

Summary of Account Coding in Federal Stimulus Fund (Company 2000)

This document summarizes the unique coding requirements developed for use in the federal stimulus fund, company 2000.

Revenues (Except 49 accounts)

Stimulus revenues must be coded with a 6 in account position three. See pp. 40-41 of the [accounting system overview procedures](#).

Expenditures (Except 5228 accounts)

Budget type is indicated for an expense account in account position three, e.g., R. Budget year shown in account position eight, e.g., 0-9, indicates the year related budget reverts (assuming no carryover). See p. 28 of the [overview procedures](#).

Stimulus appropriations have budget type R (except for specials, if any). The budget year for stimulus funds depends on the fiscal year those funds were appropriated. For example, stimulus budget appropriated in FY2009 is represented by budget year 9. FY2010 stimulus budgets have budget year 0. [2010 HB1192](#) includes special appropriations related to stimulus for Tourism and State Development, with a reversion date of 2014, e.g., S in account position three and 4 in position eight.

An R can be used in account position sixteen for tracking stimulus-related administrative costs paid in company 2000.

An R can also be used in account position sixteen to track stimulus-related administrative costs paid by non-stimulus companies. This provides a mechanism for non-stimulus funds to recover those costs, if that becomes possible.

Operating Transfers (491 and 5228 accounts)

An 8 is used in account position five of 491 and 5228 accounts for operating transfers of indirect costs from the stimulus fund to another fund. For example, 5228800 for transfer out of stimulus and 4910800 for transfer in to other fund.

A 2 is used in account position seven of a 52288 account to indicate indirect costs that are non-administrative costs. For example, 5228800 indicates a transfer out of administrative indirect costs; 5228802 indicates a transfer out of non-administrative indirect costs.

See also p. 41 of [overview procedures](#) for 4910800 and p. 76 for 5228800.