
STARS USER MANUAL.....	1
GRANT ACCOUNTING.....	1
INTRODUCTION	1
TABLES, CONTROLS, AND TRANSACTION CODES.....	2
GRANT AND PROJECT CONTROL TABLES.....	3
GRANT AND PROJECT NUMBER AND PHASE.....	3
GRANT AND PROJECT TYPES	5
POSTING CONTROL LEVEL INDICATORS	6
REPORT TITLES AND THE GRANT AND PROJECT DESCRIPTOR TABLE	9
TRANSACTION CODES.....	9
INTERGOVERNMENT REVENUE SUBOBJECTS.....	11

STARS USER MANUAL

GRANT ACCOUNTING

INTRODUCTION

In this document, Grant Accounting refers to Grant, Project, and Subgrantee Accounting. The primary function of Grant Accounting is to identify and collect all grant-related financial information. Descriptive and financial information pertaining to a grant structure is maintained in various STARS tables. Information is available to support STARS and IBIS reports. The following are capabilities of Grant Accounting:

- Provide a means of tracking grants or projects across multiple state fiscal years through definition of the grant fiscal year. The grant end date is not constrained by the current fiscal year and often extends for more than one year.
- Define a relationship between Grants and Projects to reduce manual coding on individual STARS transactions.
- Provide budgetary and cash controls over Grant expenditures (the capability to reject expenditure transactions that exceed grant budgeted amounts).
- Maintains general ledgers by Grant.
- Provide a mechanism for recording both direct and indirect grant costs and associated revenues.
- Account for subgrantee advances and expenditures by subgrantee.
- Meet specialized financial and management reporting needs and provide billable and expendable budgets by Grants and Projects (mostly using IBIS reporting)

The Federal Issues section of the [Fiscal Policy Manual](#) includes the following items that need to be added to the STARS Grant Control Table:

- Catalog of Domestic Assistance (CFDA) number requirements – This information should be added to the Grant Control Table in the CAT field.
- Federal Award Identification Number (FAIN) requirements – This information should be added to the Grant Control Table in the FEDERAL ID field.

Other information for reporting:

- Data Universal Numbering System (DUNS) number requirements.
- [Office of Management & Budget](#) (OMB) circulars regarding cost principles and how to use and account for federal monies.
- Websites for grant management and reporting requirements, for example, [Grants.gov's Learn Grants](#).

TABLES, CONTROLS, AND TRANSACTION CODES

You can use Grant accounting to collect and report revenue and expenditure data for a particular situation or a period of time. Grants do not have to be formal federal grants, but can be a tool for collecting and reporting any type of information that an agency would like. Grants can post to the General Ledger for Trial Balance information.

Report data is available in IBIS as well as STARS reports (via Online Reporting).

STARS uses the Grant File (GP) and Project File (PJ) to maintain summarized financial amounts for federal and other grant awards, which may cross more than one State Fiscal Year. Examples of the amounts maintained in the Grant and Project Files include:

- Billable Budgets
- Expendable Budgets
- Expenditures
- Encumbrances
- Amounts Billed
- Receipts
- Indirect Costs (Federal grants)
- Program Income

STARS uses the data in the Grant and Project files to produce expenditure and revenue reports for the Grant/Phases and Project/Phases.

STARS also controls the transaction postings to the Grant and Project File records using a series of indicators and data elements stored in the Grant Control Table (S029) and the Project Control Table (S027). STARS provides Grants transaction programing to ensure that Grants are not over expended or over encumbered, such as the Budget Control Type indicator on the Project Control Tables S027 and the Grant Control Table S029. (Budget controls are always be at the Phase level; however, cash control can be at the Fund, Grant only or down to the Grant/Phase.)

The Fund Detail Descriptor Table (D23) is also involved in Grant and Project posting controls.

To use the Grant accounting capabilities, the following must be used to establish the Grant and Project in STARS:

- [GRANT / PROJECT CONTROL TABLES](#) – Defines how the amounts will accumulate for Grant, Project, or subgrantee reporting, including the Grant and Project number, Phase, federal ID number, description, Grant and Project type, catalog number (CFDA), and Grant and Project manager. It also contains lookup

elements used to reduce coding transactions as well as posting controls. Start and end dates are available to open and close the Grant for posting financial transactions. The Project table also requires the vendor number and vendor FYE month for type '6' subgrantee accounting.

