 Reporting) (Mar23)

### 3200 Restricted grants-in-aid

NOTE: Projects that support instructional salaries, student or staff support could be expended in any funds where teachers are accounted for such as General Fund, AEA Special Education Instruction Fund, AEA Juvenile Home Fund, or Regular Education Preschool Fund. The revenue is deposited into General Fund and transferred through an interfund operating transaction to any other fund paying teachers when that payment is due. Funds other than General Fund will not carry deferred revenue or fund balances on those sources/projects.

- 3200 Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
  - 3201 Invalid (Feb13)
  - 3202 Beginning Teacher Mentoring and Induction Program (IC 284.5, 284.13) (Used with functions 1000-2299, objects12X, 2XX-6XX)
  - 3203 Evaluator Training Program (Used with functions 1000-2299, object 12X or functions 2320-2499, objects11X, 2XX)
  - 3204 Teacher Salary Supplement (Used with functions 1000-2299, objects12X, 2XX) (Oct 09)
  - 3205 Contracts for the Professional Development / Technical Assistance Seminars (Used with function 2213)
  - 3206 Additional Teacher Contract Day (IC 284.13 (1) (a)) (HF 816)
  - 3207 Additional Salary, Professional Development, or Both (IC 284.13 (1) (b)) (HF 816)
  - 3208 Market Factor
  - 3209 Beginning Administrator Mentoring and Induction Program (TLC Program Facilitator) (284A.5, 256.9(63) (b) (Aug06)
- 3210 Other restricted grants-in-aid
  - 3211 Invalid (Previously Educational excellence program - Phase I (IC 294A.6)
  - 3212 Invalid Effective FY14 (Previously Educational excellence program - Phase II (IC 294A.9)
  - 3213 Invalid (Previously Educational excellence program - Phase III (IC 294A.14)
  - 3214 AEA flow through (IC 273.9) (General Fund only, Function 6100, object 961)
  - 3215 State technology funding (IC chapter 295 and 256D)
  - 3216 Early Intervention Supplement (IC 257.10(11)) (Code and name change Nov19)
  - 3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
  - 3218 Invalid Effective FY14 (Formerly Extended School Year Grants) (IC 256.22) (Jun13)
  - 3219 Invalid Effective FY14 Advancement of Women & Minorities in Admin Positions (IC 256.23) (Jun13)
- 3220 Other restricted grants-in-aid
  - 3221 Transportation aid for nonpublic students (IC 285.2) (General Fund only, Function 27XX, object 51X)
  - 3222 Textbook aid for nonpublic students (IC 301.30) (General Fund only, Function 1000, Program 500, Object 64X or 65X)
  - 3223 Invalid
  - 3224 Mentoring/Induction of New Teacher's Support (former program still active) (Used with functions 1000-2290, object 12X)
  - 3225 Reading Recovery (IC 257B.1A(1), 294A.25)
  - 3226 Employability Skills Assessments Reimbursements (IC 256.9(43))

## Project Dimension

- 3227 State Decategorization Grant, (D-CAT) (DHS) (IC 232.188)
- 3228 Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
- 3229 Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
- 3230 At Risk program grants (IC 279.51) (Used with program 420)
  - 3231 Parent Education for At Risk (0-3) (CDCC Shared Visions Parent Program) (IC 279.51(2) (b)(2))
  - 3232 Child Development (3&4)
  - 3233 Public School, Child Development (3-5) (CDCC Shared Visions Preschool) (IC 279.51(2) (b)(1))
  - 3234 Innovative At Risk (K-3) (IC 279.51(1) (c))
  - 3235 \_\_\_\_\_
  - 3236 \_\_\_\_\_
  - 3237 Invalid (previously Family Resource) (Dec15)
  - 3238 At Risk 4-year-olds
  - 3239 AEA Early Childhood Education (IC 279.51(1)(a))
- 3240 Other restricted grants-in-aid
  - 3241 Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
  - 3242 Community Partnership (Tobacco Settlement) (DPH) (IC 12E.3a and 142A)
  - 3243 Foreign language grants
  - 3244 Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
  - 3245 Iowa conservation education grants (IC 455A.19, 21)
  - 3246 Innovative Substance Abuse Prevention Grant
  - 3247 Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42) (Aug07)
  - 3248 Education Technology Assistance (IC 256.33)
  - 3249 Child Care Assistance Pilot Program (HHS) (IC 237A.13) (see also 4627 for federal funding) (Used with program 840) (Generally Fund 62) (Previously Children at Home (DHS) (IC225C) (Aug13) (Mar24)
- 3250 School Food Service Program (Generally Fund 61 or 62, Functions 31XX or 33XX)
  - 3251 School lunch cash assistance (IC chapter 283A)
  - 3252 School breakfast cash assistance (IC chapter 283A)
  - 3259 Farm to School (Agriculture) (IC 190A.1)
- 3260 Other restricted grants-in-aid
  - 3261 Career and Technical Education aid (RPP) (IC chapter 258) (previously Vocational aid) (Jan17)
  - 3262 Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c)) (Function 223X, program 500)
  - 3263 Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
  - 3264 Anatomical Gift Public Awareness Grant (IC142C.15)
  - 3265 Teacher exchange program grants (IC 256.7(15))
  - 3266 Invalid (Previously Iowa Learning Technology Commission Grants (IC 280A)) (Jul17)
  - 3267 Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C) (Jul07)
  - 3268 Project Learning Tree (DNR unit 1552) (IC 456A.17) (Jul12)
  - 3269 Groundwater Protection Fund (Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (Food Storage Capacity Grants)) (DNR-COG) (455E.11) (Dec20 - Name Change only)
- 3270 Other restricted grants-in-aid
  - 3271 Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e)) (PPEL Fund or Capital Projects Fund)
  - 3272 Iowa disaster assistance (IC 29C.6 (17)) (Generally Disaster Recovery Fund, or PPEL, SAVE, or other Capital Projects Fund) (Sep08)
  - 3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /Community Attraction and Tourism (CAT) (DED) (IC 15F) (Capital Projects Fund)
  - 3274 Iowa Alliance for the Arts, LACES

## Project Dimension

- 3275 Iowa Arts Council (IC 303.86) (Cultural Affairs) (See also 4579 for their Federal grants)
- 3276 Community Grants (DPH, DHR) (IC 232.190)
- 3277 Labor Management Grant (IWD) IAC877-9.1.
- 3278 Career Pathways Grant (IC 256.39)
- 3279 Odyssey of the Mind
- 3280 Other restricted grants-in-aid
  - 3281 Telecommunications Council Grants (IC 8D.13(8))
  - 3282 Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9)) (Used with function 2114)
  - 3283 DOT Outdoor Classroom Grants
  - 3284 Iowa Math and Science Coalition (IC 294A.25 (14))
  - 3285 Geography Alliance (IC 294A.25 (6))
  - 3286 SAFE Coalition Grant
  - 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2) (derecho community forestry) (DNR) (IC 8.57A)
  - 3288 Trees Forever (PPEL Fund or Capital Projects Fund)
  - 3289 Community Forestry Grant (DNR) (Apr23) (Formerly Earth Year 2000 grants) (DNR)
- 3290 Invalid (Dec08)
- 3300 Special Education Weightings and Other Restricted Grants-in-aid
  - 3300 Special Education Weightings by Level (General Fund only, used with programs 211-249)
    - 3301 Level I
    - 3302 Level II
    - 3303 Level III
    - 3305 District Wide Unallocated Special Education (Fund 10, Program 211-249) (AEA only) (Districts use for the unallocated costs within the TIB, but must be allocated to appropriate levels and \$0 at year end)
    - 3308 Special Education Maintenance of Effort (MOE) Reduction for ESEA (Effective FY10, FY12 and after)
    - 3309 Special Education Program Costs Not Chargeable to Special Education Weighting (Program 211-249)
  - 3310 Other restricted grants-in-aid
    - 3311 Early Childhood Programs grant (Empowerment) (DHS) (IC 256I.11 (4)) (Aug14)
    - 3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 256I.9, IC 256I.11 (2)) (Aug14)
    - 3313 Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
    - 3314 Before and After School Program (Tobacco Settlement) (Oct06)
    - 3315 Empowerment Professional Development Grant (Jan07)
    - 3316 Parent Liaison Program (HF 2527)
    - 3317 Invalid effective FY14 reporting (Previously Statewide Voluntary Preschool Program Grants (IC 256C) (Nov13)
    - 3318 Early Head Start Pilot Projects (Aug07)
    - 3319 Before and After School Grants (Aug07)
  - 3320 Other restricted grants-in-aid
    - 3321 State Medicaid Match (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 211-249)
    - 3322 Special Education Services Birth to 3 (SF 588 Sec 6.11) (Aug07)
    - 3323 State Match for Rehabilitation Services - Vocational Rehabilitation Grants to States (Voc Rehab) (see project 4598 for the Federal Portion) (Jan09)
    - 3324 Iowa's Promise The Alliance for Youth (Destination Graduation) (DED) (Feb09)
    - 3325 Health Care Trust Fund (Cancer Prevention, Super Power Summit) (DPH) (IC 453A.35A) (Aug09)
    - 3326 Iowa Comprehensive Highway Safety Plan (CHSP) Implementation (DOT) (Apr10)
    - 3327 Iowa Power Fund Community Grants Program (IC 469.10(6)) (Aug10)
    - 3328 Youth Development Grant (DPH) (Annual Appropriations Bill) (Aug11)

