



FSF Appropriation Ranges & Ledger Groups

APPR TYPE	Ledger Group		FSF APPR Range	Description	Roll Fwd (Y/N)	Incl/Excl from Cost Per Pupil (I/E)	Fund
	Revenue	Expense					
GF Type 00	REVENUE		00002 TO 00099	Revenue	N		Agency 100 School 100 Charter 1xx
			00044	Cash Receipt Expenditure Reduction			
			00066	Interest			
			00077	Revenue for Treasurer's Office			
			00088	High Volume Revenue (Zero dollar CR)			
			00099	Revenue for all depts			
GF Type 01-04		MAIN	00001	School Cascade	N		100
			00100	Unfunded Payroll			DelDot 101, 301 DSU 910 Charter 1xx All Others 100
			00101	Payroll Suspense			DSU 910 Charter 1xx All Others 100
			00102 TO 00179	Standard Operating			School 100 Charter 1xx
			00180 TO 04999 06000 TO 07999	Programmatic - Agency, including one time programs			100
			05000 TO 05999	Programmatic - School			100
			08000 TO 08899	Supplemental Grants-in-Aid			100
			08900 TO 08999	Supplemental One-Time			100
			10000 TO 19999	Supplemental Bond Bill			100
NSF Type 20	KK_NSF_REV	KK_NSF_EXP	20000 TO 24999	Standard	Y		Agency 100 Charter 1xx DSHA 650 Lottery 660 DED0 665 Debt Mgmt 840 Pensions 845 Pass Thru 880 Revenue Trusts 100 other Trusts 890 *see Notes for others
			25000 TO 25999	Standard-Project based (may have extended end date)	N		
			26000 TO 26090	Contract directly w/Fed			
			26100 TO 26999	Contract directly w/Fed (Payroll Expenditure Reduction - Cash Receipts)			
			27000 TO 27090	Contract w/non-Fed agency w/Fed Grant funds			
			27100 TO 27999	Contract w/non-Fed agency w/Fed Grant funds (Payroll Expenditure Reduction - Cash Receipts)			
			27091 TO 27099	Contract w/non-Fed agency w/Fed Grant funds (Payroll Expenditure Reduction - Cash Receipts)			
			28000 TO 29998	Standard	Y		
			29999	F&A for Grants			
			91000	School Debt Service (Local Share of the Bond Bill)			
			91001 TO 91049	School Debt Service	N		
			91050 TO 91099	School Tuition			
			91100 TO 91149	School Cafeteria			
			91150 TO 91150	School MCI - Hold	N		
			91151 TO 91152	School MCI - Local Spend			
			91153 TO 91197	School MCI - Other			
			91198 TO 91199	School MCI - State Spend			



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	Revenue	Expense							
NSF Type 20	KK_NSF_REV	KK_NSF_EXP	91200	TO	91209	School Stipend	Y	E	School 270 Charter 0xx
			91210	TO	91299	School Match Tax Items		I	
			91300	TO	91899	School - Exclusions from Cost Per Pupil		E	
			91900	TO	91999	School Standard across all districts/charters		I	
			98000	TO	98999	School Standard			
			99000	TO	99190	School (may have extended end date)	N	E	
			99191	TO	99199	School (Payroll Expenditure Reduction - Cash Receipts)			
			99200	TO	99699	School (may have extended end date)			
			99700	TO	99799	School Generic Appr w/o description			
			99800	TO	99899	School - Contract w/non-Fed agency w/Fed Grant Funds (may have extended end date)			
		99900	TO	99999	School - Contract directly w/Fed			100	
ASF Type 30	ASF_REV	ASF_HOLD	30000	TO	39999	Holding (30200 - 30299 special payroll)	Y		Agency 100 Charter 1xx DSHA 650 Lottery 660
			70000	TO	79999	Revenue	N		
		ASF_SPEND	09000	TO	09999	Operational (09200 - 09299 special payroll)			
			60000	TO	69999	Programmatic			
Grants Type 40	GR_G_REV	GR_GROUP GR_DETAIL	40000	TO	47499	Standard Federal	N		DSU 910 Charter 5xx All Others 225
			47500	TO	47750	Program Income			
			47751	TO	47999	Interest Bearing			
			48000	TO	48999	DSU Federal			
			49000	TO	49898	POOL			
			49900	TO	49999	Federal - Cash Receipt Expenditure Reduction			
GF Type 50		MAIN	50000	TO	59899	Bond Bill - Capital Projects (may have extended end date of 3 years)	N		Charter 7xx All Others 300
			59900	TO	59999	Bond Premium Authorization			



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	Revenue	Expense								
GF Type 01		MAIN	90002 TO 90077 90079 TO 90999			General Funds	N	101, 301		
NSF Type 20	KK_NSF_REV	KK_NSF_EXP	92000 TO 92521 92523 TO 92529			Standard	Y	102		
			92523 TO 92529			Standard-Project based (may have extended end date)	N			
			92522						Cash Receipt Expenditure Reduction	Y
			95605, 97305, 97605, 97705						Third-Party Capital	N
ASF Type 30	TTF_REV		90001 TO 90001			TTF - Revenue	Y	101, 301 426, 427, 428		
	KK_DD_TTF	KK_TTF_ONE	90000 TO 90000			Transportation Trust Fund (TTF)	N			
			90078 TO 90078			Debt Service - General Operations		425		
			93078 TO 93078			TTF Debt Service		101		
			92530 TO 92999			TTF Operations		101, 301 426, 427		
			93000 TO 93036							
			93038 TO 93899							
	93910 TO 93999									
	KK_TTF_TWO		93037 TO 93037			TTF Operations				
	PROJ_CHLD		93900 TO 93909			TTF Operations - Sub Appr			101	
Grants Type 40	GR_G_REV	GR_GROUP GR_DETAIL	94000 TO 94999			TTF Grants			224	
GF Type 50		KK_TTF_ONE	95601, 97301, 97601, 97701, 97801-97803			TTF Capital		301		
			97706 TO 97999			TTF Programmatic				
	DD_FED_REV	KK_DD_FED	95400 TO 95499			Federal		302		