- [GRANT / PROJECT DESCRIPTOR TABLES](#) – Provides a title for the Grant number (D47) or the Project number (D42) when the report is requested by Grant or Project and not at the Phase level.
- [TRANSACTION CODES](#) – Only certain transaction codes post to the Grant and Project files. It is important to understand if the transaction code you are using posts to the files and whether it lets you enter the Grant or Project. Even if the transaction code allows the Grant or Project, the File Postings on the transaction code will determine whether it posts to the Grant and/or Project file.
- [INTERGOVERNMENT REVENUE SUBOBJECTS](#) – You should use an appropriate subobject to record intergovernment revenues, especially if you are not using the Federal Fund 0348.
- [GRANT / PROJECT BUDGETING](#) – Sets up billable or expendable budgets for original awards, or advances to a subgrantee.

GRANT AND PROJECT CONTROL TABLES

STARS controls on Grants and Projects involve a number of different indicator options for each Grant Phase or Project Phase. More information regarding Grant indicators on the Grant Control Table is found in the [GRANTS](#) documentation. Information about Project indicators on the Project Control Table is found in the [PROJECTS](#) documentation.

GRANT AND PROJECT NUMBER AND PHASE

STARS accumulates Grant and Project expenditures, revenues, receipts, and budget information through the use of a Grant and Project Number and a Phase. These elements are independent of other classification structures (i.e., Fund, Object, Program and Organization) in STARS. In addition, the accumulation of Grant and Project information may span unique accounting periods ranging from a few days to many years.

You must establish the Grant Number/Grant Phase elements in the Grant Control Table S029 and the Project Number/Project Phase in the Project Control Table S027. These tables define how you want to accumulate STARS data versus budgeting costs.

Since IBIS reports are available for detailed transaction information, the Grant and Project controls can be set up for budgeting purposes.

For federal grants (GRANT-TYPE = 1), the Division of Financial Mangement requires that a separate Grant/Grant Phase be used for separate federal grant awards.

Though awards may be for a specific federal program (CAT = CFDA number), they each have their own federal award numbers (FEDERAL ID).

```
VERSION 3.1          STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY          S029
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 999 GRANT-NO: BASIC2 GRANT-PHASE: 00 FEDERAL ID: H126A120016
DESCRIPTION: BASIC GRANT 2012 GRANT-TYPE: 1 PRI: Y
START-DATE: 100111 END-DATE: 062813 LOOKUP PROJ-NO: PROJ-PH:
OBJ-POST-LEVEL: C REV-POST-LEVEL: 4 BUDGET-CTL-TYPE: 0 CAT: 84.126A PI: N
CASH-POST-LEVEL: 0 CASH-CTLTYP: 0 GL-BY-GRANT: 2 INT: N
GRANT-MANAGER: ORC:
```

If you want to set up your budget at the Expenditure Summary Object level (C) or the Expenditure Object level (B), be sure to have your OBJ-POST-LEVEL field set at that value.

Federal FY 2013

```
VERSION 3.1          STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY          S029
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 999 GRANT-NO: BASIC3 GRANT-PHASE: 00 FEDERAL ID: H126A130016
DESCRIPTION: BASIC GRANT 2013 GRANT-TYPE: 1 PRI: Y
START-DATE: 092512 END-DATE: LOOKUP PROJ-NO: PROJ-PH:
OBJ-POST-LEVEL: C REV-POST-LEVEL: 4 BUDGET-CTL-TYPE: 0 CAT: 84.126A PI: N
CASH-POST-LEVEL: 0 CASH-CTLTYP: 0 GL-BY-GRANT: 2 INT: N
GRANT-MANAGER: ORC:
```

Identifying Fiscal Years or Ranges of Time for Financial Activity

One of the critical requirements in accounting for Grants/Projects is the ability to accumulate financial activity for periods other than the State of Idaho fiscal year. These periods may be, but are not limited to, one of the following:

- Federal fiscal year (usually October 1 – September 30)
- State fiscal year (July 1 – June 30)
- Partial year
- Multiple years

Entities often include the time frame of financial activity as part of the Grant Number, but you could use the Grant Phase. For example, a Grant that is awarded in annual installments may be assigned Grant Numbers such as Bsic12 and Bsic13. You could use same Grant Number and differentiate the years by the two-digit Phase, such as 12 (for 2012), 13 (for 2013). You could then request a report or run an IBIS report at the Grant level to get all years rolled together. If you do not need to roll the different years together, you may want to use different Grant numbers.

