Appendix H
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.

Dimension	**Format**	**Revenues and other sources of funds**	**Expenditures and other uses of funds**	**Balance Sheet**
Fund	XX	Required	Required	Required
Facility (required for districts with charter schools)	XXXX	Recommended	Recommended	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

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.**

Appendix H Updates – by Month

April 2013

Program 430	Title 1 (Header only Effective with FY14 Reporting)
Program 431	Title I Basic (Detail required effective with FY14 Reporting)
Program 432	Title I Schools in Need of Assistance (Detail required effective with FY14 Reporting)
Program 433	Title I District in Need of Assistance (DINA) Detail required effective with FY14 Reporting)
Source/Project 4307	Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574)

March 2013

Object 820	Judgments Against the LEA/EA Resulting from Court Action – Rule change – Used only with function 2310
Source 3276	Invalid – Formerly community grants – Code section 232.190 was repealed

February 2013

Source/Project 4017	Energy Efficiency and Conservation Block Grant (CFDA 81.128) (Feb13)
Source/Project 3201	Invalid (Formerly Variable Pay Program)
Source/Project 4526	Description Change Only - Special Education – State Personnel Development Grants (SPDG) (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads, 2nd Chance Reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)

January 2013

Source/Project 4782	Teacher Incentive Fund (CFDA 84.374) (NIET)
Source/Project 3340	Other Restricted grants-in-aid (HEADER ONLY)
Source/Project 3341	Iowa Reading Research Center (SF 2284)
Source/Project 4011	Invalid (Formerly School Lunch Equipment Grants Stabilization (CFDA 10.579) (Apr09) (Fund 61) (Invalid Jan13)
Source/Project 4026	Invalid (Formerly Title I Basic LEA Grants Stabilization (CFDA 84.389) (Program 430) (Jan13)
Source/Project 4027	Invalid (Formerly Title I Basic Set Aside Stabilization (CFDA TBA) (Program 430) (Jan13)
Source/Project 4031	Invalid (Formerly Special Education – Grants to States (Part B – Section 611) (CFDA 84.391) (Jan13)
Source/Project 4032	Invalid (Formerly Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.392) (Jan13)
Source/Project 4033	Invalid (Formerly Special Education – Grants for Infants and Families (Part C) (CFDA 84.393) (Jan13)
Source/Project 4034	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (State Aid) (CFDA 84.394)
Source/Project 4035	Invalid (Formerly SFSF – Education State Grants (Teacher Professional Development) (CFDA 84.394)
Source/Project 4036	Invalid (Formerly SFSF – Education State Grants (Instructional Support) (CFDA 84.394)
Source/Project 4037	Invalid (Formerly SFSF - Education State Grants (Received through an LEA in another State)
Source/Project 4039	Invalid (Formerly SFSF - Government Services, Recovery Act (CFDA 84.397)

December 2012

Source / Project 4799	Early Retiree reinsurance Program (ISEBA) (CFDA 93.546
Source / Project 4751	Higher Education Multicultural-Scholars Program (MSP) (U of I) (CFDA 10.220)
Source / Project4781	Library of Congress Teaching with Primary Resource (No CFDA) (MISIC)
Source/Project 4794	Invalid FY13 Previously CFDA 84.304 (Del 2012)

October 2012

Source/project 3751	Governor's Advisory Council STEM Scale-Up Programs (SF 2321). However, the source will depend on who the district receives the funds from directly and will be a different 37XX number if not received from a university or college.

September 2012

Source/Project 2140	Through an Iowa LEA (SAVE Funds)

July 2012

Project 3308	Special Education Maintenance of Effort (MOE) Reduction for ESEA (Effective FY10, FY12 and after)
Source/Project 4694	Enhanced Hunter Education and Safety Program (DNR) (CFDA 15.626)
Source/Project 3268	Project Learning Tree (DNR unit 1552) (IC 456A.17) (Jul12)

June 2012

Source/project 3329	AEA Preschool Contract (Unit 5360)

February 2012

Source/Project 4693	Ready-To-Learn Television (IPTV) (CFDA 84.295)
Source/Project 4322	Invalid
Source/Project 4323	Invalid
Source/Project 4325	Invalid
Source/Project 4328	Invalid
Project 4042	Federal Work-Study Program (CFDA 84.033)

December 2011

Source/project 4355	Supporting Teens through Education and Protection Act of 2005 (STEP Act) (CFDA 16.684)
Source 2100	Unrestricted grants-in-aid and Revenue Sharing (Description Change)
Source 2110	County
Source 2111	Polk County Gaming Revenue Sharing
Source 2120	AEA
Source 2130	City
Source 2150	University or College
Source 2160	Community College

October 2011

Source/project 4759	State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (Scaling Up Grants) (UNI) (CFDA 84.396)

August 2011

Source/Project 3328	Youth Development Grant (DPH) (Annual Appropriations Bill)
Source/Project 4659	Statewide Data Systems (CFDA 84.372)
Source 3317	Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Invalid FY12)
Source 3112	Instructional Support state aid (IC 257.20) (Invalid FY12)
Source 3209	Beginning Administrator Mentoring and Induction Program (Invalid FY12)

July 2011

Source/Project 4353	Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (CFDA 93.501)
Source/Project 4354	QSCB/BAB Direct Pay IRS Tax Credit
Account 280	Intangible Assets (Header only)
Account 281	Intangible Assets
Account 282	Accumulated Amortization on Intangible Assets

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)
20 Special Revenue Funds
- 21 Student Activity Fund (IC 298A.8)
- 22 Management Levy Fund (IC 298A.3)
- 23 Invalid (PPEL moved to Fund 36 due to GASB 54) (Oct 10)
- 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) /Other Special Revenue Fund

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 Local Option / Statewide Sales and Services Tax Fund (IC chapter 423E)
- 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.
- 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:

80 Trust Funds (IC 298A.13)

Private-Purpose Trust Funds

81 Scholarship Trust Funds
82 _____
83 _____
84 _____

Pension Trust Funds (Des Moines ISD only)

85 _____
86 _____

Investment Trust Funds

87 _____
88 _____
89 _____

90 Agency Funds

91 _____
92 _____
93 _____
94 _____
95 _____
96 _____
97 _____
98 _____
99 _____

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 _____
- 170 Inventories
  - 171 Inventories for consumption
  - 172 Inventories for resale
  - 178 Purchased food & Commodities inventory
- 180 Prepaid Expenses
  - 181 Prepaid expenses
  - 182 _____
  - 183 _____
  - 184 _____
  - 185 _____
- 190 Other current assets
  - 191 Deposits
  - 192 Deferred Expenditures/Expenses
  - 193 Capitalized Bonds and Other Debt Issuance Costs (Fund 01 only)
  - 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 Capital Assets (Funds 01, 02, 08, Fiduciary & Proprietary only)