## Project Dimension

- 3329 AEA Preschool Contract (Unit 5360 or 5306) (Jun12/Aug19 Unit change)
- 3330 Other restricted grants-in-aid
  - 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
  - 3332 Open Access / Access Plus (IAC 286.3(3-4) (Aug06)
  - 3333 Model Core Curriculum (IC 256.7) (HF2527 (16) (Nov06)
  - 3334 Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5) (Aug07)
  - 3335 Math and Science Education Improvement (STEM) (HF829) (Aug07)
  - 3336 District Sharing and Efficiencies Study (SF447) (Jan08) (AEAs 9, 10, and 11 only)
  - 3337 Iowa Learns Online (Nov10) (Description Change only)
  - 3338 Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111) (Dec08)
  - 3339 Iowa Core Curriculum (IC 256.7) (Unit 2123 or W070) (Feb15)
- 3340 Other Restricted grants-in-aid
  - 3341 Iowa Reading Research Center (IC 256.9(49) (Jan13)
  - 3342 Successful Progression for Early Readers (IC 279.68(2) (Sep13)
  - 3343 Enrich Iowa program (IC 256.57) (Oct13)
  - 3344 English Language Literacy Grants (Used with program 41X) (IC 256.9(59)) (Oct14. Jul17)
  - 3345 Organization for Economic Co-operation and Development (OECD) Pilot Test (Feb15)
  - 3346 Early Literacy Warning Systems (State Unit W170) (IC 279.68) (Sep17)
  - 3347 Healthy Children and Families (Childhood Obesity 5-2-1-0 Healthy Choices Count) (DPH) (IC 135.27) (Feb22)
  - 3348 County Endowment Funding – DCA Grants (IEDA) (IC 99F.11(4)(d)(1)) (Sep23)
- 3360 Infrastructure restricted grants-in-aid
  - 3361 Secure an Advanced Vision for Education Statewide Sales and Services Tax (IC chapter 423E) (Fund 33 only) (Can use district-assigned projects to segregate by county effective FY14 reporting)
  - 3362 Career Academy Incentive Fund (IC 423F.2(4), 281 IAC 46.13 (Apr13)
  - 3363 Local College Access Network (LCAN) (Iowa College Aid) (Sep23)
- 3370 Educator Quality Program (IC 284, Code 2007) (Aug07)
  - 3371
  - 3372 Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83) (Sep08)
  - 3373 Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83) Jul 08)
  - 3374 Teacher Development Academies (IC 284.13(1)(c)) (IC 284.6(10)) (Jan08)
  - 3375 Career Ladder and Pay for Performance Planning Grants (SF 277) (Dec07)
  - 3376 Professional Development (IC 284.13 (1)(d), Code 2007) (Aug07)
  - 3377 Market Factor Grants (IC 284.13 (1) (f) (1) (b), Code 2007) (Aug07)
  - 3378 Market Factor Incentives (IC 284.13 (1) (f) (1) (a), Code 2007) (Aug07)
  - 3379 Computer Science Professional Development Incentive Grant (IC 284.6A) (Sep18)
- 3380 Education Reform Educator Quality (HF215, Sec 110) (Header only) (Sep13)
  - 3381 Iowa Learning Online
  - 3382 Teach Iowa Student Teaching Pilot Program
  - 3383 Teacher Leadership Technical Assistance
  - 3384 Council on Educator Development
  - 3385 Extended Learning Time Pilot
  - 3386 High Need Schools (Effective FY15) (IC 284.11; IC 284.13(1)(g),
  - 3387 Invalid effective FY20 (Previously Teacher Leadership Grants) (Oct19)
  - 3388 Competency-Based Instruction Program Grants
  - 3389 Invalid
- 3390 Other restricted grants-in-aid (Aug17)
  - 3391 Apprenticeship Training Program (IC 84E (transferred from IC 15B)) (Aug17)
  - 3392 Pathways for Academic Career & Employment (PACE) (IC 260H2) (Apr18)
  - 3393 Statewide Clearinghouse to Expand Work-Based Learning (Aug18)

## Project Dimension

- 3394 Postsecondary Summer Classes for High School Students Program (HF 2458, IC 261E.8(7A) (Oct18)
- 3395 Future Ready Iowa Registered Apprenticeship Development Fund Grants (IC 84F (transferred from IC 15C)) (Sep19)
- 3396 Employer Innovation Fund (Future Ready Iowa) (IC 84A.13) (IWD) (Use source 3760 if receiving through a Community College) (Feb20)
- 3397 Summer Youth Internship Pilot Program (IWD) (IC 84A.12) (Jun20)
- 3398 Iowa Child Care Challenge Program Grants (IWD) (IC 84A.13A) (Apr21)
- 3399 Course to College Mini Grant (ICSAC) (Nov19)
- 3400 Restricted grants-in-aid
  - 3410 Other Restricted grants-in-aid
    - 3411 Children's Mental Health Training (State Unit W301) (HF 758, Sec 23) (Jul19)
    - 3412 Therapeutic Classroom Incentive Grant Program (IC 256.25) (Mar21)
    - 3413 Therapeutic Classroom Transportation Services (IC 256.25A) (Jul21)
    - 3414 AEA Crisis Response Training (W350) (Jun23) (AEA only)
    - 3415 Iowa's Volkswagen Settlement Environmental Mitigation Trust (IDOT) (Oct19)
    - 3416 Therapeutic Classroom Service Claims (IC 256.25A) (May24)
    - 3418 Innovation Division of the Department of Education for the Science, Technology, Engineering, and Mathematics (STEM) Collaborative Initiative (IC 256.111) (Sep24)
    - 3419 Iowa Skilled Worker and Job Creation Fund (IC 8.75) (STEM Best) (Dec20) (Mar22) (Feb23) (Name change Mar24)
- 3700 State grants-in-aid through other Agencies
  - 3740 Through a County
    - 3741 Mental Health and Disability Services Regional Service Fund (HHS MHDS regions) (IC 225C.7A) (Mar24)
  - 3750 Through a University/College
    - 3751 Governor's STEM Advisory Council STEM Programs (SF 2321) (Oct12) (Project for all, but source will depend on who it was received though) (Name change Mar23)
    - 3752 Intensive Summer Reading Pilot Study (ISRP) (IRRC – UI) (Apr16)
    - 3753 Iowa Academy of Science/Iowa Science Foundation (IC 268.5) (Oct20)
  - 3760 State Grants through a Community College
    - 3761 Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
    - 3762 Grow Iowa Values Fund / Community College Workforce Training and Economic Development (WTED) Fund (IC 15G.108 & 260C.18A) (Oct09)
    - 3763 Work-based Learning Intermediary Network Fund (IC 256.40) (Aug15)
  - 3790 Through another agency
    - 3791 Iowa Jobs for American Grads (IJAG) (HF604, Sec 6(16)) (Sep13)
- 4000 Federal Projects
  - 4000 Restricted Grants in Aid from the Federal Government through the State
    - 4010 The American Recovery and Reinvestment Act of 2009 (Other Department programs) (Apr09)
      - 4011 School Lunch Equipment Grants Stabilization (FAL/CFDA 10.579) (Fund 61) (valid with source 4011, accounts 241 and 242) (Reinstated Mar15)
      - 4012 Head Start Stabilization (FAL/CFDATBA) (Apr09)
      - 4013 ARP Cobra Subsidy (FAL/CFDA TBD) (Previously ARRA COBRA Subsidy (FAL/CFDA 17.151) (Del 2012) (Jan17) (Feb22)
      - 4014 Supply Chain Assistance Funds (FAL/CFDA 10.555) (Jun22)
      - 4015 State Clean Diesel Grant Program (DNR) (DOT) (FAL/CFDA 66.040) (Mar10)
      - 4016 State Energy Program (OEI) (FAL/CFDA 81.041) (Capital Projects Fund, including PPEL) (Dec10)
      - 4017 Energy Efficiency and Conservation Block Grant (FAL/CFDA 81.128) (Feb13)
      - 4018 Lead Testing in School and Child Care Program Drinking Water (SCWA1464(d)) (FAL/CFDA 66.444) (Mar20)
      - 4019 Child Care and Development Block Grant (ARP Child Care Stabilization Grants) (DHS) (FAL/CFDA 93.575) (Feb22)
    - 4020 Other restricted grants-in-aid from the Federal Government through the State (Header only) (Name change Aug24) (Previously The American Recovery and Reinvestment Act of 2009

## Project Dimension

(USDE Programs) and other restricted grants-in-aid from the Federal Government through the state.)

- 4021 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Child Care Business Incentive Grant (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Aug24) (Previously Statewide Data Systems (FAL/CFDA 84.384) (Del 2011) (Jan17))
- 4022 Education Stabilization Fund (Replacement Instructional Materials Related to Disaster Recovery) (FAL/CFDA 84.425) (Sep24)
- 4023 Comprehensive Literacy State Development Grant Birth to 5 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Education Technology State Grants) (FAL/CFDA 84.386) (Del 2011) (Jan17))
- 4024 Comprehensive Literacy State Development Grant Kindergarten to Grade 5 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Education of Homeless Children and Youth) (FAL/CFDA 84.387) (Del 11) (Apr09) (Jan17))
- 4025 Comprehensive Literacy State Development Grant Grades 6 to 12 (FAL/CFDA 84.371C) (Reinstated Nov24) (Previously Title I School Improvement Stabilization (FAL/CFDA 84.388) (Jan13))
- 4026 Education Stabilization Fund (Rethink K-12 Education Models Discretionary Grant) (OpenSciEd Professional Development & Materials Grant) (FAL/CFDA 84.425B) (Reinstated Dec24) (Formerly Title I Basic LEA Grants Stabilization (FAL/CFDA 84.389) (Program 430) (Jan13))
- 4027 Edward Byrne Justice Assistance Grant (JAG) Program (FAL/CFDA 16.738) (Reinstated Dec24) (Formerly Title I Basic Set Aside Stabilization (FAL/CFDA TBA) (Program 430) (Jan13))
- 4028 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (Teacher Paraeducator Registered Apprenticeship Program 2.0) (IWD) (FAL/CFDA 21.027) (Beneficiary model - funding is not subject to 2 CFR 200.501) (Jan 25)
- 4030 The American Rescue Plan (ARP) of 2021 and the American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (Apr09) (Name change Jul21)
- 4031 ARP Special Education – Grants to States (Part B – Section 611) (FAL/CFDA 84.027X) (Reinstated for ARP Jul21) (Corrected FAL/CFDA May22) (Previously Special Education – Grants to States (Part B – Section 611) (FAL/CFDA 84.391) (Jan13))
- 4032 ARP Special Education – Preschool Grants (Part B – Section 619) (FAL/CFDA 84.173X) (Reinstated for ARP Jul21) (Corrected FAL/CFDA May22) (Previously Special Education – Preschool Grants (Part B – Section 619) (FAL/CFDA 84.392) (Jan13))
- 4033 ARP Special Education – Grants for Infants and Families (Part C) (FAL/CFDA 84.181X) (Reinstated for ARP Jul21) (Corrected FAL/CFDA May 22)
- 4034 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Improvement Fund (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Feb23) (Previously State Fiscal Stabilization Fund – Education State Grants (State Aid) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
- 4035 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Entry-Level Driver Training (ELDT) (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Apr23) (Previously State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
- 4036 AmeriCorps Volunteer Generation Fund – ARP Volunteer Generation Fund Youth Service-Learning Grants (FAL/CFDA 94.021) (Reinstated for ARP June23) (Previously State Fiscal Stabilization Fund – Education State Grants (Instructional Support) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))
- 4037 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Radio Program (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Aug23) (Previously State Fiscal Stabilization Fund – Education State Grants (Received through an LEA in another State) (Jun09) (Invalid Jan13))
- 4038 ARP EANS (FAL/CFDA 84.425V) (Reinstated for ARP Jan24) (Previously Teacher Quality Partnerships, Recovery Act (FAL/CFDA 84.405)) (Apr10)

