CHAPTER 9 – LIST OF CODES

FUND DIMENSION

01	General Fund
02	Food Service Fund
04	Community Service Fund
06	Building Construction Fund
07	Debt Service Fund
08	Trust Fund
09	Agency Fund
20	Internal Service Fund
25	Postemployment Benefits Revocable Trust Fund
45	Postemployment Benefits Irrevocable Trust Fund
47	Postemployment Benefits Debt Service Fund

ACCOUNT GROUPS

98	General Fixed Assets Group
99	General Long-Term Debt Group

ORGANIZATION/SITE DIMENSION

001-004	Budgeted Learning Sites (also MARSS and STAR Number)
005	District-Wide or Not Otherwise Identified By Budgeted Learning Site
006-798	Budgeted Learning Sites (also MARSS and STAR Number)
799	Home School Sites
800-997, 999	Budgeted Learning Sites (also MARSS and STAR Number)
998	Tuition Billing Site

PROGRAM DIMENSION

000	District-Wide (Revenue Use Only)

ADMINISTRATION

010	Board of Education
020	Office of the Superintendent
030	Instructional Administration
050	School Administration

DISTRICT SUPPORT SERVICES

105	General Administrative Support
107	Other Administrative Support
108	Administrative Technology Service
110	Business Support Services
120	Cooperative Purchasing and Services (Service Cooperatives Only)

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION

201	Education – Kindergarten
202	Education – Transition for Pre-Kindergarten (Fund 01)

203 Education – Elementary General
204 Title II, Part A, Teacher and Principal Training and Recruiting Fund
205 Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement
206 Title IV, Part A – Safe and Drug-Free Schools and Communities
207 Title V, Part A – Innovative Programs
210 Title II, Part D – Enhancing Education through Technology
211 Education – Secondary General
212 Visual Art
215 Business
216 Title I, Improving the Academic Achievement of the Disadvantaged
217 Assurance of Mastery
218 Gifted and Talented
219 English Learners
220 English (Language Arts)
230 Foreign Language/Native Language
240 Health, Physical Education and Recreation
250 Family Living Science
255 Industrial Education
256 Mathematics
257 Computer Science/Technology Education
258 Music
260 Natural Sciences
270 Social Sciences/Social Studies
291 Co-Curricular Activities (Non-Athletics)
292 Boys/Girls Athletics
294 Boys Athletics
296 Girls Athletics
297 Community Service Projects
298 Extra-Curricular Activities

VOCATIONAL EDUCATION INSTRUCTION

301 Agricultural Education
311 Distributive Education
321 Health Science Technology Education
331 Personal Family Life Science (In Home)
341 Business and Office Education
351 Technical Education
361 Trade and Industrial Education
365 Service Occupations
371 Related Subjects/Diversified and Interrelated Occupations
380 Special Needs
385 Special Needs – Non-Disabled
399 Career and Technical – General

SPECIAL EDUCATION INSTRUCTION

400 General Special Education
401 Speech/Language Impaired
402 Developmental Cognitive Disabilities: Mild-Moderate
403 Developmental Cognitive Disabilities: Severe Profound
404 Physically Impaired
405 Deaf-Hard-Of-Hearing
406 Visually Impaired
407 Specific Learning Disability
408 Emotional/Behavioral Disorder

409 Deaf-Blind
410 Other Health Disabilities
411 Autistic Spectrum Disorders
412 Developmentally Delayed Education
414 Traumatic Brain Injury
416 Severely Multiply Impaired
420 Special Education – Aggregate (three or more disabilities)
422 Early Intervening Services

COMMUNITY EDUCATION AND SERVICES

505 General Community Education
510 Adults with Disabilities
520 Adult Basic and Continuing Education
570 School Age Care
578 Optional Fee-Based Instructional Programs for Kindergarten-Age Students (Fund 04)
579 Preschool – Instructional (Fund 04)
580 Early Childhood and Family Education
581 Prekindergarten Programs
582 School Readiness
583 Preschool Screening
585 Youth Development/Youth Services/After School Enrichment
590 Other Community Programs

INSTRUCTIONAL SUPPORT SERVICES

605 General Instructional Support
610 Curriculum Consultant and Development
620 Library Media Center
630 Instruction-Related Technology
640 Staff Development

PUPIL SUPPORT SERVICES

710 Secondary Counseling and Guidance Services
712 Elementary Counseling and Guidance Services
720 Health Services
730 Psychological and Health Services
740 Social Work Services
760 Pupil Transportation
770 Food Services
790 Other Pupil Support Services

