

10. PERMITTED CODE COMBINATIONS FOR FY 2010 & THEREAFTER

Introduction

The main objective of UFARS is to uniformly collect district financial data from all reporting units. The purpose of this chapter is to provide guidance as to the permitted combinations of dimension codes to ensure compliance with state, federal and other external reporting requirements.

Expenditure codes are divided into two basic categories, unrestricted and restricted. Unrestricted codes are used to record expenditures of a Local Educational Agency (LEA) that spends unreserved revenues of the district. Restricted codes are used to record expenditures of an LEA that spends reserved revenues or are otherwise restricted. These expenditure accounts utilize a finance code other than 000.

As an assurance that all expenditures are reported in compliance with these formats, each approved financial system must include edit programs that prevent an LEA from reporting data in accounts that do not contain approved combinations of dimension codes. The Department of Education also performs the same edits to double check each account before the data is entered into the State's database. If, for any reason, data is reported that does not comply with the State's edit program, the entire submission is rejected. An LEA must then make the appropriate corrections and resubmit its data.

Revenue accounts have the same classification as expenditures. Unrestricted revenues are recorded to the unreserved fund balance accounts; restricted revenues are recorded to the appropriate reserved or unreserved fund balance accounts. Again, restricted revenues can be identified through the use of a finance code other than 000. However, there currently are no grids contained in this manual to aid in revenue coding, nor are there edit programs to ensure the compliance of revenue account code combinations. Using the combination of the Finance and Source chapters of this manual, along with the payment information indicated either on the warrant or the IDEAS report, an LEA will be able to determine the permitted revenue code combinations.

The following pages of this chapter contain tables to aid in the selection of proper code combinations for expenditures.

Unrestricted Expenditure Grid

Unrestricted Expenditures – Permitted Coding Grids

Unrestricted expenditure account codes must conform to the reporting standards outlined in this section. The unrestricted grids contain the allowable combinations, by fund, organization, program and object.

To use these grids, a determination must first be made regarding the appropriate fund and program. Once these two determinations are made and located on the grids, the allowable organization(s) and object(s) can be located on the horizontal axis of the grids.

A complete and correct determination for unrestricted expenditure codes can be made following those steps.

Example: Salary for the superintendent.

	Dimension	Account Code	
Determine	Fund:	01	General
Determine	Program:	020	Office of the Superintendent
Grid	Organization:	005	District-Wide
Grid	Object:	110	Administration/Supervision

**Unrestricted – General Fund 01
Permitted Expenditure Code Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES							
		005	001-004	006-999	100	200	300	400	500	700	800	900
010	Board Of Education	X			X	X	X	X	X		X	
020	Office Of The Superintendent	X			X	X	X	X	X		X	
030	Instructional Administration	X			X	X	X	X	X		X	
050	School Administration	X	X	X	X	X	X	X	X		X	
105-120	District Support Services	X			X	X	X	X	X		X	
201	Kindergarten	X	X	X	X	X	X	X	X		X	
203	Elementary Education	X	X	X	X	X	X	X	X		X	
211	Secondary Education	X	X	X	X	X	X	X	X		X	
212-270	Instructional Education	X	X	X	X	X	X	X	X		X	
291-298	Cocurricular & Extracurricular	X	X	X	X	X	X	X	X		X	
301-399	Career & Technical Education	X	X	X	X	X	X	X	X		X	
401-499	Special Education Instruction	X	X	X	X	X	X	X	X		X	
605-640	Instructional Support Services	X	X	X	X	X	X	X	X		X	
710-760	Pupil Support Services	X	X	X	X	X	X	X	X		X	
790	Pupil Support Services	X	X	X	X	X	X	X	X		X	
805-850	Sites, Buildings And Equipment	X	X	X	X	X	X	X	X		X	
855	Alternative Facilities (Health & Safety Related)											
910	Retirement of Long-Term Obligations	X					305					910
920	Retirement Of Nonbonded Obligations	X								X		
930	Employee Benefits	X	X	X		200-251, 253-288, 292-299						
940	Property And Other Insurance	X	X	X			X					
950	Transfers	X										X
960	Other Nonrecurring Items	X									X	

Expenses in Program Code 930, Employee Benefits must be allocated out at year end.

**Unrestricted – Food Service Fund 02
Permitted Expenditure Code Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES							
		005	001-004	006-999	100	200	300	400	500	700	800	900
910	Retirement of Long-Term Obligations	X					305					910

**Unrestricted – Community Service Fund 04
Permitted Expenditure Code Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
301-380	Adult Career & Technical Instruction	X	X	X	X	X	X	X	X	X		X	
505-585	Community Service	X	X	X	X	X	X	X	X	X		X	X
590	Other Community Service	X	X	X	X	X	X	X	X	X	X	X	X
910	Retirement of Long-Term Obligations	X						305					910

**Unrestricted – Building Construction Fund 06
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
810-850	Operations & Maintenance Capital Expenditures	X	X	X	X	X	X	X	X	X	X	X	
870	Building Construction	X	X	X	X	X	X	X	X	X	X	X	910
910	Retirement of Long-Term Obligations	X	X	X	X	X	X	X	X	X	X	X	

**Unrestricted – Debt Service Fund 07
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
910-920	Fiscal & Other Fixed Costs Programs	X						390		580 590	X		910 920

Note: Transfers are not made through expenditure accounts.

**Unrestricted – Internal Service Fund 20
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
010-030, 105-120	All Programs as Enumerated	X			X	X	X	X	X	X	X	X	X
050, 201-929, 931-960	All Programs as Enumerated	X	X	X	X	X	X	X	X	X	X	X	X

**Unrestricted – Post-Employment Benefits Revocable Trust Fund 25
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
935	Post-Employment Benefits	X				X	305						

**Unrestricted – Post-Employment Benefits Irrevocable Trust Fund 45
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
935	Post-Employment Benefits	X				X	305						

**Unrestricted – Post-Employment Benefits Debt Service Fund 47
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
910-920	Fiscal & Other Fixed Costs Programs	X									710-720, 790		X

**Unrestricted – General Fixed Assets Group Fund 98
Permitted Expenditure Codes Grid**

PROGRAM No.	PROGRAM	ORGANIZATION SERIES			OBJECT SERIES								
		005	001-004	006-999	100	200	300	400	500	700	800	900	
010-999	All Programs	X	X	X	X	X	X	X	X	X	X	X	X

Restricted Finance Grid

Restricted Expenditures – Detailed Accounting and Reporting Requirements.

School district expenditures that require a finance code because they are funded by federal grants, state statute or rule, or entitlements must be classified in accordance with the UFARS Chapter 10 Restricted Finance Grid that is described below.