## Project Dimension

- 4039 Coronavirus State and Local Fiscal Recovery Fund (CSLFR)-GEAR UP (Gaining Early Awareness and Readiness for Undergraduate Programs) (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Apr22) (Previously State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act) (FAL/CFDA 84.397) (Apr10) (Jan13)
- 4040 The American Recovery and Reinvestment Act of 2009 (Sep10) and American Rescue Plan of 2021 (May21)
  - 4041 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (Health Careers Registered Apprenticeship Grant Program (IWD) (FAL/CFDA 21.027) (Formerly Education Jobs Fund) (FAL/CFDA 84.410) (Sep10) (Apr14) (Aug22) (Description change) (Sep23)
  - 4042 Federal Work-Study Program (FAL/CFDA 84.033) (ISU) (Feb12) (Used with source 4750)
  - 4043 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III – Learning Loss) (Use 4045 of other uses of ARP ESSER III) (FAL/CFDA 84.425U) (May21)
  - 4044 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY) (FAL/CFDA 84.425W) (Jul21)
  - 4045 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Use 4043 for ARP ESSER III Learning Loss) (FAL/CFDA 84.425U) (Apr21)
  - 4046 Pandemic EBT Administrative Costs (FAL/CFDA 10.649) (Jul21)
  - 4047 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher and Paraeducator Registered Apprenticeship Grant Program (IWD) (FAL/CFDA 84.425U) (If district signed Addendum 3 to be a beneficiary and not a subrecipient, then funding is not subject to 2 CFR 200.501) (Jan22) (Name change June24)
  - 4048 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher Retention Bonus) (FAL/CFDA 84.425U) and Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (Teacher Retention Bonus) (FAL/CFDA 84.425D) (Description change) (Apr22)
  - 4049 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Belief Planning Grants) (FAL/CFDA 84.425U) (Apr22)
- 4050 Federal Funding due to COVID-19 (used as the credit for recording PY expenditures paid with COVID-19 federal funds so will be negative) (Apr20)
  - 4051 Education Stabilization Fund (Governor's Emergency Education Relief Fund) (GEERF) (FAL/CFDA 84.425C) (Apr20)
  - 4052 Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund) (ESSER Fund) (FAL/CFDA 84.425D) (Apr20)
  - 4053 Education Stabilization Fund (Rethink K-12 Education Models Discretionary Grant) (eLearning Central) (FAL/CFDA 84.425B) (Oct20) (Dec21)
  - 4054 Education Stabilization Fund (Governor's Emergency Education Relief Fund II) (GEER II) (FAL/CFDA 84.425C) (Jan21)
  - 4055 Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (FAL/CFDA 84.425D) (Jan21)
  - 4056 USDA Child Nutrition Program CARES grants to States (COVID-19 SFSP) (FAL/CFDA 10.555) (May20)
  - 4057 Education Stabilization Fund (Industry-Recognized Credentials - Credentials to Careers Grant) (FAL/CFDA 84.425) (Apr24)
  - 4058 Community Services Block Grant (CSBG) (DHR) (FAL/CFDA 93.569) (Oct20)
  - 4059 Coronavirus Relief Fund (may flow through various sources) (FAL/CFDA 21.019) (Sep20)
- 4070 Other restricted grants-in-aid from the Federal Government through the State (Header only)
  - 4071 Apprenticeship USA Grants (FAL/CFDA 17.285) (IWD) (Nov18)
  - 4072 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Community Violence Intervention (FAL/CFDA 21.027) (Mar24)
  - 4073 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Summer Meal Program Expansion Grant (FAL/CFDA 21.027) (May24)

## Project Dimension

- 4074 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Credentials for Child Care Careers Grant (FAL/CFDA 21.027) (Mar24)
- 4075 Training and Technical Assistance (DED) (FAL/CFDA 94.009) (Jul19)
- 4076 Education Stabilization Fund (Learning Beyond the Bell Grant) (FAL/CFDA 84.425) (Apr24)
- 4077 Coronavirus State and Local Fiscal Recovery Fund (CSLFR) - Charter School Start Up & Expansion (FAL/CFDA 21.027) (May24)
- 4078 Education Stabilization Fund (Summer Reading Camp Grant) (FAL/CFDA 84.425) (June24)
- 4079 Juvenile Mentoring Program (IMP Mentoring) (FAL/CFDA 16.726) (DED) (Mar19)
- 4100 Unrestricted grants-in-aid direct from the Federal Government
  - 4101 Impact Aid (FAL/CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
- 4200 Unrestricted grants-in-aid from the Federal Government through the State
  - 4201 Invalid (Dec10)
  - 4202 Invalid (Dec10)
  - 4203 Flood Control Projects (FAL/CFDA 12.106) (PPEL Fund or Capital Projects Fund)
- 4300 Restricted grants-in-aid direct from the Federal Government
  - 4300 Other restricted grants-in-aid direct from the Federal Government
    - 4301 Emergency Relief Program (ERP) Disaster Recovery Assistance for Commodity and Crop Producers, (P.L. 117-43) (Extending Government Funding and Delivering Emergency Assistance Act)
    - 4302 Impact Aid - Facilities Maintenance, (P.L. 81-815) (FAL/CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
    - 4303
    - 4304 Healthier US School Challenge: Smarter Lunchrooms (HUSSC) (USDA) (FAL/CFDA 10.543) (Apr16)
    - 4305 USDA Farm to School Grant Program (FAL/CFDA 10.575) (Jan16)
    - 4306 Agriculture Risk Coverage Program (ARC) (USDA) (FAL/CFDA 10.113) / (Previously Counter-cyclical Payments Program (FAL/CFDA 10.055 (Nov13)) which was similar, but repealed) (Nov15)
    - 4307 Team Nutrition Grant (USDA) (FAL/CFDA 10.574) (Use 4304 for HUSSC effective FY16) (See 4558 if received through the state) (Apr13) (Apr16)
    - 4308 Grants for Agricultural Research, Special Research Grants (FAL/CFDA 10.200)
    - 4309 Secondary Agriculture Education Grants (FAL/CFDA 10.226)
  - 4310 Other restricted grants-in-aid direct from the Federal Government
    - 4311 Distance Learning and Telemedicine Loans and Grants (FAL/CFDA 10.855)
    - 4312 Community Facilities Loans and Grants (FAL/CFDA 10.766) (PPEL Fund or Capital Projects Fund)
    - 4313 Promotion of the Humanities Teaching and Learning Resources and Curriculum Development (FAL/CFDA 45.162) (Name change Jan17)
    - 4314 Junior Reserve Officer's Training Corp (ROTC) (No FAL/CFDA number and not subject to A-133)
    - 4315 YOUTHBUILD (FAL/CFDA 17.274) (previously FAL/CFDA 14.243)) (Jan17)
    - 4316 Juvenile Mentoring Program (JUMP) (FAL/CFDA 16.726)
    - 4317 Environmental Education Grants (FAL/CFDA 66.951)
    - 4318 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (FAL/CFDA 93.912) (Name change Jan17)
    - 4319 Inflation Reduction Act Tax Credits (DOE) (Reinstated Nov 24) Previously direct Child Care Development Block Grants (FAL/CFDA 93.575) (Used with program 840) (Generally Fund 62) (Oct15)
  - 4320 Other restricted grants-in-aid direct from the Federal Government
    - 4321 Head Start (FAL/CFDA 93.600)
    - 4322 Magnet Schools Assistance Program (MSAP) (FAL/CFDA 84.165A) (Oct22)
    - 4323 Community Project Funding Grant (Economic Development Initiative) (HUD) (CFDA 14.251) (Dec24)



## Project Dimension

- 4324 Invalid (Jan 2017) (Previously Foreign Language Assistance Grant (FAL/CFDA 84.293)) (Jan17)
- 4325 Invalid (Feb2012)
- 4326 Invalid – (Previously Bilingual Education Professional Development (FAL/CFDA 84.195) (Del 04) (Jan17)
- 4327 Indian Education – Assistance to Schools (FAL/CFDA 15.130)
- 4328 Invalid (Feb 2012)
- 4329 School Safety National Activities (Formerly Safe and Drug-Free Schools & Communities--National Programs) (FAL/CFDA 84.184) (Name change Dec18)
- 4330 Other restricted grants-in-aid direct from the Federal Government
  - 4331 Cash in lieu of commodities in National School Lunch Program (FAL/CFDA 10.555, previously FAL/CFDA 10.550) (Funds 61 or 62 only, functions 31XX or 33XX) (Jul07)
  - 4332 Foreign Language Incentive Program (FAL/CFDA 84.294)
  - 4333 Invalid (Previously Improving Literacy Through School Libraries) (FAL/CFDA 84.364) (Del 2012) (Jan17)
  - 4334 Rural Education (REAP) (Small Rural School Achievement Program) (SRSA) (Title V Part B) (FAL/CFDA 84.358). (Name change Jan22)
  - 4335 Invalid (Previously Twenty-first Century Community Learning Centers (FAL/CFDA 84.287) (Feb14)
  - 4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (FAL/CFDA 84.215)
  - 4337 Invalid (Previously Rehabilitation Services\_Service Proj (Super Sports) (FAL/CFDA 84.128) Del 15) (Jan17)
  - 4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (FAL/CFDA 84.334)
  - 4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (FAL/CFDA 84.215)
- 4340 Other restricted grants-in-aid direct from the Federal Government
  - 4341 Invalid (Previously Early Reading First (FAL/CFDA 84.359) (Jan17)
  - 4342 Research in Special Education (FAL/CFDA 84.324) (Used with Programs 211-249) (Name change Jan17)
  - 4343 Early Learning Fund (FAL/CFDA 93.577)
  - 4344 Advanced Placement Program (FAL/CFDA 84.330)
  - 4345 Teacher Quality Partnership Grants (FAL/CFDA 84.336) (Name change Jan17)
  - 4346 Drug-Free-Communities Support Program (FAL/CFDA 93.276)
  - 4347 Part E - Developing, Testing, and Demonstrating Promising New Programs (FAL/CFDA 16.541)
  - 4348 Rural Business Enterprise Grants (Child Care Initiative) (FAL/CFDA 10.769)
  - 4349 Science (FAL/CFDA 43.001) (Name Change Jan17)
- 4350 Other restricted grants-in-aid direct from the Federal Government
  - 4351 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (FAL/CFDA 93.243) (Nov08)
  - 4352 Early Retirement Reinsurance Program (FAL/CFDA 93.546) (HRSA) (Apr11)
  - 4353 Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (FAL/CFDA 93.501) (Jul11)
  - 4354 QSCB/BAB Direct Pay IRS Tax Credit (Jul11)
  - 4355 Supporting Teens through Education and Protection Act of 2005 (STEP Act) (FAL/CFDA 16.684) (Dec 2011)
  - 4356 CARA Act – Comprehensive Addiction and Recovery Act of 2016 (FAL/CFDA 93.799) (Jul21)
  - 4357 GenCyber Grants Program (FAL/CFDA 12.903) (NSA) (Mar19)
  - 4358 Homeland Security Grant Program (FAL/CFDA 97.067) (Feb19) (Oct22)
  - 4359 Language Grant Program (FAL/CFDA 12.900) (Apr11)
- 4360 Other restricted grants-in-aid direct from the Federal Government
  - 4361 Arts in Education / Professional Development for Arts Educators (FAL/CFDA 84.351) (Dec08)