- 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)

300 Budgeting Accounts and Other Debits (Reserved for Budgetary Control or Used only with Fund 09)

- 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)

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 only) (See 5XX for long-term)
  - 441 Matured bonds payable
  - 442 Bonds payable—current
  - 443 Unamortized premiums on issuance of bonds
- 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 Deferred Revenues

481 Deferred revenues (except for succeeding-year property taxes receivable)

482 Deferred revenues for succeeding-year property taxes receivable (Tax funds only)\

483 Unearned revenues (Proprietary Funds Only)

484 Deferred revenue for income surtax receivable (General and PPEL funds only)

490 Other Current Liabilities

491 Deposits payable

492 _____

493 _____

494 _____

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

500 Long-term liabilities (Funds 01, 02, 09, Proprietary only)

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 & Construction Contract Obligations

531 Capital lease obligations

532 _____

533 _____

534 _____

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 _____

592 _____

593 _____

594 _____

595 _____

600 **Budgetary Accounts and Other Credits (Used only as Budgetary Control or Fund 08)**

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)

610 Investment in governmental fixed assets before depreciation (Used only in Fund 08)

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 (LOSST 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 deferred revenue (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) (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)
732 Committed by the board for specific cash flow (must be specific purpose and unusual in nature) (Never assigned)
738 Committed by the board for Specific Special Education Support Services (AEA only) (General Fund only)
739 Other Committed Fund Balance

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)

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 Investments in Capital Assets, Net of Related Debt (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 only) (Apr11)

770 Restricted net assets (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (Apr11)

780 Unrestricted net assets (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (Apr11)

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 transacton)
(All State and Federal Sources are State-Assigned Only)

Abbreviations:

IC means Iowa Code
IAC means Iowa Administrative Code (Rules)
CFDA means Catalog of Federal Domestic Assistance
Del indicates when it was deleted from the CFDA catalog

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
    - 1121 Statewide (formerly Local Option) Sales and Services Tax (IC chapter 423E) (Capital Projects Fund 33 only)
    - Use 1122-1129 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
    - 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
1431 Transportation fees from LEAs or government source outside the state, regular education
1432 Transportation fees from LEAs or government source 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 program
1442 Transportation fees from private sources other than individuals, special education program
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 Income
1510 Interest on 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 Type A student lunch sales
- 1627 Vendored lunch (nonpublic, daycare, preschools, etc.)
- 1628 Vendored breakfast (nonpublic, daycare, preschools, etc.)
- 1629 Vendored snack (nonpublic, daycare, preschools, 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 (Student Activity Fund only)

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)

1900 Other revenue from local sources

1910 Rentals (IC 297.22, 297.9) (General Fund only)

1920 Contributions and donations from private sources (For significant bequests or donations see 6420)
- 1921 Gaming grants (direct or indirect from nonprofit)
- 1922 First in the Nation in Education (FINE) (Former IC 257A.7) (General Fund only)

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 Services provided other Iowa LEAs/AEAs
1955 Nurse Services provided other Iowa LEAs/AEAs
1956 Curriculum Coordinator services provided other Iowa LEAs/AEAs
1957 Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs
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
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 Instructional Support state aid (IC 257.20) (Invalid FY12) (Aug11)
3113 Special Education Deficit Supplemental State Aid (IC 257.31(14))
3117 Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09)

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 (parental rights severed) (IC 282.29)

3130 SBRC Grants in Aid
3131 Transportation Assistance (IC 257.31(17(a)))

3140 _____
3150 _____

3200 Restricted grants-in-aid

3200 Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
3201 Invalid (Jan09)
3202 Beginning Teacher Mentoring and Induction Program (IC 284.13)
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 (Aug06) (invalid FY12) (Aug11)

3210 Other restricted grants-in-aid
3211 Invalid (Jul09)
3212 Invalid (Jul09)
3213 Invalid
3214 AEA flow through (IC 273.9)
3215 Invalid
3216 Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
3218 Extended School Year Grants (IC 256.22)
3219 Advancement of Women & Minorities in Administrative Positions (IC 256.23)

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)
3231 Parent Education for At Risk (0-3) (IC 279.51(2)"a"(2)"b")
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 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 12.65 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 Invalid Jan10

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 Vocational aid (IC chapter 258)
- 3262 _____
- 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 Iowa Learning Technology Commission Grants (IC 280A)
- 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 Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)

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 PPEL Fund, Disaster Recovery Fund or Capital Projects Fund) (Sep08)
- 3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)
- 3274 Iowa Alliance for the Arts, LACES
- 3275 Iowa Arts Council, Artist in the School
- 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))
- 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)) (DNR) (IC 8.57A)
- 3288 Trees Forever (PPEL Fund or Capital Projects Fund)
- 3289 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 7I.8 (3))
- 3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 7I.7, 7I.8 (2)) (Dec06)
- 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 Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Invalid effective FY12) (Aug11)
- 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) (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 5360) (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 Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123)
3340 Other Restricted grants-in-aid (
3341 Iowa Reading Research Center (SF 2284) (Jan13)
3360 Other restricted grants-in-aid
3361 School Infrastructure Supplemental Amount (Local Option tax for schools) (Fund 33 only)
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)
3373 Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83)
3374 Teacher Development Academies
3375 Career Ladder and Pay for Performance Planning Grants (SF 277)
3376 Professional Development (IC 284.13 (1)(d), Code 2007
3377 Invalid (Jan10)
3378 Invalid (Jan10)
3379 _____
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
3750 Through a University/College
3751 Governor's Advisory Council STEM Scale-Up Programs (SF 2321) (Oct12) (source only if payment through a university or college. Otherwise, one of the other 37X0 source with 3751 as the project)
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)
3790 Through another agency
3800 Revenue in lieu of taxes
3800 State Credits
3801 Military credit (IC chapter 426A) (Tax funds only)
3802 Invalid
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 Recovery and Reinvestment Act of 2009 (Other Department programs)
4011 Invalid (Formerly School Lunch Equipment Grants Stabilization (CFDA 10.579) (Fund 61) (Jan13)
4012 Head Start Stabilization (CFDA TBA)
4013 ARRA COBRA Subsidy (CFDA 17.151)
4014 ARRA – Child Care and Development Block Grant (CFDA 93.713) (Dec09)
4015 State Clean Diesel Grant Program (DNR) (CFDA 66.040) (Mar10)
4016 State Energy Program (OEI) (CFDA 81.041 (Capital Projects Fund, including PPEL) (Dec10)
4017 Energy Efficiency and Conservation Block Grant (CFDA 81.128) (Feb13)
4020 The American Recovery and Reinvestment Act of 2009 (USDE Programs)
4021 Statewide Data Systems (CFDA 84.384)
4023 Education Technology State Grants (CFDA 84.386)
4024 Education of Homeless Children and Youth (CFDA 84.387)