SITES, BUILDINGS AND EQUIPMENT

805 Equipment Repair Services for Other Clients
810 Operations and Maintenance
850 Capital Facilities
855 Alternative Facilities (Health and Safety Related)
870 Building Construction

FISCAL AND OTHER FIXED COSTS PROGRAMS

910 Retirement of Long-Term Obligations
920 Retirement of Non-bonded Obligations
930 Employee Benefits (CLEARING ACCOUNT ONLY)
935 Postemployment Benefits
940 Insurance
950 Transfers
960 Other Nonrecurring Items

FINANCE DIMENSION

000 District-Wide

STATE SUPPORTED PROGRAMS

302 Operating Capital
303 Area Learning Center
304 Contracted Alternative Programs
305 State-Approved Public Alternative Programs
310 Interdistrict Cooperative Activities
311 Telecommunications Access Costs
313 Achievement and Integration Aid and Levy
316 General Education Revenue for Staff Development
317 Basic Skills
320 Success for the Future
321 Community Education
322 State Adult Basic Education
324 GED Testing and Adult Basic Education Supplemental Services
325 Early Childhood and Family Education
326 Adults with Disabilities
328 Home Visiting
329 Raised Academic Achievement – International Baccalaureate
330 Learning and Development
332 After School Enrichment Program
335 Quality Compensation – Alternative Teacher Professional Pay System
336 Raised Academic Achievement – Advanced Placement Programs
337 Early Learning Scholarships Program – Pathway II
338 Early Learning Scholarships Program – Pathway I
341 Regional Mathematics and Science Teacher Centers
342 Safe Schools –Levy
343 Systemic Science, Technology, Engineering and Mathematics (STEM) School Redesign
344 School (Learning) Readiness
345 Transition for Prekindergarten
346 Iron Range Resources and Rehabilitation Board Taconite Grants
347 Physical Hazards
348 Charter School Building Lease Aid
349 Other Hazardous Materials
350 Aid to Nonpublic Pupils – Health Services
351 Aid to Nonpublic Pupils – Textbooks and Tests
352 Environmental Health and Safety Management
353 Aid to Nonpublic Pupils – Guidance and Counseling
354 Early Childhood Screening Program
358 Asbestos Removal and Encapsulation
362 Youth Development Service
363 Fire Safety

364 Hearing Impaired Support Services
366 Indoor Air Quality
371 Taconite $25 Reserve
372 Medical Assistance/Third Party Revenue
375 Grants to Prepare Indian Teachers
377 Family Services and Mental Health Initiative
385 Deferred Maintenance
386 Alternative Facilities
388 Gifted and Talented
390 Taconite Revenue for Building Maintenance and Repair

FEDERAL PROGRAM AID RECEIVED THROUGH MINNESOTA DEPARTMENT OF EDUCATION FOR TARGETED ARRA AND FORMULA GRANTS (400 SERIES)

401 Title I, Part A – Improving the Academic Achievement of the Disadvantaged
406 Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk
412 Race-to-the-Top - Early Learning Challenge - Title I Pre-Kindergarten Incentive
414 Title II, Part A – Teacher and Principal Training and Recruiting
417 Title III, Part A – English Language Acquisition, Language Enhancement and Academic Achievement
419 Individuals with Disabilities Education Act (IDEA) Part B Section 611
420 Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Preschool Grant for Children with Disabilities
421 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Low Incidence
422 Infants and Toddlers Programs – Ages Birth through Two
423 Individuals with Disabilities Education Act (IDEA) Part C – Regional IEIC Grant for Children Ages Birth Through Two
424 Title VI, Part B, Subpart 2 – Rural and Low-Income Schools
425 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Coordinated Early Intervening Services (CEIS)
428 Carl Perkins Vocational and Applied Technology
429 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Mandatory Coordinated Early Intervening Services
430 Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Centers of Excellence Discretionary Regional CSPD Grant
431 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Schoolwide Title I
432 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Comprehensive System of Personnel Development – CSPD
435 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Continuous Improvement Monitoring Process – CIMP
438 Federal Adult Basic Education Formula Revenue
442 Title III, Part A – Immigrant Grant
446 Individuals with Disabilities Education Act (IDEA) Part C – Regional Centers of Excellence CSPD Grant
469 Child Care Food Program
472 ARRA Targeted Funds – Adequate Yearly Progress (AYP) Improvement Grants
473 ARRA Targeted Funds – School Improvement Grants
475 Carl Perkins Career and Technical Education-Reserve
477 ARRA Title II, Part D, Subpart 1 – Competitive
499 Miscellaneous Federal Revenue Received from the Department of Education