The first section of the grid, Restricted Operating Capital Expenditure, is used for capital expenditures that use facilities, equipment, or disabled accessibility revenues. The second section, Restricted Finance Grid, is used for all other restricted expenditures.

The Grid layout is:

FIN DESCRIPTION FUNDS ORGANIZATION PROGRAMS OBJECT

FIN and DESCRIPTION refer to the Finance Dimension as described in the Finance Chapter of this manual. The Finance Dimension is the key dimension of this grid. Finance codes are listed in ascending numerical order.

Please note that the restricted grid requirements do not change the UFARS code layout. Restricted expenditure codes must follow the usual UFARS coding sequence as follows:

FUND	ORG	PRO	FIN	OBJ	CRS
XX	XXX	XXX	XXX	XXX	XXX

Once a requirement for a finance dimension is determined and the finance number has been located in the Restricted Finance Grid, the remaining possible expenditure code dimensions can be determined.

Further questions on the use of the Restricted Finance Grid can be addressed to a Regional Accounting Coordinator (RAC) or the Department of Education (Financial Management Team). Both of these resources are listed in the appendix of this manual.

The use of this Restricted Finance Grid does not supersede state and federal grant regulations. Individual grants may be more restrictive. Be sure to refer to the grant applications for greater detail.

**Permitted Code Combinations for Expenditures from the Reserved for
Operating Capital (Fund Balance Sheet No. 424), Using Finance
Code No. 302 (Operating Capital), in the General Fund**

	ACTIVITY	EQUIPMENT FINANCE #302	FACILITIES FINANCE #302 Pro 850 only
1.	Acquire Land		OBJ 510
2.	Acquire, Construct Buildings		OBJ 520
3.	Rent or Lease Buildings		OBJ 370 and 520
4.	Equip/Re-Equip Sites or Buildings	PRO 010-810 OBJ 390, 499, 530	OBJ 530
5.	Improve/Repair Sites, Buildings, & Permanent Attached Fixtures		OBJ 510 and 520
6.	Improve Building Leased According to M.S. 123B.51 Subd. 4		OBJ 520
7.	Capital Project to Surplus School Used for Public Non-school Purpose		OBJ 520
8.	Eliminate Barriers or Increase Access for Handicapped		OBJ 510 and 520
9.	Energy Audits and Modifications (if cost can be recovered within 10 years)		OBJ 305 and 520
10.	Special Assessments Against School Property		OBJ 896
11.	Pay Principal and Interest		OBJ 730, 740, 790
12.	Purchase and Lease Interactive Telecommunications Equipment	PRO 010-810 OBJ 110, 370, 530, 535, 555, 580 581, 589, 590	OBJ 370, 530, 535, 555, 580, 581, 589, 590
13.	To pay Capital Expenditure Equipment Related Assessment of any Entity Formed Under a Cooperative Agreement	PRO 010-799 OBJ 316, 390, 391, 820	
14.	Purchase or Lease Computers and Related Materials, Copying Machines and Other Non-Instructional Equipment	PRO 010-120, 610-850 OBJ 350, 370, 530 535, 555, 580, 581, 589, 590	OBJ 350, 370, 530, 555 580, 581, 589, 590
15.	Purchase or Lease Equipment for Instructional Programs	PRO 201-499 OBJ 370, 530, 535, 555 580 581, 589, 590	OBJ 370, 530, 555, 580, 581, 589, 590
16.	Purchase Textbooks	PRO 201-499 OBJ 460	
17.	Purchase Library Books	PRO 620 OBJ 470	OBJ 470
18.	Purchase Vehicles	PRO 010-810 OBJ 532, 548 and 550	

ACTIVITY	EQUIPMENT FINANCE #302	FACILITIES FINANCE #302 Pro 850 only
19. Technology Coordinator	PRO 010-810 OBJ 100-299	

RESERVED FOR DISABLED ACCESSIBILITY NO. 427

All activities related to removal of architectural barriers and fire safety improvements in accordance with Minnesota Statute 123B.58

PRO 850
OBJ 300-399, 500-599

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
101/ 201	ARRA STABILIZATION TITLE I, PART A – IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
103/ 203	ARRA STABILIZATION TITLE I, PART B – READING FIRST	01	001-999	201-203 Kndgtn/El Instr.	143, 145, 185, 210-280, 303-304, 329, 350, 366, 433, 460-461, 555, 895
		04	005	505-590 Community Education	143, 145, 185, 210-280, 303-304, 329, 350, 366, 433, 460-461, 555, 895
105/ 205	ARRA STABILIZATION TITLE I, PART C – EDUCATION OF MIGRANT CHILDREN	01	001-999	216 Title I, Part A of ESEA	110-146, 154, 161-163, 165, 170, 175, 185, 210-280, 299-304, 316-340, 350, 360, 366-370, 389, 401-495, 555, 820-895, 898
107/ 207	ARRA STABILIZATION TITLE I, PART B, SUBPART 3 – EVEN START FAMILY LITERACY	01	001-999	203 Elem Education General	110-146,163,170,175-185,199-280,299-304,307-330, 355,358,366-370,389-392,394,401-495,530-531,533-535,555-590,820,898
		04	005	505 General Community Educ. 580 Early Childhood 590 Other Community Programs	110-146,163,170,175-185,199-280,299-304,307-330, 355,358,366-370,389-392,394,401-495,530-531,533-535,555-590,820,898
109/ 209	ARRA STABILIZATION TITLE I, PART D – PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN/YOUTH – NEGLECTED, DELINQUENT OR AT-RISK	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 156-158, 160-161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 352, 362, 366-368, 375-379, 401-433, 461-490, 530, 555, 820-895
113/ 213	ARRA STABILIZATION TITLE I, PART H – SCHOOL DROPOUT PREVENTION, RETENTION AND GRADUATION INITIATIVE	01	001-999	605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110, 143, 145, 161, 170, 185, 199-280, 303-304, 360, 366-368, 370, 401-433, 460, 470, 490, 820-895
115/ 215	TITLE I 1003(A) – NCLB AYP IMPROVEMENT GRANTS	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 401-433, 470, 490, 530, 555, 820-895
117/ 217	ARRA STABILIZATION TITLE I 1003(G) – SCHOOL IMPROVEMENT GRANTS	01	001-999	216 Title I, Part A of ESEA	110, 140, 143, 145, 185, 210-280, 299-304, 366, 430, 895
119/ 219	ARRA STABILIZATION TITLE II, PART A – TEACHER AND PRINCIPAL TRAINING AND RECRUITMENT	01	001-999	204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
121/ 221	ARRA STABILIZATION TITLE II, PART B – MATHEMATICS AND SCIENCE PARTNERSHIPS	01	001-999	203 Elementary 211 Secondary 256 Mathematics 260 Natural Sciences	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389-391, 401-433, 461-490, 530, 555, 820-895
123/ 223	ARRA STABILIZATION TITLE II, PART D – ENHANCING EDUCATION THROUGH TECHNOLOGY – COMPETITIVE	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 391, 401-433, 470, 530, 535, 555, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
129/ 229	ARRA STABILIZATION TITLE III, PART A – ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT AND ACADEMIC ACHIEVEMENT	01	001-999	205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
131/ 231	ARRA STABILIZATION TITLE III, PART A – IMMIGRANT GRANT	01	001-999	205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389-391, 394, 401-433, 460-490, 530, 555, 820-895
133/ 233	ARRA STABILIZATION TITLE IV, PART A – SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES	01	001-999	206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
137/ 237	ARRA STABILIZATION TITLE IV, PART B – 21ST CENTURY COMMUNITY LEARNING CENTERS	04	001-999	505 General Community Educ. (also 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
139/ 239	ARRA STABILIZATION TITLE V, PART A – INNOVATIVE PROGRAMS	01	001-999	207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
141/ 241	ARRA STABILIZATION TITLE V, PART B – CHARTER SCHOOL FACILITIES INCENTIVE GRANT	01	001-999	850 Facilities	110, 170, 185, 210-280, 299-304, 340, 350, 366, 370, 430, 520-530, 555, 590
143/ 243	ARRA STABILIZATION TITLE V, PART B, SUBPART I – PUBLIC CHARTER SCHOOL PROGRAM (PCSP) DISSEMINATION GRANT	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 210-280, 299-304, 316-340, 350, 366-368, 370, 389, 391, 401-433, 460-490, 530, 535, 555, 590, 820-895
145/ 245	ARRA STABILIZATION TITLE V, PART B – CHARTER SCHOOL FEDERAL START-UP GRANT	01	001-999	010-050 Administration	110, 140-146, 170, 185, 199-280, 299-304, 316-340, 350, 366-368, 370, 389, 401-430, 470, 490, 530, 535, 555, 580-581, 589, 820
				605-640 Instructional Support	
		810 Operations & Maintenance			
930 Employee Benefits	370, 399-433, 460-470, 530, 535, 555, 580-581, 589, 820				
940 Insurance					
		02	001-999	201-298 Kndgtn/El/Sec. Instr. 301-399 Career & Technical Instr. 710-740 Pupil Support	
				770 Food Service	401, 530