4025 Invalid (Formerly Title I School Improvement Stabilization (CFDA 84.388) (Jan13)
4026 Invalid (Formerly Title I Basic LEA Grants Stabilization (CFDA 84.389) (Program 430) (Jan13)
4027 Invalid (Formerly Title I Basic Set Aside Stabilization (CFDA TBA) (Program 430) (Jan13)

4030 The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs
4031 Invalid (Formerly Special Education – Grants to States (Part B – Section 611) (CFDA 84.391) (Jan13)
4032 Invalid (Formerly Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.392) (Jan13)
4033 Invalid (Formerly Special Education – Grants for Infants and Families (Part C) (CFDA 84.393) (Jan13)
4034 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (State Aid) (CFDA 84.394) (Jan13)
4035 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (CFDA 84.394) (Jan13)
4036 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Instructional Support) (CFDA 84.394) (Jan13)
4037 Invalid (Formerly State Fiscal Stabilization Fund - Education State Grants (Received through an LEA in another State) (Jan13)
4038 Teacher Quality Partnerships, Recovery Act (CFDA 84.405) (Apr10)
4039 Invalid (Formerly State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (CFDA 84.397) (Apr10) (Jan13)

4040 The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (Sep10)
4041 Education Jobs Fund (CFDA 84.410) (Sep10)

4100 Unrestricted grants-in-aid direct from the Federal Government
4101 Impact Aid (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 (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 _____
4302 Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
4303 _____
4304 _____
4305 _____
4306 _____
4307 Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574) (Apr13)
4308 Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
4309 Secondary Agriculture Education Grants (CFDA 10.226)

4310 Other restricted grants-in-aid direct from the Federal Government
4311 Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
4312 Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
4313 Promotion of the Humanities Education Development and Demonstration (Community of Learners) (CFDA 45.162)
4314 Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
4315 Opportunities for Youth – Youthbuild Program (CFDA 14.243)
4316 Juvenile Mentoring Program (JUMP) (CFDA 16.726)
4317 Environmental Education Grants (CFDA 66.951)
4318 Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
4319 Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)

4320 Other restricted grants-in-aid direct from the Federal Government
4321 Head Start (CFDA 93.600)
4322 Invalid (Feb 2012)
4323 Invalid (Feb 2012)
4324 Foreign Language Assistance Grant (CFDA 84.293)
4325 Invalid (Feb 2012)
4326 Bilingual Education Professional Development (CFDA 84.195)
4327 Indian Education – Assistance to Schools (CFDA 15.130)

4328 Invalid (Feb 2012)
4329 Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)

4330 Other restricted grants-in-aid direct from the Federal Government
4331 Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only)
4332 Foreign Language Incentive Program (CFDA 84.294)
4333 Literacy through School Libraries (CFDA 84.364)
4334 Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
4335 Twenty-first Century Community Learning Centers (CFDA 84.287)
4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
4337 Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)

4340 Other restricted grants-in-aid direct from the Federal Government
4341 Early Reading First (CFDA 84.359)
4342 Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324)
4343 Early Learning Fund (CFDA 93.577)
4344 Advanced Placement Program (CFDA 84.330)
4345 Teacher Quality Enhancement Grants (CFDA 84.336)
4346 Drug-Free-Communities Support Program (CFDA 93.276)
4347 Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
4348 Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
4349 Aerospace Education Services Program (CFDA 43.001)

4350 Other restricted grants-in-aid direct from the Federal Government
4351 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243)
4352 Early Retirement Reinsurance Program (CFDA TBA) (HRSA) (Apr11)
4353 Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (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) (CFDA 16.684) (Dec 2011)
4359 Language Grant Program (CFDA 12.900) (Apr11)

4360 Other restricted grants-in-aid direct from the Federal Government
4361 Arts in Education / Professional Development for Arts Educators (CFDA 84.351)
4362 Homeless Education Disaster Assistance Program (CFDA 84.383)
4363 High School Graduation Initiative (CFDA 84.360) (Oct10)

4500 Restricted grants-in-aid from the Federal Government through the State

4500 Title I
4501 Title I Grants to Local Education Agencies, (CFDA 84.010)
4502 Private School - Capital Expenses (Title 1), (CFDA 84.216) (Capital Projects Fund)
4503 Migrant Education - Basic State Grants Program (Title I migrants), (CFDA 84.011)
4504 Title I Accountability Grants, (CFDA 84.348)
4505 _____
4506 Title I Program for Neglected & Delinquent Children (CFDA 84.013)
4507 _____
4508 Title I Grants to LEAs, carryover
Funds become available on July 1 and are coded under 4501 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 4508.
4509 Title I Migrant Education, carryover
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)
4511 District Defined IDEA Subgrants (CFDA 84.027)
4512 District Defined IDEA Subgrants (CFDA 84.027)
4513 District Defined IDEA Subgrants (CFDA 84.027)
4514 District Defined IDEA Subgrants (CFDA 84.027)
4515 District Defined IDEA Subgrants (CFDA 84.027)
4516 District Defined IDEA Subgrants (CFDA 84.027)

4517 District Defined IDEA Subgrants (CFDA 84.027)
4518 District Defined IDEA Subgrants (CFDA 84.027)
4519 District Defined IDEA Subgrants (CFDA 84.027)

4520 Individuals with Disabilities Education Act (IDEA) (formula grants)

4521 Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522 Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
4523 Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524 _____
4525 Special Education - Grants to States (Part B Section 611) (High Cost Claim) (CFDA 84.027)
4526 Special Education – State Personnel Development Grants (SPDG) (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads, 2nd chance reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
4527 Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
4528 Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529 Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)

4530 Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300)

4531 Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048)
4532 Title I, Part B, Non-Traditional (CFDA 84.048)
4533 Title I, Part B, Correction Education (CFDA 84.048)
4534 _____
4535 Invalid
4536 Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243)
4537 _____
4538 _____
4539 Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048)

4540 Other restricted grants-in-aid from the Federal Government through the State

4541 Abstinence Education (CFDA 93.235)
4542 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJDPA) (CFDA 16.540)
4544 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546 Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547 Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548 Comprehensive School Reform Demonstration (CFDA 84.332)
4549 Class Size Reduction (CFDA 84.340)

