SCHOOL BUSINESS BULLETIN

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This School Business Bulletin #41 is designed to address FY 2010 changes and provide clarification of instruction resulting from the recent legislative session, the American Recovery and Reinvestment Act, and/or new processes for reporting.

1. Safe Schools Levy Set-Aside

Minnesota Statutes 126C.44 states that each district may make a levy on all taxable property located within the district for the following purposes or for reimbursing the cities and counties who contract with the district for the following purposes: (1) to pay the costs incurred for the salaries, benefits, and transportation costs of peace officers and sheriffs for liaison in services in the district's schools; (2) to pay the costs for a drug abuse prevention program as defined in section 609.101, subdivision 3, paragraph (e), in the elementary schools; (3) to pay the costs for a gang resistance education training curriculum in the district's schools; (4) to pay the costs for security in the district's schools and on school property; (5) to pay the costs for other crime prevention, drug abuse, student and staff safety, voluntary opt-in suicide prevention tools, and violence prevention measures taken by the school district; or (6) to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors to help provide early responses to problems.

The maximum amount which may be levied for all costs under this section shall be equal to $30 multiplied by the district's adjusted marginal cost pupil units for the school year. The proceeds of the levy must be reserved. In addition, all districts must set-aside at least $3 per adjusted marginal cost pupil unit (AMCPU) of the school schools levy proceeds to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors to help provide early responses to problems.

The safe school levy proceeds and expenditures related to purposes (1) through (5) listed above should be reported under the Uniform Financial Accounting and Reporting Standards (UFARS) finance code 342, Safe Schools – Crime Levy. The safe school expenditures related to purpose (6) listed above should be reported under UFARS finance code 339, Safe Schools – Crime Levy $3 Set-Aside, and must report at least $3 per AMCPU. Any unspent levy funds should be reserved in UFARS balance sheet code 449, Reserved for Safe Schools Levy.

Note: In FY 2010, the UFARS object codes used to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors will depend on what type of program paying for that cost. The type of program will fall into one of three categories: federal, state special education, state non-special education. Federal funds require that the cost is identified by the amounts under and over $25,000. State special education is still reported on EDRS in FY 2010 and must stay consistent with EDRS reporting (object codes in the 390-399 range). State non-special education does not need to identify whether it is over or under $25,000 but should use the new codes related to these expenditures (see gray section in the grid below).

SAFE SCHOOLS LEVY								
New Object Codes	Federal - SERVS			State - Special Education (EDRS)			State - Non-Special Ed	
		Subaward/Subcontract	Subaward/Subcontract		Purchase of	Contracted		Purchased
	Salaries	<$25,000	>$25,000	Salaries	Service	Services	Salaries	Service
School counselor	165	303	304	165	396/397	392/393/394/399	165	305
School nurse	154	375	345	154	396/397	392/393/394/399	154	375
School social worker	156	377	347	156	396/397	392/393/394/399	156	377
School psychologist	157	378	348	157	396/397	392/393/394/399	157	378
Alcohol and chemical dependency counselor	169	303	304	169	396/397	392/393/394/399	169	303

For further information, contact Mary Weigel at 651-582-8770 or mary.weigel@state.mn.us.

2. Use of Chargeback Allocation Method in Federal Programs

The chargeback allocation method is used to distribute the costs that cannot be easily, conveniently and accurately allocated at the same time as the costs are being incurred. This method allows a school to allocate costs consisting of several object line items to programs receiving the benefit by utilizing a single chargeback object account. However; federal funds accountability requires object level detail for monitoring of allowable costs and UFARS instruction will continue to prohibit the use of chargeback codes in federal programs, including the American Recovery and Reinvestment Act (ARRA). There are only two circumstances where a chargeback allocation may be used in federal programs:

- Allocating indirect costs via UFARS object code 895, Federal and Nonpublic Indirect Cost.
- Allocating state special education employee fringe benefit expenditures to federal special education programs via UFARS object code 295, Interdepartmental Employee Benefits.

For further information, contact Janna Duffy at 651-582-8788 or mde.ufars-accounting@state.mn.us.

3. Finance Codes for Federal Special Education

Beginning in FY 2010, federal special education finance codes related to the Individuals with Disabilities Act (IDEA) will be restructured. Prior to FY 2010, multiple categories under a given Catalog of Federal Domestic Assistance (CFDA) number were recorded into the same finance dimension. The Electronic Data Reporting System (EDRS) could identify the different categories (funding source code); however, since EDRS will not be used for federal special education in FY 2010, this information must be captured in UFARS. As a result, the new UFARS finance codes have been developed to differentiate between the different categories under a given CFDA number.

Below is a summary of the old finance code categories and how they have been reassigned. When referencing finance codes (e.g. 421/621), the finance code beginning with a "4" is used by the LEA receiving the federal funds from MDE while the finance code beginning with a "6" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same.

Old UFARS Finance Code 419/619 – Federal Special Education General (CFDA 84.027)

- IDEA, Part B, Section 611 (still use finance codes 419/619)
- IDEA, Part B, Section 611 Coordinated Early Intervening Services (use new finance codes 425/625)
- IDEA, Part B, Section 611 Mandatory Coordinated Early Intervening Services (use new finance codes 429/629)
- IDEA, Part B, Section 611 Schoolwide Title I (use new finance codes 431/631)

Old UFARS Finance Code 420/620 – Preschool Incentive Grants (CFDA 84.173)

- IDEA, Part B, Section 619 Preschool Incentive Grants (still use finance codes 420/620)
- IDEA, Part B, Section 619 Mandatory Coordinated Early Intervening Services (use new finance codes 436/636)
- IDEA, Part B, Section 619 Discretionary Professional Development (use new finance codes 437/637)
- IDEA, Part B, Section 619 Discretionary Low Incidence Professional Development (use new finance codes 440/640)
- IDEA, Part B, Section 619 Interagency Activities (use new finance codes 441/641)

Old UFARS Finance Code 421/621 – Special Education Discretionary Programs/Grants – State Initiated (CFDA 84.027)

- IDEA, Part B, Section 611 Discretionary Low Incidence (still use finance codes 421/621)
- IDEA, Part B, Section 611 Discretionary Comprehensive System of Personnel Development (use new finance codes 432/632)
- IDEA, Part B, Section 611 Discretionary Continuous Improvement Monitoring Process (use new finance codes 435/635)

For further information on UFARS reporting, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us.

4. Accounting for Special Education Reimbursed and Non-Reimbursed Costs (includes new information on substitutes)

Beginning in FY 2010, all special education expenditures should be identified through UFARS as reimbursable or non-reimbursable.

- If the special education expense is reimbursable through state special education funding, then the expenditure code should identify the UFARS program code (401 through 420) with the UFARS finance code 740.
- If the special education expense is reimbursable through federal special education funding, then the expenditure code should identify the UFARS program code (401 through 420), the appropriate federal special education UFARS finance code (419, 420, 421, 422, 425, 429, 431, 435, 436, 437, 440, or 441), and the UFARS course code that identifies the year of the federal award (000, 011, 012).
- If the special education expense is a cost of the school's special education program but is not reimbursable through state or federal special education funding, then the expenditure code should use UFARS program code 400 with UFARS finance code 000. Examples of cost that are not reimbursable would be:
    - Equipment purchased for the whole facility, including the special education staff, that would not be eligible as it is a system-wide upgrade, yet the district wants to note the costs to special education by using program code 400 for the equipment identified for special education.
    - The district hires a teacher that is not appropriately licensed for the special education assignment and the variance is not received until the end of October. The students may not receive FAPE and the teacher is not eligible for state or federal aid; however, the district needs to account for the expenditure and will use program code 400 for the time until the variance is issued.

Also in FY 2010, special education substitute teachers are reimbursable if the teacher is licensed to teach in the area for which they are a substitute. In addition, special education paraprofessionals and personal care assistants are reimbursable if they are certified and meet the requirements of the Individuals with Disabilities Education Act (IDEA) and Minnesota Statutes, section 125A.08(b). For proper accounting treatment of substitute special education teachers and paraprofessionals, see below:

- Substitute teachers licensed to teach in the area they are a substitute for
  - UFARS program code 401-420, finance code 740, object code 145
  - Enter on EDRS Funding Source Code A or E and Personnel Type Code 23 (Substitutes- Professional)
- Substitute teachers **not** licensed to teach in the area they are a substitute for
  - UFARS program code 400, finance code 000, object code 145
- Substitute certified instructional paraprofessionals or personal care assistants that meet the requirements of the Individuals with Disabilities Education Act (IDEA) and Minnesota Statutes 125A.08(b)
  - UFARS program code 401-420, finance code 740, object code 146
  - Enter paraprofessional substitutes on EDRS with Personnel Type Code 58 (Non-licensed Substitutes)
- Substitute instructional paraprofessionals or personal care assistants that **do not** meet the requirements of the Individuals with Disabilities Education Act (IDEA) and Minnesota Statutes, section 125A.08(b)
  - UFARS program code 400, finance code 000, object code 146

For further information on UFARS reporting, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on expenditure eligibility, contact Mike Matlock at 651-582-8379 or mike.matlock@state.mn.us or Mona Regan at 651-582-8638 or mde.ufars-accounting@state.mn.us. For further information on special education federal aid, contact Mike Matlock at 651-582-8379 or mike.matlock@state.mn.us or Mona Regan at 651-582-8638 or mde.ufars-accounting@state.mn.us. For further information on special education state aid, contact Mike Landers at 651-582-8810 or mike.landers@state.mn.us.

5. Special Education Maintenance of Effort (MOE) Reporting

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 funds, including the IDEA portion of ARRA, can only be used for allowable special education expenditures. Expenditures not eligible for state aid but eligible for federal aid and previously funded with general education revenue (e.g., fringe benefits for staff funded with state and local funds) can be claimed for reimbursement with federal funds. Expenditures previously claimed for state aid (e.g., salaries of special education personnel) can be claimed instead for reimbursement with federal funds, subject to the MOE provision described below; however, LEAs cannot "backfill" the unfunded 32 percent of salaries claimed for state aid with federal aid because that would be double dipping – reporting the same expenditure for both state and federal funding. In addition, use of federal funds for expenditures previously claimed as state and local expenditures would result in a loss of state aid.

IDEA requires that federal funds "…may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from (state and) local funds below the level of those expenditures for the preceding fiscal year…." (34 C.F.R. § 300.203). An LEA that does not reduce the level of expenditures below the level of expenditures for the preceding fiscal year is considered to have met their maintenance of effort. LEAs that fail to maintain effort will forfeit general education equal to the amount that they fell short (Minn. Stat. § 126C.21, Subd.5).

