

## 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	Post-Employment Benefits Revocable Trust Fund
45	Post-Employment Benefits Irrevocable Trust Fund
47	Post-Employment 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)
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### 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
110	Business Support Services
120	Cooperative Purchasing and Services (Service Cooperatives Only)

## ELEMENTARY AND SECONDARY REGULAR INSTRUCTION

- 201 Education – Kindergarten
- 202 Education – Pre-Kindergarten
- 203 Education – Elementary General
- 204 Title II, Part A, Teacher & 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
- 209 Title IV, Part B – 21st Century Community Learning Centers
- 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 Limited English Proficiency
- 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
- 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
- 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 Expenditures
- 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 Post-Employment Benefits
- 940 Insurance
- 950 Transfers
- 960 Other Nonrecurring Items

### FINANCE DIMENSION

- 000 District-Wide

#### AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) STABILIZATION

- 101 ARRA Stabilization Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- 103 ARRA Stabilization Title I, Part B - Reading First
- 105 ARRA Stabilization Title I, Part C - Education of Migrant Children
- 107 ARRA Stabilization Title I, Part B, Subpart 3 - Even Start Family Literacy
- 109 ARRA Stabilization Title I, Part D - Prevention and Intervention Programs for Children/Youth – Neglected, Delinquent or At-Risk
- 113 ARRA Stabilization Title I, Part H - School Dropout Prevention, Retention and Graduation Initiative
- 115 ARRA Stabilization Title I 1003(a) - NCLB AYP Improvement Grants
- 117 ARRA Stabilization Title I 1003(g) - School Improvement Grants
- 119 ARRA Stabilization Title II, Part A - Teacher and Principal Training and Recruitment
- 121 ARRA Stabilization Title II, Part B - Mathematics and Science Partnerships
- 123 ARRA Stabilization Title II, Part D - Enhancing Education through Technology – Competitive
- 129 ARRA Stabilization Title III, Part A - English Language Acquisition, Language Enhancement and Academic Achievement

- 131 ARRA Stabilization Title III, Part A - Immigrant Grant
- 133 ARRA Stabilization Title IV, Part A - Safe and Drug-Free Schools and Communities
- 137 ARRA Stabilization Title IV, Part B - 21st Century Community Learning Centers
- 139 ARRA Stabilization Title V, Part A - Innovative Programs
- 141 ARRA Stabilization Title V, Part B - Charter School Facilities Incentive Grant
- 143 ARRA Stabilization Title V, Part B, Subpart I - Public Charter School Program (PCSP) Dissemination Grant
- 145 ARRA Stabilization Title V, Part B - Charter School Federal Start-Up Grant
- 147 ARRA Stabilization Title VI, Part B - Rural and Low-Income Schools and Small Rural Education Achievement Program – REAP
- 149 ARRA Stabilization Title VII, Part A, Subd. 1 - Indian Elementary and Secondary School Assistance
- 151 ARRA Stabilization Title VIII - Impact Aid
- 153 ARRA Stabilization Title X, Part C, Sub B - Education for Homeless Children and Youths
- 155 ARRA Stabilization Individuals with Disabilities Act (IDEA), Part B, Section 611
- 157 ARRA Stabilization Individuals with Disabilities Act (IDEA), Part B, Section 619
- 159 ARRA Stabilization Individuals with Disabilities Act (IDEA), Part C
- 161 ARRA Stabilization Carl Perkins Vocational and Applied Technology
- 163 ARRA Stabilization Adult Basic Education
- 165 ARRA Stabilization Modernization, Renovation and Repair

**AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) STABILIZATION  
FEDERAL SUB-AWARD OR SUB-GRANTS FROM OTHER DISTRICTS/AGENCIES**

200-299 SAME ACCOUNT NUMBER AS IN THE 100 FINANCE SERIES OF  
FEDERAL CODES

**STATE SUPPORTED PROGRAMS**

- 302 Operating Capital
- 303 Area Learning Center
- 304 Contracted Alternative Programs
- 305 State-Approved Public Alternative Programs
- 306 Staff Development – Fifty Percent Site
- 307 Staff Development – Twenty-Five Percent Exemplary Site Grants
- 308 Staff Development – Twenty-Five Percent District-Wide
- 310 Interdistrict Cooperative Activities
- 311 Telecommunications Access Costs
- 312 Alternative Attendance
- 315 Integration Aid and Levy
- 317 Basic Skills
- 320 Success for the Future
- 321 Community Education
- 322 State Adult Basic Education
- 324 GED Testing & Adult Basic Education Supplemental Services
- 325 Early Childhood and Family Education