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
147/ 247	ARRA STABILIZATION TITLE VI, PART B – RURAL AND LOW-INCOME SCHOOLS AND SMALL RURAL EDUCATION ACHIEVEMENT PROGRAM – REAP	01	001-999	204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
				205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362- 363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
				206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362- 363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
149/ 249	ARRA STABILIZATION TITLE VII, PART A, SUBD. 1 – INDIAN ELEMENTARY AND SECONDARY SCHOOL ASSISTANCE	01	001-999	201-270 Kndgtn/El/Sec. Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-190, 199-288, 299-304, 306-364, 366-397, 399- 544, 546-599, 810-898

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT		
151/ 251	ARRA STABILIZATION TITLE VIII – IMPACT AID (SEE NOTES BELOW)	01	005	010-030 Administration 105-120 District Support Service	100-190, 199-280, 299, 303-304, 306-363, 366-389, 401-530, 533-535, 555-590, 810-895		
			001-999	050 Administration 201-299 Kndgtn/El/Sec. Instr. 301-399 Vocational Educ. 400-422 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 810 Operations and Maintenance	100-190, 199-280, 299, 303-304, 306-363, 366-389, 401-530, 533-535, 555-590, 810-895		
				850 Capital Facilities	110, 170, 185, 199, 200-280, 299, 303-304, 330, 350, 370, 401, 440, 510-530, 533-535, 555-590, 810-895		
				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, 199-280, 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, 199-280, 299-304, 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, 199-280, 299-304, 330, 350, 370, 401, 440, 510-530, 533-535, 555-590, 810-895		
		<p>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.</p>					
		<p>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.</p>					
<p>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.</p>							
<p>Note D: Excludes the purchase or upgrade of vehicles.</p>							
<p>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.</p>							
<p>Note F: Capital leases funded elsewhere would not be included.</p>							

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
153/ 253	ARRA STABILIZATION TITLE X, PART C, SUB B – EDUCATION FOR HOMELESS CHILDREN AND YOUTHS	01	001-999	203 Elementary 211 Secondary 201 Kindergarten	110, 140-141, 144-145, 154-161, 163-165, 169-170, 185, 210-280, 299-304, 320-329, 340, 345-349, 351- 352, 355-358, 360, 362-363, 366-369, 375-379, 389- 390, 392, 394, 430-433, 470, 490, 555, 820
155/ 255	ARRA STABILIZATION INDIVIDUALS WITH DISABILITIES ACT (IDEA), PART B, SECTION 611	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 550-556, 582-583, 820-895, 898
				420 Special Education Instr	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520- 530, 532-535, 550-556, 582-583, 820-895
157/ 257	ARRA STABILIZATION INDIVIDUALS WITH DISABILITIES ACT (IDEA), PART B, SECTION 619	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 550-556, 582-583, 820-895, 898
				420 Special Education Instr	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520- 530, 532-535, 550-556, 582-583, 820-895
159/ 259	ARRA STABILIZATION INDIVIDUALS WITH DISABILITIES ACT (IDEA), PART C	01	001-999	401-420 Special Education Instr	110, 140, 143-145, 150-158, 161-164, 166, 170-172, 175-185, 210-280, 303-304, 341-349, 353-361, 366, 371-379, 430-433, 533, 555, 895
161/ 261	ARRA STABILIZATION CARL PERKINS VOCATIONAL AND APPLIED TECHNOLOGY	01	005	105-120 District Support Service	110, 140-146, 154-155, 161-162, 164-165, 168, 170- 172, 185, 199-280, 299-304, 316-330, 350, 360, 366- 370, 401-495, 530-531, 535, 555, 590, 820-895
			001-999	301-399 Career & Technical Instr. 605-640 Instructional Support 710, 730-790 Pupil Support Serv.	110, 140-146, 154-155, 161-162, 164-165, 168, 170- 172, 185, 199-280, 299-304, 316-330, 350, 360, 366- 370, 401-495, 530-531, 535, 555, 590, 820-895
163/ 263	ARRA STABILIZATION ADULT BASIC EDUCATION	04	005	520 Adult Basic/Continuing Ed.	110-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 343-344, 347-350, 353- 361, 366-368, 370, 373-374, 377-378, 389-392, 394- 395, 401-433, 460-490, 530, 555, 895
165/ 265	ARRA STABILIZATION MODERNIZATION, RENOVATION AND REPAIR	01	001-999	810-850 Capital Expenditures	110, 170, 185, 199-270, 299-304, 320-330, 350, 370, 401, 440, 510-530, 555, 590, 820
		06	001-999	870 Building Construction	110, 170, 185, 199-270, 299-304, 320-330, 350, 370, 401, 440, 510-530, 555, 590, 820