An eligible LEA can use IDEA funds to replace state and local funds previously used to pay for special education and related service as long as the reduction in state and local expenditures for special education and related services does not exceed 50 percent of the increase in the LEA's IDEA, Part B, Section 611 allocation between the prior year and the current year, including the regular allocation and the ARRA targeted allocation. For these purposes, allocation means the amount that the State allocates from a given federal award year to the LEA based on a formula under IDEA, Part B, Section 611. This does not include carry-forward from a prior federal award year.

It is important to keep in mind that there is interconnection between the 50 percent MOE reduction under 34 CFR § 300.205 and the authority to use Part B Funds for Early Intervening Services (EIS) under 34 CFR § 300.226. If an LEA identifies an amount for EIS and 50 percent MOE reduction, the amounts identified cannot exceed the lesser of 50 percent of the allocation increase between FY 2009 and FY 2010 or 15 percent of the FY 2010 federal allocation.

Provided below is an example of the Uniform Financial Accounting and Reporting Standards (UFARS) accounting of the 50 Percent Maintenance of Effort Reduction.

Federal IDEA Allocations
Total IDEA, Part B, Section 611 allocation in FY 2009 = $600,000
Total IDEA, Part B, Section 611 allocation in FY 2010 (including targeted ARRA) = $900,000
Total increase in IDEA, Part B, Section 611 allocations between FY 2009 and FY 2010 = $300,000
Maximum Amount Declared for FY 2010 50 Percent MOE Reduction = $150,000

Decision to Spend New Money ($300,000)
ARRA – IDEA, Part B, Section 611 FY 2010 Expenditures for State SPED Employee Fringe Benefits - $150,000
ARRA – IDEA, Part B, Section 611 FY 2011 Expenditures for State SPED Employee Fringe Benefits - $150,000

FY 2010

Debit – 01-xxx-4xx-740-2xx-000*	$150,000 (fringe benefits for State SPED employees)
Credit – 01-101-00	$150,000 (cash)

Debit – 01-xxx-4xx-480-295-000*	$150,000 (charge ARRA Part B 611 for State SPED employee benefits)
Credit – 01-xxx-4xx-740-295-000*	$150,000 (reduce State SPED expenditures for employee benefits)

Request SERVS Financial draw for ARRA IDEA, Part B, Section 611 (UFARS finance code 480) for $150,000

Debit – 01-101-00	$150,000 (cash)
Credit – 01-xxx-4xx-480-405-000**	$150,000 (reimbursement received based on draw request)

More general funds are available in FY 2010 ($150,000) since it is no longer covering the fringe benefits of state special education employees (non-reimbursable through state special education aid). However; this reduces the amount of local and state effort reported in FY 2010 by $150,000.

If the school certified the maximum allowable maintenance of effort reduction to MDE ($150,000), current local or state expenditures that are allowable under ESEA can be coded to UFARS course code 633 with a UFARS finance code 000. The amounts coded in UFARS course code 633 (with UFARS finance code 000) would offset the $150,000 reduction of local and state effort discussed in the prior paragraph, and in this case, the school would maintain effort.

Debit – 01-xxx-203-000-140-633*	$150,000 (elementary school teacher salaries)
Credit – 01-101-00	$150,000 (cash)

FY 2011

Debit – 01-xxx-4xx-740-2xx-000*	$150,000 (fringe benefits for State SPED employees)
Credit – 01-101-00	$150,000 (cash)

Debit – 01-xxx-4xx-480-295-011*	$150,000 (charge ARRA Part B 611 for State SPED employee benefits)
Credit – 01-xxx-4xx-740-295-011*	$150,000 (reduce State SPED expenditures for employee benefits)

Note: It is anticipated that districts will not use Course Code 633 in FY 2011 unless there is additional funds appropriated from the US Congress for IDEA.

Request SERVS Financial draw for ARRA IDEA, Part B, Section 611 (UFARS finance code 480) for $150,000

Debit – 01-101-00	$150,000 (cash)
Credit – 01-xxx-4xx-480-405-011**	$150,000 (reimbursement received based on draw request)

The total targeted ARRA IDEA, Part B, Section 611 allocation is awarded in FY 2010. Therefore, it is unlikely to have an increase in IDEA, Part B, Section 611 allocations between FY 2010 and FY 2011 since there will be no targeted ARRA allocations in FY 2011. If there is no increase in allocation, the 50 percent MOE reduction provision cannot be used.

Note: Districts who are members of a cooperative would use UFARS Finance Dimension 680 in the examples above to document the expenditures charged for ARRA-IDEA sub award funds.

UFARS Object Codes that are a chargeback (195, 295, 365, 398, 545 and 895) should not be used with the UFARS course code 633. Also, expenditures reported to UFARS course code 633 should have documentation available for monitors that identify: 1) the ESEA program that authorized the expenditure (e.g. Title VIII); and 2) the payroll records and/or invoices in support of the expenditures, especially if reported via a manual journal entry.

* = UFARS expenditure code with dimensions of Fund-Organization-Program-Finance-Object-Course
** = UFARS revenue code with dimension of Fund-Organization-Program-Finance-Source-Course

For further information on MOE accounting and UFARS reporting, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on special education issues related to MOE, contact Mike Matlock at 651-582-8379 or mike.matlock@state.mn.us.

6. Consolidated and Safe & Drug Free Schools Application – When to use EMAP and SERVS Financial

School districts and charter schools will submit one narrative application that includes assurances on the Electronic Minnesota Accountability Plan (EMAP) system for their regular title allocations. A separate narrative application that includes assurances will be submitted through the EMAP system for ARRA Title I allocations. Both applications are due on EMAP by June 30, 2009, so that schools may incur expenses beginning on July 1, 2009.

Beginning on July 1st, districts and charter schools will submit a budget justification and budget in SERVS Financial as follows:

- One for each of their FFY 2008 (08-09 school year) Title balances for the period of July 1, 2009, through September 30, 2009;
- One for each of their FFY 2009 (09-10 school year) Title allocations for the period of July 1, 2009, through September 30, 2010; and
- One for their ARRA Title I allocation for the period of July 1, 2009, through September 30, 2010.

EMAP will continue to be used this upcoming year for the purposes of narrative amendments. Carry-forward and budget revisions amendments will be managed through the SERVS Financial amendment process. EMAP narrative applications will transfer to the MDE Grants Management Directory for the 2010-2011 school year.

For further information, contact Barb Lemmons at 651-582-8366 or barb.lemmons@state.mn.us.

7. Course Code Designations

The following course codes have been built to identify expenditures that already have a UFARS program, finance and object code designation but must also report funds used for a given purpose or set-aside, usually related to a federal program.

When the course codes listed below are required for reporting certain expenditures in a federal program, the federal award year is also identified in the course code. The federal award year is the calendar year when the federal award was initially awarded. In other words, the current federal award year is the calendar year which the current state fiscal year starts (current state fiscal year ***2009***-2010 equals federal award year ***2009***).

Course Code 642 Professional Development (Second Prior Year Federal Award)

- Federal award allocated in 2007 = two years prior to SFY 2010
- Track 10 percent of Title I allocation, plus any flexed funds, for schools in AYP stages of *In Need of Improvement*
- No longer required for special education reporting

Course Code 641 Professional Development (Prior Year Federal Award)

- Federal award allocated in 2008 = one year prior to SFY 2010
- Track 10 percent of Title I allocation, plus any flexed funds, for schools in AYP stages of *In Need of Improvement*
- No longer required for special education reporting

Course Code 640 Professional Development (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010

- Track 10 percent of Title I allocation, plus any flexed funds, for schools in AYP stages of *In Need of Improvement*
- No longer required for special education reporting

Course Code 639 School Choice and Supplemental Educational Services (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Track 20 percent of Title I allocation, plus any flexed funds, for School Choice / Transportation and Supplemental Educational Services (SES) for schools in AYP Stages of *In Need of Improvement*
- Schools must set-aside 5 percent for transportation, 5 percent for SES and 10 percent for any combination of transportation and SES, unless a lesser amount is needed based upon parent demand or use of other district funds

Course Code 638 Parent Involvement (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Schools receiving a Title I allocation of $500,000 or more, 1 percent of allocation plus any dollars flexed into Title I, must be set aside for parental involvement
- In addition, 95 percent of that 1 percent set-aside must go to schools

Course Code 637 Homeless (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Schools are required to set aside Title I funds to provide comparable services to homeless/highly mobile children, regardless of school attendance area

Course Code 636 Neglected (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Schools are required to set aside Title I funds to provide comparable services to neglected students
- Neglected students are those who have been committed or voluntarily placed in an institution with a capacity of 10 or more residents

Course Code 635 LEA Level Activities (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Schools may choose to set aside Title I funds for activities that are conducted by the district for all Title I schools (e.g. professional development, pre-school, summer school, etc.)
- Schools with an LEA activity set-aside must set aside equitable dollars for the non-publics

Course Code 634 Highly Qualified Staff (Current Year Federal Award)

- Federal award allocated in 2009 = SFY 2010
- Prior year federal awards did not require set-asides
- Schools may choose to set aside Title I funds to ensure that staff members in core academic subject areas meet the highly qualified provisions

For further information on UFARS reporting, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on Title I set-asides, contact Barb Lemmons at 651-582-8366 or barb.lemmons@state.mn.us.

8. FY 2010 - American Recovery and Reinvestment Act (ARRA)

The overall goals of the ARRA are to stimulate the economy in the short term and invest in education and other essential public services to ensure the long-term economic health of our nation.

Targeted ARRA Funds

Some of the targeted ARRA funds (additional federal funds for a particular program) were available in FY 2009 and UFARS finance codes have been built to accommodate reporting on the use of funds. When referencing finance codes (e.g., 470/670), the finance code beginning with a "4" is used by the LEA receiving the federal funds from MDE while the finance code

beginning with a "6" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same. The new finance codes are as follows:

470/670 - Title I, Part A
480/680 - Individuals with Disabilities Education Act (IDEA) Part B 611
481/681 - Individuals with Disabilities Education Act (IDEA) Part B 611 CEIS
482/682 - Individuals with Disabilities Education Act (IDEA) Part B 611 CEIS Mandatory
483/683 - Individuals with Disabilities Education Act (IDEA) Part B 611 Schoolwide Title I
484/684 - Individuals with Disabilities Education Act (IDEA) Part B 619
485/685 - Individuals with Disabilities Education Act (IDEA) Part B 619 CEIS Mandatory
496/696 - School Lunch Equipment Assistance
515 - Impact Aid Construction Formula Grants*
*Direct from Federal Source

The MDE Stimulus Update Website now includes a series of WebEx presentations on IDEA Part B ARRA funds. Some of the presentation topics include calculating the Maintenance of Effort (MOE) and Early Intervening Services (EIS), examples of MOE reduction, and how to avoid the funding cliff. See the following link for access to the WebEx presentations: http://education.state.mn.us.