- 326 Adults with Disabilities
- 327 Certain Teacher Programs
- 328 Home Visiting
- 329 Raised Academic Achievement-International Baccalaureate
- 330 Learning and Development
- 331 First Grade Preparedness
- 332 After School Enrichment Program
- 335 Quality Compensation – Alternative Teacher Professional Pay System
- 336 Raised Academic Achievement-Advanced Placement Programs
- 339 Safe Schools – Crime Levy \$3 Set-Aside
- 340 Site Decision – Making Program Grant
- 341 Regional Mathematics and Science Teacher Centers
- 342 Safe Schools – Crime 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 & 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
- 414 Title II, Part A – Teacher and Principal Training and Recruiting
- 415 Title V, Part A – Innovative Programs

- 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
- 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
- 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
- 433 Title IV, Part A – Safe and Drug-Free Schools and Communities
- 435 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Continuous Improvement Monitoring Process – CIMP
- 436 Individuals with Disabilities Education Act (IDEA) Part B Section 619 Mandatory Coordinated Early Intervening Services
- 437 Individuals with Disabilities Education Act (IDEA) Part B Section 619 Discretionary Professional Development
- 438 Federal Adult Basic Education Formula Revenue
- 440 Individuals with Disabilities Education Act (IDEA) Part B Section 619 Discretionary Low Incidence Professional Development Autism
- 441 Individuals with Disabilities Education Act (IDEA) Part B Section 619 Interagency Activities
- 442 Title III, Part A – Immigrant Grant
- 469 Child Care Food Program
- 470 ARRA Targeted Funds, Title I, Part A
- 471 ARRA Targeted Funds, Title I, Part D
- 472 ARRA Targeted Funds – Adequate Yearly Progress (AYP) Improvement Grants
- 473 ARRA Targeted Funds – School Improvement Grants
- 477 ARRA Title II, Part D, Subpart 1 – Competitive
- 478 ARRA Targeted Funds – McKinney-Vento Homeless Grants
- 480 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 611
- 481 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 611 CEIS
- 482 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 611 CEIS Mandatory
- 483 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 611 Schoolwide Title I
- 484 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 619 – Preschool Grant for Children with Disabilities

- 485 ARRA Targeted Funds – Individuals with Disabilities Education Act (IDEA) Part B 619 CEIS Mandatory
- 486 ARRA Targeted Funds – Individuals with Disabilities Act (IDEA), Part C Infants and Toddlers Programs – Ages Birth through Two
- 487 ARRA Targeted Funds – Individuals with Disabilities Act (IDEA), Part C Infants and Toddlers Programs – Low Incidence Professional Development
- 496 ARRA Targeted Funds – School Lunch Equipment Assistance

#### 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 General
- 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
- 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
- 804 ABE Statewide Supplemental Services – Competitive Leadership
- 805 Discretionary Response to Intervention Grants
- 806 Discretionary PBIS Multiple Grants
- 807 Discretionary LEA Capacity Building Grants
- 808 Discretionary Assistive Technology Grants
- 810 Discretionary African American Pre-Referral Grants
- 812 Discretionary American Indian Parent Involvement Grants
- 815 Discretionary Orientation and Mobility Grants
- 816 Discretionary Regional Project Search Transition Model
- 817 Discretionary Statewide Low Incidence Project
- 818 Discretionary Content Literacy Continuum Replacement Grants
- 819 Discretionary VSA Arts Grants
- 820 Discretionary Parent Advocacy and Training Grant
- 821 Discretionary Para E-Link Grant
- 822 Discretionary Parent Training Mini-grants

- 823 Discretionary Parent Resources/Surrogate Training Grants
- 824 Discretionary Early Childhood Pre-Service Grants
- 825 Discretionary Alternative to Suspension Grants
- 830 Career and Technical Education Levy
- 831 Discretionary Early Childhood Statewide Low Incidence Grants
- 833 Discretionary Early Childhood Special Education Professional Development 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
- 838 Discretionary SPDG Cultural Competency Grants
- 840 Discretionary SPDG Tribal Cohort Grants
- 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
- 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
- 859 Title V, Part B – Charter School Federal Grant
- 860 Title V, Part B, Sub 1 - Public Charter School Program (PCSP) Dissemination Grant
- 861 State Library Services-Competitive Grants
- 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
- 872 Discretionary Inclusion in Child Care Project
- 873 Discretionary Interagency Early Intervention Regional Planning Grants
- 874 Discretionary ECSE RTI Pilot Project
- 875 Discretionary ECSE Individualized WIKI Grant
- 876 Discretionary Building Capacity to Create Work Experiences & Competitive Employment Opportunities for High School Students with Disabilities
- 877 State Library Services-Statewide Initiative
- 878 Advanced Placement Incentive 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 & Mobility Specialist/Assistant
174	Therapeutic Recreational Service and DAPE Specialist
175	Cultural Liaison
176	Social Worker for Interagency Activities
185	Other Salary Payments
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 Employer-Sponsored Health Reimbursement Arrangements (HRA)
- 252 Other Post-Employment 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 Post-Employment Benefits (In excess of the ARC)
- 291 Other Post-Employment Benefits (Pay-as-you-go)
- 295 Interdepartmental Employee Benefits (Chargeback)
- 299 Other Employee Benefits

