

**C. PROGRAM CODES**Use of Program Classifications

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension of accounts provides LEA's the framework to classify expenditures by program for cost determination purposes. Revenues may also be classified by program.

In the overall system of programs, functions, and objects, the program dimension allows all direct program costs, instructional and support, to be charged directly to the benefiting program. Additionally, use of this dimension allows concurrent classification of support services both to programs and functions.

USBE has defined the minimum level of reporting required by LEAs as identified by the "M" at the left of the code to indicate 'Minimum'. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may do so.

**PROGRAM CLASSIFICATIONS****0001 REGULAR PROGRAMS - ELEMENTARY/SECONDARY (LOCAL)**

## 0005 REGULAR BASIC SCHOOL

0010 Aeronautics

0015 Agriculture

0020 Arts and Crafts

0030 Athletics (Interschool)

0031 Football

0032 Soccer

0033 Tennis

0034 Track &amp; Cross Country

0035 Cheer Leading

0036 Volleyball

0037 Tennis

0038 Wrestling

0039 Swimming

0040 Adult Education – General

0050 Classroom - General

0060 Commercial - Business

0100 Driver Education - (Classroom)

## PROGRAM CLASSIFICATION

FY 21

- 0110 English
- 0111 Debate
- 0112 Journalism
- 0114 Speech and Drama
- 0115 Musical
- 0120 Foreign Language
  - 0121 Spanish
  - 0122 German
  - 0123 French
  - 0124 Japanese
  - 0125 Chinese
  - 0126 Arabic
  
- 0130 Homemaking
- 0140 Industrial Arts
- 0170 Mathematics
- 0180 Music - General
  - 0181 Instrumental Music
  - 0182 Vocal Music
  - 0183 Music - Elementary School
  
- 0190 Art
- 0200 Physical Education
  - 0201 Dance
  - 0202 High Adventure PE
- 0210 Reading
- 0220 Science
  - 0221 Biological Science
  - 0222 Chemical Science
  - 0223 General Science
  - 0224 Physical Science
  
- 0229 Social Studies
- 0230 Sports
  - 0231 Golf
  - 0232 Baseball
  - 0236 Football

0238 Golf  
 0240 Softball  
 0242 Volleyball  
 0244 Track  
 0245 Wrestling  
 0246 Tennis  
 0247 Swimming

0248 Stage  
 0250 Yearbook  
 0255 Assemblies  
 0260 Student Body  
 0265 Student Council  
 0290 Testing

0400 RELATED TO BASIC SCHOOL - LOCAL  
 0500 OTHER PROGRAMS – LOCAL  
 0600 SCHOOL BUS ROUTE GRANT PROGRAM

**1200 SPECIAL EDUCATION (Header Only- Do Not Use)**

M 1205 SPECIAL EDUCATION - ADD-ON  
 M 1210 SPECIAL EDUCATION - SELF-CONTAINED  
 M 1215 SPECIAL EDUCATION - PRESCHOOL  
 M 1220 EXTENDED YEAR PROGRAM FOR SEVERELY DISABLED  
 M 1225 SPECIAL EDUCATION - STATE PROGRAM  
 M 1230 SPECIAL EDUCATION – INTENSIVE SERVICES  
 M 1278 EXTENDED YEAR – SPECIAL EDUCATORS  
 M 1295 UNIQUE LOCAL SPECIAL EDUCATION PROGRAMS

**1500 SUMMER SCHOOL AND EXTENDED YEAR PROGRAMS**

1510 EXTENDED YEAR, DAY AND SUMMER

1512 Curriculum Development  
 1513 In-service Training

1530 SUMMER AGRICULTURE  
 1550 UNIQUE LOCAL SUMMER SCHOOL AND EXTENDED YEAR PROGRAMS

**1600 ADULT/CONTINUING EDUCATION PROGRAMS**

- M 1609 ADULT HIGH SCHOOL
- M 1615 ADULT HIGH SCHOOL -- 17 AND UNDER
- M 1680 UNIQUE LOCAL ADULT/CONTINUING EDUCATION PROGRAMS