GRANT AND PROJECT TYPES

Grant Control Types on the Grant Control Table

Grants are identified in STARS by one of the following **Grant Type** indicators on the Grant Control Table:

- **1** – Federal Grants – Federal grants received from the federal or other state government.
- **2** – State Grants – State grants received from the state government – state monies.
- **3** – Other Grants – Grants received from, paid to, or tracking required on, local governments’ or other amounts needing to be tracked.

VERSION 3.1	STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY	S029
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
AGCY: 999 GRANT-NO: BASIC3 GRANT-PHASE: 00 FEDERAL ID: H126A130016		
DESCRIPTION: BASIC GRANT 2013		
GRANT-TYPE: 1 PRI: Y		
START-DATE: 092512	END-DATE:	LOOKUP PROJ-NO: PROJ-PH:
OBJ-POST-LEVEL: C	REV-POST-LEVEL: 4	BUDGET-CTL-TYPE: 0 CAT: 84.126A PI: N
CASH-POST-LEVEL: 0	CASH-CTLTYP: 0	GL-BY-GRANT: 2 INT: N
GRANT-MANAGER:		ORC:

For federal grants, you should also enter the FEDERAL ID number (FAIN number) of the grant. The Division of Financial Management uses this number when doing their federal reporting. You also need to enter the CAT number (CFDA number) to supply information for your year-end CAFR Closing Packages.

Project Types on the Project Control Table

Projects have their own distinct **Project Type** indicator:

- **1** – Other Project – Use for Projects not otherwise classified below.
- **2** – Capital Project – Use for capital projects.
- **3** – Work Authorization To Be Billed By Task – Use for jobs billed to another agency or billed to another Project within your agency. Billable budgets are restricted to Phase level only.
- **4** – Work Authorization – Use for jobs billed to another agency or billed to another Project within your agency. If billed, you would normally generate one charge transaction and multiple recovery transactions.
- **5** – External Project – Use for Projects performed on behalf of an external organization. If billed, you would have one charge and multiple recovery transactions reported but not automatically posted.
- **6** – Subgrantee – Use for subgrantee projects.

In the example below, the subgrantee (a county) the PROJECT NO identifies the program, and the PROJECT-PHASE identifies the county number.

```
VERSION 3.1          STARS--PROJECT CONTROL TABLE MAINTENANCE/INQUIRY          S027

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 999 PROJECT-NO: SYSREP PROJECT-PHASE: 01          PRI: Y
VENDOR: 826000277 33          VEND-FYE-MO: 12
DESCRIPTION: ADA CO-REQUIREMENTS PMTS-TII (7805)          PROJECT-TYPE: 6
START DATE:          END-DATE:          LOOKUP GRANT-NO:          GRANT-PH:
OBJ-POST-LEVEL: B REV-POST-LEVEL: 4 BUDGET-CTL-TYPE: 0 CAT:          PI: N
PROJECT MANAGER ADA COUNTY CLERK          ORC:
```

You should enter the Vendor Number, Vend-FYE-Mo, and the Cat (CFDA Catalog Number) for subgrantee reporting, type '6'.

In the next example, the Grant SYSREP-13 is set up with a Project number 999999-99 and the Project number has a previous year end date. Thus, whenever this Grant is put on an Index or PCA, it will force the data entry person to manually enter the proper corresponding Project numbers. In this way, multiple transactions can post to this one Grant, with different Projects involved.

```
VERSION 3.1          STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY          S029

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 999 GRANT-NO: SYSREP GRANT-PHASE: 13 FEDERAL ID: 47-0601-0-1-808
DESCRIPTION: VOTING SYS REPLACMT GRTS TI(7801&06)          GRANT-TYPE: 1 PRI: Y
START-DATE:          END-DATE:          LOOKUP PROJ-NO: 999999 PROJ-PH: 99
OBJ-POST-LEVEL: C REV-POST-LEVEL: 4 BUDGET-CTL-TYPE: 0 CAT:          PI: N
CASH-POST-LEVEL: 1 CASH-CTLTYP: 1          GL-BY-GRANT: 2 INT: N
GRANT-MANAGER:          ORC:
```