## Project Dimension

- 4362 Invalid (Previously Homeless Education Disaster Assistance Program (FAL/CFDA 84.383) (Jan17)
- 4363 High School Graduation Initiative (FAL/CFDA 84.360) (Oct10)
- 4364 National Clean Diesel Emissions Reduction Program (EPA) (FAL/CFDA 66.039) (Sep15)
- 4365 Stop School Violence (DOJ) (FAL/CFDA 16.839) (Nov20) (Mar22)
- 4366 Emergency Connectivity Fund Program (FAL/CFDA 32.009) (USAC-ARP) (Oct21)
- 4367 School Ambassador Fellowship Program (USDE) (No FAL/CFDA number and not subject to 2 CFR 200.501) (Apr22)
- 4368 Clean School Bus Rebate Program (EPA) (FAL/CFDA 81.255) (Feb23)
- 4369 Economic Adjustment Assistance Program (EDA) (FAL/CFDA 11.307) (May23)
  
- 4500 Restricted grants-in-aid from the Federal Government through the State
  - 4500 Title I (Used with program 430)
    - 4501 Title I Grants to Local Education Agencies (FAL/CFDA 84.010)
    - 4502 Invalid (Previously Private School - Capital Expenses (Title 1), (FAL/CFDA 84.216) (Del 03) (Jan17)
    - 4503 Migrant Education - Basic State Grants Program (Title I migrants) (FAL/CFDA 84.011)
    - 4504 Invalid (previously Title I Accountability Grants) (FAL/CFDA 84.348) (Oct14)
    - 4505
    - 4506 Title I Program for Neglected & Delinquent Children (FAL/CFDA 84.013) (Currently N/A for Iowa schools)
    - 4507 Title I School Improvement Grants (FAL/CFDA 84.377) (Sep13)
    - 4508 Title I Grants to LEAs, Carryover Allocation (District's Carryover Budget)
    - 4509 Title I Migrant Education, Carryover Allocation
  - 4510 Individuals with Disabilities Education Act (IDEA) (subgrants) (Aug07)
    - 4511 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4512 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4513 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4514 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4515 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4516 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4517 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4518 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
    - 4519 District Defined IDEA Subgrants (FAL/CFDA 84.027) (Aug07)
  - 4520 Individuals with Disabilities Education Act (IDEA) (formula grants) (Used with programs 211-249 except Early Intervening Services in project 4521 which uses program 1XX)
    - 4521 Special Education - Grants to States (Part B Section 611) (Mandated flow through and Parent-Educator) (See 4529 - Positive Behavior Support, 4525 - High Cost Claim, 451X - subgrants) (FAL/CFDA 84.027)
    - 4522 Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (FAL/CFDA 84.173) (Program 23X)
    - 4523 Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (FAL/CFDA 84.181) (Program 22X)
    - 4524
    - 4525 Special Education - Grants to States (Part B Section 611) (High Cost Claim) (FAL/CFDA 84.027)
    - 4526 Special Education – State Personnel Development Grants (Part D) (SPDG) (SDI, Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads, 2<sup>nd</sup> Chance Reading, Cognitively Guided Instruction, QAR) (FAL/CFDA 84.323)
    - 4527 Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (FAL/CFDA 84.326)
    - 4528 Invalid (Previously Services for Children with Deaf - Blindness (FAL/CFDA 84.025) (Del 1998B) (Jan17)
    - 4529 Special Education - Grants to States (Positive Behavior Support) (FAL/CFDA 84.027)
  - 4530 Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300) (Apr08)

## Project Dimension

- 4531 Career and Technical Education - Basic Grants to States (Title I, Part C) (FAL/CFDA 84.048) (Apr08)
- 4532 Title I, Part B, Non-Traditional (FAL/CFDA 84.048) (Apr08)
- 4533 Title I, Part B, Correction Education (FAL/CFDA 84.048) (Apr08)
- 4534
- 4535 Invalid (Apr08)
- 4536 Invalid (Previously Comprehensive Centers (Tech-Prep Education) (Title II) (FAL/CFDA 84.243) (Jun22)
- 4537
- 4538
- 4539 Career and Technical Education – Other Miscellaneous Reimbursements (FAL/CFDA 84.048) (Apr08)
- 4540 Other restricted grants-in-aid from the Federal Government through the State
  - 4541 Abstinence Education (FAL/CFDA 93.235)
  - 4542 Juvenile Justice and Delinquency Prevention Program, (DHR) (Student Advocate / Family Support Specialist) (FAL/CFDA 16.540) (Name change Apr17)
  - 4543 STOP School Violence Prevention and Mental Health Training Program (FAL/CFDA 16.839) (Nov18)
  - 4544 Invalid (Previously Juvenile Justice and Delinquency Prevention – Allocations to States, (DHR) (Community Collaboration Support) (FAL/CFDA 16.540) (Apr17)
  - 4545 Invalid (Previously Juvenile Justice and Delinquency Prevention – Allocations to States, (DHR) (Youth Input Programs) (FAL/CFDA 16.540) (Apr17)
  - 4546 Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (FAL/CFDA 16.523)
  - 4547 Invalid (Previously Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (FAL/CFDA 93.230) (Jan17)
  - 4548 Invalid (Formerly Comprehensive School Reform Demonstration (FAL/CFDA 84.332) (Jan17)
  - 4549 Invalid (Formerly Class Size Reduction (FAL/CFDA 84.340)) (Jun13)
- 4550 Child Nutrition Act (Funds 61 or 62 Functions 31XX or 33XX)
  - 4551 Child Nutrition Discretionary Grants Limited Availability (FAL/CFDA 10.579) (Oct10)
  - 4552 School Breakfast Program (FAL/CFDA 10.553)
  - 4553 National School Lunch Program (Includes After-School Snack Program) (FAL/CFDA 10.555)
  - 4554 Child and Adult Care Food Program (FAL/CFDA 10.558)
  - 4555 Special Milk Program for Children (FAL/CFDA 10.556)
  - 4556 Summer Food Service Program for Children (FAL/CFDA 10.559)
  - 4557 Fresh Fruit and Vegetable Program (FAL/CFDA 10.582)
  - 4558 Team Nutrition Grant (FAL/CFDA 10.574) (also allowed in Fund 10 if for General Fund purposes)
  - 4559 Professional Standards for School Nutrition Employees (FAL/CFDA 10.547) (Oct16) OR CACFP Meal Service Training Grants (FAL/CFDA 10.534) (added FAL/CFDA 10.534) (Jun20)
- 4560 Other restricted grants-in-aid from the Federal Government through the State
  - 4561 Adult Education – Basic Grants to States (Adult Basic Education) (ABE) (FAL/CFDA 84.002) (Name change Jan17)
  - 4562 Invalid (Previously Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (FAL/CFDA 16.579) (Jan17)
  - 4563 Eisenhower Professional Development State Grants (Every Student Initiative) (FAL/CFDA 84.281)
  - 4564 Invalid (Previously Immigrant Education) (FAL/CFDA 84.162) (Del 2002B) (Jan17)
  - 4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (McKinney-Vento) (FAL/CFDA 84.196)
  - 4566 Public Assistance Grants (FEMA Disaster Assistance) (FAL/CFDA 97.036, previously FAL/CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Nov07)

## Project Dimension

- 4567 Invalid (Previously Even Start - State Education Agencies (FAL/CFDA 84.213) (Jan17)
- 4568 Head Start (Iowa Head Start Collaborative) (FAL/CFDA 93.600)
- 4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (FAL/CFDA 93.556)
- 4570 Other restricted grants-in-aid from the Federal Government through the State
  - 4571 Petroleum Violation Escrow Funds (DNR Energy) (No FAL/CFDA number, but A-133)
  - 4572 Trees for Schools (DNR) (FAL/CFDA 10.727) (Previously Learn and Serve America – School and Community Based Programs, (Next Steps) (FAL/CFDA 94.004) (Del 2012) (Jan17) (Apr24)
  - 4573 Invalid (Previously Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (FAL/CFDA 94.004) (Del 2012) (Jan17)
  - 4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (FAL/CFDA 47.076)
  - 4575 Title V\_Delinquency Prevention Program (DHR) (FAL/CFDA 16.548) (Dec06)
  - 4576 Invalid (Previously Star Schools, (IPTV) (FAL/CFDA 84.203) (Jan17)
  - 4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (FAL/CFDA 93.938) (Used with functions 1000, 213X) (Dec06)
  - 4578 State and Community Highway Safety (Safety Education) (FAL/CFDA 20.600)
  - 4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (FAL/CFDA 45.025) (see also 3275 for their state funded grants)
- 4580 Other restricted grants-in-aid from the Federal Government through the State
  - 4581 Invalid (Previously Goals 2000 - State and Local Education Systemic Improvement Grants (FAL/CFDA 84.276) (Jan17)
  - 4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (Dual Language Projects) (FAL/CFDA 84.215) (Used with program 41X) (Aug07)
  - 4583 Invalid (Previously Bilingual Education Support Services (FAL/CFDA 84.194) (Jan17)
  - 4584 Invalid (Previously Byrd Honors Scholarships (FAL/CFDA 84.185) (Jan17)
  - 4585 Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (FAL/CFDA 84.318)
  - 4586 AmeriCorps (DED) (FAL/CFDA 94.006)
  - 4587 Senior Community Service Employment Program (SCSEP) (FAL/CFDA 17.235)
  - 4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (FAL/CFDA 17.249)
  - 4589 Invalid (Previously Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (FAL/CFDA 84.158) (Del 1998B) (Jan17)
- 4590 Other restricted grants-in-aid from the Federal Government through the State
  - 4591 Safe and Drug Free Schools and Communities - State Grants (FAL/CFDA 84.186)
  - 4592 Invalid
  - 4593 Invalid (previously Job Training Partnership Act (JTPA) (DED) (FAL/CFDA 17.250) (Jan17)
  - 4594 Invalid (previously Safe and Drug Free Schools and Communities – State Grants, (Governor’s Replication Grant) (FAL/CFDA 84.186) (Nov13)
  - 4595 Invalid (previously Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (FAL/CFDA 84.186) (Nov13)
  - 4596 Invalid
  - 4597 Invalid (previously Employment Services and Job Training Pilots \_Demonstrations and Research (Work Start) (FAL/CFDA 17.249) (Jan17)
  - 4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (FAL/CFDA 84.126) (Used with programs 211-249)
  - 4599 Invalid (previously Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (FAL/CFDA 93.003) (Del15) (Jan17)