In some cases, there was not enough guidance to identify when certain targeted ARRA funds would be available. In a few circumstances, finance codes were built in FY 2009 though the targeted ARRA funds will most likely not be available until FY 2010.

471/671 - Title I, Part D
472/672 - AYP Improvement Grants
473/673 - School Improvement Grants
478/678 - McKinney-Vento Homeless Grants
516 - Impact Aid Construction Competitive Grants*
518 - Head Start Grants*
*Direct from Federal Source

The remaining targeted ARRA funds were identified as not available until FY 2010. Beginning in FY 2010, UFARS finance codes have been built to accommodate reporting on the use of funds. The new FY 2010 finance codes for the remaining targeted ARRA funds are as follows:

477/677 - Title II Part D Subpart 1 (Competitive)
474/674 - Title II Part D Subpart 1 (Formula)
479/679 - Stabilization State Incentive Grants
486/686 - Part C IEIC – Regular
497/697 - Teacher Incentive Fund Grants

Stabilization Funds
The state total general education aid for fiscal year 2010 is reduced by $500,000,000. The aid reduction must be allocated among school districts and charter schools in proportion to the school district or charter school's general education revenue for fiscal year 2008 under Minnesota Statutes, section 126C.10, or Minnesota Statutes, section 124D.11, subdivisions 1 and 2. The commissioner must offset the one-time general education aid reduction for each school district and charter school with an equal amount of federal aid from the fiscal stabilization account in the federal fund.

Subject to the limited statutory prohibitions described below, section 14003(a) of the ARRA authorizes an LEA to use stabilization funds for any activity that is authorized under the following federal education acts:

- The Elementary and Secondary Education Act of 1965 (ESEA);
- The Individuals with Disabilities Education Act (IDEA);
- The Adult Education and Family Literacy Act (AEFLA); or
- The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins Act).

The ARRA also provides that, to the extent consistent with State law, an LEA may use stabilization funds for modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. If an LEA uses stabilization funds for modernization, renovation, or repair of public school facilities or for construction of new school facilities, the LEA must comply with specific requirements relating to the use of American iron, steel and manufactured goods used in the project.

Section 14003 of the ARRA prohibits an LEA from using stabilization funds for:

- Payment of maintenance costs;
- Stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistical support facilities; or
- School modernization, renovation, or repair that is inconsistent with State law.

No stabilization funds may be used to provide financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA (Section 14011 of the ARRA). There are also other prohibitions in section 1604 of the ARRA – for example, prohibitions against using funds for an aquarium, zoo, golf course or swimming pool – that apply to the use of stabilization funds by any entity.

The ARRA and other applicable federal laws and requirements, such as the Office of Management and Budget (OMB) cost principles, govern their uses. OMB Circular A-87, Attachment B, specifically identifies unallowable expenditures related to (1) costs of conventions, meetings, or other events related to other activities of the governmental unit; (2) costs of promotional items and memorabilia; (3) costs of advertising and public relations designed solely to promote the governmental unit; (4) alcoholic beverages; (5) uncollectible accounts and other claims; (6) non-actuarial based or excess fiscal year costs for pensions and other post-employment benefits; (7)contributions or donations; (8) legal prosecution of claims against the federal government; (9) entertainment costs; (10) fines or penalties; (11) fundraising costs; (12) investment management costs; (13) idle facility costs; (14) losses that could have been covered by permissible insurance; (15) costs incurred for interest on borrowed capital or for the use of the Local Educational Agency's (LEA's) funds; (16) the cost of lobbying; (17) memberships in organizations substantially engaged in lobbying; (18) airfare in excess of customary standard airfare; and (19) any other exclusions under the Office of Management and Budget Circular A-87. All costs must be necessary and reasonable.

Severance pay and pay-as-you-go postemployment benefit costs are not a federal direct expense of the LEA but may be allocated as an indirect cost. Also, capital leases funded elsewhere would not be included.

For more information on the State Fiscal Stabilization Fund under the ARRA, http://www.ed.gov/programs/statestabilization/guidance.pdf.

Stabilization Application and SERVS Financial Registration

As a reminder, the stabilization application is due to MDE on June 30th. You can access the application at: https://education.state.mn.us. MDE has received many questions from districts and charter schools on the process of completing the application. We have updated the Frequently Asked Questions (FAQ) on the application and also created a powerpoint presentation on the application process. The FAQ now includes an example of how to complete the budget justification. In addition, a series of WebEx tutorials will be posted soon on our Website.

Access to SERVS Financial is required to upload the application. If you have not done so already, complete the registration process for SERVS Financial. See the following link for more information: http://education.state.mn.us.

UFARS Reporting for ARRA Stabilization

Beginning in FY 2010, UFARS finance codes have been built to accommodate reporting on the use of the stabilization funds. When referencing finance codes (e.g., 101/201), the finance code beginning with a "1" is used by the LEA receiving the federal funds from MDE while the finance code beginning with a "2" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same. The new FY 2010 finance codes for the ARRA stabilization funds are as follows:

101/201 - Title I, Part A - Improving the Academic Achievement of the Disadvantaged
103/203 - Title I, Part B - Reading First
105/205 - Title I, Part C - Education of Migrant Children
107/207 - Title I, Part C, Subpart 3 - Even Start Family Literacy
109/209 - Title I, Part D - Prevention and Intervention Programs for Children/Youth (Neglected, Delinquent or At-Risk)
111/201 - Title I, Part F - Comprehensive School Reform
113/213 - Title I, Part H - School Dropout Prevention, Retention and Graduation Initiative
115/215 - Title I 1003(a) - NCLB AYP Improvement Grants
117/217 - Title I 1003(g) - School Improvement Grants
119/219 - Title II, Part A - Teacher and Principal Training and Recruitment
121/221 - Title II, Part B - Mathematics and Science Partnerships
123/223 - Title II, Part D - Enhancing Education Through Technology (competitive)
125/225 - Title II, Part D - Enhancing Education Through Technology (formula)
127/227 - Title II - Teacher Advancement Program Grant
129/229 - Title III, Part A - English Language Acquisition, Language Enhancement and Academic Achievement
131/231 - Title III, Part A - Immigrant Grant
133/233 - Title IV, Part A - Safe and Drug-Free Schools and Communities
135/235 - Title IV, Part A, Subpart 2 - Community Service for Expelled or Suspended Students
137/237 - Title IV, Part B - 21st Century Community Learning Centers
139/239 - Title V, Part A - Innovative Programs
141/241 - Title V, Part B - Charter School Facilities Incentive Grant
143/243 - Title V, Part B, Subpart I - Public Charter School Program (PCSP) Dissemination Grant
145/245 - Title V, Part B - Charter School Federal Start-Up Grant
147/247 - Title VI, Part B - Rural and Low-Income Schools and Small Rural Education Achievement Program (REAP)
149/249 - Title VII, Part A, Subd. 1 - Indian Elementary and Secondary School Assistance
151/251 - Title VIII - Impact Aid
153/253 - Title X, Part C, Sub B - Education for Homeless Children and Youths
155/255 - IDEA 611 Part B
157/257 - IDEA 619 Part B
159/259 - IDEA Part C
161/261 - Carl Perkins Vocational and Applied Technology
163/263 - ABE Formula and Grants
165/265 - Modernization Renovation and Repair

Refer below to Article 12 – FY 2010 UFARS Changes for the descriptions related to these new finance codes. For further information, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on the ARRA, contact Lisa Mueller at 651-582-8225 or mde.ufars-accounting@state.mn.us.

9. Title VIII – Impact Aid Restricted Grid

Local Educational Agencies (LEAs) have considerable flexibility in determining how best to use stabilization funds. An LEA may use these funds for, among other things, activities that are authorized under the ESEA. ESEA includes the broad Impact Aid authority (Title VIII of the ESEA), therefore; an LEA may use stabilization funds for activities that would be allowable under Impact Aid. This flexibility applies to all LEAs that receive stabilization funds, and is not limited to those LEAs that also receive Impact Aid funds. Most funds that the U.S Department of Education (USDOE) awards under Impact Aid are considered to be general aid to LEAs. Thus, under the Impact Aid authority, an LEA may use stabilization funds for educational purposes consistent with State and local requirements, subject to ARRA and other applicable federal requirements, including the limited prohibitions referenced in Article 8 above.

Since an LEA may consider stabilization funds to be available for any activity authorized under Impact Aid, the funds may be used to support both current expenditures and other expenses such as capital expenditures. Among other things, the stabilization funds may be used for activities such as: paying the salaries of administrators, teachers, and support staff; purchasing textbooks, computers, and other equipment; supporting programs designed to address the educational needs of children at risk of academic failure, limited English proficient students, children with disabilities, and gifted students; and meeting the general expenses of the LEA. It is important to note, however, that all funds appropriated under the ARRA (including stabilization funds that an LEA uses for activities authorized under Title VIII of the ESEA) will be subject to stringent reporting requirements, which is in contrast to the minimal reporting requirements in place for funds appropriated under Title VIII of the ESEA (Impact Aid).