4550 Child Nutrition Act (Funds 61 or 62 only)

4551 Child Nutrition Discretionary Grants Limited Availability (CFDA 10.579) (Oct10)
4552 School Breakfast Program (CFDA 10.553)
4553 National School Lunch Program (Includes After-school Snack Program) (CFDA 10.555)
4554 Child and Adult Care Food Program (CFDA 10.558)
4555 Special Milk Program for Children (CFDA 10.556)
4556 Summer Food Service Program for Children (CFDA 10.559)
4557 Fresh Fruit and Vegetable Program (CFDA 10.582)
4558 Team Nutrition Grant (CFDA 10.574)
4559 Nutrition Education and Training Program (CFDA 10.564)

4560 Other restricted grants-in-aid from the Federal Government through the State

4561 Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562 Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563 Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
4564 Immigrant Education (CFDA 84.162) (Del 2002B)
4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566 Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund)

4567 Even Start - State Education Agencies (CFDA 84.213)
4568 Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)

4570 Other restricted grants-in-aid from the Federal Government through the State
4571 Petroleum Violation Escrow Funds (DNR Energy), (No CFDA number, but A-133)
4572 Learn and Serve America – School and Community Based Programs, (Next Steps) (CFDA 94.004)
4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
4574 Education and Human Resources (National Science Foundation President's Award for Excellence in Math & Science Teaching) (CFDA 47.076)
4575 Title V_Delinquency Prevention Program (DHR) (CFDA 16.548)
4576 Star Schools, (IPTV, DE) (CFDA 84.203)
4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)
4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)
4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)

4580 Other restricted grants-in-aid from the Federal Government through the State
4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
4582 Fund for the Improvement of Education (Character Education) (Iowa's Bilingual and ESL Training (FIE) Program) (Dual Language Project) (CFDA 84.215)
4583 Bilingual Education Support Services (CFDA 84.194)
4584 Byrd Honors Scholarships (CFDA 84.185)
4585 Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
4586 AmeriCorps (DED) (CFDA 94.006)
4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)

4590 Other restricted grants-in-aid from the Federal Government through the State
4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
4592 Invalid
4593 Job Training Partnership Act (DED) (CFDA 17.250)
4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
4596 Invalid
4597 Employment Services and Job Training Pilots _Demonstrations and Research (Work Start) (CFDA 17.249)
4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)

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) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)
4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
4613 State Children's Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
4617 Community Mental Health Services, Block Grants (DHS) (CFDA 93.958)
4618 State Rural Hospital Flexibility Program (CFDA 93.241)
4619 Centers for Disease Control and Prevention_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283)

4630 Department of Human Services, Medicaid
4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)

4634 Medical Assistance Program (Medicaid Direct Service Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)

4640 Department of Education Grants

4641 Reading Excellence Program (CFDA 84.338)

4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)

4643 Title IIA - Federal Teacher Quality Program (Every Student Counts) (CFDA 84.367)

4644 Title III – English Language Acquisition State Grants (CFDA 84.365)

4645 Reading First State Grants (CFDA 84.357)

4646 Twenty-first Century Community Learning Centers (CFDA 84.287)

4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)

4648 Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (CFDA 84.369)

4649 Math and Science Partnerships (Title II B) (CFDA 84.366)

4650 Department of Education Grants (continued)

4651 Charter Schools (CFDA 84.282)

4652 Javits Gifted and Talented Students Education Grant Program (CFDA 84.206)

4653 Grants for Enhanced Assessment Instruments (CFDA 84.368)

4654 Advanced Placement Program (CFDA 84.330)

4655 Teacher Quality Enhancement Grants (CFDA 84.336)

4656 Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)

4657 Ready to Teach (CFDA 84.286)

4658 Special Education_Technical Assistance on State Data Collection (CFDA 84.373

4659 Statewide Data Systems (CFDA 84.372) (Aug11)

4660 Department of Education Infrastructure Grants

4661 Invalid

4662 Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PPEL Fund or Capital Projects Fund)

4670 Other restricted grants-in-aid from the Federal Government through the State

4671 State Administrative Matching Grants for Food Stamp Program (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)

4672 USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Funds 61or 62 only)

4673 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (DPH) (CFDA 93.243) (Aug09)

4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (CFDA 84.334) (ICSAC)

4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312)

4676 Assistive Technology (UI-IPAT) (CFDA 84.224)

4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)

4678 Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)

4679 State Library of Iowa Program (SLI) (CFDA 45.310)

4680 Other restricted grants-in-aid from the Federal Government through the State

4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)

4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PPEL Fund or Capital Projects Fund)

4683 Mine Health and Safety Grants (CFDA 17.600)

4684 Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)

4685 State Energy Program Special Projects (DNR) (CFDA 81.119)

4686 Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)

4687 Sport Fish Restoration (DNR) (CFDA 15.605)

4688 WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261)

4689 Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (CFDA 20.205)

4690 Other restricted grants-in-aid from the Federal Government through the State

4691 Public Health Emergency Preparedness (DPH) (CFDA 93.069) (Apr10)

4692 Hazard Mitigation Grants (CFDA 97.039) (Apr10)

4693 Ready-To-Learn Television (IPTV) (CFDA 84.295) (Feb12)

4694 Enhanced Hunter Education and Safety Program (CFDA 15.626) (DNR) (Jul12)

4699 Specialty Crop Block Grant Program (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 Grant (CFDA 14.218)

4735 Drug-Free Communities Support Program Grants (CFDA 16.729)
4740 Through a County
4741 Direct and Counter-cyclical Payments Program (CFDA 10.055) (Jul10)
4750 Through a University/College
4751 Higher Education Multicultural-Scholars Program (MSP) (U of I) (CFDA 10.220) (Dec12)
4752 Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
4753 Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
4754 Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
4755 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Sep07)
4756 Model State-Supported Area Health Education Centers Model AHEC (CFDA 93.107) (Oct09)
4757 Education Research, Development and Dissemination (UI) (SWA) (CFDA 84.305) (Apr10)
4758 Mathematical and Physical Sciences (ISU) (CFDA 47.049 (Jan11)
4759 State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (Scaling-Up Grants (UNI) (CFDA 84.396) (Oct11)
4760 Through a Community College
4770 _____
4780 Through another Agency overflow (Header Only) (See also 4790) (Dec12)
4781 Library of Congress Teaching with Primary Resource (No CFDA) (MISIC) (Dec12)
4782 Teacher Incentive Fund (CFDA 84.374) (NIET) (Jan13)
4790 Through another agency
4791 Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (CFDA 66.034)
4792 Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)
4793 TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)
4794 Invalid FY13 (Dec 13) Previously CFDA 84.304 (Del 2012)
4795 Parental Assistance Centers (SAI) (ISPIN) (CFDA 84.310) (Del 2012)
4796 Promotion of the Humanities_Federal/State Partnership (CFDA 45.129)
4797 Basic Core Area Health Education Centers (CFDA 93.824) (Jul09)
4798 Rural Economic Development Loans and Grants (CFDA 10.854) (Feb11)
4799 Early Retiree reinsurance Program (ISEBA) (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 (CFDA 15.226, but not subject to A-133)
4812 Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133)
4900 Revenue for/on behalf of the LEA/AEA
4950 Child Nutrition Act (Funds 61 or 62 only)
4951 Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555) (Funds 61 or 62 only)
5000 Other financing sources
5100 Issuance of bonds
5110 Bond principal (Funds 3X 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
5222 Interfund Transfer from Management Fund
5223 Invalid (Transfers from PPEL moved to source 5236 due to GASB 54)
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, Local Option 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 fixed assets (For significant losses see 6410)
5312 _____
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 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)
5420 Premium
5430 Accrued Interest
5500 Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Fund only)
5600 Other Long-Term Debt Proceeds (Tax Funds only)
5700 _____
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 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)