#### PURCHASED SERVICES

- 301 Federal Cooperative Sub Awards/Sub Contracts to a Member District for IEP/MA Services (Amount up to \$25,000)
- 302 Federal Cooperative Sub Awards/Sub Contracts to a Member District for IEP/MA Services (Amount in excess of \$25,000)
- 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
- 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)
- 365 Interdepartmental Transportation (Chargeback)
- 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 & 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 Ed. Contacted Services from another District/Cooperative

#### SUPPLIES AND MATERIALS

- 401 Supplies and Materials – Non-Instructional
- 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 and Special Assessments
- 898 Scholarships

899 Miscellaneous Expenditures

#### OTHER FINANCING USES

910 Permanent Transfers to other Funds

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  
 213 Shared Time Aid

- 227 Abatement Aid
- 229 Disparity Reduction Aid
- 234 Homestead Market Value Credit  
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
- 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 Aid 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
- 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

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 Post-Employment Benefits Trust
- 615 Contributions for Post-Employment Benefits
- 616 Retiree Contributions to Post-Employment 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

### **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 FY '01 or '11
- 002 Projects That End During FY '02 or '12
- 003 Projects That End During FY '03 or '13
- 004 Projects That End During FY '04 or '14
- 005 Projects That End During FY '05 or '15
- 006 Projects That End During FY '06 or '16
- 007 Projects That End During FY '07 or '17
- 008 Projects That End During FY '08 or '18
- 009 Projects That End During FY '09 or '19
- 010 Projects That End During FY '10 or '20
- 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
- 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)

## **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
- 257 Construction Loans (Bonds) Payable (ISD #12, 14, 279)
- 260 Separation and Severance Payable
- 261 Special Assessments and Long Term Lease Payables
- 262 Compensated Absences Payable

## FUND BALANCE ACCOUNTS/RESERVED AND UNRESERVED

- 403 Reserved For Staff Development
- 405 Reserved For Deferred Maintenance
- 406 Reserved For Health and Safety
- 407 Reserved For Capital Projects Levy
- 408 Reserved For Cooperative Programs
- 409 Reserved For Alternative Facilities Program

- 413 Reserved For Projects Funded by Certificates of Participation
- 414 Reserved for Operating Debt
- 416 Reserved For Levy Reduction
- 417 Reserved for Taconite Building Maintenance
- 418 Designated For Severance – Insurance Premium
- 419 Reserved For Encumbrances (Appropriate Fund)
- 422 Unreserved/Undesignated Fund Balance
- 423 Reserved For Certain Teacher Programs
- 424 Reserved For Operating Capital
- 425 Reserved For Bond Refundings
- 426 Reserved For \$25 Taconite
- 427 Reserved For Disabled Accessibility
- 428 Reserved For Learning and Development
- 430 Investment in General Fixed Assets
- 431 Reserved For Community Education
- 432 Reserved For Early Childhood and Family Education
- 434 Reserved For Area Learning Center
- 435 Reserved For Contracted Alternative Programs
- 436 Reserved For State-Approved Alternative Programs
- 438 Reserved For Gifted & Talented
- 441 Reserved For Basic Skills Programs
- 444 Reserved For School Readiness
- 445 Reserved For Career and Technical Programs
- 446 Reserved For First Grade Preparedness
- 447 Reserved For Adult Basic Education
- 449 Reserved for Safe Schools – Crime Levy (Fund 01)
- 450 Reserved For Transition for Pre-Kindergarten
- 451 Reserved For Qualified Zone Academy Bond (QZAB)
- 452 Reserved for Funded OPEB Liabilities not held in a Trust
- 453 Reserved For Unfunded Severance and Retirement Levy

### **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 – Unreserved/Undesignated

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 – Unreserved/Undesignated  
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

ENCUMBRANCE SUMMARY ACCOUNTS

550 Encumbrance Summary – Reemployment Insurance  
552 Encumbrance Summary – Bus Purchases  
559 Encumbrance Summary – Unreserved/Undesignated

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