The restricted grid for UFARS finance code 151 – Impact Aid has been built to align with the current UFARS coding structure. In some cases, a single code may allow for multiple types of expenditures – some allowable and some unallowable. It is very important that the restrictions noted above in Article 8 be followed even if the code allows for the expense. For example, UFARS object code 350, Repairs and Maintenance Services, has an allowable cost (repair services) and an unallowable cost (maintenance services). Though UFARS object code 350 may be used with UFARS finance code 151, the restricted grid in Chapter 10 of the UFARS manual will note the unallowable costs at the bottom of the grid (see below). The notes will identify maintenance costs as unallowable. The restricted grid permitted code combinations are as follows:

FIN	NAME	FUND	ORG	PROGRAM	OBJECT
151	TITLE VIII – IMPACT AID	01	005	010-030 Administration 105-120 District Support Service	100-190, 199-288, 299, 303-304, 306-363, 366-389, 401-530, 533-535, 555-590, 810-895
			001-999	050 Administration 201-299 Kndgtn/Elem/Sec Instr. 301-399 Vocational Educ. 401-422 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 810 Operations and Maintenance	100-190, 199-288, 299, 303-304, 306-363, 366-389, 401-530, 533-535, 555-590, 810-895
				850 Capital Facilities	110, 170, 185, 199, 200-288, 299, 303-304, 330, 350, 370, 401, 440, 510-530, 533-535, 555-590, 810-895
			001-999	910 Retirement of Long-Term Obl 920 Retirement of Nonbonded Obl	710-790
			005	940 Insurance	340
		02	001-999	770 Food Services	110, 170, 185, 199-288, 303-304, 316-340, 350, 366-368, 370, 401, 440, 490-499, 530, 535, 555, 580-581, 820-895
		04	001-999	500-599 Community Education	100-190, 199-288, 299, 303-304, 316-363, 366-391, 394-395, 401-499, 530-531, 535, 555, 557-590, 810-895
		06	001-999	850 Capital Facilities 870 Building Construction	110, 170, 185, 199, 200-288, 299, 303-304, 330, 350, 370, 401, 440, 510-530, 533-535, 555-590, 810-895
Note A: Excludes (1) maintenance costs; (2) costs of conventions, meetings, or other events related to other activities of the governmental unit; (3) costs of promotional items and memorabilia; (4) costs of advertising and public relations designed solely to promote the governmental unit; (5) alcoholic beverages; (6) uncollectible accounts and other claims; (7) non-actuarial based or excess fiscal year costs for pensions and other post-employment benefits; (8)contributions or donations; (9) legal prosecution of claims against the federal government; (10) entertainment costs; (11) fines or penalties; (12) fundraising costs; (13) investment management costs; (14) idle facility costs; (15) losses that could have been covered by permissible insurance; (16) costs incurred for interest on borrowed capital or for the use of the LEA's funds; (17) the cost of lobbying; (18) memberships in organizations substantially engaged in lobbying; (19) airfare in excess of customary standard airfare; and (20) any other exclusions under the Office of Management and Budget Circular A-87. All costs must be necessary and reasonable.					
Note B: Excludes (1) stadiums; (2) facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; (3) improvement of stand-alone facilities whose purposes is not the education of children, including central office administration or operations or logistical support facilities; (4) school modernization, renovation, or repair that is inconsistent with State law; (5) casino or other gambling establishments; (6) aquariums; (7) zoos; (8) golf courses; (9) swimming pools; or (10) projects for construction, alteration, maintenance, or repair of a public building unless all the iron, steel, and manufactured goods used are domestic.					
Note C: Excludes financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA.					
Note D: Excludes the purchase or upgrade of vehicles.					
Note E: Severance pay and pay-as-you-go OPEB costs are not a federal direct expense of the LEA but may be allocated as an indirect cost.					
Note F: Capital leases funded elsewhere would not be included.					

For further information, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on the ARRA, contact Lisa Mueller at 651-582-8225 or mde.ufars-accounting@state.mn.us.

10. Accounting for Build American Bonds (BABs)

The American Recovery and Reinvestment Act (ARRA) authorizes school districts to issue taxable, instead of tax-exempt bonds, through Build America Bonds (BABs) to fund capital projects. School districts must follow all applicable state requirements for capital projects. Districts issuing these bonds will receive a federal interest subsidy payment from the U.S. Treasury Department to cover a portion of interest costs associated with the bonds. The amount of the annual payment is normally 35 percent of the total coupon interest on the bonds.

Since the bonds are taxable, the interest costs are normally higher than tax-exempt bonds. However, the interest cost subsidy may make BABs more attractive than tax-exempt bonds. The interest cost savings with BABs are greatest on long-term bonds. Districts seeking voter approval for large construction projects or those issuing long-term alternative facilities bonds may find BABs offer lower interest costs. Though these bonds must be issued in calendar year 2009 or 2010, the repayment term and interest subsidy will extend years into the future.

For districts issuing BABs, interest subsidy payments received from the U.S. Treasury Department should be recorded in the UFARS fund 07 (Debt Redemption Fund) with a UFARS finance code 599 (Miscellaneous Direct Federal Revenue Finance) and UFARS source code 500 (Federal Aid Received Direction from Federal Sources for which a Finance Code is Specified).

For further information, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on the BABs, contact Chris Kubesh at 651-582-8319 or chris.kubesh@state.mn.us.

11. Health & Safety – Other Revenue

Approved health and safety projects are typically funded by local levies and state aid. However, in some instances districts receive other revenue related to an approved health and safety project. Other revenue sources include, but are not limited to: insurance and legal settlements, petrofund reimbursements and rebates for approved lighting replacement. These other revenue sources are used in determining the annual levy limit for the school district. Anytime another revenue source is received related to an approved health and safety project, the funds should be recorded using UFARS source code 629 (Health and Safety Other Revenue).

For further information, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us. For further information on Health & Safety, contact Chris Kubesh at 651-582-8319 or chris.kubesh@state.mn.us or Audrey Bomstad at 651-582-8793 or audrey.bomstad@state.mn.us.

12. FY 2010 UFARS Grid Release 10.1

The FY 2010 grid release 10.1 has a number of changes. Included in grid release 10.1 are code additions or revisions related to the accounting of the Safe Schools Levy, the transition from EDRS to SERVS Financial, the enactment of the American Recovery and Reinvestment Act, new procedures for reporting federal award activity in UFARS, and health and safety reporting.

Safe Schools Levy

The safe school levy proceeds and expenditures related to Minnesota Statutes, section 126C.44 should be reported under the Uniform Financial Accounting and Reporting Standards (UFARS) finance code 342, Safe Schools – Crime Levy. The safe school expenditures related to licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors should be reported under UFARS finance code 339, Safe Schools – Crime Levy $3 Set-Aside. Any unspent levy funds should be reserved in UFARS balance sheet code 449, Reserved for Safe Schools Levy. See above Article 1 – Safe Schools Levy.

New Finance Code 339
Safe Schools – Crime Levy $3 Set-Aside (Fund 01)

Record expenditures for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors that help provide early responses to problems. All districts must set-aside at least $3 per adjusted marginal cost pupil unit (AMCPU) of the school schools levy proceeds for these purposes.

The activity in this code and Finance Code 342 relate to Balance Sheet Code 449 Reserved for Safe Schools Levy. Minn. Stat. § 126C.44. *Payment Description – NA*

Revised Finance Code 342
Safe Schools – Crime Levy (Fund 01)

Record levy revenue and expenditures for directly funding the following purposes **or** for reimbursing the cities and counties who contract with the district for the following purposes: to pay for salaries, benefits and transportation of peace officers and sheriffs for liaison services; drug abuse prevention program as defined in section 609.101 subd. 3 para (e), in the elementary schools; gang resistance education training curriculum; security in the district's schools and on school property; or other crime prevention, drug abuse, student and staff safety; voluntary opt-in suicide prevention, violence prevention measures taken by the school district; or the costs for license school counselors, school nurses, social workers, psychologists and alcohol an chemical dependency counselors to help provide early responses to problems. See Finance Code 339 for the required set-aside related to this levy.

The activity in this code and Finance Code 339 relate to Balance Sheet Code 449 Reserved for Safe Schools Levy. Minn. Stat. § 126C.44. *Payment Description – NA*

Revised Balance Sheet Code 449
Reserved for Safe Schools – Crime Levy (Fund 01)
The unspent resources available from the levy must be reserved in this account for future use. All activity in this account must be related to Finance Code 339 and Finance Code 342. Refer to Minnesota Statutes § 126C. 44. *This reserve account is allowed to go into deficit.*

Chargebacks

The chargeback descriptions in the UFARS manual have been revised to include language that restricts their use in federal programs. See above Article 2 – Use of Chargeback Allocation Method in Federal Programs.

Revised Object Code 195
Interdepartmental Employee Salaries and Wages (Chargeback)
Use this code to reclassify the costs recorded in one program code to another program code. A debit entry using this object code charges the prorated expenditures to the specific program code receiving the salaries and wages. A credit entry using this object code with the program code originally charged the salaries and wages creates a contra-expenditure account (credit amount) to "zero out" expenditures. The total for this object code must be zero.

Note: Federal program reporting requires the use of actual salary and wages object codes. Chargeback object code 195 cannot be used with a federal finance code.

Revised Object Code 295
Interdepartmental Employee Benefits (Chargeback)
Use this code to reclassify the costs recorded in the employee benefit program (Program Code 930, Employee Benefits) as costs to other program categories. A debit entry using this object code charges the prorated expenditures to the specific program code receiving the benefits. A credit entry using this object code with Program Code 930 creates a contra-expenditure account (credit amount) to "zero out" expenditure(s).

Note: Federal program reporting requires the use of actual employee benefit object codes. Chargeback object code 295 cannot be used with a federal finance code, except when charging state special education employee benefits to a federal special education program.

Revised Object Code 365
Interdepartmental Transportation (Chargeback)
Include expenditures incurred to reclassify the costs incurred by the district's transportation department in providing transportation services to the programs receiving their service. A debit entry using this object code charges the prorated expenditure to the specific program that used the service. The credit side of the entry using this object code with Program Code 760, Pupil Transportation, creates a contra-expenditure amount that reduces the total expenditures in the pupil transportation program. Reclassified costs should represent a fair allocation of the total costs. Total costs include labor, material, contracted services, and other direct and indirect costs.

See Object Code 366 for travel information for staff in Transition Programs for Children with a Disabilities Usage.

Note: Chargeback object code 365 cannot be used with a federal finance code.

Revised Object Code 398
Interdepartmental Services (Chargeback)
Use this code to reclassify the costs incurred by a service department, other than transportation, in providing services to the program dimension codes receiving the services. A debit entry using this object code charges the allocated expenditures for services provided by a service department to the appropriate program code. A credit entry using this object code, with the program code for the department providing the service, represents a contra-expenditure amount that reduces the total program expenditures of that program. Examples of service departments include a warehouse, reprographic center, and computer/video repair centers. Reclassified costs should represent a fair allocation of the total costs. Costs include labor, materials, contracted services, and other direct and indirect costs of providing services. The total debits and credits using this code must equal zero.

Note: Chargeback object code 398 cannot be used with a federal finance code.

Revised Object Code 545
Interdepartmental Operating Capital (Chargeback)
Use this code to reclassify the costs of making a capital improvement or creating a capital asset from departments within the district. Reclassification of costs is necessary to utilize revenues reserved for Operating Capital when the costs were originally incurred in other departments. The total debits and credits using this code must equal zero. Examples include any major repair project, creation of built-in storage or equipment by district personnel or students in program categories such as, Operations and Maintenance or vocational instruction.

Costs such as labor, materials, contracted services, and other direct and indirect costs of the capital project are accumulated in the program incurring the costs. These capital project costs may be kept separate from other program expenditures by use of a unique locally defined project code in the Finance dimension. The same finance code should also appear in the reclassification entries described above to provide further identification and an audit trail.

This object code may also be used to reclassify expenditures for capital equipment between Finance Code 302, Operating Capital and Finance Code 000, District-Wide.

Note: Chargeback object code 545 cannot be used with a federal finance code.