FACILITY DIMENSION

(Optional but Recommended. However, any district with a charter school is required to use the facility dimension)

Use the BEDS facility code

OR

(Incorporate the level of instruction and operational unit dimensions together into one facility code.)
The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective.

10XX Elementary
- 11XX Pre-Kindergarten
- 12XX Kindergarten
- 19XX Other Elementary Grades

20XX Middle

30XX Secondary
- 31XX Junior High
- 32XX Senior High
- 39XX Other Secondary

40XX Postsecondary
- 41XX Adult/Continuing Education
- 42XX Community College (Not in Iowa)

90XX District-Wide
- 9000-9009 - Hospital/Homebound
- 9010-9999 – Other District Assigned

00XX Unallocated
- 0000 Unallocated
- 0001-0009 AEA Only
- 0010-0099 Other District Assigned

AEA OPERATIONAL UNITS

1000	_____
2000	Special Education Support
3000	Media Services
4000	Educational Services
5000	_____
6000	_____
7000	_____
8000	_____
9000	_____
0000	Unallocated

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
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 System operation
  - 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
- 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
  - 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
  - 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)

- 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 Discretional Support Services to AEAs (AEA Use Only) (Jun09)
2940 Other Discretional Support Services to Government Agencies Other than LEAs or AEAs (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.)

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, 31-39)
4300 Architecture and Engineering (Funds 10, 24, 31-39)
4400 Educational Specifications Development (Funds 10, 24, 31-39)
4500 Building Acquisition and Construction (Funds 24, 31-39)
4600 Site Improvements (Funds 24, 31-39)
4700 Building Improvements (Funds 24, 31-39)
4800 Invalid
4900 Other Facilities Acquisition and Construction (Funds 24, 31-39)

5000 Debt Service (Debt Service Fund only for objects 831, 832; 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 Flowthrough (General Fund only except PPEL Fund for TIF) (Example AEA Flowthrough)

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 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 67.5 cent Levy 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 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
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
  - 214 Level II
  - 217 Level III
  - 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
  - 227 Level III
  - 229 Unallocated
- 230 Early Childhood (Part B), ages 3-5, served pursuant to an IEP (Must have a project code)
  - 234 Level II
  - 237 Level III
  - 239 Unallocated
- 240 Hospital/Homebound (Must have a project code)
  - 241 Level I
  - 244 Level II
  - 247 Level III
  - 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 Vocational and Technical Programs
- 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
- 380 Cluster 15, Scientific Research, Technology, and Engineering
  - 385 Cluster 16, Transportation, Distribution and Logistics
- 390 Other Vocational and Technical Programs that are not a cluster

400 Other Instructional Programs—Elementary/Secondary
- 410 Bilingual/ESL/LEP Programs
- 420 Alternative (at risk) Education
- 430 Title 1 (Header only Effective with FY14 Reporting) (Apr13)
  - 431 Title I Basic (Detail Required Effective with FY14 Reporting) (Apr13)
  - 432 Title I Schools in Need of Assistance (SINA) (Detail Required Effective with FY14 Reporting) (Apr13)
  - 433 Title I District in Need of Assistance (DINA) (Detail Required Effective with FY14 Reporting) (Apr13)
- 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 vocational and technical programs
540 Other nonpublic school programs
541 Nonpublic bilingual/ESL/LEP programs
542 Nonpublic at-risk programs
543 Nonpublic Title 1 programs
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
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)
CFDA means Catalog of Federal Domestic Assistance
Del 1998B indicates deleted from the CFDA in the December 1998 update
Del 2002B indicates deleted from the CFDA in the December 2002 update

(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 Limited English Proficient (LEP) and SBRC Modified Allowable Growth for LEP (General Fund only) (Used with program 410)
  - 1113 Property Tax and State Aid Financed Home School Assistance Program (HSAP) and SBRC Modified Allowable Growth 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 Programs (IC 257.11(4)) (General Fund only) (Used with program 420)
  - 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) (General Fund only) (Used with program 470)
  - 1119 SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs (IC 257.41) (General Fund only) (Used with program 420)
  - 1120 Sales and use taxes
    - 1121 Statewide (formerly Local Option) Sales and Services Tax (IC chapter 423E) (Capital Projects Fund)
    - Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Capital Projects Fund)
  - 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
    - 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 (Aug07)
    - 1622 Adult lunch sales
    - 1623 Adult breakfast sales and second student breakfast (Nov07)
    - 1624 Adult milk sales (special milk program) (Aug07)
    - 1625 Adult snack sales (after school program (Aug07)

1626 Second Type A student lunch sales
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)
1640 _____
1650 Daily Sales—Summer Food Programs
1651 Summer Lunch Program
1652 Summer Breakfast Program
1653 Summer Milk Program
1654 _____
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 First in the Nation in Education (FINE) (Former IC 257A.7)
1923 _____
1924 _____
1925 _____
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
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 _____
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_____
3117 Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (Aug 2007)
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)
3130 SBRC Grants in Aid

3131 Transportation Assistance

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 (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 (Aug06)

3210 Other restricted grants-in-aid
- 3211 Educational excellence program - Phase I (IC 294A.6) (Used with functions 1000-2299, objects12X, 220-239)
- 3212 Educational excellence program - Phase II (IC 294A.9) (Used with functions 1000-2299, objects12X, 220-239)
- 3213 Educational excellence program - Phase III (IC 294A.14) (Used with functions 1000-2299)
- 3214 AEA flow through (IC 273.9) (General Fund only, Function 6100, object 961)
- 3215 State technology funding (IC chapter 295 and 256D)
- 3216 Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
- 3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
- 3218 Extended School Year Grants (IC 256.22)
- 3219 Advancement of Women & Minorities in Administrative Positions (IC 256.23) (Used with functions 232X, 233X, or 24XX)