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
302	OPERATING CAPITAL	01	005	010-030 Administration 105-120 District Support Service	110-316, 350, 370, 395-398, 499-599, 820, 896
				920 Retirement of Non-bonded Obligations	580-581
			001-999	050 Administration 201-299 Kndgtn/El/Sec. Instr. 301-399 Career & Technical Educ. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 805-850 Sites, Building, Equip.	110-316, 350, 370, 390-398, 460, 470, 499-599, 820, 896
				505-590 Community Education	530 & 555 ONLY
				770 Food Service	530 ONLY
				920 Retirement of Non-bonded Obligations	730-740, 790, 896, 910
303	AREA LEARNING CENTER	01	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	050 Administration 201-299 Kndgtn/El/Sec. Instr. 300-399 Career & Technical Educ. 400-420 Special Education Instr. 500-599 Community Education 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 910-960 Fiscal, Other Fixed Costs	110-599, 810-899
304	CONTRACTED ALTERNATIVE PROGRAMS	01	005	010-030 Administration 105-120 District Support Service	305-399
			001-999	050 Administration 201-299 Kndgtn/El/Sec. Instr	305-399
305	STATE APPROVED PUBLIC ALTERNATIVE PROGRAMS	01	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	All Other Programs except 770	110-599, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
306	STAFF DEVELOPMENT-50% SITE	01	001-004, 006-999	030-050 Administration 201-298 Kndgtn./Elem./Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810-899
307	STAFF DEVELOPMENT-25% EXEMPLARY SITE GRANTS	01	001-999	010-050 Administration 105-110 District Support 201-298 Kndgtn./Elem./Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810-899
308	STAFF DEVELOPMENT-25% DISTRICT-WIDE	01	001-999	010-050 Administration 105-110 Dist. Support 201-298 Kndgtn./Elem./Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv	110-599, 810-899
310	INTERDISTRICT COOPERATIVE ACTIVITIES	01	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	All Other Programs except 770	110-599, 810-899
311	TELECOMMUNICATIONS ACCESS COSTS	01	001-999	001-999 All Programs	110-599
		04	005	505-590 Community Service	110-599
312	ALTERNATIVE ATTENDANCE	01, 09	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	050 School Administration 201-298 Kndgtn/El/Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 810 Operation & Maintenance 850 Facilities	110-599, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
315	INTEGRATION AID & LEVY	01, 09	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	050 School Administration 201-298 Kndgtn/El/Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 810 Operation & Maintenance 850 Facilities	110-599, 810-899
		09	001-999	590 Other Community Programs	110-499
317	BASIC SKILLS	01	005	030 Instructional Admin. 105 General Admin. Support	110-599, 810 –899
			001-999	050 School Administration 201-213,215-298 Kndgtn/El/Sec. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810 –899
320	SUCCESS FOR THE FUTURE	01	001-999	105 General Admin. Support 201-270 Kndgtn/El/Sec. Instr. 401-420 Special Education Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810-899
321	COMMUNITY EDUCATION	04, 09	001-999	505-590 Community Education	110-599, 740, 810-899
322	STATE ADULT BASIC EDUCATION	04, 09	001-999	520 Adult Basic & Continuing Education	110-499, 530, 555, 580-581, 820
324	GED TESTING & ADULT BASIC EDUCATION SUPPLEMENTAL SERVICES	04	001-999	520 Adult Basic & Continuing Education	110-390, 392-499, 530, 555, 820
325	EARLY CHILDHOOD & FAMILY EDUCATION	04, 09	001-999	580 Early Childhood & Family Education	110-305, 320-330, 350-366, 370, 390-391, 394-395, 398-430, 470, 490, 530, 555, 580-581, 820
326	ADULTS WITH DISABILITIES	04	001-999	510 Adults with Disabilities	110-599, 810-899
327	CERTAIN TEACHER PROGRAMS	01	001-999	640 Staff Development	110-599, 810-899
328	HOME VISITING	04	001-999	580 Community Education and Services	100-143, 145-305, 320-329, 365-366, 390-391, 394-395, 398-430, 470, 555, 820
329	RAISED ACADEMIC ACHIEVEMENT-INTERNATIONAL BACCALAUREATE	01	001-999	001-999 All Programs	110-499, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
330	LEARNING & DEVELOPMENT	01	001-999	201-270 Kndgtn/El/Sec. Instr. 605-640 Instructional Support 740 Attend./Social Work Serv.	140-145, 195-316, 329-499, 530, 555, 810-899
331	FIRST GRADE PREPAREDNESS	01	001-004, 006-999	201 Kindergarten Education	110-185, 195-305, 329, 350-366, 430-433, 460, 470, 490, 530, 555
332	AFTER SCHOOL ENRICHMENT PROGRAM	04	001-999	585 Youth Development/Youth Services	110-599, 810-895, 898
335	QUALITY COMPENSATION – ALTERNATIVE TEACHER PROFESSIONAL PAY SYSTEM	01	001-999	010-099 Administration 100-199 District Support Serv. 200-299 Elem./Sec. Reg. Inst. 300-399 Career & Technical Instr. 401-499 Special Education Inst. 505-599 Comm. Ed. & Serv. 600-699 Inst. Support Serv. 700-740 Pupil Support Serv. 790 Other Pupil Support Serv.	110-499, 530, 555, 820-899
336	RAISED ACADEMIC ACHIEVEMENT – ADVANCED PLACEMENT PROGRAMS	01	001-999	001-999 All Programs	110-499, 810-898
339	SAFE SCHOOLS – CRIME LEVY \$3 SET- ASIDE	01	001-999	710-740 Pupil Support Serv.	100-399
340	SITE DECISION-MAKING PROGRAM GRANT	01	001-999	010-099 Administration 200-299 Elem/Sec Reg. Inst. 300-399 Career & Technical Instr. 401-499 Special Ed Inst. 600-699 Inst. Support Serv. 700-740 Pupil Support Serv. 790 Other Pupil Support Serv.	110-599, 810-898
341	REGIONAL MATHEMATICS & SCIENCE TEACHER CENTERS	01	001-999	001-999 All Programs	110-499, 810-898
342	SAFE SCHOOLS – CRIME LEVY	01	001-999	001-499 All Programs 600-999 All Programs	110-599, 810-895
343	SYSTEMIC S.T.E.M. SCHOOL REDESIGN	01	001-999	001-999 All Programs	110-499, 810-898
344	SCHOOL (LEARNING) READINESS	04, 09	001-999	581 Prekindergarten Programs 582 School Readiness	110-305, 320-330, 350-366, 370, 390-391, 394-395, 398-430, 470, 490, 520-530, 555, 820
345	TRANSITIONS FOR PRE-KINDERGARTEN	01	001-999	202 Pre-Kindergarten	110-599, 810-899
346	IRON RANGE RESOURCES & REHABILITATION BOARD GRANTS	01	001-999	810 Operations & Maintenance 850 Facilities	110-599, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
347	PHYSICAL HAZARDS	01	001-999	850 Facilities	110-599, 910
		06	001-999	855 Alternative Facilities	110-599, 910
				870 Building Construction	110-599
348	CHARTER SCHOOL BUILDING LEASE AID	01	001-999	850 Facilities	370
349	OTHER HAZARDOUS MATERIALS	01	001-999	850 Facilities	110-599, 910
				855 Alternative Facilities	110-599, 910
				870 Building Construction	110-599
		06	001-999	855 Alternative Facilities	110-599, 910
				870 Building Construction	110-599
350	AID TO NONPUBLIC PUPILS – HEALTH SERVICES	04	001-999	590 Other Community Programs 720 Health Services	143-144, 146, 170, 185-305, 320, 330, 350, 366, 370, 398, 401, 530, 535, 555, 895
351	AID TO NONPUBLIC PUPILS – TEXTBOOKS & TESTS	04	001-004, 006-999	590 Other Community Programs	398, 430-433, 460-461, 895
352	ENVIRONMENTAL HEALTH & SAFETY MANAGEMENT	01	001-999	850 Facilities	110-599, 810-899, 910
		06	001-999	870 Building Construction	110-599, 810-899
353	AID TO NONPUBLIC PUPILS – GUIDANCE & COUNSELING	04	001-999	590 Other Community Programs	110, 143-144, 146, 170, 185-305, 320, 330, 350, 366, 370, 398, 401, 530, 535, 555, 895
				710-712 Counseling & Guidance	110, 143-144, 146, 170, 185-299, 305, 320, 330, 350, 366, 370, 398, 401, 530, 535, 555, 895
354	EARLY CHILDHOOD SCREENING PROGRAM	04	001-999	583 Preschool Screening	110-185, 195, 199-305, 320-329, 350-360, 365-366, 370, 390-391, 394, 398-430, 490, 530, 555
358	ASBESTOS REMOVAL & ENCAPSULATION	01	001-999	850 Facilities	110-599, 820, 910
		06	001-999	855 Alternative Facilities	110-599, 820, 910
				870 Building Construction	300-599, 820
362	YOUTH DEVELOPMENT/YOUTH SERVICES	04	005	585-Youth Development	110-599, 810-895
363	FIRE SAFETY	01	001-999	810 Operation & Maintenance	110-599, 910
				850 Facilities	
		06	001-999	855 Alternative Facilities	110-599, 910
				870 Building Construction	300-599
364	HEARING IMPAIRED SUPPORT SERVICES	01	001-999	301-399 Career & Technical Instr.	110-599, 810-899
		04	001-999	505-590 Community Ed. & Serv.	110-599, 810-899
366	INDOOR AIR QUALITY	01	001-999	850 Facilities	110-599, 810-899, 910
		06	001-999	855 Alternative Facilities	110-599, 810-899, 910
				870 Building Construction	300-599, 810-899
371	TACONITE \$25 RESERVE	01	001-999	605 General Instr. Support	110-599, 810-899
		04	001-999	580 Early Childhood	110-599, 810-899
372	MEDICAL ASSISTANCE/THIRD PARTY REVENUE	01	001-999	001-999 All Programs	110-305, 307-898