FEDERAL AID RECEIVED DIRECTLY FROM FEDERAL SOURCES

510 Indian Elementary and Secondary School Assistance

513 Indian Education Assistance to Schools – Johnson O'Malley
514 Title VI, Part B – Small, Rural Education Achievement Program Grants
515 ARRA Targeted Funds – Impact Aid Construction Formula Grants
516 ARRA Targeted Funds – Impact Aid Construction Competitive Grants
518 ARRA Targeted Funds – Head Start Grants
599 Miscellaneous Direct Federal Revenue

FEDERAL SUB-AWARD OR SUB-GRANTS FROM OTHER DISTRICTS/AGENCIES

600-696 SAME ACCOUNT NUMBER AS IN THE 400 FINANCE SERIES OF FEDERAL CODES
699 Miscellaneous Federal Funds Received From Other Districts/Agencies

CHILD NUTRITION

701 National School Lunch Program – NSLP
702 After-School Snack Program
703 Special Milk Program – SMP/MN Kindergarten Milk Program – MKMP
705 School Breakfast Program – SBP
706 Fresh Fruit and Vegetable Grant Program
707 A La Carte/Other
709 Summer Food Service Program for Children

TRANSPORTATION

711 Learning Year – Summer
713 Open Enrollment Transportation – Outside the District
714 Transportation to Multi-District Integration/Desegregation Programs
716 Noon Kindergarten Transportation
717 Late Activities Bus for Public School Pupils
718 Student Transportation Safety
719 Traffic Hazards – Walkers
720 Regular To-And-From School
721 Regular Summer School
723 Special Transportation of Pupils Attending Special Education Programs
725 Between Schools – Public
726 Nonpublic Nonregular
728 Special Transportation of Selected Pupils
733 Non-Authorized Transportation
737 Ineligible/Nonresident Pupils
739 Low-Income Families Enrollment Options Transportation Reimbursement

SPECIAL EDUCATION

740 State – Special Education, Ages Three through Twenty-one (Fund 01)
741 State – Special Education, Birth through Two (Fund 01)
756 State – Special Student Aid

STATE PLACEMENT

761 Non-Special Education State Placement

LEVY SUPPORTED PROGRAMS

791 Projects Funded by Certificates of Participation

792 Unfunded Severance and Retirement Levy
793 Funded OPEB Liabilities not held in a trust
794 Disabled Accessibility
795 Capital Projects Levy
796 Health Benefits
797 OPEB Pay-as-you-go Levy (Funds 1, 2 and 4)
798 Children with Disabilities in School Age Care
799 Collaboration-Expansion of Early Intervention and Prevention Services

FEDERALLY FUNDED COMPETITIVE GRANTS and CAREER AND TECHNICAL EDUCATION (800 Series)

801 ABE EL – Civics Competitive Allocation
802 ABE ESL Supplemental Program for Refugees – Competitive (Interagency Agreement with DHS)
803 ABE Statewide Supplemental Services – Regular Federal Competitive
806 Discretionary PBIS Multiple Grants
817 Discretionary Statewide Low Incidence Project
818 Discretionary Content Literacy Continuum Replacement Grants
830 Career and Technical Education Revenue
831 Discretionary Early Childhood Statewide Low Incidence Grants
835 Career and Technical Programs – Children with Disabilities
836 Deaf Blind Technical Assistance Project for Children and Youth who are Deaf-Blind, – Sole Source – Newest 5-year award
837 State Program Improvement Grants for Children with Disabilities
841 Discretionary Early Childhood Family Resource SPDG Grants
848 No Child Left Behind (NCLB) – Adequate Yearly Progress (AYP) Improvement Grant
849 Title I – School Improvement Grants
851 NCLB AYP Improvement Grant II
853 Title II, Part D – Enhancing Education through Technology – Competitive Grant
855 Title V, Part B - Federal Charter School Facilities Incentive Grant
856 Title IV, Part B – 21st Century Community Learning Centers – Cohort 4
857 Title IV, Part B – 21st Century Community Learning Centers – Cohort 3
859 Title V, Part B – Charter School Federal Grant
860 Title V, Part B, Sub 1 - Public Charter School Program (PCSP) Dissemination Grant
862 Title II, Part B – Mathematics and Science Partnerships
863 Title I, Part C – Education of Migrant Children
864 Refugee Children School Impact Grant
865 Voluntary Public School Choice
866 Carl Perkins Competitive Grants
867 Learn and Serve America Grants
868 Title X, Part C – Sub B: Education for Homeless Children and Youths
869 Minnesota Reading First Statewide Model for Scaling Up K-3 Reading Instruction
870 Title I, Part H – School Dropout Prevention, Retention and Graduation Initiative
871 Title I, Part B, Subpart 3 – Even Start Family Literacy
873 Discretionary Interagency Early Intervention Regional Planning Grants
876 Discretionary Building Capacity to Create Work Experiences and Competitive Employment Opportunities for High School Students with Disabilities
878 Advanced Placement Incentive Program
879 Deaf-Hard of Hearing Professional Development Grant
882 Title IV, Part B – 21st Century Community Learning Centers Technical Assistance Grants
883 Voluntary School Choice – Choice is Yours Information and Support Services
884 Autism Team Training in Evidence Based Practices
885 Migrant Education Lending Library Program
887 Migrant Education Identification and Recruitment
888 Migrant Education Health and Nutrition Program