Finance Codes for Federal Special Education

New UFARS finance codes have been developed to differentiate between the different categories (funding source codes in EDRS) under a given CFDA number. See above Article 3 – Finance Codes for Federal Special Education.

When referencing finance codes (e.g., 470/670), the finance code beginning with a "4" is used by the LEA receiving the federal funds from MDE while the finance code beginning with a "6" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same.

Revised Finance Code 419/619
Individuals with Disabilities Education Act (IDEA) Part B Section 611 (Fund 01)
Record revenues and expenditures for Individuals with Disabilities Act (IDEA), Part B, Section 611. These grants are to assist states in providing a free appropriate public education (FAPE) to students with disabilities ages 3 - 21. P.L. 108-446; CFDA No. 84.027.

Revised Finance Code 420/620
Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Preschool Grant for Children with Disabilities (Fund 01)
Record revenues and expenditures for Preschool Grants for Children with Disabilities. These grants are to assist states in providing a free appropriate public education (FAPE) to children with disabilities between the ages of 3-5 years. P.L. 108-446; CFDA No. 84.173.

Revised Finance Code 421/621
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Low Incidence (Fund 01)
Record revenues and expenditures under the Discretionary Low Incidence Projects. These funds are for regional low incidence projects to plan and coordinate services to students with low incidence disabilities. P.L. 108-446; CFDA No. 84.027.

New Finance Code 425/625
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Coordinated Early Intervening Services (CEIS) (Fund 01)
Record revenues and expenditures for Coordinated Early Intervening Services (CEIS) under the Individuals with Disabilities Act (IDEA). These services are provided for students who have not been identified as needing special education but who require academic or behavioral support to succeed in general education classes. For students not yet identified as needing special education services, an application is required. P.L. 108-446; CFDA No. 84.027.

New Finance Code 429/629
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Mandatory Coordinated Early Intervening Services (Fund 01)
Record revenues and expenditures for mandatory Coordinated Early Intervening Services (CEIS) under the Individuals with Disabilities Act (IDEA). This requirement is mandatory if the LEA has experienced significant disproportionality in special education in specific areas. P.L. 108-446; CFDA No. 84.027.

New Finance Code 431/631
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Schoolwide Title I (Fund 01)
Record revenues and expenditures under the Individuals with Disabilities Act (IDEA), Part B, Section 611 for pupils with disabilities ages 3 – 21 participating in a Schoolwide Title I program. Application required. P.L. 108-446; CFDA No. 84.027.

New Finance Code 432/632
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Comprehensive System of Personnel Development – CSPD (Fund 01)
Record revenues and expenditures under the Discretionary CSPD. These funds are for regional low incidence projects to plan and coordinate services to students with low incidence disabilities. P.L. 108-446; CFDA No. 84.027.

New Finance Code 435/635
Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Continuous Improvement Monitoring Process – CIMP (Fund 01)
The purpose of these funds is to support the process of continuous improvement in special education systems. P.L. 108-446; CFDA No. 84.027.

New Finance Code 436/636
Individuals with Disabilities Education Act (IDEA) Part B Section 619 Mandatory Coordinated Early Intervening Services (Fund 01)
Record revenues and expenditures for mandatory Coordinated Early Intervening Services under Part B, Section 619. This requirement is mandatory if the LEA has experienced significant disproportionality in special education in specific areas. P.L. 108-446; CFDA No. 84.173.

New Finance Code 437/637
Individuals with Disabilities Education Act (IDEA) Part B Section 619 Discretionary Professional Development (Fund 01)
This program is funded with discretionary dollars and the funds are to be used for personnel development activities to ensure that systems are in place for personnel to meet the needs of students ages 3 – 5 and their families. P.L. 108-446; CFDA No. 84.173.

New Finance Code 440/640
Individuals with Disabilities Education Act (IDEA) Part B Section 619 Discretionary Low Incidence Professional Development (Fund 01)
This program is funded with discretionary dollars and the funds are to be used for personnel development activities to ensure that systems are in place for personnel to meet the needs of students with autism, ages 3 – 5, and their families. P.L. 108-446; CFDA No. 84.173.

New Finance Code 441/641
Individuals with Disabilities Education Act (IDEA) Part B Section 619 Interagency Activities (Fund 01)
Record expenditures and revenues for interagency activities. The preschool dollars are to be used in conjunction with the IDEA Part C funds in order to support a birth through age five early intervention system. P.L. 108-446; CFDA No. 84.173.

Accounting for Special Education Reimbursed and Non-Reimbursed Costs

Beginning in FY 2010, all special education expenditures should be identified through UFARS as reimbursable or non-reimbursable. See above Article 4 – Accounting for Special Education Reimbursed and Non-Reimbursed Costs.

Revised Object Code 145
Substitute Teacher Salaries
Includes salaries of substitute teachers replacing regular classroom instructors (140) or licensed instructional support personnel (143) due to **short-term** absences. Includes, but not limited to, staff development and illness. If the substitute is replacing a teacher on leave and that regular teacher's salary is paid from another object code or no longer on the payroll, the substitute's

salary should be recorded using the regular teacher's salary object code (Object Code 140, Licensed Classroom Teacher or 143 Licensed Instructional Support Personnel.) This object code should be used with Program Codes 201, 203, 211, and 640 unless substitute salaries are reimbursed by categorical programs. In those instances, the appropriate program code of the categorical program should be used.

Note: When the substitute is reimbursable through state special education funding (teacher is licensed to teach in the area they substitute for), then the expenditure code should identify the UFARS program code (401 through 420) with the UFARS finance code 740. When the substitute is reimbursable through federal special education funding (teacher is licensed to teach in the area they substitute for), then the expenditure code should identify the UFARS program code (401 through 420), the appropriate federal special education UFARS finance code, and the UFARS course code that identifies the year of the federal award (000, 011, 012). When the substitute is not reimbursable through state or federal special education funding (not licensed to teach in the area they substitute for), then the expenditure code should use UFARS program code 400 with UFARS finance code 000.

Revised Object Code 146
Substitute Non-Licensed Classroom/Instructional Salaries
Include the salaries of substitutes due to short term absences of the regular staff person coded to non-licensed classroom (Object Code 141) or instructional support (Object Code 144). Use this object code with the Program Codes 201, 203, 211, and 640 unless the substitute salaries need to be tracked by a categorical program. All certified paraprofessionals, personal care assistants, or one-to-one paraprofessionals that need to meet the requirements of the Individuals with Disabilities Education Act (IDEA) and Minnesota Statutes, section 125A.08(b) or the requirements of No Child Left Behind (NCLB) must be reported under the appropriate object code (161 or 162).

Note: When the substitute is reimbursable through state special education funding (paraprofessional or personal care assistant is certified), then the expenditure code should identify the UFARS program code (401 through 420) with the UFARS finance code 740. When the substitute is reimbursable through federal special education funding (paraprofessional or personal care assistant is certified), then the expenditure code should identify the UFARS program code (401 through 420), the appropriate federal special education UFARS finance code, and the UFARS course code that identifies the year of the federal award (000, 011, 012). When the substitute is not reimbursable through state or federal special education funding (not certified as a paraprofessional or personal care assistant), then the expenditure code should use UFARS program code 400 with UFARS finance code 000.

Special Education Maintenance of Effort (MOE) Reporting

An eligible LEA can use IDEA funds to replace state and local funds previously used to pay for special education and related services as long as the reduction in state and local expenditures for special education and related services does not exceed 50 percent of the increase in the LEA's IDEA, Part B, Section 611 allocation between the prior year and the current year, including the regular allocation and the ARRA targeted allocation. See above Article 5 – Special Education Maintenance of Effort (MOE) Reporting.

New Course Code 633
Special Education 50 Percent Maintenance of Effort Reduction (Current Year Federal Award)
Local Education Agencies (LEAs) meeting certain eligibility criteria are given flexibility to reduce state and local effort for special education and related services by not more than 50 percent of the increase in the LEA's allocation under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611 over the prior fiscal year. Use this code in combination with finance code 000 to track the state and local expenditures for activities allowable under ESEA that otherwise would have been used for special education.

Course Code Designations

The following course codes have been built to identify expenditures that already have a UFARS program, finance and object code designation but must also report funds used for a given purpose or set-aside, usually related to a federal program. See above Article 7 – Course Code Designations.

New Course Code 642
Professional Development (Second Prior Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify staff development costs. The second prior year federal award – 2007 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2008 budget for the federal government

(October 1, 2007 to September 30, 2008, though forward funded back to July 1, 2007). This reporting is no longer required for special education.

New Course Code 641
Professional Development (Prior Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify staff development costs. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year – 2008 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2009 budget for the federal government (October 1, 2008 to September 30, 2009, though forward funded back to July 1, 2008). This reporting is no longer required for special education.

New Course Code 640
Professional Development (Current Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify staff development costs. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009). This reporting is no longer required for special education.

New Course Code 639
School Choice and Supplemental Educational Services (Current Year Federal Award)
Use only with federal finance codes to track expenditures that have a program, finance and object code designation and must also identify funds set-aside for school choice and supplemental education services. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

Course Code 638
Parent Involvement (Current Year Federal Award)
Use only with federal finance codes to track expenditures that have a program, finance and object code designation and must also identify funds set-aside or spent on parental involvement activities. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

New Course Code 637
Homeless (Current Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify set-aside funds for comparable services to homeless/highly mobile children, regardless of school attendance area. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

New Course Code 636
Neglected (Current Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify set-aside funds for comparable services to neglected students. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

New Course Code 635
LEA Level Activities (Current Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify set-aside funds for activities that are conducted by the district for all Title I schools. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

New Course Code 634
Highly Qualified Staff (Current Year Federal Award)
Use only with federal finance codes to track expenditures that already have a program, finance and object code designation and must also identify set-aside funds to ensure that staff members in core academic subject areas meet the highly qualified provisions. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

FY 2010 - American Recovery and Reinvestment Act

ARRA funds available in FY 2010 that were not assigned a UFARS finance code in FY 2009 have been built to accommodate reporting on the use of those funds. In addition, UFARS finance codes have been built to accommodate reporting on the use of the stabilization funds. See above Article 8 – FY 2010 American Recovery and Reinvestment Act.

When referencing finance codes (e.g., 470/670), the finance code beginning with a "4" is used by the LEA receiving the federal funds from MDE while the finance code beginning with a "6" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same.