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
375	GRANTS TO PREPARE INDIAN TEACHERS	01	001-999	640 Staff Development	110-599, 810-899
377	FAMILY SERVICE & MENTAL HEALTH INITIATIVES	01	005	105-110 District Support Serv.	110-499, 810-899
			001-999	201-211 Kndgtn/El/Sec. Instr. 710-760, 790 Pupil Support Serv.	110-499, 810-899
		04	005	505, 590 Community Educ.	110-499, 810-899
385	DEFERRED MAINTENANCE PROGRAM	01	001-999	850 Facilities	110-898
386	ALTERNATIVE FACILITIES PROGRAM	01	005	950 Transfer	910
		06	001-999	850 Capital Facilities 870 Building Construction	110-898
388	GIFTED & TALENTED	01	001-999	218 Gifted & Talented	110-599, 810-899
390	TACONITE USED FOR BUILDING MAINTENANCE & REPAIR	01	001-999	850 Capital Facilities	110-898
401/ 601	TITLE I, PART A – IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 154-157, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
406/ 606	TITLE I, PART D – PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN AND YOUTH WHO ARE NEGLECTED, DELINQUENT OR AT-RISK	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 156-158, 160-161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 352, 362, 366-368, 375-379, 401-433, 461-490, 530, 555, 820-895
414/ 614	TITLE II, PART A – TEACHER AND PRINCIPAL TRAINING AND RECRUITING * Program 205 & 209 for use by REAP DISTRICTS ONLY	01	001-999	204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
				205 Language Instruction/ESL *	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
				206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
415/ 615	TITLE V, PART A – INNOVATIVE PROGRAMS * Program 205 & 209 for use by REAP DISTRICTS ONLY	01	001-999	207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
				204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
				205 Language Instruction/ESL *	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
417/ 617	TITLE III, PART A – ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT AND ACADEMIC ACHIEVEMENT	01	001-999	205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
419/ 619	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 Note: Capital Expenditures require prior Department approval	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
				420 Special Education Instr	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895
420/ 620	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 619 – PRESCHOOL GRANT FOR CHILDREN WITH DISABILITIES Note: Capital Expenditures require prior Minnesota Department approval.	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
				420 Special Education Instr	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
421/ 621	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 DISCRETIONARY LOW INCIDENCE DISCRETIONARY PROGRAMS AND GRANTS	01	001-999	401-416 Special Education Instr.	140, 143-168, 172-185, 199-280, 295-299, 303-304, 307, 320-329, 341-363, 366-379, 389, 392-393, 401, 433, 470, 490, 530, 533-535, 555-580, 582-583, 820- 895
				420 Special Education Instr.	110, 143-151, 153-185, 199-280, 295-299, 303-304, 307, 320-329, 340-363, 366-379, 389, 401, 433, 470, 490, 530, 533-535, 555-580, 582-583, 820-895
422/ 622	INFANTS AND TODDLERS PROGRAMS – AGES BIRTH THROUGH TWO	01	001-999	401-420 Special Education Instr.	110, 140-141, 143-146, 150-158, 161-164, 166, 170- 173, 175-185, 199, 210-280, 303-304, 320, 329, 341- 350, 353-361, 366, 370-379, 389, 401, 430-433, 470, 530, 533, 555-556, 895
424/ 624	TITLE VI, PART B, SUBPART 2 – RURAL AND LOW-INCOME SCHOOLS	01	001-999	204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
				205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362- 363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
				206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362- 363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
425/ 625	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 COORDINATED EARLY INTERVENING SERVICES (CEIS)	01	001-999	422 Special Education Instruction	140-143, 145-152, 154-157, 163, 165-166, 170, 175- 185, 199-280, 295-304, 307, 320-329, 341-343, 345- 348, 355, 358, 360-361, 366-373, 375-378, 401-433, 460-490, 520-530, 555, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
428/ 628	CARL PERKINS VOCATIONAL & APPLIED TECHNOLOGY	01	005	101-120 District Support Service	110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185, 199-280, 299-304, 316-330, 350, 360, 366-370, 401-495, 530-531, 535, 555, 590, 820-895
			001-999	301-399 Career & Technical Instr. 605-640 Instructional Support 710, 730-790 Pupil Support Serv.	110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185, 199-280, 299-304, 316-330, 350, 360, 366-370, 401-495, 530-531, 535, 555, 590, 820-895
429/ 629	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 MANDATORY COORDINATED EARLY INTERVENING SERVICES	01	001-999	422 Special Education Instruction	140-143, 145, 150-152, 154, 156-157, 163, 165-166, 170, 175, 185, 199-280, 295-304, 307, 320-329, 341-343, 345, 347-348, 355, 360-363, 366-373, 375, 377-378, 401-433, 460-470, 555, 820-895
431/ 631	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 SCHOOLWIDE TITLE I	01	001-999	422 Special Education Instruction	140-166, 168-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 401-433, 460-490, 520-530, 533, 555-556, 582-583, 820-895, 898
432/ 632	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 DISCRETIONARY COMPREHENSIVE SYSTEM OF PERSONNEL DEVELOPMENT – CSPD	01	001-999	401-416 Special Education Instr.	140, 143-168, 172-185, 199-280, 295-299, 303-304, 307, 320-329, 341-363, 366-379, 389, 392-393, 401-433, 470, 490, 530, 533, 555-556, 582-583, 820-895, 898
				420 Special Education Instruction	110, 143-151, 153-185, 199-280, 295-299, 303-304, 307, 320-329, 340-363, 366-379, 389, 401-433, 490, 530, 533-535, 555-556, 582-583, 820-895
433/ 633	TITLE IV, PART A – SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES * Program 205 & 209 for use by REAP DISTRICTS ONLY	01	001-999	206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185, 199-280, 303-304, 329, 345-352, 355-358, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				204 Improve Teacher Quality	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 366-368, 389, 401, 470, 490, 895