FEDERAL SUB-AWARD OR SUB-GRANTS FROM OTHER DISTRICTS/AGENCIES

901-999 SAME ACCOUNT NUMBER AS IN THE 801-899 FINANCE SERIES OF FEDERAL CODES

OBJECT DIMENSION

SALARIES AND WAGES

110 Administration/Supervision
120 Early Childhood/School Readiness Administration/Supervision
140 Licensed Classroom Teacher
141 Non-Licensed Classroom Personnel
143 Licensed Instructional Support Personnel
144 Non-Licensed Instructional Support Personnel
145 Substitute Teacher Salaries
146 Substitute Non-Licensed Classroom/Instructional Salaries
150 Physical Therapist
151 Occupational Therapist
152 Educational Speech/Language Pathologist
153 Audiologist
154 School Nurse
155 Licensed Nursing Services
156 School Social Worker
157 School Psychologist
158 Qualified Mental Health Professional
159 Mental Health Behavioral Aide
160 Mental Health Practitioner
161 Certified Paraprofessional and Personal Care Assistant
162 Certified One-to-one Paraprofessional
163 Foreign Language Interpreter
164 Interpreter for the Deaf
165 School Counselor
166 Child Find Facilitator
167 Regional Low Incidence Consultant
168 Security Specialist
169 Alcohol and Chemical Dependency Counselor
170 Non-Instructional Support
172 Physician (evaluation only)
173 Certified Orientation and Mobility Specialist/Assistant
174 Therapeutic Recreational Service and DAPE Specialist
175 Cultural Liaison
176 Social Worker for Interagency Activities
185 Other Salary Payments (Licensed or Certified)
186 Other Salary Payments (Non-Licensed or Non-Certified)
190 Sabbatical Leave
191 Severance
195 Interdepartmental Employee Salaries and Wages (Chargeback)
199 Salary Adjustments – Full Cafeteria Plans/Cash In Lieu of Benefits

EMPLOYEE BENEFITS

210 FICA/Medicare
214 PERA (Public Employees Retirement Association)
218 TRA (Teacher Retirement Association)
220 Health Insurance

230 Life Insurance
235 Dental Insurance
240 Long Term Disability Insurance
250 Tax Sheltered Annuities/Minnesota Deferred Compensation Plan
251 Tax Advantage Employer-Sponsored Health Arrangements
252 Other Postemployment Benefits (Up to and equal to ARC)
270 Workers Compensation
280 Unemployment Compensation
289 OPEB Contributions (Not Pay-as-you-go or ARC)
290 Other Postemployment Benefits (In excess of the ARC)
291 Other Postemployment Benefits (Pay-as-you-go)
295 Interdepartmental Employee Benefits (Chargeback)
299 Other Employee Benefits

