

# Idaho Department of Education - Chart of Accounts

## 2023-2024 Fund Numbers - Function/Program Codes - Object Codes

### Fund Numbers:

Fund	Description
100	General M & O (Note: Include state appropriation enhancements) Idaho Reading Initiative English Learner Program (formerly Limited English Proficiency/State LEP) Gifted and Talented (Teacher Training)
220	Federal Forest Reserve
230-239	Local Special Projects (except 238)
238	Student Activity
240	School Building Maintenance (Student-Occupied)
241	Driver Education - State
243	Professional Technical - State
245	Technology - State
246	Substance Abuse - State
240-249	State Special Projects (except 240, 241, 243, 245, 246)
250	ESSER III (ARPA) American Rescue Plan Act
251	Title I-A, ESSA - Improving Basic Programs Title I Basic School Improvement
252	ESSER I (CARES) Coronavirus Aid, Relief and Economic Security Act
253	Title I-C, ESSA - Education of Migratory Children Regional ID&R Coordinator
254	ESSER II (CRRSA) Coronavirus Response and Relief Supplemental Appropriations Act
255	Title I-D, ESSA - Neglected & Delinquent Children
256	Reserved (formerly Title I-F, ESEA - Comprehensive School Reform)
257	IDEA Part B (611 School Age 3-21)
258	IDEA Part B (619 Pre-School Age 3-5)
259	IDEA Part B (ARPA) American Rescue Plan Act
260	School-Based Medicaid
261	Title IV-A, ESSA - Student Support and Academic Enrichment
262	Title V-B, ESSA - Rural Education Initiative Small, Rural School Achievement Program Rural and Low-Income School Programs
263	Perkins IV - Professional Technical Act
265**	IDEA Mini-Grants*
267	Title VII-A Indian Education
269	Johnson O'Malley
270	Title III-A, ESSA - English Language Acquisition <i>Do not include English Learner State funds (see General M &amp; O)</i> Immigrant Education Program
271	Title II-A, ESEA - Supporting Effective Instruction
273	Title IV-B, ESEA - 21st Century Community Learning Centers
282	Reserved (formerly Title II-D, ESEA - Technology)
271-289	Federal Special Projects (unless used above)
290	Child Nutrition
300 *	Debt Service Fund
310	Bond Redemption & Interest
400 *	Capital Project Funds
410	Capital Construction Projects
420	Plant Facilities
424	Plant Facilities - Bus Depreciation
425	Plant Facilities - Lottery
427	Plant Facilities - Lease Excess
430	Plant Facilities - School Building Maintenance - Student Occupied
435**	School District Facilities Property Tax Relief Fund
490	Insurance Adjustment Fund
500 *	Enterprise Funds
510	Enterprise Fund
600 *	Internal Service Funds
610	Internal Service
700 *	Fiduciary Funds
710-719	Expendable Trust Fund
720-729	Non-Expendable Trust
750 *	(Reserved)
810 *	General Fixed Assets
910 *	General Long Term Debt

### Function/Program Codes:

Code	Description
512	Elementary School Program
515	Secondary School Program
517	Alternative School Program
519	Vocational-Technical Program
521	Special Education Program
522	Special Education Preschool Program
524	Gifted & Talented Program
531	Interscholastic Program
532	School Activity Program
541	Summer School Program
542	Adult School Program
546	Detention Center Program
611	Attendance - Guidance - Health Program
616	Special Education Support Services Program
621	Instruction Improvement Program
622	Educational Media Program
623	Instruction-Related Technology Program
624**	Books and Periodicals
631	Board of Education Program
632	District Administration Program
641	School Administration Program
651	Business Operation Program
655	Central Service Program
656	Administrative Technology Service
661	Buildings - Care Program (Custodial)
663	Maintenance - Non-Student Occupied
664	Maintenance - Student-Occupied Buildings
665	Maintenance - Grounds
667	Security Program
681	Pupil-To-School Transportation Program
682	Pupil-Activity Transportation Program
683	General Transportation Program
691	Other Support Services Program
710	Child Nutrition Program
720	Community Services Program
730	Enterprise Operations Program
740	Student Activity Program
810	Capital Assets - Student-Occupied (Qualifying Expenditures)
811	Capital Assets - Non-Student Occupied (& Student-Occupied Building Non-Qualifying Expenditures)
911	Debt Services Program - Principal
912	Debt Services Program - Interest
913	Debt Services Program - Refunded Debt
920	Fund Transfers - Out

### Object Codes

Code	Description
100	Salaries
200	Benefits
300	Purchased Services
400	Supplies/Materials
500	Capital Objects
600	Debt Retirement

700	Insurance - Judgment
800	Transfers

\* Balance Sheet Accounts

\*\* New in FY 2024

## 2023-2024 Revenue Codes

### Idaho Department of Education - IFARMS Chart of Accounts

#### LOCAL REVENUE

Code	Description
411100	Taxes - General M & O
411200	Taxes - Supplemental
411300	Taxes - Emergency
411400	Taxes - Tort
411500	Taxes - Cooperative
411600	Taxes - Tuition
411700	Taxes - Migrant
411900	Taxes - Other
412100	Taxes - Plant Facility
412500	Taxes - Bond & Interest
413000	Penalty: Delinquent Taxes
414100	Tuition From Individuals
414200	Tuition From Districts in Idaho
414300	Tuition From Out of State Districts
415000	Earnings on Investments
416100	School Food Service
416200	Meal Sales: Non-reimbursable
416900	Other Food Sales
417100	Admissions/Activities
417200	Bookstore Sales
417300	Clubs/Organization Dues, Etc.
417400	School Fees and Charges
417900	Other Student Revenues
418100	Community Service
419100	Rentals
419200	Contributions/Donations
419300	Transportation Fees
419900	Other Local

#### COUNTY REVENUE

Code	Description
429000	Other County

#### STATE REVENUE

Code	Description
431100	Base Support Program
431200	Transportation Support
431400	Exceptional Child Support
431500	Border Tuition Support
431600	Tuition Equivalency
431800	Benefit Apportionment
431900	Other State Support
432100	Driver Education Program
432400	Professional Technical Program
437000	Lottery/Additional State Maintenance
438000	Revenue in Lieu of/Replacement Taxes
439000	Other State Revenue

#### FEDERAL REVENUE

Code	Description
442000	Indirect Unrestricted Federal
443000	Direct Restricted Federal
445100	Title I - ESEA
445200	Title VI, ESEA - Innovative Practices
445300	Perkins III - Vocational Technical Act
445400	Adult Education
445500	Child Nutrition Reimbursement
445600	IDEA Part B (School-Age, Preschool)
445900	Other Indirect Restricted Federal
448200	Impact Aid - Public Law 874

#### OTHER

Code	Description
451000	Proceeds: Bonds, Cap Leases, et al
453000	Sale or Compensation for Loss of Fixed Assets
460000	Transfers - In