POSTING CONTROL LEVEL INDICATORS

When determining posting control levels on the Grant Control Table, be aware that the expendable budgets must be entered at the same level as the Object Post Level (OBJ-POST-LEVEL) indicator. Sometimes Grants and Projects are used such that one (Grant or Project) has the detail level and the other has the higher level for budget controls. You may want to choose lower levels if possible if you are using only STARS reports. IBIS is able to report more levels than STARS

If you do use IBIS for your Grant reporting, you may want to set up the Object Post Level (OBJ-POST-LEVEL) at the level that you want to do your budgeting. If you want to keep your budgeting separated by Fund, which is recommended, you will need to use the alphabetical post levels (A-E). If you have one budget for the Grant, and you don't have to keep a budget by Object or Summary Object level, you may want to use the first level A for the Fund. If you use the lower levels, fatal Grant budgeting is not very practical, since you can only have one budget per screen in STARS.

For example: Level A would have one STARS screen for all expenditures and only one Grant budget would be needed per Fund. Level B would require a budget for 4000, 5000, 6000, and/or 7000. When you go down to the subobject level, you would have to have a budget for each subobject you plan to use, which is too detailed to be practical for budgeting purposes.

If you use the STARS DAFR7850 report instead of IBIS, you may want your report set up to a much lower level so you have more detail. However, this will normally preclude setting the Budget-Control-Type indicator as a 'fatal' control (1). You could still set it for non-fatal controls (0, 2). For federal grants, the grant Expendable Budgets are for direct costs posted to the Grant, and are normally at a higher level.

The indicators available for posting and controlling Grants and Grant budgets are:

OBJ-POST-LEVEL - Object Post Level indicator

Separating Grant information by Fund on the Grant file to identify what portion of the Grant belongs to different Funds, and determining the expenditure object level:

- **A** – Fund and Phase level (no Object – posts 4000, 5000, etc. Objects together)
- **B** – Fund and Object within Phase (post at the Object level - 4000, 5000, etc. separately – this will combine all personnel costs together, all operating expenditure costs together, etc.)
- **C** – Fund and Summary Object within Phase (post at the Summary Object level – will post at the level between the Object and subobject levels called the Summary Object – this will combine like subobjects together, such as communication costs, employee travel costs, professional services, etc.)
- **D** – Fund and Subobject within Phase (post at the subobject level, this is the level you normally enter transactions into STARS)
- **E** – Fund and Subobject Detail within Phase (post at the subobject detail, this is the level you would enter transactions if your agency uses agency-specific detail under the subobject structure.)

Lumping all Funds together on the Grant file, and determining the expenditure object level:

- **0** - Phase level (no Object – posts 4000, 5000, etc. Objects together)
- **1** - Object within Phase (post at the Object level - this will combine all 4000 personnel costs together, all 5000 operating expenditure costs together, etc.)
- **2** – Summary Object within Phase (post at the Summary Object level – will post at the level between the Object and subobject levels called the Summary Object – this will combine like subobjects together, such as communication costs, employee travel costs, professional services, etc.)
- **3** – Subobject within Phase (post at the subobject level, this is the level you normally enter transactions into STARS)

- **4** – Subobject Detail within Phase (post at the subobject detail, this is the level you would enter transactions if your agency uses agency-specific detail under the subobject structure.)

You can determine the level that you want to post your revenue and expenditure subobject information to the Grant file. Remember that you can post down to a lower Object level and have reports roll the information into a higher level. However, if you do not post to the lower level, you cannot control the budget at the lower level.

If you are using fatal controls and want to group your information at the subobject level, you must enter your budget at the subobject level. The same is true if you post it at a Summary Object or Object level. The information is still available at the lower levels by using an IBIS report.

If you do not use IBIS reporting, you may want to consider setting up a Grant and Project lookup combination using the same name where one could be at the lowest reporting level and the other, with the budget, could be at the higher budgeting level.