PURCHASED SERVICES

303 Federal Subawards and Subcontracts – Amount up to $25,000
304 Federal Subawards and Subcontracts – Amount in Excess of $25,000
305 Consulting Fees/Fees for Services
306 Special Education Litigation Costs
307 Contracted Substitutes for Special Education Programs
308 Federal Tuition Bill Payment (Amount up to $25,000)
309 Federal Tuition Bill Payment (Excess Amount over $25,000)
316 Data Processing Services (Other Educational Agencies)
320 Communication Services
329 Postage and Parcel Services
330 Utility Services
340 Insurance
341 Physical Therapy Services (Excess Amount over $25,000)
342 Occupational Therapy Services (Excess Amount over $25,000)
343 Educational Speech/Language Pathologist Services (Excess Amount over $25,000)
344 Audiologist Services (Excess Amount over $25,000)
345 Licensed School Nurse Services (Excess Amount over $25,000)
346 Licensed Nursing Services (Excess Amount over $25,000)
347 Licensed School Social Worker Services (Excess Amount over $25,000)
348 Licensed School Psychologist Services (Excess Amount over $25,000)
349 Qualified Mental Health Professional Services (Excess Amount over $25,000)
350 Repairs and Maintenance Services
351 Mental Health Behavioral Aide Services (Excess Amount over $25,000)
352 Mental Health Practitioner Services (Excess Amount over $25,000)
353 Certified Paraprofessional/Personal Care Assistant Services (Excess Amount over $25,000)
354 Certified One-to-One Paraprofessional Services (Excess Amount over $25,000)
355 Foreign Language Interpreter Services (Excess Amount over $25,000)
356 Interpreter for the Deaf Services (Excess Amount over $25,000)
357 Interpreter for the Deaf Services (Amount up to $25,000)
358 Foreign Language Interpreter Services (Amount up to $25,000)
359 Certified One-to-One Paraprofessional Services (Amount up to $25,000)
360 Transportation Contracts With Private or Public Carriers
361 Certified Paraprofessional/Personal Care Assistant Services (Amount up to $25,000)
362 Mental Health Practitioner Services (Amount up to $25,000)
363 Mental Health Behavioral Aide Services (Amount up to $25,000)
364 Transportation Contracts with Private or Public Carriers Paid with Federal Funds (Excess Amount over $25,000)
365 Interdepartmental Transportation (Allocation)
366 Travel, Conventions and Conferences
368 Federal Reimbursed Out-of-State Travel

369 Entry Fees/Student Travel Allowances
370 Operating Leases or Rentals
371 Physical Therapy Services (Amount up to $25,000)
372 Occupational Therapy Services (Amount up to $25,000)
373 Educational Speech/Language Pathologist Services (Amount up to $25,000)
374 Audiologist Services Purchased (Amount up to $25,000)
375 Licensed School Nurse Services (Amount up to $25,000)
376 Licensed Nursing Services (Amount up to $25,000)
377 Licensed School Social Worker Services (Amount up to $25,000)
378 Licensed School Psychologist Services (Amount up to $25,000)
379 Qualified Mental Health Professional Services (Amount up to $25,000)
381 Medicaid Reimbursed Equipment
382 Medicaid Reimbursed Services
384 Third Party Reimbursed Equipment, Not Medicaid
385 Third Party Reimbursed Services, Not Medicaid
389 Staff Tuition and Other Reimbursements
390 Payments for Educational Purposes to Other Minnesota School Districts
391 Payments to Minnesota School Districts (Cost Sharing Agreements)
392 Payments for Educational Purposes to Out-of-State School Districts and Other Agencies
393 Special Education and Transition Programs for Children with a Disability Contracted Services
394 Payments for Educational Purposes to other Agencies (Non-school districts)
395 Shared Costs for Paired Districts Only
396 Special Education Salary Purchased from another District
397 Special Education Benefits Purchased from another District
398 Interdepartmental Services (Chargeback)
399 Purchase of Special Education Contacted Services from another District/Cooperative

SUPPLIES AND MATERIALS

401 Supplies and Materials – Non-Instructional
405 Non Instructional Computer Software and Software Licensing
430 Supplies and Materials – Non-Individualized Instructional
433 Supplies and Materials – Individualized Instruction
440 Fuels
460 Textbooks and Workbooks
461 Standardized Tests
470 Media Resources
490 Food
491 Commodities
495 Milk
499 Warehouse Inventory Adjustment

CAPITAL EXPENDITURES

510 Site or Grounds Acquisition
520 Building Acquisition or Construction
530 Other Equipment Purchased
531 Depreciation Expense
532 Bus Equipment – Purchased (Updating Bus Equipment)
533 Other Equipment Purchased for Special Education Direct Instruction
535 Capital Leases
545 Interdepartmental Operating Capital (Chargeback)
548 Pupil Transportation Vehicles
550 Other Vehicles Purchased
555 Technology Equipment
556 Technology Equipment for Special Education Direct Instruction

580 Principal on Capital Lease/Installment Sales Contracts
581 Interest on Capital Lease/Installment Sales Contracts
582 Principal on Capital Lease/Installment Sales Contracts Used for Direct Instruction of Special Education Students
583 Principal on Capital Lease/Installment Sales Contracts Used for Vehicles Used for Special Education Students
589 Lease Transactions/Installment Sales (Fund 01-Other Financing Source)
590 Other Capital Expenditures