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))
- 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) (IC 279.51(2)(b)(2))
- 3232 Child Development (3&4)
- 3233 Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
- 3234 Innovative At Risk (K-3) (IC 279.51(1)(d))
- 3235 _____
- 3236 _____
- 3237 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 12.65 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 Invalid Jan10

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 Vocational aid (IC chapter 258)

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 Iowa Learning Technology Commission Grants (IC 280A)

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 Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)

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 PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Sep08)

3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)

3274 Iowa Alliance for the Arts, LACES

3275 Iowa Arts Council, Artist in the School

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)) (DNR) (IC 8.57A)

3288 Trees Forever (PPEL Fund or Capital Projects Fund)

3289 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 7I.8(3))

3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 7I.7, 7I.8 (2)) (Dec06)

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 Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Jul07)

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) (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 5360) (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) (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 Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123) (Sep08)

3340 Other Restricted grants-in-aid
3341 Iowa Reading Research Center (SF 2284) (Jan13)

3360 Infrastructure restricted grants-in-aid
3361 School Infrastructure Supplemental Amount (Local Option tax for schools) (Fund 33 only)

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 (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 _____

3700 State grants-in-aid through other Agencies

3750 Through a University/College
3751 Governor's Advisory Council STEM Scale-Up Programs (SF 2321) (Oct12) (Project for all, but source will depend on who it was received though).

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)

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 Invalid (Formerly School Lunch Equipment Grants Stabilization (CFDA 10.579) (Apr09) (Fund 61) (Invalid Jan13)
4012 Head Start Stabilization (CFDATBA) (Apr09)
4013 ARRA COBRA Subsidy (CFDA TBA) (Sep09)
4014 ARRA – Child Care and Development Block Grant (CFDA 93.713) (Dec09)
4015 State Clean Diesel Grant Program (DNR) (CFDA 66.040) (Mar10)
4016 State Energy Program (OEI) (CFDA 81.041 (Capital Projects Fund, including PPEL) (Dec10)
4017 Energy Efficiency and Conservation Block Grant (CFDA 81.128) (Feb13)

4020 The American Recovery and Reinvestment Act of 2009 (USDE Programs) (Apr09)
4021 Statewide Data Systems (CFDA 84.384) (Apr09)
4023 Education Technology State Grants (CFDA 84.386) (Apr09)
4024 Education of Homeless Children and Youth (CFDA 84.387) (Apr09)
4025 Invalid (Formerly Title I School Improvement Stabilization (CFDA 84.388) (Apr09) (Jan13)
4026 Invalid (Formerly Title I Basic LEA Grants Stabilization (CFDA 84.389) (Apr09) (Invalid Jan13)

4027 Invalid (Formerly Title I Basic Set Aside Stabilization (CFDA TBA) (Apr09) (Invalid Jan13)

4030 The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (Apr09)

4031 Invalid (Formerly Special Education – Grants to States (Part B – Section 611) (CFDA 84.391) (Apr09) (Invalid Jan13)

4032 Invalid (Formerly Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.392) (Apr09) (Invalid Jan13)

4033 Invalid (Formerly Special Education – Grants for Infants and Families (Part C) (CFDA 84.393) (Apr09) (Invalid Jan13)

4034 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (State Aid) (CFDA 84.394) (Apr09) (Invalid Jan13)

4035 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (CFDA 84.394) (Apr09) (Invalid Jan13)

4036 Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Instructional Support) (CFDA 84.394) (Apr09) (Invalid Jan130

4037 Invalid (Formerly State Fiscal Stabilization Fund - Education State Grants (Received through an LEA in another State) (Jun09) (Invalid Jan13)

4038 Teacher Quality Partnerships, Recovery Act (CFDA 84.405) (Apr10)

4039 Invalid (Formerly State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (CFDA 84.397) (Apr10) (Invalid Jan13)

4040 The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (Sep10)

4041 Education Jobs Fund (CFDA 84.410) (Sep10)

4042 Federal Work-Study Program (CFDA 84.033) (ISU) (Feb12) (Used with source 4750)

4100 Unrestricted grants-in-aid direct from the Federal Government

4101 Impact Aid (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 (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 _____

4302 Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)

4303 _____

4304 _____

4305 _____

4306 _____

4307 Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574) (Apr13)

4308 Grants for Agricultural Research, Special Research Grants (CFDA 10.200)

4309 Secondary Agriculture Education Grants (CFDA 10.226)

4310 Other restricted grants-in-aid direct from the Federal Government

4311 Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)

4312 Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)

4313 Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)

4314 Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)

4315 Opportunities for Youth – Youthbuild Program (CFDA 14.243)

4316 Juvenile Mentoring Program (JUMP) (CFDA 16.726)

4317 Environmental Education Grants (CFDA 66.951)

4318 Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)

4319 Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)

4320 Other restricted grants-in-aid direct from the Federal Government

4321 Head Start (CFDA 93.600)

4322 Invalid (Feb2012)

4323 Invalid (Feb2012)

4324 Foreign Language Assistance Grant (CFDA 84.293).

4325 Invalid (Feb2012)

4326 Bilingual Education_Professional Development (CFDA 84.195) (Used with program 410)

4327 Indian Education – Assistance to Schools (CFDA 15.130)

4328 Invalid (Feb 2012)

4329 Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)

4330 Other restricted grants-in-aid direct from the Federal Government

4331 Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only, functions 31XX or 33XX) (Jul07)
4332 Foreign Language Incentive Program (CFDA 84.294)
4333 Literacy Through School Libraries (CFDA)
4334 Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
4335 Twenty-first Century Community Learning Centers (CFDA 84.287)
4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
4337 Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)

4340 Other restricted grants-in-aid direct from the Federal Government
4341 Early Reading First (CFDA 84.359)
4342 Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324) (Used with Programs 211-249)
4343 Early Learning Fund (CFDA 93.577)
4344 Advanced Placement Program (CFDA 84.330)
4345 Teacher Quality Enhancement Grants (CFDA 84.336)
4346 Drug-Free-Communities Support Program (CFDA 93.276)
4347 Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
4348 Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
4349 Aerospace Education Services Program (CFDA 43.001)

4350 Other restricted grants-in-aid direct from the Federal Government
4351 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Nov08)
4352 Early Retirement Reinsurance Program (CFDA TBA) (HRSA) (Apr11)
4353 Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (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) (CFDA 16.684) (Dec 2011)
4359 Language Grant Program (CFDA 12.900) (Apr11)