				205 Language Instruction/ESL *	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362-363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
				207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 360, 366-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
				216 Title I, Part A of ESEA	110, 140-146, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
435/ 635	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 611 DISCRETIONARY CONTINUOUS IMPROVEMENT MONITORING PROCESS – CIMP	01	001-999	420 Special Education Instruction	140, 143-166, 168, 170, 173-185, 199-280, 299, 303- 304, 307-329, 340-357, 359-363, 366, 370-379, 389, 401, 490, 530, 555, 895
436/ 636	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 619 MANDATORY COORDINATED EARLY INTERVENING SERVICES	01	001-999	422 Special Education Instruction	140-143, 145, 150-152, 154, 156-157, 163, 165-166, 170, 175, 185, 199-280, 295-304, 307, 320-329, 340- 343, 345, 347-348, 355, 360-363, 366-373, 375, 377- 378, 401-433, 460-470, 555, 820-895
437/ 637	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 619 DISCRETIONARY PROFESSIONAL DEVELOPMENT	01	001-999	401-416 Special Education Instr.	140, 143-166, 168, 173-185, 199-280, 295-299, 303- 304, 307, 320-329, 355-358, 366-370, 389, 401-430, 470, 490, 530, 533, 555-556, 820-895
			001-999	420 Special Education Instruction	140, 143-166, 168, 173-185, 199-280, 295-299, 303- 304, 307, 320-329, 355-358, 366-370, 389, 401-430, 470, 490, 530, 533, 555-556, 820-895
438/ 638	FEDERAL ADULT BASIC EDUCATION FORMULA REVENUE	04	005	520 Adult Basic/Continuing Ed.	110-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 343-344, 347-350, 353- 361, 366-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895
440/ 640	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 619 DISCRETIONARY LOW INCIDENCE PROFESSIONAL DEVELOPMENT AUTISM	01	001-999	401-416 Special Education Instr.	140, 143-168, 172-185, 199-280, 295-299, 303-304, 307, 320-329, 341-363, 366-379, 389, 392-393, 401- 433, 470, 490, 530, 533-535, 555-580, 582-583, 820- 895, 898
				420 Special Education Instruction	110, 143-151, 153-185, 199-280, 295-299, 303-304, 307, 320-329, 340-356, 360-364, 366-370, 389, 401- 433, 490, 530, 533-535, 555-580, 582-583, 820-895, 898
441/ 641	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B SECTION 619 INTERAGENCY ACTIVITIES	01	001-999	401-416 Special Education Instr.	140, 143-166, 173-185, 199-280, 295-299, 303-304, 307, 320-329, 355-358, 366-370, 389, 401-430, 470, 490, 530, 533, 555-556, 820-895
				420 Special Education Instruction	140, 143-166, 173-185, 199-280, 295-299, 303-304, 307, 320-329, 355-358, 366-370, 389, 401-430, 470, 490, 530, 533, 555-556, 820-895
442/ 642	TITLE III, PART A – IMMIGRANT GRANT	01	001-999	205 Language Instruction/ESL	110, 140-146, 154-161, 163-165, 168-173, 175-185, 199-280, 303-304, 329, 345-352, 355-358, 360, 362- 363, 366-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
469/ 669	CHILD CARE FOOD PROGRAM	02	001-999	770 Food Services	110, 170, 185, 210-214, 220-251, 270-280, 303-304, 316-340, 350, 366-368, 370, 401, 440, 490-499, 530, 535, 550-555, 580-581, 820-895
470/ 670	ARRA TARGETED FUNDS, TITLE I, PART A	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 154-157, 161, 170, 185, 199-280, 303-304, 329, 350, 360, 366-368, 389, 401-433, 460-490, 530, 555, 820-895
471/ 671	ARRA TARGETED FUNDS, TITLE I, PART D	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 156-158, 160-161, 165, 170, 185, 199-280, 303-304, 329, 345-350, 352, 362, 366-368, 375-379, 401-433, 461-490, 530, 555, 820-895
472/ 672	ARRA TARGETED – FUNDS AYP IMPROVEMENT GRANTS	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 401-433, 470, 490, 530, 555, 820-895
473/ 673	ARRA TARGETED FUNDS – SCHOOL IMPROVEMENT GRANTS	01	001-999	216 Title I, Part A of ESEA	110, 140, 143, 145, 185, 210-280, 299-304, 366, 430, 895
477/ 677	ARRA TITLE II, PART D, SUBPART 1 – COMPETITIVE	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 391, 401-433, 470, 530, 535, 555, 820-895
478/ 678	ARRA TARGETED FUNDS – MCKINNEY-VENTO HOMELESS GRANTS	01	001-999	201 Kindergarten 203 Elementary 211 Secondary	110, 140-141, 144-145, 154-161, 163-165, 169-170, 185, 210-280, 299-304, 320-329, 340, 345-349, 351-352, 355-358, 360, 362-363, 366-369, 375-379, 389, 430-433, 470, 490, 555, 820
480/ 680	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 611	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
				420 Special Education Instr.	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895
481/ 681	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 611 CEIS	01	001-999	422 Special Education Instr.	140-143, 145-152, 154-157, 163, 165-166, 170, 175-185, 199-280, 295-304, 307, 320-329, 341-343, 345-348, 355, 358, 360-361, 366-373, 375-378, 401-433, 460-490, 520-530, 555, 820-895
482/ 682	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 611 CEIS MANDATORY	01	001-999	422 Special Education Instr.	140-143, 145, 150-152, 154, 156-157, 163, 165-166, 170, 175, 185, 199-280, 295-304, 307, 320-329, 341-343, 345, 347-348, 355, 360-363, 366-373, 375, 377-378, 401-433, 460-470, 555, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
483/ 683	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 611 SCHOOLWIDE TITLE I	01	001-999	422 Special Education Instr.	140-166, 168-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 401-433, 460-490, 520-530, 533, 555-556, 582-583, 820-895, 898
484/ 684	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 619 – PRESCHOOL GRANT FOR CHILDREN WITH DISABILITIES	01	005	010 Administration	110, 199-280, 295-299, 366-368, 820-895
			001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-185, 199-280, 295-304, 307, 329, 341-363, 366-379, 392-393, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
				420 Special Education Instr.	110, 143-151, 153-166, 168-185, 199-280, 295-304, 307-329, 340-363, 366-379, 401, 433, 470, 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895