**2000 SCHOOL LEVEL PROGRAMS**

- 2000-2099 General School
- 2100-2199 General Student body
- 2200-3299 Instructional Classes
- 3300-3599 Other Instructional Classes
- 3600-3699 Student Activity Funds

**3700 COMMUNITY SERVICES PROGRAMS**

- 3710 COMMUNITY RECREATION
- 3720 CIVIC SERVICES
- 3730 PUBLIC LIBRARY SERVICES
- 3740 CUSTODY AND CHILD CARE SERVICES
- 3750 WELFARE ACTIVITIES
- 3800 OTHER COMMUNITY SERVICES PROGRAMS
- 3900 INTERNAL SERVICE FUNDS

**5000 STATE PROGRAMS**

**Exceptions:** State Special Education- 1200s, State Adult Education- 1600s, State Career & Technical Education Programs- 6000s

5100 RESERVED FOR FUTURE USE

5200 RESTRICTED BASIC SCHOOL PROGRAMS

- M 5201 Class Size Reduction - K-8
- M 5220 NESS – Necessarily Existent Small Schools

5250 OTHER MINIMUM SCHOOL PROGRAMS

- 5250 - 5259 Reserved for Numbers Assigned by Districts
- 5260 - 5269 Reserved for Numbers Assigned by Districts
- 5270 - 5290 Reserved for Numbers Assigned by Districts

- M 5295 – Professional Development
- M 5310 Flexible Allocation

**PROGRAM CLASSIFICATION**

**FY 21**

- M 5315 Pupil Transportation
- M 5317 Rural Transportation Reimbursement
- M 5318 Rural School District Transportation Grant Program
- M 5321 Discretionary
- M 5322 Highly Qualified Teachers – State Appropriation
- M 5323 Out of State Tuition
- M 5324 Grants for Educators in High Need Schools
- M 5330 Enhancement for Accelerated Students
- M 5331 Gifted and Talented
- M 5332 Advanced Placement
- M 5333 Concurrent Enrollment
- M 5334 Centennial Scholarship Program
- M 5336 Enhancements for Students At Risk
- M 5339 At Risk - Gang Prevention
- M 5340 Youth-In-Custody
- M 5368 School Nurses
- M 5371 Guarantee on Transportation
- M 5380 SOEP – Home School & Private
- M 5385 State-Wide Online Ed.

5400 OTHER STATE PROGRAMS

- M 5420 School Land Trust Program
- M 5450 LEEWAY PROGRAMS

- 5455 Voted Local Levy
- 5460 Board Local Levy

- M 5470 Computer Adaptive Testing

M 5500 PUBLIC EDUCATION CAPITAL OUTLAY

- 5550 Capital Outlay Foundation
- 5551 Charter School Building Sub Account
- 5561 Enrollment Growth Program
- 5570 Building Reserve
- 5572 MBA Debt
- 5575 Debt Service
- 5590 LEA Foundation