4360 Other restricted grants-in-aid direct from the Federal Government
4361 Arts in Education / Professional Development for Arts Educators (CFDA 84.351) (Dec08)
4362 Homeless Education Disaster Assistance Program (CFDA 84.383) (Apr09)

4363 High School Graduation Initiative (CFDA 84.360) (Oct10)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 (CFDA 84.010)
4502 Private School - Capital Expenses (Title 1) (CFDA 84.216) (Capital Projects Fund, Program 500)
4503 Migrant Education - Basic State Grants Program (Title I migrants) (CFDA 84.011)
4504 Title I Accountability Grants (CFDA 84.348)
4505 _____
4506 Title I Program for Neglected & Delinquent Children (CFDA 84.013)
4507 _____
4508 Title I Grants to LEAs, Carryover Allocation
4509 Title I Migrant Education, Carryover Allocation

4510 Individuals with Disabilities Education Act (IDEA) (subgrants) (Aug07)
4511 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4512 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4513 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4514 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4515 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4516 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4517 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4518 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4519 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)

4520 Individuals with Disabilities Education Act (IDEA) (formula grants) (Used with programs 211-249)
4521 Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literary, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522 Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173) (Program 23X)

4523 Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181) (Program 22X)
4524 _____
4525 Special Education - Grants to States (Part B Section 611) (High Cost Claim) (CFDA 84.027)
4526 Special Education – State Personnel Development Grants (SPDG) (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads, 2nd Chance Reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
4527 Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
4528 Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529 Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530 Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300) (Apr08)
4531 Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048) (Apr08)
4532 Title I, Part B, Non-Traditional (CFDA 84.048) (Apr08)
4533 Title I, Part B, Correction Education (CFDA 84.048) (Apr08)
4534 _____
4535 Invalid (Apr08)
4536 Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243) (Apr08)
4537 _____
4538 _____
4539 Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048) (Apr08)
4540 Other restricted grants-in-aid from the Federal Government through the State
4541 Abstinence Education (CFDA 93.235)
4542 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJDPA) (CFDA 16.540)
4544 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545 Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546 Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547 Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548 Comprehensive School Reform Demonstration (CFDA 84.332)
4549 Class Size Reduction (CFDA 84.340)
4550 Child Nutrition Act (Funds 61 or 62 Functions 31XX or 33XX)
4551 Child Nutrition Discretionary Grants Limited Availability (CFDA 10.579) (Oct10)
4552 School Breakfast Program (CFDA 10.553)
4553 National School Lunch Program (Includes After-School Snack Program) (CFDA 10.555)
4554 Child and Adult Care Food Program (CFDA 10.558)
4555 Special Milk Program for Children (CFDA 10.556)
4556 Summer Food Service Program for Children (CFDA 10.559)
4557 Fresh Fruit and Vegetable Program (CFDA 10.582)
4558 Team Nutrition Grant (CFDA 10.574)
4559 Nutrition Education and Training Program (CFDA 10.564)
4560 Other restricted grants-in-aid from the Federal Government through the State
4561 Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562 Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563 Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
4564 Immigrant Education (CFDA 84.162) (Del 2002B)
4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566 Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Nov07)
4567 Even Start - State Education Agencies (CFDA 84.213)
4568 Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
4570 Other restricted grants-in-aid from the Federal Government through the State
4571 Petroleum Violation Escrow Funds (DNR Energy) (No CFDA number, but A-133)
4572 Learn and Serve America – School and Community Based Programs (Next Steps) (CFDA 94.004)

4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
4574 Education and Human Resources (National Science Foundation President's Award for Excellence in Math & Science Teaching) (CFDA 47.076)
4575 Title V_Delinquency Prevention Program (DHR) (CFDA 16.548) (Dec06)
4576 Star Schools, (IPTV) (CFDA 84.203)
4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938) (Used with functions 1000, 213X) (Dec06)
4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)
4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)

4580 Other restricted grants-in-aid from the Federal Government through the State
4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
4582 Fund for the Improvement of Education (Character Education) (Iowa's Bilingual and ESL Training (FIE) Program) (Dual Language Projects) (CFDA 84.215) (Used with program 410) (Aug07)
4583 Bilingual Education Support Services (CFDA 84.194) (Used with program 410)
4584 Byrd Honors Scholarships (CFDA 84.185)
4585 Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
4586 AmeriCorps (DED) (CFDA 94.006)
4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)

4590 Other restricted grants-in-aid from the Federal Government through the State
4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
4592 Invalid
4593 Job Training Partnership Act (JTPA) (DED) (CFDA 17.250)
4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
4596 Invalid
4597 Employment Services and Job Training Pilots _ Demonstrations and Research (Work Start) (CFDA 17.249)
4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126) (Used with programs 211-249)
4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)

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) (CFDA 93.596) and Child Care Development Block Grants (DHS) (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) (CFDA 93.576)
4613 State Children's Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575) (Used with program 840)
4617 Community Mental Health Services Block Grants (DHS) (CFDA 93.958)
4618 State Rural Hospital Flexibility Program (CFDA 93.241)
4619 Centers for Disease Control and Prevention_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283)

4630 Department of Human Services, Medicaid
4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)
4634 Medical Assistance Program (Medicaid Direct Services Reimbursement) (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, used with programs 211-249)

4640 Department of Education Grants
4641 Reading Excellence Program (CFDA 84.338)

4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
4643 Title IIA - Federal Teacher Quality Program (Every Student Counts) (SNAG) (CFDA 84.367)
4644 Title III – English Language Acquisition State Grants (CFDA 84.365) (Used with program 410)
4645 Reading First State Grants (CFDA 84.357)
4646 Twenty-first Century Community Learning Centers (CFDA 84.287)
4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
4648 Grants for State Assessments and Related Activities (Title VI A) (ITAP) (CFDA 84.369)
4649 Math and Science Partnerships (Title II B) (CFDA 84.366)

4650 Other Department of Education Grants
4651 Charter Schools (CFDA 84.282)
4652 Javits Gifted and Talented Students Education Grant Program (CFDA 84.206) (Used with program 470)
4653 Grants for Enhanced Assessment Instruments (CFDA 84.368)
4654 Advanced Placement Program (CFDA 84.330)
4655 Teacher Quality Enhancement Grants (CFDA 84.336)
4656 Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)
4657 Ready to Teach (CFDA 84.286)
4658 Special Education_Technical Assistance on State Data Collection (CFDA 84.373 (May09)
4659 Statewide Data Systems (CFDA 84.372) (Aug11)

4660 Department of Education Infrastructure Grants
4661 Invalid
4662 Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PPEL Fund or Capital Projects Fund)