485/ 685	ARRA TARGETED FUNDS – INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B 619 CEIS MANDATORY	01	001-999	422 Special Education Instr.	140-143, 145, 150-152, 154, 156-157, 163, 165-166, 170, 175, 185, 199-280, 295-304, 307, 320-329, 340-343, 345, 347-348, 355, 360-363, 366-373, 375, 377-378, 401-433, 460-470, 555, 820-895
486/ 686	ARRA TARGETED INDIVIDUALS WITH DISABILITIES ACT (IDEA), PART C INFANTS AND TODDLERS PROGRAMS – AGES BIRTH THROUGH TWO	01	001-999	401-420 Special Education Instr.	110, 140, 141, 143-146, 150-158, 161-164, 166, 170-172, 175-185, 210-280, 303-304, 320-329, 341-350, 353-361, 366, 370-379, 389, 401, 430-433, 470, 530, 533, 555, 556, 895
487/ 687	ARRA TARGETED INDIVIDUALS WITH DISABILITIES ACT (IDEA), PART C – REGIONAL LOW INCIDENCE PROFESSIONAL DEVELOPMENT	01	001-999	401-420 Special Education Instr.	110, 120, 140, 143, 145, 146, 150-158, 160, 163-165, 167, 170, 176, 185, 200-280, 299, 303, 304, 316, 320, 329, 330, 340, 341-349, 352, 355-358, 366, 370-379, 389, 401, 430, 440, 470, 490, 555, 895
496/ 696	ARRA TARGETED SCHOOL LUNCH EQUIPMENT ASSIS	02	001-999	770 Food Services	530
510	INDIAN ELEMENTARY & SECONDARY SCHOOL ASSISTANCE	01	001-999	201-270 Kndgtn/El/Sec. Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-190, 199-288, 299-304, 306-364, 366-397, 399-544, 546-599, 810-898
513	INDIAN EDUCATION ASSISTANCE TO SCHOOLS – JOHNSON O’MALLEY	01	001-999	201-270 Kndgtn/El/Sec. Instr. 401-420 Special Education Inst. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-190, 192-288, 292-304, 306-599, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
514	TITLE VI, PART B – SMALL, RURAL EDUCATION ACHIEVEMENT PROGRAM GRANTS	01	001-999	204 Improve Teacher Quality	110-185, 199-288, 292-304, 329, 350, 365-368, 389, 401-433, 470, 490, 530, 895
				205 Language Instruction/ESL	110-185, 199-288, 292-304, 329, 350-369, 389, 391, 398-433, 460-490, 530, 555, 820-895
				207 Innovative Programs	110-185, 199-288, 292-304, 329, 350-369, 389, 394, 398-433, 460-490, 530, 555, 820-895
				206 Safe and Drug Free Schools	110-185, 199-288, 292-304, 320-329, 350-369, 389, 398-433, 460, 470, 490, 530, 555, 820-895
				210 Enhancing Ed. Thru Tech.	110-185, 199-288, 292-304, 320-329, 350-369, 389, 398-433, 460-490, 530, 555, 820-895
				216 School Improvement	110-185, 199-288, 292-304, 329, 350-369, 389, 394, 398-433, 460-490, 530, 555, 820-895
		04	001-999	505 General Community Educ. (for 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
515	ARRA TARGETED IMPACT AID CONSTRUCTION FORMULA GRANTS	01	001-999	810-850 Operations & Maintenance	110, 170, 185, 199-280, 299-304, 320-330, 350, 370, 401, 440, 510-530, 535, 555, 589-720, 790, 820
		06	001-999	870 Building Construction	110, 170, 185, 199-280, 299-304, 320-330, 350, 370, 401, 440, 510-530, 535, 555, 589-720, 790, 820
516	ARRA TARGETED IMPACT AID CONSTRUCTION COMPETITIVE GRANTS	01	001-999	810-850 Operations & Maintenance	110, 170, 185, 199-280, 299-304, 320-330, 350, 370, 401, 440, 510-530, 555, 590, 820
		06	001-999	870 Building Construction	110, 170, 185, 199-280, 299-304, 320-330, 350, 370, 401, 440, 510-530, 555, 590, 820
518	ARRA TARGETED HEAD START GRANTS	04	001-999	580 Early Childhood & Family Ed	110-305, 320-330, 350, 360, 365-366, 370, 390-391, 394-395, 398-430, 470, 490, 530, 555, 580-581, 820
599	MISCELLANEOUS DIRECT FEDERAL REVENUE	01, 04	001-999	001-999 All Programs	110-898
699	MISCELLANEOUS FEDERAL REVENUE RECEIVED FROM ANOTHER AGENCY	01	001-999	001-999 All Programs	110-898
		04	001-999	001-999 All Program	110-898
701	NATIONAL SCHOOL LUNCH PROGRAM – NSLP	02	001-999	770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899
702	AFTER-SCHOOL SNACK PROGRAM	02	001-999	770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899
		04	001-999	505-590 Community Services	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899
703	SPECIAL MILK PROGRAM – SMP/MN KINDERGARTEN MILK PROGRAM – MKMP	02	001-999	770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899
705	SCHOOL BREAKFAST PROGRAM – SBP	02	001-999	770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
706	FRESH FRUIT & VEGETABLE GRANT PROGRAM	02	001-999	770 Food Service	110, 170, 210-240, 251, 299, 401, 490, 530
707	A LA CARTE/OTHER	02	001-999	640 Staff Development	366
				770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 740, 820-910
709	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	02	001-999	770 Food Service	110, 170-350, 365-370, 391, 395, 398-401, 440, 490-499, 520-531, 535-545, 550-590, 820-899
711	LEARNING YEAR – SUMMER	01	001-999	760 Pupil Transportation	110-499, 810-899
713	OPEN ENROLLMENT TRANSPORTATION-OUTSIDE THE DISTRICT	01	001-999	760 Pupil Transportation	110-499, 810-899
714	TRANSPORTATION TO MULTI-DISTRICT INTEGRATION/DESEGREGATION PROGRAMS	01, 09	001-999	760 Pupil Transportation	110-499, 810-895
716	NOON KINDERGARTEN TRANSPORTATION	01	001-999	760 Pupil Transportation	110-499, 810-899
717	LATE ACTIVITIES BUS FOR PUBLIC SCHOOL PUPILS	01	001-999	291-298 Extra/Co-Curr Activities 760 Pupil Transportation	110-499, 810-899
		04	005	505-590 Comm. Ed. & Services	110-499, 810-899
718	STUDENT TRANSPORTATION SAFETY	01	001-999	760 Pupil Transportation	110-599, 810-899
719	TRAFFIC HAZARDS – WALKERS	01	001-999	760 Pupil Transportation	110-499, 810-899
720	REGULAR-TO-AND-FROM SCHOOL	01	001-999	760 Pupil Transportation	110-499, 810-899
721	REGULAR SUMMER SCHOOL	01	001-999	201-298 Kndgtn/El/Sec. Instr.	110-499, 810-899
				301-399 Career & Technical Instr. 401-420 Special Ed. Instruction 760 Pupil Transportation	
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	01	001-999	201-298 Kndgtn/El/Sec. Instr.	110-499, 810-899
				301-399 Career & Technical Instr. 401-420 Special Ed. Instruction 760 Pupil Transportation	
725	BETWEEN SCHOOLS – PUBLIC	01	001-999	760 Pupil Transportation	110-499, 810-899
726	NONPUBLIC NONREGULAR	01	001-999	291-298 Extra/Cocurr Activities	110-499, 810-899
				760 Pupil Transportation	
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	01	001-999	760 Pupil Transportation	110-499, 810-899