## Project Dimension

- 4600 Additional Restricted Grants-in-aid from the Federal Government through the State
  - 4610 Health and Human Services Grants
    - 4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (FAL/CFDA 93.596) and Child Care Development Block Grants (DHS) (FAL/CFDA 93.575) (Used with program 840)  
Note: DHS does not give districts enough information to split the child care grant into the two components.
    - 4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (FAL/CFDA 93.576)
    - 4613 Children’s Health Insurance Program (HAWK –I) (DHS) (FAL/CFDA 93.767)
    - 4614 Drug Abuse and Addiction Research Programs (Capable Families and Youth Program) (ISU) (FAL/CFDA 93.279) (Name change Jan17)
    - 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (FAL/CFDA 93.558)
    - 4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (FAL/CFDA 93.575) (Used with program 840)
    - 4617 Block Grants for Community Mental Health Services (DHS) (FAL/CFDA 93.958) (Name Change Jan17)
    - 4618 State Rural Hospital Flexibility Program (FAL/CFDA 93.241)
    - 4619 Centers for Disease Control and Prevention\_ Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (FAL/CFDA 93.283)
  - 4620 Health and Human Services Grants (Header only) (Apr14)
    - 4621 Assistance Programs for Chronic Disease Prevention and Control (1305 Sub-grants School Wellness and Water Availability) (FAL/CFDA 93.945) (Apr14)
    - 4622 Affordable Care Act (ACA) Personal Responsibility Education Program (PREP) (DPH) (FAL/CFDA 93.092) (Oct15)
    - 4623 Foster Care Title IV-E (Transportation reimbursement) (FAL/CFDA 93.658) (Aug18)
    - 4624 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Public Health Workforce Supplemental Funding Grant) (SEBH) (Unit 2313, prog 2SEB) (FAL/CFDA 93.354) (May22)
    - 4625 Child Care and Development Block Grants (HHS) (Iowa Quality for Kids (IQ4K)) (FAL/CFDA 93.575) (Used with program 840) (Apr23)
    - 4626 Child Care and Development Block Grants (HHS) (ARPA Child Care Stipends) (FAL/CFDA 93.575) (Used with program 840) (Feb24)
    - 4627 Child Care and Development Block Grants (HHS) (Child Care Assistance Pilot Program) (FAL/CFDA 93.575) (see also 3249 for state funding) (Used with program 840) (Mar24)
  - 4630 Department of Human Services, Medicaid
    - 4633 Medical Assistance Program (Medicaid Administration or time study) (FAL/CFDA 93.778)
    - 4634 Medical Assistance Program (Medicaid Direct Services Reimbursement) (FAL/CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients) (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, programs 211-249)
  - 4640 Department of Education Grants
    - 4641 Invalid (Previously Reading Excellence Program) (FAL/CFDA 84.338) (Del2003) (Jan17)
    - 4642 Rural Education (REAP) (Rural and Low-Income School Program) (Title V) (FAL/CFDA 84.358) (Feb18)
    - 4643 Supporting Effective Instruction State Grants (Title IIA) (FAL/CFDA 84.367) (name change Mar18)
    - 4644 Title III – English Language Acquisition State Grants (FAL/CFDA 84.365) (Used with program 41X)
    - 4645 Invalid (Previously Reading First State Grants) (FAL/CFDA 84.357) (Del 2010) (Jan17)
    - 4646 Twenty-first Century Community Learning Centers (Title IV-B) (FAL/CFDA 84.287)

## Project Dimension

- 4647 School Safety National Activities (Formerly Safe and Drug-Free Schools & Communities--National Programs) (Safe and Supportive Schools, Community Service for Expelled/Suspended Students) (School Climate Transformation) (FAL/CFDA 84.184) (Name change Dec18)
- 4648 Grants for State Assessments and Related Activities (Title VI A) (ITAP) (FAL/CFDA 84.369)
- 4649 Math and Science Partnerships (Title II B) (FAL/CFDA 84.366)
- 4650 Other Department of Education Grants
  - 4651 Charter Schools (FAL/CFDA 84.282)
  - 4652 Charter Schools-Grant for Opening New Charter School (FAL/CFDA 84.282B) (previously Javits Gifted and Talented Students Education) (Mar24)
  - 4653 Grants for Enhanced Assessment Instruments (FAL/CFDA 84.368)
  - 4654 Advanced Placement Program (FAL/CFDA 84.330)
  - 4655 Teacher Quality Partnership Grants (FAL/CFDA 84.336) (Name change May18)
  - 4656 Hurricane Education Recovery) (FAL/CFDA 84.938) (Del Jan17) (Reinstated Aug18)
  - 4657 Invalid (Previously Ready to Teach) (FAL/CFDA 84.286) (Del 2012) (Jan17)
  - 4658 Special Education\_Technical Assistance on State Data Collection (FAL/CFDA 84.373) (May09)
  - 4659 Statewide Longitudinal Data Systems (FAL/CFDA 84.372) (Aug11) (Name change Jan17)
- 4660 Department of Education Grants
  - 4661 Invalid
  - 4662 Invalid Previously Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (FAL/CFDA 84.215) (PPEL Fund or Capital Projects Fund) (Apr16)
  - 4668 Stronger Connections Grant Program (FAL/CFDA 84.424F) (Dec22)
  - 4669 Student Support and Academic Enrichment Program (Title IV-A) (FAL/CFDA 84.424) (Jan18)
- 4670 Other restricted grants-in-aid from the Federal Government through the State
  - 4671 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (FAL/CFDA 10.561)
  - 4672 USDA Food Product Safety Recall Reimbursement (Not Subject to 2 CFR 200.501) (Fund 61 or 62 only) (Jul07)
  - 4673 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (DPH) (FAL/CFDA 93.243) (Aug09)
  - 4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (FAL/CFDA 84.334S) (ICSAC) (Apr 09)
  - 4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (FAL/CFDA 45.312) (Nov08)
  - 4676 Invalid (Previously Assistive Technology) (UI-IPAT) (FAL/CFDA 84.224) (Used with programs 211-249) (Del 2015) (Jan17)
  - 4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (FAL/CFDA 84.215)
  - 4678 Enforcing Underage Drinking Laws Program (DHR) (FAL/CFDA 16.727)
  - 4679 Grants to States (Library) (SLI) (FAL/CFDA 45.310) (Name change Jan17)
- 4680 Other restricted grants-in-aid from the Federal Government through the State
  - 4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (FAL/CFDA 16.710)
  - 4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (FAL/CFDA 10.664) (PPEL Fund or Capital Projects Fund)
  - 4683 Urban & Community Forestry (DNR) (FAL/CFDA 10.675) (Apr23) (Formerly Mine Health and Safety Grants) (FAL/CFDA 17.600)
  - 4684 Nonpoint Source Implementation Grants (Water Quality) (DNR) (FAL/CFDA 66.460)
  - 4685 State Energy Program Special Projects (DNR) (FAL/CFDA 81.119)
  - 4686 Solid Waste Management Assistance Grants (DNR) (FAL/CFDA 66.808)
  - 4687 Sport Fish Restoration (DNR) (FAL/CFDA 15.605)
  - 4688 WIA Pilots, Demonstration, and Research Projects (DHR) (FAL/CFDA 17.261)

## Project Dimension

- 4689 Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (FAL/CFDA 20.205)
- 4690 Other restricted grants-in-aid from the Federal Government through the State
  - 4691 Public Health Emergency Preparedness (DPH) (FAL/CFDA 93.069) (Apr10)
  - 4692 Hazard Mitigation Grants (FAL/CFDA 97.039) (Apr10)
  - 4693 Ready-To-Learn Television (IPTV) (FAL/CFDA 84.295) (Feb12)
  - 4694 Enhanced Hunter Education and Safety Program (FAL/CFDA 15.626) (DNR) (Jul12)
  - 4695 Developmental Disabilities Projects of National Significance (Model Employment Transition) (FAL/CFDA 93.631) (Jun13)
  - 4696 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (Medical Reserve Corps) (DPH) (FAL/CFDA 93.074) (Jan14)
  - 4697 Block Grants for Prevention and Treatment of Substance Abuse (DPH) (FAL/CFDA 93.959) (Jan14)
  - 4698 Emergency Management Performance Grants (EMPG) (Homeland Security) (FAL/CFDA 97.042) (Aug14)
  - 4699 Specialty Crop Block Grant Program (FAL/CFDA 10.169 or 10.170) (AG) (May11)
- 4700 Grants-in aid from the Federal Government through other agencies (Use appropriate projects for the funding stream rather than 47XX, except where detail is noted below)
  - 4710 Through an Iowa LEA (Header Only) (Jan09)
  - 4720 Through an AEA (Header Only) (Jan09)
  - 4730 Through a City (Header Only) (Jan09)
    - 4731 Community Development Block Grants / Entitlement Grants (FAL/CFDA 14.218)
    - 4732 Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Nov24)
    - 4735 Drug-Free Communities Support Program Grants (FAL/CFDA 16.729)
  - 4740 Through a County (Header Only) (Jan09)
    - 4741 Agriculture Risk Coverage Program (ARC) (USDA) (FAL/CFDA 10.113) / (Previously Counter-cyclical Payments Program (FAL/CFDA 10.055) (Jul10)) which was similar, but repealed) (Dec15)
    - 4742 Immunization Cooperative Agreements (FAL/CFDA 93.268) (Jan22)
    - 4743 Coronavirus State and Local Fiscal Recovery Funds (FAL/CFDA 21.027) (Jan25)
  - 4750 Through a University/College (Header Only) (Jan09)
    - 4751 Higher Education Multicultural-Scholars Program (MSP) (U of I) (FAL/CFDA 10.220) (Dec12)
    - 4752 Aerospace Education Services Program (Iowa Space Grant) (FAL/CFDA 43.001)
    - 4753 Cooperative Extension Service (Youth Marketplace Program) (FAL/CFDA 10.500)
    - 4754 Social Security Research and Demonstration (Smart Start) (FAL/CFDA 96.007)
    - 4755 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (FAL/CFDA 93.243) (Sep07)
    - 4756 Area Health Education Centers (FAL/CFDA 93.107) (Oct09) (Name change Jan17)
    - 4757 Education Research, Development and Dissemination (UI) (SWA) (SIHS) (FAL/CFDA 84.305) (Apr10)
    - 4758 Mathematical and Physical Sciences (ISU) (FAL/CFDA 47.049) (Jan11)
    - 4759 State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (UNI) (FAL/CFDA 084.396) (Oct11)
  - 4760 Through a Community College (Header Only) (Jan09)
  - 4770 Through a University/College (Header Only) (See also 4750)
    - 4771 Agriculture and Food Research Initiative (AFRI), FAL/CFDA 10.310 (ISU) (Mar16)
    - 4772 National Institute of Justice Research, Evaluation, and Development Project Grants (UI) (FAL/CFDA 16.560) (Oct17)
    - 4773 Apprenticeship USA Grants (FAL/CFDA 17.285) (UNI STEM Best Quality Pre-Apprenticeship Pilot Program) (Feb18)
    - 4774 Value-Added Producer Grants (ISU Farm to Summer) (FAL/CFDA 10.352) (Jan21)
  - 4780 Through another agency (Header Only)
    - 4781 Library of Congress Teaching with Primary Resource (No FAL/CFDA) (MISIC)
    - 4782 Teacher Incentive Fund (FAL/CFDA 84.374) (NIET) (Jan13)
    - 4783 Investing in Innovation (i3) Fund (FAL/CFDA 84.411) (May13)

