



To: Superintendents
Co-op Directors
General Business Managers
Federal Coordinators

Subject: Coding Requirements for ARRA Funds

Date: May 1, 2009

To meet state and federal reporting requirements pertaining to federal funds provided by the American Recovery and Reinvestment Act of 2009 (ARRA), the following Fund/Source of Fund codes are required for revenues and expenditures provided by ARRA:

<u>Fund/ SOF</u>	<u>Revenue</u>	<u>Description</u>	<u>CFDA#</u>
6721	45621	IDEA-ARRA	84.391
6722	N/A	IDEA CEIS-ARRA	N/A
6723	45622	IDEA Preschool-ARRA	84.392
6516	45119	Title 1, Part A-ARRA	84.389
6517	45121	Title 1 School Improvement-ARRA	84.389
6805	45805	Education for Homeless Children-ARRA	84.387
6806	45806	Incentive Grants-ARRA	84.395
6807	45807	Innovative Grants-ARRA	84.396
6808	45808	Education Technology Competitive Grants-ARRA	84.386
6809	45809	Education Technology Non-Competitive-ARRA	84.386
6810	45810	School Improvement (section 1003g)-ARRA	84.388
6511	45124	ESEA Stabilization-ARRA	84.394
6724	45624	IDEA Stabilization-ARRA	84.394
6579	45324	Carl Perkins Stabilization-ARRA	84.394
6602	45402	Adult Education Stabilization-ARRA	84.394
6801	45801	New Construction Stabilization-ARRA	84.394
6802	45802	Modernization Stabilization-ARRA	84.394
6803	45803	Renovation Stabilization-ARRA	84.394
6804	45804	Repair Stabilization-ARRA	84.394
8672	45586	School Lunch Equipment – ARRA	10.579

In order to provide reporting consistency with all state agency expenditures, the following program codes will be required for all ARRA expenditures:

<u>Program Code</u>	<u>Description</u>
050	Buildings/Additions to Building, \$2500 or greater (requires additional square footage to be added)
051	Major Renovations, \$2500 or greater (no additional square footage added)
052	Equipment, \$2500 or greater unit value
053	Vehicles, \$2500 or greater unit value
054	Technology Hardware & Software, \$2500 or greater unit value
055	Infrastructure, \$2500 or greater unit value (Assets that are usually a part of a larger system of assets such as roads, bridges, tunnels, water and sewer systems)
056	Program Direct Service (Direct Services Provided to Students)
057	Professional Services (Professional Contracted Services provided by architects, engineers, construction managers, etc.)
058	All Other (Administrative and Indirect Costs, Capital Outlay less than \$2500, and any other expenditure not included in 050-057)

The above program codes take precedence over any other program code and must be included in the budget unit pertaining to all ARRA expenditures. Function, location, and object codes will be determined by the school district in accordance with the requirements of the Arkansas Financial Accounting Handbook and AFRB Specifications. Distribution of funds will be based on financial coding at the district level. **Therefore, failure to accurately code expenditures may prevent proper reimbursement by the Arkansas Department of Education.**