If you do use IBIS for your Grant reporting, you will want to make the revenue post level at the level that you want to do your budgeting. If you have one budget for the Grant (you don't have to keep a budget by Object or Summary Object level), you may want to use the first level (0). If you use the lower levels, Grant budgeting is not very practical, since you can only have one budget per STARS screen. For Federal grants, the budget for the revenues is called the Billable Budget which is normally associated with the grant award amount.

REV-POST-LEVEL – Revenue Post Level indicator

Determines the revenue posting level. The Fund level to which this indicator posts to on the Grant file is determined by Object Post Level indicator. Whatever it is set at, is what the Rev-Post-Level will use.

- **0** - Phase level (no Object – posts all revenue together)
- **1** - Object within Phase (post at the Object level - this will combine all subobjects under Objects such as 0500 taxes together, 1500 sale of services, goods, & property together, etc)
- **2** – Summary Object within Phase (post at the Summary Object level – will post at the level between the Object and subobject levels called the Summary Object – this will combine like subobjects together, such as 1501 sale of services together , 1701 sale of goods together, etc.)
- **3** – Subobject within Phase (post at the subobject level, this is the level you normally enter transactions into STARS)
- **4** – Subobject Detail within Phase (post at the subobject detail, this is the level you would enter transactions if your agency uses agency-specific detail under the subobject structure.)

BILLING METHOD AND CYCLE

The billing method and billing cycle is always “0”, since only reporting is done through STARS. Grant not billed is the only option currently available.

```

VERSION 3.1          STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY          S029
FUNCTION:  (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 000 GRANT-NO:      GRANT-PHASE:      FEDERAL ID:
DESCRIPTION:                                GRANT-TYPE:      PRI:
START-DATE:      END-DATE:      LOOKUP PROJ-NO:      PROJ-PH:
OBJ-POST-LEVEL:  REV-POST-LEVEL:  BUDGET-CTL-TYPE:  CAT:      PI:
CASH-POST-LEVEL:  CASH-CTLTYP:      GL-BY-GRANT:      INT:
GRANT-MANAGER:                                ORC:
          * * * * * BILLING INFO * * * * *
METHOD: 0 CYCLE: 0 MMDD: 1      2      3      4
    
```

REPORT TITLES AND THE GRANT AND PROJECT DESCRIPTOR TABLE

When a STARS Grant or Project report is requested at the Phase level, the title will come from the Grant and Project Control Tables for each individual Phase. However, when you request a report at the Grant or Project level, the default is to print “No Title on File” unless you have set up information in your Grant Descriptor (D47) Table and the Project Descriptor (D42) Table. Through these tables, you can provide titles for Grant and Project reports you request at the Grant and Project level. There are no controls on the D47 or D42, since they are for descriptive information only.

```

VERSION 3.1          STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY          S023
FUNCTION:  R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
TABLE-ID-NUMBER: 47 GRANT
          ....|....1....|....2....|....3....|....4....|....5
TABLE-ENTRY-KEY: 686SAWCSP
          AGENCY, GRANT NUMBER
REFERENCE-DATA:
          TITLE: SAWC SPECIAL PROJECTS
    
```

TRANSACTION CODES

The IBIS Transaction Codes that Post to Grants and/or Projects report shows those transaction codes that post to the Grant and/or Project files. This report can be found in IBIS under State of Idaho Public Folders > Statewide Reports > Accounting > Grant and Project Reporting. Note that even if the Grant or Project is optional on a transaction code,

it may or may not post to that file. If there is nothing in the GP or PJ fields for the transaction code in this report or the Transaction Code Decision Table S028, the transaction will not post to the Grant or Project files, even if they are entered on the transaction.

The following are the explanation of the different transaction code fields shown on the Transaction Code Decision Table S028.

AP = Appropriation File	GP = Grant File
AL = Allocation File	OF = Operating File
CC = Cash Control File	PJ = Project File
DF = Document File	SF = Subsidiary File
All transactions post to the General Ledger File	

Once you establish a Grant budget, you may adjust it (increase or decrease) at any time by entering adjustments for the amount being adjusted. Enter the same budgeting transaction codes with a reversal 'R' to decrease the amounts.