New Finance Code 477/677
ARRA Title II, Part D, Subpart 1 – Competitive (Fund 01)
Record revenues and expenditures for enhancing education through technology related to a competitive grant process under Title II, Part D, Subpart 1. CFDA 84.386, Elementary and Secondary Education Act (ESEA), Title II, Part D, Sections 2401-2404, P.L. 107-110) and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 474/674
ARRA Title II, Part D, Subpart 1 – Formula (Fund 01)
Record revenues and expenditures for enhancing education through technology related to a formula allocation under Title II, Part D, Subpart 1. CFDA 84.386, Elementary and Secondary Education Act (ESEA), Title II, Part D, Sections 2401-2404, P.L. 107-110) and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 479/679
ARRA Stabilization State Incentive Grants (Fund 01)
Record revenues and expenditures related to grants received through the Stabilization State Incentive Grants. CFDA 84.395, American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 486/686
ARRA Individuals with Disabilities Act (IDEA), Part C Infants and Toddlers Programs – Ages Birth through Two (Fund 01)
Record revenues and expenditures for grants to assist in planning development and expansion of interagency special education service activities for children from birth through two years of age. CFDA No.84.393, Individuals with Disabilities Act, Part C and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 497/697
ARRA Teacher Incentive Fund Grants
Record revenues and expenditures related to grants received through the Teacher Incentive Fund Grants. CFDA 84.385, American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

When referencing finance codes (e.g., 101/201), the finance code beginning with a "1" is used by the LEA receiving the federal funds from MDE while the finance code beginning with a "2" is used by the LEA receiving the federal funds through a subaward from an entity other than MDE or the U.S. Department of Education. Though different finance codes are used to represent where the funds came from, the purpose under the federal award is the same, and therefore, the last two digits of the finance code are the same.

New Finance Code 101/201
ARRA Stabilization Title I, Part A - Improving the Academic Achievement of the Disadvantaged (Fund 01)
Record revenues and expenditures to expand and improve educational programs to meet the needs of educationally disadvantaged children in low-income areas. CFDA 84.394, Title I, Part A: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5. Use only with Program Code 216.

New Finance Code 103/203
ARRA Stabilization Title I, Part B - Reading First (Fund 01 and 04)
Record revenue and expenditures used in establishing reading programs for students in kindergarten through grade three that are based on scientifically based reading research, to ensure that every student can read at grade level or above not later than the end of grade three. CFDA 84.394, Title I, Part B Elementary and Secondary Education Act (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 105/205
ARRA Stabilization Title I, Part C - Education of Migrant Children (Fund 01)
Part C Discretionary Grant to expand and improve programs to meet the special educational needs of children of migratory agricultural workers or migratory fishers. CFDA 84.394, Title I, Part C: Elementary and Secondary Education Act (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5. Use only with Program Code 216.

New Finance Code 107/207
ARRA Stabilization Title I, Part C, Subpart 3 - Even Start Family Literacy (Fund 01 and 04)
Record revenue and expenditures for Even Start Programs. Even Start is a family literacy program for adults in need of adult basic skills and their children aged 0-7. There are four components: adult education, early childhood education, parenting skills education and parent-child activities. These components are integrated to create a comprehensive education program for families. CFDA 84.394, Title I, Part B, Subpart 3, Elementary and Secondary Education Act (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 109/209
ARRA Stabilization Title I, Part D - Prevention and Intervention Programs for Children/Youth – Neglected, Delinquent or At-Risk (Fund 01)
Formula grants to expand and improve educational programs to meet the special needs of children under 21 years of age who have been placed in a correctional/treatment institution for the delinquent. CFDA 84.394, Title I, Part D: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5. Use only with Program 216.

New Finance Code 111/201
ARRA Stabilization Title I, Part F - Comprehensive School Reform (Fund 01)
Record revenues and expenditures for the competitive Comprehensive School Reform Grants. This program is intended to stimulate school-wide change covering virtually all aspects of the school's operations to enable all children to meet challenging state content and student performance standards. CFDA No. 84.394, Title I, Part F: Elementary and Secondary Education Act (ESEA), P.L. 107-110 E and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 113/213
ARRA Stabilization Title I, Part H - School Dropout Prevention, Retention and Graduation Initiative (Fund 01)
Record revenue and expenditures for contracts to selected pilot districts to plan and implement a Dropout Prevention, Retention and Graduation Initiative. CFDA No. 84.394, Title I Part H: Elementary and Secondary Education Act (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 115/215
ARRA Stabilization Title I 1003(a) - NCLB AYP Improvement Grants (Fund 01)
Record revenues and expenditures for Title I, NCLB-AYP Improvement Grants. CFDA 84.394, Title I, Elementary and Secondary Education (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5. This finance code is to be used only with Program 216.

New Finance Code 117/217
ARRA Stabilization Title I 1003(g) - School Improvement Grants (Fund 01)
This competitive grant is for the purpose of improving student achievement in low performing Title I schools and charter schools of any size and districts (with a student population of 1000 or less) identified in the corrective action or preparing for restructuring phase of Adequate Yearly Progress (AYP). The Minnesota Title I School Improvement Grants are intended to leverage change through high-quality professional development and increase achievement in the area(s) of reading and/or mathematics. CFDA 84.394, Title I, Elementary and Secondary Education (ESEA) P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 119/219
ARRA Stabilization Title II, Part A - Teacher and Principal Training and Recruitment (Fund 01)
Record revenues and expenditures from grants for the improvement of teaching skills and in the instruction of core curricula areas, specifically mathematics and science. CFDA 84.394, Title II, Part A: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 121/221
ARRA Stabilization Title II, Part B - Mathematics and Science Partnerships (Fund 01)
Record revenues and expenditures used in establishing Mathematic and Science Partnership Programs that increase the subject matter knowledge and teaching skills of Mathematics and Science Teachers. CFDA 84.394, Title II, Part B: Elementary and Secondary Education Act (ESEA). P.L.107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 123/223
ARRA Stabilization Title II, Part D - Enhancing Education Through Technology – Competitive (Fund 01)
Record revenues and expenditures for enhancing education through technology related to a competitive grant process under Title II, Part D, Subpart 1. CFDA 84.394, Elementary and Secondary Education Act (ESEA), Title II, Part D, Sections 2401-2404, P.L. 107-110) and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 125/225
ARRA Stabilization Title II, Part D - Enhancing Education Through Technology – Formula (Fund 01)
Record revenues and expenditures for enhancing education through technology related to a formula allocation under Title II, Part D, Subpart 1. CFDA 84.394, Elementary and Secondary Education Act (ESEA), Title II, Part D, Sections 2401-2404, P.L. 107-110) and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 127/227
ARRA Stabilization Title II - Teacher Advancement Program Grant
Record revenues and expenditures for purposes of supporting piloting activities and implementation of effective mechanisms to ensure teacher recruitment and retention in high need areas. CFDA No. 84.394, Elementary and Secondary Education Act (ESEA) Title II, P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 129/229
ARRA Stabilization Title III, Part A - English Language Acquisition, Language Enhancement and Academic Achievement (Fund 010
Federal education program designed to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency. CFDA 84.394, Title III, Part A: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 131/231
ARRA Stabilization Title III, Part A - Immigrant Grant (Fund 01)
Federal education program, which is a subpart of Title III, Part A, designed to help ensure that immigrant children gain access to the regular school curriculum. CFDA 84.365, Title III, Part A: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 133/233
ARRA Stabilization Title IV, Part A - Safe and Drug-Free Schools and Communities (Fund 01 and 04)
Record revenues and expenditures for formula grants based on approved applications to provide drug and violence prevention activities that meet the "Principles of Effectiveness" required by law. CFDA 84.394; Title IV, Part A, Subpart I: Safe and Drug Free Schools and Communities, P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 135/235
ARRA Stabilization Title IV, Part A, Subpart 2 - Community Service for Expelled or Suspended Students (Fund 04)
Record revenues and expenditures from Dept. of Education grants to carry out programs under which students expelled or suspended from school are required to perform community service. CFDA 84.394, Title IV, Part A, Subpart 2, Sec. 4126; P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 137/237
ARRA Stabilization Title IV, Part B - 21st Century Community Learning Centers (Fund 01 and 04)
Record revenues and expenditures from competitively awarded grants to public or private organizations to provide school - and/or community-based before and after school activities that advance student academic achievement. CFDA 84.394, Title IV, Part B: 21st Century Community Living Centers; P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 139/239
ARRA Stabilization Title V, Part A - Innovative Programs (Fund 01)
Record revenues and expenditures of grants for the purpose of educational reform efforts in the identified targeted instructional areas. CFDA No. 84.394, Title V, Part A: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 141/241
ARRA Stabilization Title V, Part B - Charter School Facilities Incentive Grant (Fund 01)
Record all activity for the Federal Discretionary Facilities Incentive Grant Program for Charter Schools. The revenue is available under the provisions of the NCLB Act of 2001 Title V, Part B Public Charter Schools Sub grant 1; section 5205 (b). CFDA 84.394, the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 143/243
ARRA Stabilization Title V, Part B, Subpart I - Public Charter School Program (PCSP) Dissemination Grant (Fund 01)
Record revenue and expenditures for the activities of funding a dissemination grant for best practices of high quality given to a charter school. The charter school must have been in operation for at least three years. CFDA No. 84.394. Elementary and Secondary Education Act of 1965 as amended by No Child Left Behind-2001, Title V, Part B, Subpart I. 20 U.S.C. 8061-8067, P.L. 107-110 the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 145/245
ARRA Stabilization Title V, Part B - Charter School Federal Start-Up Grant (Fund 01)
Record revenue and expenditures for the total amount received in Charter School Federal Title V Start Up Grant. Grants are to provide financial assistance for the designing, planning and initial implementation of charter schools; and to evaluate the effects of such schools, including the effects on students, student achievement, staff and parents. CFDA 84.394, Elementary and Secondary Education Act of 1965 as amended by No Child Left Behind-2001, Title V, Part B, Subpart I. 20 U.S.C. 8061-8067, P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 147/247
ARRA Stabilization Title VI, Part B - Rural and Low-Income Schools and Small Rural Education Achievement Program – REAP (Fund 01)
Federal education program designed to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency (CFDA 84.394, Title VI, Part B, Subpart 2: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 149/249
ARRA Stabilization Title VII, Part A, Subd. 1 - Indian Elementary and Secondary School Assistance (Fund 01)
Record revenues and expenditures for grants to develop and implement programs designed to meet the special needs of Indian children in reaching the national education goals. CFDA No. 84.394, Elementary and Secondary Education Act of 1965, Title VII, Part A, Subd. 1, P.L. 103-387 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 151/251
ARRA Stabilization Title VIII - Impact Aid (Funds 01, 02, 04 and 06)
Record revenues and expenditures for allowable expenditures under Impact Aid. CFDA No. 84.394, Title VIII: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 153/253
ARRA Stabilization Title X, Part C, Sub B - Education for Homeless Children and Youths (Fund 01)
Record revenues and expenditures to provide education and support services to homeless children through funding under the authority of the McKinney-Vento Homelessness Assistance Act. CFDA No. 84.394, Title X, Part C: Elementary and Secondary Education Act (ESEA), P.L. 107-110 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 155/255
ARRA Stabilization Individuals with Disabilities Act (IDEA), Part B, Section 611 (Fund 01)
Record revenues and expenditures for Individuals with Disabilities Act (IDEA), Part B, Section 611. These grants are to assist states in providing a free appropriate public education (FAPE) to students with disabilities ages 3 - 21. CFDA No. 84.394, P.L. 108-446 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 157/257
ARRA Stabilization Individuals with Disabilities Act (IDEA), Part B, Section 619 (Fund 01)
Record revenues and expenditures for Preschool Grants for Children with Disabilities. These grants are to assist states in providing a free appropriate public education (FAPE) to children with disabilities between the ages of 3-5 years. CFDA 84.394 P.L. 108-446 the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 159/259
ARRA Stabilization Individuals with Disabilities Act (IDEA), Part C (Fund 01)
Record revenues and expenditures for grants to assist in planning development and expansion of interagency special education service activities for children from birth through two years of age. CFDA No.84.394, Individuals with Disabilities Act, Part C and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 161/261
ARRA Stabilization Carl Perkins Vocational and Applied Technology (Fund 01)
Record all revenue and expenditures related to the activities identified in the local applications submitted under the Carl D. Perkins Vocational and Applied Technology Education Act of 1990. CFDA No. 84.394, P.L. 105-332 and the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 163/263
ARRA Stabilization Adult Basic Education (Fund 04)
Record revenues and expenditures for Adult Basic Education programming funded with formula revenues provided under P.L. 105-220: CFDA 84.394, the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