DEBT SERVICE

710 Bond, Redemption of Principal
720 Bond, Interest
730 Loans, Redemption of Principal
740 Loans, Interest
750 Indebtedness of Discontinued School Districts
790 Other Debt Service Expenditures

OTHER EXPENDITURES

810 Judgments against the School District
820 Dues, Membership, Licenses and Certain Fees
895 Federal and Nonpublic Indirect Cost (Chargeback)
896 Taxes, Special Assessments and Interest Penalties
897 Affordable Care Act (ACA) Penalties898 Scholarships
899 Miscellaneous Expenditures

OTHER FINANCING USES

910 Permanent Transfers to other Funds
911 Commissioner Approved Transfers - Out
920 Bond Refunding Payment

SOURCE DIMENSION

LOCAL SOURCES

001 Property Tax Levy – General
004 Revenue from Municipalities for Tax Increment Finance
009 Fiscal Disparities Revenue
010 County Apportionment
014 Taconite Homestead Credit Revenue
015 Iron Range Resources and Rehabilitation Board Grant
016 Taconite Levy Replacement Revenue
017 Taconite General Education Aid Replacement Revenue
018 Taconite Referendum Revenue
019 Miscellaneous Tax Revenue paid by County
020 Property Tax Shift Recognition Revenue (Computed)

TUITION, FEES, AND ADMISSIONS

021 Tuition and Reimbursements from Minnesota School Districts
022 Reimbursement Revenue for Special Education Services from another District
031 Tuition from Out-Of-State School Districts
035 Out-Of-State Nonschool Revenues

040 Tuition from Patrons
050 Fees from Patrons
060 Admissions
071 Medical Assistance Revenue Received from Minnesota Department of Human Services
072 Third Party Revenue Received from Private Insurance Providers
092 Interest Earnings
093 Rent

OTHER LOCAL REVENUE

096 Gifts and Bequests
099 Miscellaneous Revenues from Local Sources

STATE SOURCES

201 Endowment Fund Apportionment
211 General Education Aid
212 Literacy Incentive Aid
213 Shared Time Aid
227 Abatement Aid
229 Disparity Reduction Aid
234 Agricultural Market Value Credit
235 Private Alternative Programs Aid
258 Other State Credits and Exempt Property Reimbursements
296 Property Tax Shift Offset Adjustment
298 Levy Equity Adjustment
299 State Aid Adjustment for Property Tax Shift
300 State Aids Received From Minnesota Department of Education for which a Finance Code Is Specified
301 Nonpublic Aid
306 Refund of an Overpayment of State Aids/Grants – Contra Account
307 Health and Safety Aid
308 Interactive Telecommunications Aid (ITV)
309 Debt Service Equalization Aid
360 State Aid for Special Education
369 Other Revenue from Other State Agencies
370 Other Revenue from Minnesota Department of Education

FEDERAL AIDS RECEIVED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, AND OTHER AGENCIES

400 Federal Aids Received through Minnesota Department of Education for which a Finance Code is Specified (Except Food and Nutrition)
405 Federal Aid Received through Other State, Local and Fiscal Agencies
406 Refund of an Overpayment of Federal Aids/Grants – Contra Account
471 School Lunch Program
472 Special Assistance – Needy Child Program
473 Commodity Cash Rebate Program
474 Commodity Distribution Program
475 Special Milk Program
476 School Breakfast Program
477 Cash In Lieu of Commodities
479 Summer Food Service Program
495 Special Education Contract Placement General Education Deduction (contra account)

FEDERAL AID RECEIVED DIRECTLY FROM FEDERAL SOURCES

500 Federal Aid Received Directly from Federal Sources for which a Finance Code is Specified
506 Impact Aid

LOCAL SALES AND INSURANCE RECOVERY

601 Food Service Sales to Pupils
606 Food Service Sales to Adults
608 Special Function Food Sales
614 Contributions to Postemployment Benefits Trust
615 Contributions for Postemployment Benefits
616 Retiree Contributions to Postemployment Benefits Trust
619 Cost of Materials for Revenue Producing Activities (Contra Revenue)
620 Sale of Materials from Revenue Producing Activities
621 Sale of Materials Purchased for Resale (Net of Tax)
622 Sale of Materials (Net of Tax)
623 Sale of Real Property
624 Sale of Equipment
625 Insurance Recovery
628 Judgments for the School District
629 Health and Safety Other Revenue

SALE OF BONDS AND LOANS

631 Sale of Bonds
635 Certificates of Participation
636 Capital Loans
637 Debt Service Loans
639 Proceeds from Other State and Non-State Loans Received