4670 Other restricted grants-in-aid from the Federal Government through the State
4671 State Administrative Matching Grants for Food Stamp Program (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
4672 USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Fund 61 or 62 only) (Jul07)
4673 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (DPH) (CFDA 93.243) (Aug09)
4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (CFDA 84.334) (ICSAC) (Apr 09)
4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312) (Nov08)
4676 Assistive Technology (UI-IPAT) (CFDA 84.224) (Used with programs 211-249)
4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
4678 Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)
4679 State Library of Iowa Program (SIL) (CFDA 45.310)

4680 Other restricted grants-in-aid from the Federal Government through the State
4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PPEL Fund or Capital Projects Fund)
4683 Mine Health and Safety Grants (CFDA 17.600)
4684 Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)
4685 State Energy Program Special Projects (DNR) (CFDA 81.119)
4686 Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)
4687 Sport Fish Restoration (DNR) (CFDA 15.605)
4688 WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261)
4689 Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (CFDA 20.205)

4690 Other restricted grants-in-aid from the Federal Government through the State
4691 Public Health Emergency Preparedness (DPH) (CFDA 93.069) (Apr10)
4692 Hazard Mitigation Grants (CFDA 97.039) (Apr10)
4693 Ready-To-Learn Television (IPTV) (CFDA 84.295) (Feb12)
4694 Enhanced Hunter Education and Safety Program (CFDA 15.626) (DNR) (Jul12)
4699 Specialty Crop Block Grant Program (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 Grant (CFDA 14.218)
4735 Drug-Free Communities Support Program Grants (CFDA 16.729)
4740 Through a County (Header Only) (Jan09
4741 Direct and Counter-cyclical Payments Program (CFDA 10.055) (Jul10)

4750 Through a University/College (Header Only) (Jan09
4751 Higher Education Multicultural-Scholars Program (MSP) (U of I) (CFDA 10.220) (Dec12)
4752 Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
4753 Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
4754 Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
4755 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Sep07)
4756 Model State-Supported Area Health Education Centers Model AHEC (CFDA 93.107) (Oct09)
4757 Education Research, Development and Dissemination (UI) (SWA) (CFDA 84.305) (Apr10)
4758 Mathematical and Physical Sciences (ISU) (CFDA 47.049 (Jan11)
4759 State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (UNI) (CFDA 84.396) (Oct11)
4760 Through a Community College (Header Only) (Jan09
4770 _____
4780 Though another agency (Header Only)
4781 Library of Congress Teaching with Primary Resource (No CFDA) (MISIC)
4782 Teacher Incentive Fund (CFDA 84.374) (NIET) (Jan13)
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) (CFDA 66.034)
4792 Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)
4793 TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)
4794 Invalid FY13 (Dec 12) Previously CFDA 84.304 (Del 2012)
4795 Parental Assistance Centers (SAI) (ISPIN) (CFDA 84.310) (Aug07)
4796 Promotion of the Humanities_Federal/State Partnership (CFDA 45.129) (Sep07)
4797 Basic Core Area Health Education Centers (CFDA 93.824) (Jul09)
4798 Rural Economic Development Loans and Grants (CFDA 10.854) (Feb11)
4799 Early Retiree reinsurance Program (ISEBA) (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 (CFDA 15.226, but not subject to A-133)
4812 Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133) (IC 161E.14)
4900 Revenue for/on behalf of the LEA/AEA
4950 Child Nutrition Act (Funds 61 or 62, Functions 31XX or 33XX)
4951 Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (Jul07)
5000 Other sources
5100 Sale of bonds
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 of real or personal property (Governmental funds 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 Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Funds only)
5600 Other Long-Term Debt (Tax funds only)
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
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)
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

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 (Functions 1000-2290)
  (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
  (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 attendance, 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
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 _____
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 _____
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 _____
- 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 _____

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 (Used with functions 2316 or 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)
- 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 _____
- 359 Other Technical Services

360 _____
- 361 _____
- 362 _____

370 _____
- 371 _____
- 372 _____

380 _____
- 381 _____
- 382 _____

390 Other Purchased Personnel Services
- 391 _____
- 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 (Not used with PPEL or Capital Projects Funds)
- 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)
- 435 Grounds (Used with function 2630)
- 436 Bus Inspection Fees (Used with function 2740)
- 437 _____
- 438 _____
- 439 _____

440 Rentals
- 441 Rental of Land and Buildings (Used with function 26XX)
- 442 Rental of Equipment and Vehicles (Used with functions 26XX and 27XX)
- 443 Rental of Computers and related technology equipment (Used with functions 223X and 258X)
- 444 Rental of Rooms and Offices (Used with function 26XX) (May07)
- 445 _____

450 Construction Services (Used with functions 4XXX)
- 451 _____
- 452 _____

460 _____
- 461 _____
- 462 _____

470 _____
- 471 _____
- 472 _____

480 _____
481 _____
482 _____
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 a 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)
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 26XX)
522 Auto/Bus Insurance (Used with functions 26XX and 27XX)
523 Fuel Spill & Cleanup Liability Insurance (Used with functions 26XX and 27XX)
524 General Liability (Used with function 26XX)
525 Professional Liability (Used with function 2319)
526 Errors and Omissions (Used with function 2319)
527 Transportation Facility Insurance (Used with function 26XX)
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
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
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 _____
598 Shared Student Activity Programs with another LEA within the State (July 07)
599 _____

600 Supplies

610 General Supplies
611 Office
612 Instructional (Used with function 1000)
613 Professional
614 Data Processing
615 _____
616 _____
617 Building Construction Supplies
618 Other General Supplies
619 Resale Inventory Consumed

620 Energy (Used with functions 26XX and 2720)
621 Natural Gas
622 Electricity
623 Bottled Gas
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 _____
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
651 Textbook substitutes (Used with function 1000) (General fund only)

652 Technology-related software (Used with functions where used)
653 Technology-related repair and maintenance supplies (Used with functions 223X or 258X)
654 _____
655 _____

660 Audio-Visual Media (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)
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 _____
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)

741 Intangible Assets (Aug11)
750 Works of Art & Historical Treasures
760 _____
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)
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 Issuance Costs and Amortization of bond/l-t note issuance 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)
850 Fines and Penalties
860 _____
870 _____
880 Taxes and Assessments (Tax funds only, Functions 2600. 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)
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)
960 Flowthrough 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 ARRA Flow Through (AEA use only) (Function 6100) (May09)
970 Special Items (Function 6300)
971 Reorganization Settlements
980 Extraordinary Items (Function 6400)
990 Downward adjustments to beginning fund balance (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	Other asset
4	Current liability
5	Long term liability
6	Other liability
7	Fund balance
8	Revenue/other financing sources
9	Expenditure/expense/other financing uses
0	Invalid
NULL	Invalid