New Finance Code 165/265
ARRA Stabilization Modernization, Renovation and Repair (Fund 01 and 06)
Record revenues and expenditures for modernization, renovation and repair. CFDA 84.394, the American Recovery and Reinvestment Act of 2009 (ARRA) P.L. 111-5.

Health & Safety – Other Revenue

Any time another revenue source is received related to an approved health and safety project, the funds should be recorded using UFARS source code 629 (Health and Safety Other Revenue). See above Article 11 – Health & Safety Other Revenue.

New Source Code 629
Health and Safety Other Revenue
Record other revenue sources for health and safety projects beyond state aid or levy. This includes, but is not limited to: insurance and legal settlements, petrofund reimbursements and rebates for approved lighting replacement.

UFARS Description Updates

The UFARS code descriptions in FY 2009 that reference a given year have been updated for purposes of the FY 2010 UFARS manual. The objects codes should be used in all programs, not just ARRA, beginning in FY 2010.

Deleted Balance Sheet Code 411
Reserved for Severance Pay (Funds 01, 02 and 04)
During FY 2009, balances **may** be recorded in this account by calculating the portion of the long-term debt at the end of the current fiscal year that is scheduled for payment in the second ensuing year. This account will be eliminated in FY 2010. *This reserve account is not allowed to go into deficit.*

Revised Balance Sheet Code 160
Amount Available for Separation/Retirement Benefits
Represents the reserved fund balances in the operating funds for Balance Sheet Account Code 452, Reserved for OPEB Bond Proceeds not held in a Trust, Balance Sheet Account Code 453, Reserved for Unfunded Severance and Retirement Levy, and the designated fund balance in the operating funds for Balance Sheet Account Code 418, Designated for Separation/Retirement Benefits.

Revised Object Code 140
Licensed Classroom Teacher
Includes salaries of licensed teaching personnel whose duties include direct student instruction on a regular and systematic basis. For substitute teacher salaries, refer to Object Code 145, Substitute Teacher Salaries. Salary amounts in addition to the basic classroom teaching salary should be recorded in Object Code 185, Other Salaries.

For educational speech/language pathologist, refer to Object Code 152. For DAPE specialists, refer to Object Code 174.

Revised Object Code 141
Non-Licensed Classroom Personnel
Includes salaries of non-licensed personnel who, under the direct supervision of a licensed classroom teacher, assist in the instruction of students on a regular and systematic basis. These assistants may possess a teacher's license but are not required to be licensed in their present positions. For non-licensed personnel involved in instructional support but not under the direct supervision of a classroom teacher, refer to Object Code 144, Non-Licensed Instructional Support Personnel.

For certified one-to-one paraprofessionals under these requirements, refer to Object Code 162. For mental health behavioral aides, refer to Object Code 159.

Revised Object Code 143
Licensed Instructional Support Personnel

Includes salaries of all licensed auxiliary personnel supporting the teacher/student learning relationship or assisting individual students. Examples of licensed auxiliary personnel are as follows: instructional assistance for elementary education, teachers involved with resource-curricular and in-service of staff, coordinators (see Object Code 120), media and resource center coordinators, and librarians.

For physical therapists, refer to Object Code 150. For occupational therapists, refer to Object Code 151. For audiologists, refer to Object Code 153. For school nurses, refer to Object Code 154. For licensed nursing services, refer to Object Code 155. For social workers, refer to Object Code 156. For psychologists, refer to Object Code 157. For foreign language interpreters, refer to Object Code 163. For interpreters for the deaf, refer to Object Code 164. For school counselors, refer to Object Code 165. For child find facilitators, refer to Object Code 166. For regional low incidence consultants, refer to Object Code 167. For alcohol and chemical dependency counselors, refer to Object Code 169. For certified orientation and mobility specialists and assistants, refer to Object Code 173. For social workers for interagency activities, refer to Object Code 176.

Revised Object Code 144
Non-Licensed Instructional Support Personnel
Includes salaries of all non-licensed auxiliary personnel supporting the teacher/student learning relationship or assisting individual students. Examples of non-licensed instructional support personnel include assistants to licensed employees defined in Object Code 143.

For mental health behavioral aide, refer to Object Code 159. For cultural liaisons, refer to Object Code 175.

Revised Object Code 150
Physical Therapist
Include salaries of registered physical therapists or physical therapy assistants licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 4.

Revised Object Code 151
Occupational Therapist
Include salaries of certified occupational therapists or certified occupational therapy assistants licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 5.

Revised Object Code 152
Educational Speech/Language Pathologist
Include salaries of educational speech language pathologists licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 7.

Revised Object Code 153
Audiologist
Include salaries of audiologists certified by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 14.

Revised Object Code 154
School Nurse
Include salaries of school nurses (LSN) licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 6.

Revised Object Code 155
Licensed Nursing Services
Include salaries of nursing staff licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 44.

Revised Object Code 156
School Social Worker
Include salaries of school social workers licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 11.

Revised Object Code 157
School Psychologist
Include salaries of school psychologists licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 13.

Revised Object Code 158
Qualified Mental Health Professional
Include salaries of mental health professionals licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 49.

Revised Object Code 159
Mental Health Behavioral Aide
Include salaries of mental health behavioral aides working as paraprofessionals under qualified supervision. These aides are certified by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 50.

Revised Object Code 160
Mental Health Practitioner
Include salaries of mental health practitioners licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 52.

Revised Object Code 161
Certified Paraprofessional and Personal Care Assistant
Include salaries of instructional paraprofessionals and personal care assistants that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes 125A.08(b) or the requirements of No Child Left Behind (NCLB). For special education, these costs were reported in EDRS under personnel type code 08. For Mental Health Behavioral Aides, refer to Object Code 159. For One-to-One Paraprofessionals, refer to Object Code 162. For other paraprofessionals that do not need to meet the requirements of IDEA, Minnesota Statutes, section 125A.08(b), or NCLB, refer to Object Code 141.

Revised Object Code 162
Certified One-to-one Paraprofessional
Include salaries of one-to-one paraprofessionals that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes, section 125A.08(b) or the requirements of No Child Left Behind (NCLB). For special education, these costs were reported in EDRS under personnel type code 53. For Mental Health Behavioral Aides, refer to Object Code 159. For Certified Paraprofessionals and Personal Care Assistants, refer to Object Code 161. For other paraprofessionals that do not need to meet the requirements of IDEA, Minnesota Statutes, section 125A.08(b), or NCLB, refer to Object Code 141.

Revised Object Code 163
Foreign Language Interpreter
Include salaries of foreign language interpreters. For special education, these costs were reported in EDRS under personnel type code 26.

Revised Object Code 164
Interpreter for the Deaf
Include salaries of certified interpreters for the deaf. For special education, these costs were reported in EDRS under personnel type code 28.

Revised Object Code 165
School Counselor
Include salaries of school counselors licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 35.

Revised Object Code 166
Child Find Facilitator
Include salaries of individuals who are responsible for child find. For special education, these costs were reported in EDRS under personnel type code 18.

Revised Object Code 167
Regional Low Incidence Consultant
Include salaries of special education regional low incidence consultants and facilitators licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type code 33 or 46.

Revised Object Code 168
Security Specialist
Include salaries of appropriately trained staff employed to provide security services licensed by the Minnesota Department of Public Safety. For special education, these costs were reported in EDRS under personnel type code 38.

Revised Object Code 169
Alcohol and Chemical Dependency Counselor
Include salaries of alcohol and chemical dependency counselors certified by the Minnesota Department of Health and Human Services and the Minnesota Department of Education.

Revised Object Code 170
Non-Instructional Support
Includes salaries of non-instructional support personnel. For example, include accountants, bookkeepers, secretaries, clerks, custodians, bus drivers, food service cooks, IEIC licensed parent educators, IEIC service coordinators, etc. Does not include administrators and supervisors.

For qualified mental health professionals, refer to Object Code 158. For mental health practitioners, refer to Object Code 160. For personal care assistants, refer to Object Code 161. For security specialists, refer to Object Code 168. For physicians doing evaluations, refer to Object Code 172.

Revised Object Code 172
Physician (evaluation only)
Include salaries/wages for licensed medical doctors completing assessments or evaluations for an individual child. For special education, these costs were reported in EDRS under personnel type code 42.

Revised Object Code 173
Certified Orientation & Mobility Specialist/Assistant
Include salaries of nationally certified orientation and mobility specialist or certified orientation and mobility specialist assistants. For special education, these costs were reported in EDRS under personnel type codes 29 and 37.

Revised Object Code 174
Therapeutic Recreational Service and DAPE Specialist
Include salaries of therapeutic recreational service specialist licensed by the Minnesota Department of Health and Human Services or the DAPE Specialist licensed by the Minnesota Department of Education. For special education, these costs were reported in EDRS under personnel type codes 15 and 57.

Revised Object Code 175
Cultural Liaison
Include salaries of cultural liaisons. For special education, these costs were reported in EDRS under personnel type code 12.

Revised Object Code 176
Social Worker for Interagency Activities
Include salaries of social workers for interagency activities. These social workers are licensed by the Minnesota Department of Health and Human Services. For special education, these costs were reported in EDRS under personnel type code 40.