5600 UNIQUE STATE PROGRAMS

**PROGRAM CLASSIFICATION****FY 21**

M	5601 Private Grant
M	5602 Chief Privacy Officer (CPO)
M	5605 ATC Service Regions
M	5606 Substance Abuse Prevention
M	5607 National Board Certified Teacher Program
M	5608 School Mental Health
M	5609 Driver Education -- Vehicles
M	5610 Driver Education -- Behind-The-Wheel
M	5612 International Baccalaureate Program
M	5613 Corrections Institutions
M	5616 Federal Mineral Lease Act
M	5618 State - Non MSP
M	5619 Charter School Local Replacement
M	5622 American Indian Alaskan Native
M	5625 Charter School Admin Funding
M	5627 Innovative Student Improvement Program
M	5633 Supporting Effective Instruction Flow Thru
M	5635 Critical Languages
M	5636 ELL Family Literacy Centers
M	5637 Dual Immersion Program
M	5640 Extended Day Kindergarten
M	5641 Early Interventions
M	5642 Elementary School Counselor
M	5643 Stem Center Pilot
M	5644 STEM Endorsement Incentive
M	5645 Pilot Programs
M	5646 Pilot Assessment Project
M	5648 Partnership for Student Success
M	5655 Digital Teaching and Learning Program
M	5657 Early Graduation – Competency Based
M	5660 Financial Literacy
M	5662 Outdoor Recreation Grant Program
M	5664 Anti-Bullying Program
M	5666 Grants for Professional Learning (K-3)
M	5667 Grants for New & Aspiring Principals
M	5668 Effective Teachers in High Poverty Schools
M	5670 Competency Based Learning Amendments
M	5672 Fee on Fines
M	5674 Suicide Prevention
M	5676 Inter-Generational Poverty
M	5677 Computer Science Initiative for Public Schools
M	5678 Teacher and Student Success Program (TSSA)
M	5679 Student Health and Counseling Support Program
M	5680 SEA Discretionary Fund
M	5682 UPSTART (State)
M	5685 Para-Educator Funding
M	5687 School Turnaround Program
M	5690 Peer Assistance

## PROGRAM CLASSIFICATION

FY 21

M 5693 Strengthening College and Career Readiness  
M 5694 Early Warning Pilot Programs  
M 5695 Corona Relief- State

5700 RESERVED FOR FUTURE EXPANSION

5800 SUPPLEMENTALS / OTHER BILL

M 5805 Early Literacy Program  
M 5807 Teacher Salary Supplemental Program (TSSP)  
M 5808 State Capitol Field Trips  
M 5810 Library Books & Electronic Resources  
M 5816 Student Leadership Skills (One Time)  
M 5820 4-6 Math Initiative  
M 5830 Dropout Prevention  
M 5835 National ACT Test Reimbursement  
M 5845 Charter School Mentoring  
M 5846 State Charter School Start-up  
M 5861 Math/Science - Teacher Enhancement (PEJEP)  
M 5868 Teacher Materials & Supplies  
M 5876 Educator Salary Adjustments  
M 5877 Extended Year for Special Ed Teachers  
M 5881 MOST Center (Formerly USTAR)  
M 5882 BTS Arts Program  
M 5890 Volkswagen Settlement Fund  
M 5901 College and Career Awareness  
M 5902 Work-Based Learning  
M 5903 Comprehensive Counseling & Guidance  
M 5910 Charter Levy Program  
M 5911 English Language Learner Software

## CAREER & TECHNICAL EDUCATION PROGRAMS

M 6000 Career & Technology Basic Program – Add On  
M 6015 Administration & Support Services  
M 6100 Agriculture Food & Natural Resources  
M 6200 Education & Training  
M 6300 Health Sci, Human Services & Public Safety  
M 6400 Audio/Visual Tech & Communications  
M 6500 Business, Marketing, Hospitality & Tourism  
M 6600 Architecture & Construction  
M 6700 Information Technology

**PROGRAM CLASSIFICATION**

**FY 21**

- M 6800 Engineering & Manufacturing Technology
- M 6900 Transportation, Distribution & Logistics

**7000 FEDERAL PROGRAMS**

7100 FEDERAL DIRECT UNRESTRICTED PROGRAMS

- M 7101 Impact Aid (Title VIII Elem. & Sec. Educ. Act)
- M 7190 Other Unrestricted Grants Direct from Fed Government.

7200 FEDERAL/STATE UNRESTRICTED PROGRAMS

- M 7210 ESSER CARES Program
- M 7220 GEERS CARES Program
- M 7250 Unique Local Federal/State Unrestricted Programs
- M 7280 Other USBE CARES Programs
- M 7290 Non-USBE CARES Programs (CARES Act via Other Agencies)

7300 FEDERAL DIRECT RESTRICTED PROGRAMS

- M 7310 CARES Payroll Protection Program
- M 7323 Star Talk (NSA grant)
- M 7324 Dept. of Defense National Security Education Program
- M 7326 ROTC
- M 7330 Indian Education Programs
- M 7350 High Quality School Readiness (TANF)
- M 7352 Kindergarten Supplemental Enrichment
- M 7355 Americorps
- M 7380 ETI E-rate
- M 7390 Unique Federal Direct Restricted Programs