INCOMING TRANSFERS

649 Permanent Transfers from Other Funds
651 Commissioner-Approved Transfers – In

COURSE DIMENSION

COURSE DIMENSION CODES FOR DESIGNATED YEARS

000 Non-Federal Projects that End during the Current Year or Current Federal Awards
001 Projects That End During the FY that ends with ‘1’ (20x1)
002 Projects That End During the FY that ends with ‘2’ (20x2)
003 Projects That End During the FY that ends with ‘3’ (20x3)
004 Projects That End During the FY that ends with ‘4’ (20x4)
005 Projects That End During the FY that ends with ‘5’ (20x5)
006 Projects That End During the FY that ends with ‘6’ (20x6)
007 Projects That End During the FY that ends with ‘7’ (20x7)
008 Projects That End During the FY that ends with ‘8’ (20x8)
009 Projects That End During the FY that ends with ‘9’ (20x9)
010 Projects That End During the FY that ends with ‘0’ (20x0)
011 Prior Year Federal Awards
012 Second Prior Year Federal Awards

013 Third Prior Year Federal Awards
014 Fourth Prior Year Federal Awards
015 Fifth Prior Year Federal Awards
619 Intermediate Districts (Non-reimbursable Special Education Expenditures)
620 Individuals with Disabilities Education Act Birth through Age Two (B-2) Maintenance of Effort (MOE)
621 Highly Qualified Staff (Second Prior Federal Award)
622 LEA Level Activities Set-Aside (Second Prior Year Federal Award)
623 Neglected Set-Aside (Second Prior Year Federal Award)
624 Homeless Set-Aside (Second Prior Year Award)
625 Parent Involvement Set-Aside (Second Prior Year Federal Award)
626 School Choice and Supplemental Education Set Aside (Second Prior Year Federal Award)
627 Highly Qualified Staff (Prior Year Federal Award)
628 LEA Level Activities (Prior Year Federal Award)
629 Neglected (Prior Year Federal Award)
630 Homeless (Prior Year Federal Award)
631 Parent Involvement (Prior Year Federal Award)
632 School Choice and Supplemental Educational Services (Prior Year Federal Award)
633 Special Education 50 Percent Maintenance of Effort Reduction (Current Year Federal Award)
634 Highly Qualified Staff (Current Year Federal Award)
635 LEA Level Activities (Current Year Federal Award)
636 Neglected (Current Year Federal Award)
637 Homeless (Current Year Federal Award)
638 Parent Involvement (Current Year Federal Award)
639 School Choice and Supplemental Educational Services (Current Year Federal Award)
640 Professional Development (Current Year Federal Award)
641 Professional Development (Prior Year Federal Award)
642 Professional Development (Second Prior Year Federal Award)
667 School Improvement Implementation Set-Aside (Current Year Federal Award)
668 School Improvement Implementation Set-Aside (Prior Year Federal Award)

BALANCE SHEET ACCOUNTS

ASSET ACCOUNTS

Current Asset Accounts

101 Cash and Cash Equivalents
103 Cash with Fiscal Agent
104 Investments
110 Current Property Taxes Receivable
111 Delinquent Property Taxes Receivable
115 Other Accounts Receivable
116 Interest Receivable
118 Due from Other Funds
120 Due from Other Minnesota School Districts
121 Due from Minnesota Department of Education
122 Due from Federal Government through the Minnesota Department of Education
123 Due from Federal Government Received Directly
125 Due from Other Governmental Units
129 Commodities
130 Inventory
131 Prepaid Expenditures and Deposits
139 Lease Receivable

General Fixed Asset Account Group (Fund 20 and 98)

140 Land
141 Land Improvements
142 Buildings
143 Equipment
148 Property and Equipment under Capital Lease
149 Construction Work In Progress

General Long-Term Debt Account Group – Budgeting Account

150 Amount Available for Retirement of Bonds and State Loans
151 Amount to be provided From Property Taxes for Long-Term Debt Payments
152 Amount to be provided for Capital Lease Agreements
160 Amount Available for Separation/Retirement Benefits
161 Amount to be provided for Separation and Severance Pay
162 Amount to be provided – Compensated Absences

General Fixed Asset Account Group – Depreciation

171 Accumulated Depreciation on Land Improvements (Contra Asset)
172 Accumulated Depreciation on Buildings (Contra Asset)
173 Accumulated Depreciation on Equipment (Contra Asset)
174 Accumulated Depreciation on Property and Equipment under Capital Lease (Contra Asset)

LIABILITY ACCOUNTS

Current Liabilities Accounts (Funds 01-09, and 20)