- **Billable Balance*** is equal to Billable Budget less Amount Billed.
- **Expendable Balance**** is equal to Expendable Budget, plus Units Budgeted, less Encumbrances, less Cash Expenditures, less Units Expended, less Program Income Expended.

Grant File Record Inquiry

VERSION 3.1	STARS--GRANT FILE RECORD INQUIRY	S066
AGENCY: 060 GRANT/PHASE: AG0201 01 PCA: FUND: 0050 FUND DET:		
EXP-OBJECT/DET: 5201		
REV OBJECT/DET:		
CM: X PM:	CP: PP: PY: PPY:	CUM: X ACTV:
EXP SOBJ/DET:	REV SOBJ/DET:	GRANT TYPE: 1 CAT:
CREATE DATE: 092601	CLOSE DATE:	FEDERAL ID:
BILLABLE BUDGET	(- 01) 0.00	EXPENDABLE BUDGET (- 02) 3,705.00-
AMOUNT BILLED	(+ 08) 0.00	UNITS BUDGETED (- 13) 0.00
BILLABLE BALANCE *	0.00	ENCUMBRANCES (+ 06) 0.00
RECEIPTS/COLLECTNS	(- 12) 0.00	CASH EXPENDITURES (+ 05) 4,084.76
UNCOLLECTED BILLS	(+ 11) 0.00	UNITS EXPENDED (+ 14) 0.00
PROG INC EARN(MEMO)	(- 10) 0.00	PROG INC EXPEND (+ 03) 0.00
COST ALLOC IN(MEMO)	(- 15) 0.00	EXPENDABLE BALANCE ** 872.00
COST ALLOC OUT(MEMO)	(+ 16) 0.00	ACCRD EXPEND(MEMO) (+ 04) 0.00
PRE-ENCUMB(MEMO)	(+ 07) 0.00	ADVANCES(MEMO) (+ 09) 0.00
LAST PROCESS DATE: 092601		INTERRUPT:

INTERGOVERNMENT REVENUE SUBOBJECTS

When posting receipt for incoming monies from Federal, State, or City and County governments, you should use the subobjects are under **Summary Object 2000 - Intergovernment Revenue & Contributions**. If you have to account for federal grants in a Fund other than Fund 0348, these subobjects are critical for reporting purposes.

```

DAFR6650 1 000 000 01                                RUN
12/04/13 (19.11) CYCLE 06222 PM OPEN  PP CLOSED
                                CONTROL AGENCY(000)
                                OBJECT HIERARCHY
                                AS OF 12/04/13
*****
SUMMARY  SUB
OBJECT  OBJECT  OBJECT  DETAIL  - - - - - T I T L E - - - - -
*****
2000                                INTERGOVT REV & CONTR (OBJECT)
    2001                                FED GRANTS & CONTRIBS (SUMMARY OBJ)
        2015                                HIGHWAYS
        2020                                HEALTH
        2030                                EDUCATION
        2035                                EMPLOYMENT SECURITY
        2038                                FISH AND GAME
        2039                                OTHER FED GRT/CONTR
        2050                                DISASTER RELIEF
        2055                                INDIRECT COSTS - FEDERAL
        2060                                PROGRAM INCOME
        2065                                REV UNITS - IN-KIND
        2070                                FED CAPITAL GRANTS & CONTRIBUTIONS - CAPITAL ONLY
    2101                                ST GRANTS & CONTRIBUTIONS (SUMMARY OBJ)
        2110                                HIGHWAYS
        2115                                HEALTH
        2120                                EDUCATION
        2125                                EMPLOYMENT SECURITY
        2140                                PUBLIC WORKS
        2142                                FISH & GAME
        2144                                OTHER ST GRTS/CONTR
        2150                                INDIRECT COSTS - STATE
        2155                                PROGRAM INCOME
        2160                                REV UNITS - IN-KIND
        2170                                STATE CAPITAL GRANTS & CONTRIB - CAPITAL ONLY
    2201                                CTY/CO GRTS & CONTR (SUMMARY OBJ)
        2215                                HIGHWAYS
        2225                                HEALTH
        2230                                PROGRAM INCOME
        2240                                OTH CTY/CO GRT/CONTR
        2270                                CITY/CO CAPITAL GRANTS & CONTRIB - CAPITAL ONLY

```