Revised Object Code 341
Physical Therapy Services (Excess Amount over $25,000)

Include contracted services of registered physical therapists or physical therapy assistants licensed by the Minnesota Department of Health and Human Services. This code should only report the amount of the cost in excess of $25,000. Refer to object code 371 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 4. Physical Therapy Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 342
Occupational Therapy Services (Excess Amount over $25,000)

Include contracted services of certified occupational therapists or certified occupational therapy assistants licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 372 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 5. Occupational Therapy Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 343
Educational Speech/Language Pathologist Services (Excess Amount over $25,000)
Include contracted services *only* for those educational speech language pathologists licensed by the Minnesota Department of Education. This code should report only the amount of the cost in excess of $25,000. Refer to object code 373 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 7. Educational Speech/Language Pathologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 344
Audiologist Services Purchased (Excess Amount over $25,000)
Include contracted services of audiologists certified by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 374 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 14. Audiologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 345
Licensed School Nurse Services (Excess Amount over $25,000)
Include contracted services of school nurses (LSN) licensed by the Minnesota Department of Education. This code should report only the amount of the cost in excess of $25,000. Refer to object code 375 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 6. Licensed School Nurse Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 346
Licensed Nursing Services (Excess Amount over $25,000)
Include salaries of nursing staff licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 376 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 44. Licensed Nursing Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 347
Licensed School Social Worker Services (Excess Amount over $25,000)
Include contracted services of school social workers licensed by the Minnesota Department of Education. This code should report only the amount of the cost in excess of $25,000. Refer to object code 377 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 11. Licensed School Social Worker Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 348
Licensed School Psychologist Services (Excess Amount over $25,000)
Include contracted services of school psychologists licensed by the Minnesota Department of Education. This code should report only the amount of the cost in excess of $25,000. Refer to object code 378 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 13. Licensed School Psychologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 349
Qualified Mental Health Professional Services (Excess Amount over $25,000)
Include contracted services of mental health professionals licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 379 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 49. Licensed Mental Health Professional Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 351
Mental Health Behavioral Aide Services (Excess Amount over $25,000)
Include contracted services of health behavioral aides working as paraprofessionals under qualified supervision. These aides are certified by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 363 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 50. Mental Health Behavioral Aide Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 352
Mental Health Practitioner Services (Excess Amount over $25,000)
Include contracted services of health practitioners licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost in excess of $25,000. Refer to object code 362 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 52. Mental Health Practitioner Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 353
Certified Paraprofessional/Personal Care Assistant Services (Excess Amount over $25,000)
Include contracted services of instructional paraprofessionals and personal care assistants that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes 125A.08(b) or the requirements of No Child Left Behind (NCLB). This code should report only the amount of the cost in excess of $25,000. Refer to object code 361 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 08. Certified Paraprofessional/Personal Care Assistant Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 354
Certified One-to-One Paraprofessional Services (Excess Amount over $25,000)
Include contracted services of one-to-one paraprofessionals that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes, section 125A.08(b) or the requirements of No Child Left Behind (NCLB). This code should report only the amount of the cost in excess of $25,000. Refer to object code 359 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 53. Certified One-to-One Paraprofessional Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 355
Foreign Language Interpreter Services (Excess Amount over $25,000)
Include contracted services of foreign language interpreters. This code should report only the amount of the cost in excess of $25,000. Refer to object code 358 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 26. Foreign Language Interpreter Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 356
Interpreter for the Deaf Services (Excess Amount over $25,000)
Include contracted services of certified interpreters for the deaf. This code should report only the amount of the cost in excess of $25,000. Refer to object code 357 to record the initial $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 28. Interpreter for the Deaf Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 357
Interpreter for the Deaf Services (Amount up to $25,000)
Include contracted services of certified interpreters for the deaf. This code should report only the amount of the cost up to $25,000. Refer to object code 356 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 28. Interpreter for the Deaf Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 358
Foreign Language Interpreter Services (Amount up to $25,000)
Include contracted services of foreign language interpreters. This code should report only the amount of the cost up to $25,000. Refer to object code 355 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 26. Foreign Language Interpreter Services paid for with state special education funds should be reported using the following object codes: Purchase of Service - 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 359
Certified One-to-One Paraprofessional Services (Amount up to $25,000)
Include contracted services of one-to-one paraprofessionals that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes, section 125A.08(b) or the requirements of No Child Left Behind (NCLB). This code should report only the amount of the cost up to $25,000. Refer to object code 354 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 53. Certified One-to-One Paraprofessional Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 361
Certified Paraprofessional/Personal Care Assistant Services (Amount up to $25,000)
Include contracted services of instructional paraprofessionals and personal care assistants that need to meet the requirements of the Individuals with Disability Education Act (IDEA) and Minnesota Statutes, section 125A.08(b) or the requirements of No Child Left Behind (NCLB). This code should report only the amount of the cost up to $25,000. Refer to object code 353 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 08. Certified Paraprofessional/Personal Care Assistant Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 362
Mental Health Practitioner Services (Amount up to $25,000)
Include contracted services of health practitioners licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 352 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 52. Mental Health Practitioner Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 363
Mental Health Behavioral Aide Services (Excess Amount over $25,000)
Include contracted services of health behavioral aides working as paraprofessionals under qualified supervision. These aides are certified by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 351 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 50. Mental Health Behavioral Aide Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 371
Physical Therapy Services (Amount up to $25,000)
Include contracted services of registered physical therapists or physical therapy assistants licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 341 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 4. Physical Therapy Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 372
Occupational Therapy Services (Amount up to $25,000)
Include contracted services of certified occupational therapists or certified occupational therapy assistants licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 342 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 5. Occupational Therapy Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 373
Educational Speech/Language Pathologist Services (Amount up to $25,000)
Include contracted services *only* for those educational speech language pathologists licensed by the Minnesota Department of Education. This code should report only the amount of the cost up to $25,000. Refer to object code 343 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 7. Educational Speech/Language Pathologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 374
Audiologist Services Purchased (Amount up to $25,000)
Include contracted services of audiologists certified by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 344 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 14. Audiologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 375
Licensed School Nurse Services (Amount up to $25,000)
Include contracted services of school nurses (LSN) licensed by the Minnesota Department of Education. This code should report only the amount of the cost up to $25,000. Refer to object code 345 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 6. Licensed School Nurse Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 376
Licensed Nursing Services (Amount up to $25,000)
Include salaries of nursing staff licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 346 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 44. Licensed Nursing Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 377
Licensed School Social Worker Services (Amount up to $25,000)
Include contracted services of school social workers licensed by the Minnesota Department of Education. This code should report only the amount of the cost up to $25,000. Refer to object code 347 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 11. Licensed School Social Worker Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 378
Licensed School Psychologist Services (Amount up to $25,000)
Include contracted services of school psychologists licensed by the Minnesota Department of Education. This code should report only the amount of the cost up to $25,000. Refer to object code 348 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 13. Licensed School Psychologist Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 379
Qualified Mental Health Professional Services (Amount up to $25,000)
Include contracted services of mental health professionals licensed by the Minnesota Department of Health and Human Services. This code should report only the amount of the cost up to $25,000. Refer to object code 349 to record the amount in excess of $25,000 of the cost.

For special education, these costs were reported in EDRS under personnel type code 49. Licensed Mental Health Professional Services paid for with state special education funds should be reported using the following object codes: Purchase of Service – 396 and 397; Contracted Service – 392, 393, 394, and 399.

Revised Object Code 533
Other Equipment Purchased for Special Education Direct Instruction
Include expenditures incurred for the purchase of furniture and any other equipment not classified in another object code of this series. Equipment purchased under this code must be used for special education direct student instruction. Technology equipment should be coded to Object Code 555 or 556. Include only equipment which meets the criteria for capital expenditures cited at the beginning of this series.

Revised Object Code 556
Technology Equipment for Special Education Direct Instruction
Record expenditures to purchase technology equipment used for direct instruction of special education students. Includes computers and peripheral equipment, interactive telecommunications equipment, cameras, monitors, and microphones. Also, include telecommunication transmission equipment such as fiberoptic cables, repeaters, transmitters, receivers, and antennas. Classroom management technological equipment should be coded to an instructional program.

Revised Object Code 582
Principal on Capital Lease/Installment Sales Contracts Used for Direct Instruction of Special Education Students
Record expenditures to reduce principal on outstanding capital lease agreements and installment sales contracts used for direct instruction of special education students.

Revised Object Code 583
Principal on Capital Lease/Installment Sales Contracts Used for Vehicles used for Special Education Students
Record expenditures to reduce principal on outstanding capital lease agreements and installment sales contracts used for vehicles for special education students.

Revised Course Code 000
Non-Federal Projects that End during the Current Year or Current Federal Awards
Record revenues and expenditures for non-federal projects that end during the current state fiscal year. Also use this code to report federal revenues and expenditures for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2010 equals the "current" federal award year (2009). The current federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though forward funded back to July 1, 2009).

Revised Course Code 011
Prior Year Federal Awards
Record revenues and expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year – 2008 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2009 budget for the federal government (October 1, 2008 to September 30, 2009, though forward funded back to July 1, 2008).

Revised Course Code 012
Second Prior Year Federal Awards
Record revenues and expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award – 2007 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2008 budget for the federal government (October 1, 2007 to September 30, 2008, though forward funded back to July 1, 2007).

Revised Course Code 013
Third Prior Year Federal Awards
Record revenues and expenditures for federal funds awarded three years prior to the current state fiscal year. The third prior year federal award – 2006 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2007 budget for the federal government (October 1, 2006 to September 30, 2007, though forward funded back to July 1, 2006).

Revised Course Code 014
Fourth Prior Year Federal Awards
Record revenues and expenditures for federal funds awarded four years prior to the current state fiscal year. The fourth prior year federal award – 2005 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2006 budget for the federal government (October 1, 2005 to September 30, 2006, though forward funded back to July 1, 2005).

Revised Course Code 015
Fifth Prior Year Federal Awards
Record revenues and expenditures for federal funds awarded five years prior to the current state fiscal year. The fifth prior year federal award – 2004 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2005 budget for the federal government (October 1, 2004 to September 30, 2005, though forward funded back to July 1, 2004).

Delete Course Code 019
Early Federal Awards
Record revenues and expenditures for federal funds awarded in a state fiscal year before the current federal fiscal year. The federal award year – 2009 – is the calendar year when the federal award was initially awarded though considered to be part of the federal fiscal year 2010 budget for the federal government (October 1, 2009 to September 30, 2010, though some of these programs were forward funded back to April 2009). This applies to the American Recovery and Reinvestment Act (ARRA) funds disbursed in FY 2009.