Operating Budget APPRs			
GF	ASF	TTF	Description
00137	091xx	93037	Personnel
00140	094xx	93040	Travel
00150	095xx	93050	Contractual Services
00151	099xx		Hardware & Software
00159	093xx	93059	Energy
00160	096xx	93060	Supplies
00170	097xx	93070	Capital Outlay
00177	098xx		Vehicles
00178		90078 / 93078	Debt Service



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NOTE:

1. Cash Receipt Expenditure Reduction

	<u>APPR</u>	<u>Acct</u>
Grants	49899	46152
Other	00044	46152
DOT	92522	46152

2. Cascade APPR 00001 ---> 05186, 05287 (n/a), then 98000

3. General Fund 00607 (Operations I) and 00609 (Operations II) - type 03 budget transfer must use prior year(s) bud ref

4. NSF - Standard (roll forward)

Does NOT use federal funds

Example: Trust Funds

29616 Child Supp Collection is specific to Dept 351001 Child Support with Fund 855

29680 OPED Trust is specific to Dept 100232 Pensions with Fund 844

29718 QEBA Trust Qual Excess Ben is specific to Dept 100232 Pensions with Fund 846

29730 Vol Firemans Pension Plan is specific to Dept 100232 Pensions with Fund 843

All Other Pensions in Dept 100232 are Fund 845

5. NSF - Standard (does NOT roll forward)

May have extended end date

Does NOT use federal funds

Example: contract with outside organization or another State department

6. NSF - Contract directly w/Fed non-cataloged program funds (does NOT roll forward)

May have extended end date

State dept deals directly with Fed govt

Example: contract with Fed for CR school to properly staff and manage the AFB schools

7. NSF - Contract with non-Federal agency w/Fed Grant funds (does NOT roll forward)

May have extended end date

Example: One State dept has federal grant and contracts with second State dept to perform service on their behalf.

8. Debt Service

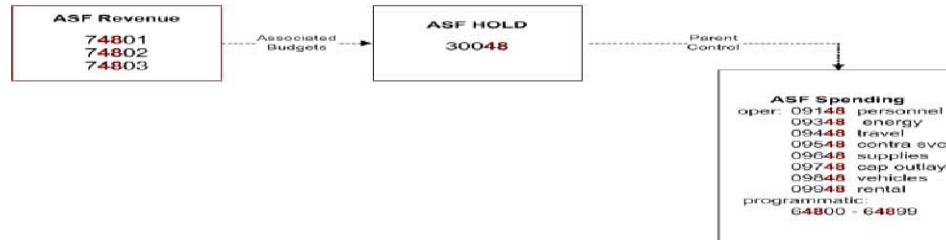
Account 5020



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9. ASF

ASF FUND Appropriation Numbering – Example



- | | |
|-----------|---|
| ASF_Hold | <p>Approps begin with 3
Established at 2-digit dept level
Fund 100
Account 5000
Each year, the unencumbered budget in the HOLD rolls forward
Must be associated with ASF_REV
Special payroll approps 30200-30299 may go negative, but must be zero at fiscal year end.</p> |
| ASF_REV | <p>Approps begin with 7
Established at 6-digit dept level
Fund 100
Account 4000
Collected revenue does not roll forward (the unencumbered budget in the HOLD rolls forward)</p> |
| ASF_SPEND | <p>standard operational
Approps begin with 09
Budget office loads spending authority (budget) for each spend line at beginning of fiscal year.
Depts can spend up to budget amount as long as the budget in the ASF Hold is sufficient to cover expenses.
Special payroll approps 09200-09299 may go negative, but must be zero at fiscal year end.</p> |
| ASF_SPEND | <p>programmatic
Approps begin with 6
Budget office loads spending authority (budget) for each spend line at beginning of fiscal year.
Depts can spend up to budget amount as long as the budget in the ASF Hold is sufficient to cover expenses.</p> |
- Two scenarios:
- | | |
|--|--|
| <p>1)
One REV, one HOLD, one DEPT
ASF_HOLD Approp 30020 Dept 100000
ASF_REV Approp 72006 Dept 100302
ASF_SPEND Approp 62006 Dept 100302
ASF_HOLD and ASF_REV are associated budget/revenue</p> | <p>2)
One REV, one HOLD, two+ DEPTs
ASF_HOLD Approp 30020 Dept 100000
ASF_REV Approp 72006 Dept 100302
ASF_SPEND Approp 62006 Dept 100302
ASF_SPEND Approp 62006 Dept 100303
ASF_HOLD and ASF_REV are associated budget/revenue for Dept 100302 only
Dept 100303 will not see the associated REV and can only spend from the spending authority as the HOLD will allow</p> |
|--|--|