7400 CAREER & TECHNICAL EDUCATION FEDERAL PERKINS

- M 7401 CTE Federal Perkins - Formula
- M 7402 CTE Federal Perkins – NonTraditional
- M 7403 CTE Federal Perkins – Corrections
- M 7404 CTE Federal Perkins – Special Projects
- M 7405 CTE Federal Perkins – Regional Reserve
- M 7406 CTE Federal Perkins – Work Based Learning
- M 7407 CTE Federal Perkins – Special Populations

7500 FEDERAL/STATE RESTRICTED PROGRAMS

- M 7501 Improving Americas Schools Act
- M 7503 FUEL Grant
- M 7508 Javits Accelerated Readers
- M 7520 Programs for the Disabled
- M 7522 IDEA-B -- Preschool Disabled (Sec. 619)
- M 7524 IDEA-B -- Disabled (PL 101-476)
- M 7526 IDEA-D -- Personnel Training
- M 7527 IDEA-C -- Deaf/Blind

7580 Federal Adult Education Programs

- M 7581 Prison/Institutions
- M 7582 Adult Education Section 353
- M 7583 Adult Basic Education
- M 7584 English Language/Civics Education
- M 7585 GED Workforce Service Grant
- M 7590 Other Restricted Grants

7600 OTHER FEDERAL/STATE RESTRICTED PROGRAMS

- M 7603 Service Learning
- M 7606 Migrant Education Consortium
- M 7640 Trust Lands Grand Staircase
- M 7650 UPSTART – Reading
- M 7685 SAMSHA Aware
- M 7699 Unique Local Federal/State Restricted Programs

7700 FEDERAL/INTERMEDIATE PROGRAMS

7800 ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965

- M 7801 Fed ESEA Title I A  
7804-7809 Numbers reserved for districts
- M 7803 Fed School Improvement Grants (SIGs)  
7804-7809 Numbers reserved for districts
- M 7830 Fed ESEA Title I C - Migrant Children  
7831-7839 Numbers reserved for districts
- M 7840 Fed ESEA Title I D - Neglected & Delinquent (YIC)  
7841-7849 Numbers reserved for districts
- M 7860 Fed ESEA Title II A - Teacher Quality

**PROGRAM CLASSIFICATION**

**FY 21**

- M 7865 Fed Title II B – Math Science Partnerships
- M 7880 Fed ESEA Title III A - English Language Acquisition  
7881-7889 Numbers reserved for districts
- M 7890 Fed ESEA Title IV A – Student Support & Acad. Enrich.  
7891-7899 Numbers reserved for districts
- M 7900 Fed ESEA Title IV - Subpart 2 Community Service Centers  
7916-7919 Numbers reserved for districts
- M 7905 Student Support Services Program
- M 7910 Fed ESEA Title IV B – Community Learning Centers  
7911-7914 Number reserved for districts
- M 7915 21<sup>st</sup> Century Supplemental
- M 7920 Fed ESEA Title V A - Innovative Programs  
7921-7929 Numbers reserved for districts
- M 7930 Fed ESEA Title VI A - Assessment  
7931-7939 Numbers reserved for districts
- M 7940 Fed ESEA Title VI B - Rural & Low-Income School (RLIS)  
7941-7949 Numbers reserved for districts
- M 7950 Fed ESEA Title VII B – Homeless Education  
7951-7959 numbers reserved for districts
- M 7960 Fed ESEA Title VI – American Indian/Alaska Native Ed.

**8000 ENTERPRISE PROGRAMS**

- M 8070 STATE SCHOOL LUNCH PROGRAMS
- M 8075 CHILD AND ADULT CARE FOOD PROGRAM
- M 8079 OTHER CHILD NUTRITION PROGRAMS
- M 8500 UNIQUE LOCAL ENTERPRISE

**9999 UNDISTRIBUTED BY PROGRAM**