**FY 2021 / FY 2022 ACCOUNTING HANDBOOK**

**CODING UPDATES**

Coding Updates

**Discontinued fund codes:**

2312 is discontinued

2315 is discontinued

**New fund codes:**

2313 - **Title I Tier III Innovative Grant.** Use to track Tier III Innovative Pilot Grant expenses; CFDA number 84.010; use with revenue code 4504

2605 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds.** CDFA 84.425D; use with revenue code 4531.

2606 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds I.** CDFA 21.019; use with revenue 4542.

2607 - **Special Revenue Fund – Federal Grants – Adult Education Coronavirus Relief Funds.** CDFA 21.019; use with revenue 4542.

2608 - **Special Revenue Fund – Federal Grants – Day Programming Coronavirus Relief Funds.** CDFA 21.019; use with revenue 4542.

2609 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds II.** CDFA 21.019; use with revenue 4542.

2613 - - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds Re-allocated.** CDFA 21.019; use with revenue 4542.

2614 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds II.** CDFA 84.425D; use with revenue code 4531.

2615 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds III.** CDFA 84.425U; use with revenue code 4531.

**Food Service coding updates**

**Fund codes** – 1000, 2930, or 6000

**Revenue codes**

1611 – Daily sales – school lunch programs

1612 – Daily sales – school breakfast programs

1613 – Daily sales – special milk programs

1614 – Daily sales – after school programs

1620 – Daily sales – non-reimbursable programs

1630 – Special functions

1650 – Daily sales – summer food program

1996 – Refunds

3250 – State funds

3257 – State funds for non-food assistance

4370 – Federal funds – after school snack

4545 – Federal funds – seamless summer

4546 – Federal funds – USDA commodities

4547 – Federal funds – school nutrition federal equipment program

4549 – Federal funds – summer food

4551 – Federal funds – school lunch – regular

4552 – Federal funds – school lunch – reduced

4553 – Federal funds – school lunch – free

4554 – Federal funds – school breakfast

4555 – Federal funds – special milk

4556 – Federal funds – after school snack

4557 – Federal funds – non food assistance

4558 – Federal funds – payments in lieu of commodities

4559 – Federal funds – USDA fresh fruit and veggie grant

**Function codes**

3101 – Fresh fruits and veggie program

3110 – Summer program

3120 – A la Carte

3130 – School Breakfast

3140 – School Lunch

3150 – Special Milk

3160 – After School Snacks

3170 – Seamless Summer

3180 – Child and Adult Care Food Program (CACFP)

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| --- | --- | --- | --- |
|  | Daily Sales | Federal Revenues | Function Code |
| Fresh Fruits |  | 4559 | 3101 |
| Summer program |  | 4549 | 3110 |
| A la Carte |  | 4545 | 3120 |
| School Breakfast | 1611 | 4554 | 3130 |
| School Lunch | 1610 | 4551,4552,4553 | 3140 |
| Special Milk | 1613 | 4555 | 3150 |
| After School Snacks | 1614 | 4370, 4556 | 3160 |
| Seamless Summer |  | 4545 | 3170 |
| Child and Adult Care Food Program |  | 4560 | 3180 |