## Project Dimension

- 4784 Computer and Information Science and Engineering (CISE) (NSF/Digital Promise Global) (FAL/CFDA 47.070 (Apr21)
- 4788 Medical Reserve Corps Small Grant Program (NACCHO) (FAL/CFDA 93.008) (Jan15)
- 4789 Child Health and Human Development Extramural Research (SERF) (FAL/CFDA 93.865) (Jan15)
- 4790 Through another agency (Header Only) (Jan09)
  - 4791 Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (FAL/CFDA 66.034)
  - 4792 Rural Outreach – Rural Network Development Program (Access 4) (FAL/CFDA 93.912)
  - 4793 TRIO\_Talent Search (AIM Institute) (FAL/CFDA 84.044) (Nov06)
  - 4794 Invalid FY13 (Dec 12) Previously FAL/CFDA 84.304 (Del 2012)
  - 4795 Statewide Family Engagement Centers (Previously Parental Assistance Centers (SAI) (ISPIN) (FAL/CFDA 84.310) (Oct19)
  - 4796 Promotion of the Humanities\_Federal/State Partnership (FAL/CFDA 45.129) (Sep07)
  - 4797 Basic Core Area Health Education Centers (FAL/CFDA 93.824) (Jul09)
  - 4798 Rural Economic Development Loans and Grants (FAL/CFDA 10.854) (Feb11)
  - 4799 Early Retiree reinsurance Program (ISEBA) (FAL/CFDA 93.546) (Dec12)
- 4800 Revenue in lieu of taxes (Tax funds only)
  - 4810 Payments in Lieu of Taxes
    - 4811 Payment in Lieu of Taxes (FAL/CFDA 15.226, but not subject to A-133)
    - 4812 Payments to States in Lieu of Real Estate Taxes (FAL/CFDA 12.112, but not subject to A-133) (IC 161E.14)
    - 4813 National Wildlife Refuge Fund Refuge Revenue Sharing (FAL/CFDA 15.659) (Oct13)
- 4900 Revenue for/on behalf of the LEA/AEA
  - 4910 Other revenue for/on behalf of the LEA/AEA (Fund 61, Function 31XX)
    - 4911 Local Food for Schools (LFS) (FAL/CFDA 10.185) (Fund 61) (Oct22)
  - 4950 Child Nutrition Act (Funds 61 or 62, Functions 31XX or 33XX)
    - 4951 Food Distribution (Child Nutrition Act, Commodities) (FAL/CFDA 10.555, previously FAL/CFDA 10.550) (Funds 61 or 62 only) (Jul07)
- 5000 Other sources
  - 5100 Sale of bonds
    - 5110 Bond principal (Funds 3X or 40 only)
      - 5111 Original General Obligation Bonds
      - 5112 Refunding Bonds (IC 298.20) (Debt Service Fund 40 Only)
      - 5113 Revenue Bonds
  - 5200 Reserved
  - 5300 Proceeds from the disposal or loss of real or personal property (Governmental funds only)
    - 5311 Compensation for loss of capital assets (For significant losses see 6410) (name change) (Nov20)
    - 5313 Sales of real property (IC 297.22) (PPEL Fund only) (For significant sales, see 6320)
    - 5314 Sales of equipment and materials (IC 297.22) (General Fund or fund where purchased only)
  - 5400 Proceeds from Loans greater than 12 months (General Fund or PPEL Fund only)
    - 5410 Loan principal
      - 5411 Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
      - 5412 Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
  - 5500 Lease proceeds (expanded to include GASB 87 leases (required FY22 reporting)) (PPEL Fund or Capital Projects Funds only) (name change) (Mar21)
  - 5600 Issuance of Other Long-Term Debt (Tax funds only)
  - 5700 Subscription Agreement Proceeds (GASB 96) (Nov22)
  - 6000 Board Sponsored Cocurricular Activities and Athletics (Generally Student Activity Fund)
  - 6100 Drama and Speech (Used with program 910)
    - 6110 Drama
    - 6120 Speech
    - 6130 Debate



## Project Dimension

- 6200 Music (Used with program 910)
  - 6210 Vocal
  - 6220 Instrumental
- 6500 Intramural Athletics (Used with program 920)
  - 6510 Basketball
  - 6515 Volleyball
- 6600 Coeducational Athletics (Used with program 920)
  - 6610 Basketball
  - 6615 Volleyball
  - 6640 Track
  - 6645 Cross Country
  - 6650 Tennis
  - 6660 Golf
  - 6670 Swimming
  - 6685 Bowling (Nov06)
  - 6693 Cheerleaders
  - 6694 Drill/Dance Teams
  - 6695 Gymnastics
- 6700 Boys' Athletics (Used with program 920)
  - 6710 Basketball
  - 6715 Volleyball
  - 6720 Football
  - 6725 Soccer
  - 6730 Baseball
  - 6740 Track
  - 6750 Tennis
  - 6760 Golf
  - 6770 Swimming
  - 6780 Hockey
  - 6785 Bowling (Nov06)
  - 6790 Wrestling
- 6800 Girls' Athletics (Used with program 920)
  - 6810 Basketball
  - 6815 Volleyball
  - 6825 Soccer
  - 6835 Softball
  - 6840 Track
  - 6850 Tennis
  - 6860 Golf
  - 6870 Swimming
  - 6885 Bowling (Nov06)
  - 6890 Wrestling (Mar20)
  - 6895 Gymnastics
- 6900 General Athletics (Used with program 920)
- 7000 Student Clubs and Organizations (Student Activity Fund) (Used with program 950)
- 8000 District Assigned
- 9000 District Assigned
- 0000 No Project Number Assigned and Special Projects Assigned by the State
  - 0000 No Project Number Assigned
    - 0010 Special Projects Assigned by the State
      - 0019 – COVID-19 Expenditures Funded with Unrestricted Resources

## OBJECT DIMENSION

(Incorporates job classification dimension.)

- 100 Personal Services-Salaries
  - 100 Salaries Paid to Paraprofessional Employees  
(Aides, tutors, child care giver, monitor/prefect)
    - 101 Regular Employee
    - 102 Temporary/Substitute Employee
    - 103 Overtime
    - 104 Sabbatical Leave
    - 105 Regular Assistant Employee
    - 106 Temporary Assistant Employee
    - 107 Overtime for Assistants
    - 108
  - 109 Additional Compensation, Bonus or Incentive
- 110 Salaries Paid to Officials/Administrative Personnel (Functions 232X-2399, 24XX, or 251X or 2574)  
(Superintendent, deputy, principal, deans, full-time department chairs, board officers)
  - 111 Regular Employee
  - 112 Temporary/Substitute Employee
  - 113 Overtime
  - 114 Sabbatical Leave
  - 115 Regular Assistant Employee
  - 116 Temporary Assistant Employee
  - 117 Overtime for Assistants
  - 118
  - 119 Additional Compensation, Bonus or Incentive
- 120 Salaries Paid to Educational Professional Employees  
(Teacher, curriculum specialists, counselors, librarians, media specialist, coaches & sponsors, remedial specialist, education diagnostician, behavioral management specialist)
  - 121 Regular Employee
  - 122 Temporary/Substitute Employee
  - 123 Overtime
  - 124 Sabbatical Leave
  - 125 Regular Assistant Employee
  - 126 Temporary Assistant Employee
  - 127 Overtime for Assistants
  - 128
  - 129 Additional Compensation, Bonus or Incentive
- 130 Salaries Paid to Other Professional Employees  
(RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical & occupational therapists, dentists, analysts, programmers & network administrators, architect, audiologist, dietician, engineer, negotiator, optometrist, dental hygienist, benefits specialist, interpreter/translator, nurse practitioner, ophthalmologist, personnel specialist, public information officer, planning specialist, recreational therapist, registrar, rehabilitation counselor, R & D specialist, respiratory therapist, speech therapist staff developer, statistician, transition coordinator, volunteer coordinator, work study coordinator, editor, grant writer, mediator, intervention specialist)
  - 131 Regular Employee
  - 132 Temporary/Substitute Employee
  - 133 Overtime
  - 134 Sabbatical Leave
  - 135 Regular Assistant Employee
  - 136 Temporary Assistant Employee
  - 137 Overtime for Assistants
  - 138
  - 139 Additional Compensation, Bonus or Incentive
- 140 Salaries Paid to Technical Employees

## Object Dimension

(LPN, computer technicians, drafters, graphic artists, inspectors, audiometrist, media technologist, photographer, psychometrist, purchasing agent, speech language technician, crew leader/supervisor)

- 141 Regular Employee
- 142 Temporary/Substitute Employee
- 143 Overtime
- 144 Sabbatical Leave
- 145 Regular Assistant Employee
- 146 Temporary Assistant Employee
- 147 Overtime for Assistants
- 148
- 149 Additional Compensation, Bonus or Incentive

150 **Salaries Paid to Office & Clerical Employees (Generally used with functions 232X, 241X, or 25XX, not used with functions 1000-2290, 26XX, 27XX)**

(Secretary, clerk, bookkeeper, data entry, computer operator, cashier, dispatcher, office manager, receptionist, stenographer)

- 151 Regular Employee
- 152 Temporary/Substitute Employee
- 153 Overtime
- 154 Sabbatical Leave
- 155 Regular Assistant Employee
- 156 Temporary Assistant Employee
- 157 Overtime for Assistants
- 158 Student Employee
- 159 Additional Compensation, Bonus or Incentive

160 **Salaries Paid to Crafts & Trades Employees (Generally used with functions 26XX and 4XXX)**

(Carpenters, masons, electricians, painters, plumbers, mechanics, printers)

- 161 Regular Employee
- 162 Temporary/Substitute Employee
- 163 Overtime
- 164 Sabbatical Leave
- 165 Regular Assistant Employee
- 166 Temporary Assistant Employee
- 167 Overtime for Assistants
- 168 Student Employee
- 169 Additional Compensation, Bonus or Incentive

170 **Salaries Paid to Operative Employees (Generally used with function 27XX, 252X)**

(Bus drivers, vehicle operators)

- 171 Regular Employee
- 172 Temporary/Substitute Employee
- 173 Overtime
- 174 Sabbatical Leave
- 175 Regular Assistant Employee
- 176 Temporary Assistant Employee
- 177 Overtime for Assistants
- 178 Student Employee
- 179 Additional Compensation, Bonus or Incentive

180 **Salaries Paid to Laborer Employees**

(Groundskeepers, construction workers, freight handlers, garbage collector, gardener, parking lot attendants, vehicle washer)