201 Salaries and Wages Payable
202 Short-Term Indebtedness
205 Due to Other Funds
206 Other Accounts Payable
207 Judgments Payable
208 Interest Payable
209 Other Current Liabilities
210 Due to Other Minnesota School Districts
212 Due to Other Governmental Units
213 Property Tax Shift Adjustment
214 Advance of Unearned General Education Aid
215 Payroll Deductions and Employer Contributions
218 Claims Payable
220 Construction Contracts Payable
230 Deferred Revenue
231 Deferred Revenue – Delinquent Taxes
235 Deferred Revenue – Property Taxes Levied For Subsequent Year's Expenditures

Long Term Liabilities

250 Bonds Payable
251 Equipment Notes Payable
252 Capital Improvement Loans Payable
253 Energy Loans Payable
254 Capital Lease Payable
255 Capital Loans Payable
256 Debt Service Loans Payable
260 Separation and Severance Payable
261 Special Assessments and Long Term Lease Payables
262 Compensated Absences Payable

FUND BALANCE ACCOUNTS - NONSPENDABLE, RESTRICTED/RESERVED, COMMITTED, ASSIGNED, UNASSIGNED AND RESTRICTED

403 Restricted/Reserved For Staff Development
405 Restricted/Reserved For Deferred Maintenance
406 Restricted/Reserved For Health and Safety
407 Restricted/Reserved For Capital Projects Levy
408 Restricted/Reserved For Cooperative Programs
409 Restricted/Reserved For Alternative Facilities Program
413 Restricted/Reserved For Projects Funded by Certificates of Participation/Lease Purchase (COP/LP) Agreement with Related Lease Levy Authority
414 Restricted/Reserved for Operating Debt
416 Restricted/Reserved For Levy Reduction
417 Restricted/Reserved for Taconite Building Maintenance Funds
418 Committed for Separation/Retirement Benefits
422 Unassigned Fund Balance
424 Restricted/Reserved For Operating Capital
425 Restricted/Reserved For Bond Refunding
426 Restricted/Reserved For $25 Taconite
427 Restricted/Reserved For Disabled Accessibility
428 Restricted/Reserved For Learning and Development
430 Investment in General Fixed Assets
431 Restricted/Reserved For Community Education
432 Restricted/Reserved For Early Childhood and Family Education
434 Restricted/Reserved For Area Learning Center
435 Restricted/Reserved For Contracted Alternative Programs
436 Restricted/Reserved For State-Approved Alternative Programs
438 Restricted/Reserved For Gifted and Talented
441 Restricted/Reserved For Basic Skills Programs
444 Restricted/Reserved For School Readiness
445 Restricted/Reserved For Career and Technical Programs
447 Restricted/Reserved For Adult Basic Education
448 Restricted/Reserved for Achievement and Integration
449 Restricted/Reserved for Safe Schools – Crime Levy
450 Restricted/Reserved For Transition for Pre-Kindergarten
451 Restricted/Reserved For QZAB and QSCB Payments
452 Restricted/Reserved for Funded OPEB Liabilities not Held in a Trust
453 Restricted/Reserved For Unfunded Severance and Retirement Levy
460 Nonspendable Fund Balance
461 Committed Fund Balance
462 Assigned Fund Balance
463 Unassigned Fund Balance
464 Restricted Fund Balance

General Fixed Asset Account Group

Investment in General Fixed Assets (Fund 20 and Account Group 98)

(DISTRICT USE ONLY)

301 Open Encumbrances (Use is Optional – Not used for State Reporting)

REVENUE SUMMARY ACCOUNTS

501 Revenue Summary – Community Education
502 Revenue Summary – Early Childhood and Family Education

503 Revenue Summary – Student Transportation Safety
504 Revenue Summary – Operating Capital
505 Revenue Summary – School Readiness
510 Revenue Summary – Reemployment Insurance
515 Revenue Summary – Health and Safety
516 Revenue Summary – Disabled Accessibility
519 Revenue Summary – Unassigned

EXPENDITURE SUMMARY ACCOUNTS

530 Expenditure Summary – Reemployment Insurance
532 Expenditure Summary – Bus Purchases
535 Expenditure Summary – Health and Safety
536 Expenditure Summary – Disabled Accessibility
539 Expenditure Summary – Unassigned
541 Expenditure Summary – Community Education
542 Expenditure Summary – Early Childhood and Family Education
543 Expenditure Summary – Student Transportation Safety
544 Expenditure Summary – Operating Capital
545 Expenditure Summary – School Readiness