

**CAREER AND TECHNICAL EDUCATION (CTE)  
CODING QUICK REFERENCE GUIDE**

**Code Structure**

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	Various

FUND TYPE DESCRIPTION	FUND CODE
General Fund	10X
Teachers Fund	20X
Debt Service Fund	30X
Capital Projects Fund	40X

FUNCTION DESCRIPTION	FUNCTION CODE
Agricultural Education	1311
Business Education	1321
Family Consumer Sciences and Human Services Education	1331
Health Sciences Education	1341
Marketing and Cooperative Education	1351
Skilled Technical Sciences Education	1361
Technology and Engineering Education	1371
Career Education Special Populations	1381
Other Career Education (Non-Program Specific)	1391
Adult Career Education	1621
Area Career Center Fees	1921
Guidance Services	2120
Professional Development	2200
Other Support Services (Direct Administrative Costs)	2491
Other Fiscal Services (Consortium Subawards, Indirect Costs)	2529

OBJECT DESCRIPTION	OBJECT CODE
Certificated Teacher Salaries	6110
Classified Salaries	6150
Employee Benefits	6200
Purchased Services	6300
Materials and Supplies	6400
Capital Outlay	6500

LOCATION DESCRIPTION **	LOCATION CODE
Central Office	1000
High School	1050
High School	1075
Area Career Center	1100
Middle School	3000

SOURCE DESCRIPTION	SOURCE CODE
Local	1
County	2
State	3
Federal	4

PROJECT DESCRIPTION (LOCAL FUNDS)	PROJECT CODE
CTE Enhancement Grant Local Match	13201
CTE Program Improvement Grant - Agriculture Local Match	13202
CTE Program Improvement Grant - Business, Marketing and IT Local Match	13203
CTE Program Improvement Grant - Family Consumer Sciences Local Match	13204
CTE Program Improvement Grant - Health Sciences Local Match	13205
CTE Program Improvement Grant - Skilled Technical Sciences Local Match	13206
CTE Program Improvement Grant - Technology and Engineering Local Match	13207

PROJECT DESCRIPTION (STATE FUNDS)	PROJECT CODE
CTE Base and Performance Grant	33200
CTE Enhancement Grant	33201
CTE Program Improvement Grant - Agriculture	33202
CTE Program Improvement Grant - Business, Marketing and IT	33203
CTE Program Improvement Grant - Family Consumer Sciences	33204
CTE Program Improvement Grant - Health Sciences	33205
CTE Program Improvement Grant - Skilled Technical Sciences	33206
CTE Program Improvement Grant - Technology and Engineering	33207
CTE Technical Centers That Work Grant	33208
CTE Incentive Payment	33209
CTE Mentoring Payment	33210
CTE Substitute Payment - State	33211
CTE GAMB Project	33212
CTE Displaced Homemaker Grant	33213

PROJECT DESCRIPTION (FEDERAL FUNDS)	PROJECT CODE
Perkins Basic Grant- Postsecondary	42700
Perkins Basic Grant- Secondary	42701
Perkins - Pathways for Teachers Grant	42702
CTE Substitute Payment - Federal	42703

REVENUE DESCRIPTION	REVENUE CODE
State Career and Technical Education (CTE)	5332
Federal Perkins Grant	5427

\*\* These are example location codes that may be used in the general ledger for the coding of CTE expenditures (however, your district must use the specific code assigned to the building by DESE). In addition, the 1100 code may be used to record CTE expenditures at area career center buildings; however, this code may NOT be used to report expenditures to DESE on the ASBR.