- 181 Regular Employee
- 182 Temporary/Substitute Employee
- 183 Overtime
- 184 Sabbatical Leave
- 185 Regular Assistant Employee
- 186 Temporary Assistant Employee
- 187 Overtime for Assistants

Object Dimension

- 188 Student Employee
- 189 Additional Compensation, Bonus or Incentive
- 190 **Salaries Paid to Service Worker Employees**  
(Custodians, food service workers, child care worker, warehouse workers, crossing guards, bus monitors, security guards, police officers, facilities maintenance worker, extended day-care provider)
- 191 Regular Employee
- 192 Temporary/Substitute Employee
- 193 Overtime
- 194 Sabbatical Leave
- 195 Regular Assistant Employee
- 196 Temporary Assistant Employee
- 197 Overtime for Assistants
- 198 Student Employee
- 199 Additional Compensation, Bonus or Incentive
- 200 Personal Services—Employee Benefits (Used in conjunction with objects 1XX)
- 210 **Group Insurance**  
(Employer's share of any insurance plan.)
- 211 Disability Insurance
- 212 \_\_\_\_\_
- 213 Life Insurance
- 214 \_\_\_\_\_
- 215 \_\_\_\_\_
- 216 \_\_\_\_\_
- 217 \_\_\_\_\_
- 218 \_\_\_\_\_
- 219 \_\_\_\_\_
- 220 **Social Security Contributions**  
(Employer's share of social security paid by the school district.)
- 221 Social Security
- 222 Medicare
- 223 \_\_\_\_\_
- 224 \_\_\_\_\_
- 225 \_\_\_\_\_
- 226 \_\_\_\_\_
- 227 \_\_\_\_\_
- 228 \_\_\_\_\_
- 229 \_\_\_\_\_
- 230 **Retirement Contributions**
- 231 IPERS—Employer's Share
- 232 \_\_\_\_\_
- 233 GASB 68 pension expense (may be positive or negative) (Funds 01, 02, Proprietary only) (Aug 2015)
- 234 \_\_\_\_\_
- 235 Local Retirement—Employer's Share
- 236 \_\_\_\_\_
- 237 \_\_\_\_\_
- 238 \_\_\_\_\_
- 239 Tax Sheltered Annuities paid by Employer
- 240 **Tuition Reimbursement**  
(Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.)
- 241 Tuition
- 242 \_\_\_\_\_
- 243 \_\_\_\_\_
- 244 \_\_\_\_\_
- 245 \_\_\_\_\_
- 246 \_\_\_\_\_

Object Dimension

247 \_\_\_\_\_  
248 \_\_\_\_\_  
249 \_\_\_\_\_

250 Unemployment Compensation (Generally Management Fund)

251 \_\_\_\_\_  
252 \_\_\_\_\_  
253 \_\_\_\_\_  
254 \_\_\_\_\_  
255 \_\_\_\_\_  
256 \_\_\_\_\_  
257 \_\_\_\_\_  
258 \_\_\_\_\_  
259 \_\_\_\_\_

260 Workers' Compensation (Generally Management Fund) (Charged to appropriate function per salary budget)

261 \_\_\_\_\_  
262 \_\_\_\_\_  
263 \_\_\_\_\_  
264 \_\_\_\_\_  
265 \_\_\_\_\_  
266 \_\_\_\_\_  
267 \_\_\_\_\_  
268 \_\_\_\_\_  
269 \_\_\_\_\_

270 Health Benefits

271 Employee Physicals  
272 Wellness  
273 Medical Insurance  
274 Dental Insurance  
275 Prescriptions and Prescription Insurance  
276 Vision Insurance  
277 \_\_\_\_\_  
278 GASB 75 insurance expense (may be positive or negative) (Funds 01, 02, Proprietary only) (Sep22)  
279 \_\_\_\_\_

280 On-Behalf Payments (Not in Iowa)

290 Other Employee Benefits

(Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking, individual dues, CDL, clothing allowance, etc.)

291 Commercial Driver's License (CDL) paid by district  
292 Clothing Allowance  
293 Moving Expenses/Allowance  
294 Staff Dues and Fees  
295 \_\_\_\_\_  
296 \_\_\_\_\_  
297 \_\_\_\_\_  
298 \_\_\_\_\_  
299 \_\_\_\_\_

300 Purchased Professional and Technical Services not from another AEA or LEA (See 59X if purchased from LEA or AEA)

310 Official/Administrative (Used with functions 23XX, 24XX, or 25XX)

311 \_\_\_\_\_  
312 \_\_\_\_\_  
313 \_\_\_\_\_  
314 \_\_\_\_\_  
315 \_\_\_\_\_

Object Dimension

- 320 Professional-Educational Services (Used with functions 1000, 21XX, 22XX, 23XX, and 24XX)
  - 321 \_\_\_\_\_
  - 322 Professional \_\_\_\_\_
  - 323 Instructional \_\_\_\_\_
  - 324 Consultative \_\_\_\_\_
  - 325 Assessment \_\_\_\_\_
  - 326 \_\_\_\_\_
  - 327 \_\_\_\_\_
  - 328 \_\_\_\_\_
  - 329 \_\_\_\_\_
- 330 Professional Employee Training and Development Services (Used with functions 2213, 2217, 2574 and 2576)
  - 331 Staff Workshop & Conference Registration Fees \_\_\_\_\_
  - 332 Contracted training provider \_\_\_\_\_
  - 333 \_\_\_\_\_
  - 334 \_\_\_\_\_
  - 335 \_\_\_\_\_
  - 336 \_\_\_\_\_
  - 337 \_\_\_\_\_
  - 338 \_\_\_\_\_
  - 339 \_\_\_\_\_
- 340 Other Professional
  - 341 Auditor/accountant (Used with functions 2318 and 2516)
  - 342 Lawyer/negotiation specialist (Generally used with functions 2310, 2316, and 2317)
  - 343 Architect and Engineer (Used with functions 2319 or 4XXX) (Dec06)
  - 344 Systems analysts (Used with functions 223X and 258X)
  - 345 Nonemployee athletic and other contest officials or judges (Used with Function 1000, Program 9XX)
  - 346 Drug Testing (Generally used with functions 213X, 2575, or 27XX)
  - 347 Doctor, Dentist, Other Medical Professionals (Used with functions 21XX or 2575)
  - 348 \_\_\_\_\_
  - 349 Other purchased professional services (includes election costs) (Used with functions 2XXX or 5000)
- 350 Technical Services (Generally used with function 2XXX) (Header only Effective with FY17 Reporting) (Feb Jul 16)
  - 351 Data Processing and Coding Services (Used with functions 2114, 223X, 2240, 251X, 258X)
  - 352 Film Processing
  - 353 Graphic Arts
  - 354 Purchasing & Warehousing Services (Used with function 252X)
  - 355 \_\_\_\_\_
  - 356 \_\_\_\_\_
  - 357 \_\_\_\_\_
  - 358 Invalid Effective FY24 with implementation of GASB 96 (use object 651, 652, or 750 instead) – previously Subscriptions/license renewal for computer software services (Nov18) (invalid Aug23)
  - 359 Other Technical Services
- 360 \_\_\_\_\_
  - 361 \_\_\_\_\_
  - 362 \_\_\_\_\_
- 370 \_\_\_\_\_
  - 371 \_\_\_\_\_
  - 372 \_\_\_\_\_
- 380 \_\_\_\_\_
  - 381 \_\_\_\_\_
  - 382 \_\_\_\_\_
- 390 Other Purchased Personnel Services
  - 391 \_\_\_\_\_

Object Dimension

	392	_____
400	Purchased Property Services	_____
	410	Utility Services (Used with function 26XX)
	411	Water/Sewer
	412	_____
	413	_____
	414	_____
	415	_____
	420	Cleaning Services (Used with function 26XX)
	421	Disposal
	422	Snow Plowing
	423	Custodial
	424	Lawn Care
	425	Pest Control
	426	_____
	427	_____
	428	_____
	429	_____
430	Repair and Maintenance Services (Header only Effective with FY17 Reporting) (Feb Jul 16) (Not used with PPEL or Capital Projects Funds, except single student transportation vehicle repair over \$2,500 per IC 298.3(1)(i) (Sep15)	
	431	Technology-related (Used with functions 2237 and 2586)
	432	Building (Used with function 2620)
	433	Equipment (Used with function 2640)
	434	Vehicle (Used with function 2650 if not student transportation, Used with function 2740 if student transportation) (Used in Fund 10, and effective FY16 funds 33 and 36 if single student transportation vehicle repair is over \$2500) (Sep15)
	435	Grounds (Used with function 2630)
	436	Bus Inspection Fees (Used with function 2740)
	437	_____
	438	_____
	439	_____
440	Rentals (Header only Effective with FY17 Reporting) (Feb Jul 16) (use for leases that do not meet GASB 87 Lease definition) (description change Aug23)	
	441	Rental of Land and Buildings (Used with function 26XX) (Jun18)
	442	Rental of Equipment and Vehicles (Code to the function where used) (Jun18)
	443	Rental of Computers and related technology equipment (Code to the function where used)
	444	Rental of Rooms and Offices (Used with function 26XX) (May07)
	445	_____
450	Construction Services (Used with functions 4XXX)	
	451	_____
	452	_____
460	Invalid	_____
470	Invalid	_____
480	Invalid	_____
490	Other Purchased Property Services (Used with functions 26XX or 4XXX)	
	491	_____
	492	_____
	493	_____
	494	_____
	495	_____
500	Other Purchased Services	
	510	Student Transportation Services (Used with function 27XX)
	511	Student Transportation Purchased from another Public LEA/AEA Within the State
	512	Student Transportation Purchased from a Public LEA Outside the State
	513	_____
	514	Student Transportation Purchased from a Nonpublic School (May07)

## Object Dimension

- 515 Private Contractor
- 516 Parent
- 517 Individual other than Parent
- 518 \_\_\_\_\_
- 519 Student Transportation Purchased from Other Sources
- 520 Insurance, Other than Employee Benefits
  - 521 Building/Property Insurance (Used with function 262X)
  - 522 Auto/Bus Insurance (Used with functions 265X and 27XX)
  - 523 Fuel Spill & Cleanup Liability Insurance (Used with functions 26XX and 27XX)
  - 524 General Liability (Used with function 262X)
  - 525 Professional Liability (Used with function 2310 or 2319)
  - 526 Errors and Omissions (Used with function 2310 or 2319)
  - 527 Transportation Facility Insurance (if not included in object 521) (Used with function 262X)
  - 528 \_\_\_\_\_
  - 529 Other Insurance
- 530 Communications
  - 531 Postage/express delivery services & couriers (Used with functions 232X, 233X, 241X, and 2510) (May07)
  - 532 Telephone/voice mail (Used with functions 232X, 233X, 241X, and 2510) (May07)
  - 533 Telegraph/FAX (Used with functions 232X, 233X, 241X, and 2510) (May07)
  - 534 Data Processing Communication
  - 535 Data Communication with User Agencies
  - 536 Computer-based Communications/Internet (Used with functions 223X or 258X)
  - 537 Video communications, satellite & cable (Used with functions 223X or 258X)
  - 538 \_\_\_\_\_
  - 539 \_\_\_\_\_
- 540 Advertising and Publishing (Generally used with functions 2572 or 256X)
  - 541 Television
  - 542 Radio
  - 543 Newspaper
  - 544 Periodicals
  - 545 \_\_\_\_\_
  - 546 \_\_\_\_\_
  - 547 \_\_\_\_\_
  - 548 \_\_\_\_\_
  - 549 \_\_\_\_\_
- 550 Printing and Binding (Used with function 253X)
  - 551 \_\_\_\_\_
  - 552 \_\_\_\_\_
- 560 Tuition (Used with function 1000)
  - 561 To Other LEAs Within the State except shared or open enrolled
  - 562 To Other LEA's Outside the State
  - 563 To Private Sources (Invalid - not in Iowa) (Aug13)
  - 564 To AEAs Within the State
  - 565 To Community Colleges
  - 566 To Colleges/Universities
  - 567 Open Enrollment to LEAs within the State
  - 568 Shared Contracts with Iowa LEAs/AEAs
  - 569 Other tuition
- 570 Food Service Management (Used with function 31XX)
  - 571 \_\_\_\_\_
  - 572 \_\_\_\_\_
  - 573 \_\_\_\_\_
  - 574 \_\_\_\_\_
  - 575 Meeting Expenses/Services
- 580 Staff Travel
  - 581 In Area



## Object Dimension

	582	In State
	583	Out of State
	584	
	585	
590		Inter-agency Purchased Services
	591	Shared Contracts with another LEA/AEA
	592	Services Purchased from an LEA Within the State
	593	Services Purchased from Another LEA Outside the State
	594	Services Purchased from an AEA Within the State
	595	
	596	
	597	Services Purchased from Another Government (City, County, State, etc.) (Jan20)
	598	Shared Student Activity Programs with another LEA within the State (July 07)
	599	
600		Supplies
	610	General Supplies (Header only Effective with FY14 Reporting) (May 13)
	611	Office
	612	Instructional (Used with function 1000)
	613	Professional
	614	Undefined (Previously Data Processing, which would be part of 65X, technology related)
	615	
	616	
	617	Building Construction Supplies
	618	Other General Supplies
	619	Resale Inventory Consumed
620		Energy (Used with functions 26XX and 2720) (Header only Effective with FY14 Reporting) (May 13)
	621	Natural Gas
	622	Electricity
	623	Bottled Gas (propane)
	624	Oil
	625	Coal
	626	Gasoline (Used with functions 2650 and 2720)
	627	Diesel (Used with functions 2650 and 2720)
	628	Steam
	629	Other; can use as contra account for gas tax refunds in same fiscal year
630		Food for Food Service Program (Used with functions 31XX) (See 61X for food used in instructional programs) (Oct06)
	631	Purchased food
	632	
	633	
	634	
	635	
	636	
	637	
	638	Local Food for Schools Consumed (Apr23)
	639	Commodities Consumed
640		Books and Periodicals (General fund only, functions 1000 and 222X)
	641	Textbooks (Used with function 1000)
	642	Consumable Workbooks (Used with function 1000)
	643	Library books (Used with functions 222X or 33XX)
	644	Periodicals (Used with functions 222X or 33XX)
	645	Textbook substitutes other than software (Used with function 1000)
	646	
	647	Reference and Research Materials
	648	
	649	Reading is Fundamental (RIF) books (Used with function 1000)
650		Technology-related Supplies

Object Dimension

- 651 Textbook substitutes (Used with function 1000) (General fund only) (use for subscription based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)
- 652 Technology-related software (Used with functions where used) (use for subscription-based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)

- 653 Technology-related repair and maintenance supplies (Used with functions 223X or 258X)
- 654 \_\_\_\_\_
- 655 \_\_\_\_\_

660 Audio-Visual Media (Header only Effective with FY17 Reporting) (Used with function 222X)

- 661 Films
- 662 Optical Media (CD ROM, Videodisks)
- 663 Video Tapes
- 664 Slides
- 665 \_\_\_\_\_
- 666 \_\_\_\_\_
- 667 \_\_\_\_\_
- 668 \_\_\_\_\_
- 669 Other Media

670 Student Transportation Supplies (Used with function 27XX)

- 671 Grease, Oil, Lubricants, Additives & Coolants
- 672 Tires & Tubes
- 673 Parts
- 674 \_\_\_\_\_
- 675 \_\_\_\_\_
- 676 \_\_\_\_\_
- 677 \_\_\_\_\_
- 678 \_\_\_\_\_
- 679 \_\_\_\_\_

680 Repair and Maintenance Supplies other than Student Transportation (Used with function 26XX)

- 681 Lubricants
- 682 Parts
- 683 Maintenance Supplies
- 684 Cleaning Products
- 685 \_\_\_\_\_
- 686 \_\_\_\_\_
- 687 \_\_\_\_\_
- 688 \_\_\_\_\_
- 689 \_\_\_\_\_

690 AEA Media Collections (Used with function 222X) (Header only effective FY17)

- 691 Books
- 692 Periodicals
- 693 Reference and Research Materials
- 694 Films
- 695 Video Tapes
- 696 Optical Media (CD ROM, Videodisks)
- 697 Computer Software
- 698 \_\_\_\_\_
- 699 Other Media

700 Property

710 Land and [Purchased] Land Improvements (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4100)

- 711 \_\_\_\_\_
- 712 \_\_\_\_\_

720 Existing Buildings (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4500)

- 721 \_\_\_\_\_

Object Dimension

- 722 \_\_\_\_\_
- 730 Equipment (Governmental funds only)
  - 731 Machinery
  - 732 Vehicles (Used with functions 2650 and 27XX)
  - 733 Furniture and Fixtures (Generally used with functions 26XX or 4XXX)
  - 734 Technology-related Hardware (Used with function where used)
  - 735 Technological Software that Meets the Standard of Equipment (Dec09)
  - 736 Two-way radio (Used with functions 26XX or 27XX)
  - 737 Bus video monitoring system (Mar11)
  - 738 \_\_\_\_\_
  - 739 Other Equipment
- 740 Infrastructure (PPEL Fund or Capital Projects Fund) (Used with function 4XXX)
- 750 Intangible Assets (Aug11) (Nov18) (use if meets definition for GASB 87 Lease or GASB 96 SBITA, if not, use objects 44X for leases and 651 or-652 for subscription-based IT arrangements) (description change Aug23)
- 760 Works of Art & Historical Treasures (Nov18)
- 770 \_\_\_\_\_
- 780 \_\_\_\_\_
- 790 Depreciation and Amortization (Proprietary funds or Funds 01 and 02)
  - 791 \_\_\_\_\_
  - 792 \_\_\_\_\_
- 800 Debt Service and Miscellaneous Objects
  - 810 Dues and Fees (Used with functions 1000 and 2XXX) (Use object 33x for training registration fees)
    - 811 Staff Dues
    - 812 Institution Dues
    - 813 Institution Fees
    - 814 Student and staff admissions (Aug06)
    - 815 Student Entry Fees
  - 820 Judgments against the LEA/AEA resulting from court decisions (Management Fund, Function 2310) (Mar13)
  - 830 Debt-related expenditures/expenses
    - 831 Redemption of principal (Debt Service Fund, Function 5000)
    - 832 Interest on long-term debt (Function 5000) (Jul09)
    - 833 Bond issuance costs and other debt-related costs (Funds 3X, 40, 01) (Used with Function 5000) (Dec09)
    - 834 Amortization of discounts on issuance of bonds/l-t notes (Only Fund 01 in Iowa)
    - 835 Interest on short-term debt (Function 251X) (Effective for FY10 Reporting) (Previously Discounts on issuance of debt, now object 925) (Jul09)
    - 836 Interest on long-term debt (Fund 73) (Sept22)
  - 850 Fines and Penalties
  - 860 \_\_\_\_\_
  - 870 \_\_\_\_\_
  - 880 Taxes and Assessments (Tax funds only, Functions 2620, 4000 or 6100)
  - 890 Miscellaneous Expenditures
    - 891 Refund of Prior Year Revenues (Used with function 6900)
    - 892 \_\_\_\_\_
    - 893 \_\_\_\_\_
    - 894 \_\_\_\_\_
    - 895 \_\_\_\_\_
    - 896 \_\_\_\_\_
    - 897 \_\_\_\_\_
    - 898 \_\_\_\_\_
    - 899 \_\_\_\_\_
- 900 Other Items
  - 910 Fund Transfers Out (Used with functions 62XX)
  - 920 Payments to Escrow Agents for Defeasance of Debt (Debt Service Fund, Function 5000)

## Object Dimension

- 925 Discounts on issuance of debt (PPEL Fund, Capital Projects Fund, or Debt Service Fund, Function 5000) (Effective for FY10 reporting – Previously 835) (Jul09)
- 930 Decreases in the Fair Value of Investments (Oct06)
  - 931 Realized losses on investments
  - 932 Unrealized losses on investments
- 940 Losses on the sale of capital assets (Proprietary & Fiduciary Funds only)
- 950 Intrafund Transfers, Indirect Costs (Debits = Credits—both in 95X)
  - 951 Intrafund Transfers
  - 954 Special Education Student Transportation Mileage Intrafund Transfers (Feb09)
  - 955 Medicaid Program Intrafund Transfers (Student transportation mileage only) (Feb09)
  - 958 Flexibility Fund Account Intrafund Transfers (General Fund only) (Effective FY18) (Dec17)
  - 959 Categorical Intrafund Transfers (General Fund Only) (Effective FY24 Reporting) (Mar23)
- 960 Flow through Payments to Other Agencies (Function 6100)
  - 961 AEA Flow through (LEA use only)
  - 962 IDEA Flow through (AEA use only) (Function 6100)
  - 963 Success 4 Flow through (AEA use only)
  - 964 IDEA ARP (previously ARRA) Flow Through (AEA use only) (Function 6100) (May09) (Sep21)
- 970 Special Items (Function 6300)
  - 971 Reorganization Settlements
  - 972 Non-personnel mediation or arbitration settlements not resulting from court decisions (General Fund only) (Jul16)
- 980 Extraordinary Items (Function 6400)
- 990 Downward adjustments to beginning fund balance / net position (Function 6900)

## **ACCOUNT ID (Required for All Accounts in Upload)**

(Identifies the type of transaction in the Chart of Account Upload)

1	Current asset
2	Long term asset
3	Budgetary Accounts and Other Debits
4	Current liability
5	Long term liability
6	Budgetary Accounts and Other Credits
7	Fund balance
8	Revenue/other financing sources
9	Expenditure/expense/other financing uses
0	Invalid
NULL	Invalid