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
733	NON-AUTHORIZED TRANSPORTATION	01	005	010-030 Administration 105-110 Admin/Business Sup	110-599, 810-899
				910-920 Retirement of Long-Term/Nonbonded Obligations	730-740
		02	001-999	050 School Administration 201-298 Kndgtn/El/Sec. Instr. 301-399 Career & Technical Instr. 401-420 Special Education Instr. 605-640 Instr. Support Services 710-760, 790 Pupil Support Serv. 800-899 Sites, Building, Equip	110-599, 810-899
				770 Pupil Support Services	110-599, 810-899
				505-590 Comm. Ed. & Services	110-599, 810-899
737	INELIGIBLE/NONRESIDENT PUPILS	01	001-999	760 Pupil Transportation	110-499, 810-899
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	01	001-999	760 Pupil Transportation	305-399
740	STATE – SPECIAL EDUCATION GENERAL	01, 09	001-999	401-420 Special Ed. Instr. 422 Early Intervening Services	110-599, 810-898
756	STATE – SPECIAL STUDENT AID	01	005	010-030 Administration 105-120 Admin/Business Sup.	110-599, 810-898
			001-999	All Other Programs except 770	110-599, 810-898
761	NON-SPECIAL EDUCATION STATE PLACEMENT	01	005	010-030 Administration 105-120 District Support Service	110-599, 810-899
			001-999	201, 203, 211 Instr. Programs 422 Early Intervening Services	390, 392, 394
791	PROJECTS FUNDED BY CERTIFICATES OF PARTICIPATION (LEASE-PURCHASE AGREEMENT)	06	001-999	870 Building Construction	110-305, 350, 366, 370, 401-430, 520-530, 555-581, 820
792	UNFUNDED SEVERANCE & RETIREMENT LEVY	01	005	010-030 Administration 105-120 Admin/Business Sup.	191, 200-299
			001-999	All Other Programs except 770	191, 200-299
		02	001-999	770 Food Service	191, 200-299
		04	005	505-590 Comm. Ed. & Services	191, 200-299

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
793	FUNDED OPEB LIABILITIES NOT HELD IN A TRUST	01, 02, 04	001-999	010-099 Administration 200-299 Elem/Sec Reg. Inst. 300-399 Career & Technical Instr. 401-499 Special Ed Inst. 600-699 Inst. Support Serv. 700-740 Pupil Support Serv. 790 Other Pupil Support Serv.	291
794	DISABLED ACCESSIBILITY	01	001-999	850 Facilities	110-599, 810-899
795	CAPITAL PROJECTS LEVY	01	001-999	850 Facilities	110-305, 350, 366, 370, 401-430, 520-530, 555-581, 820
			005	950 Transfer	910
		06	001-999	870 Building Construction	110-305, 350, 366, 370, 401-430, 520, 530, 555-581, 820
796	HEALTH BENEFITS	01	005	010-030 Administration 105-120 Admin/Business Sup.	220, 291-295
			001-999	All Other Programs except 770	220, 291- 295
		02	001-999	770 Food Service	220, 291- 295
		04	005	505-590 Comm. Ed. & Services	220, 291- 295
798	CHILDREN WITH DISABILITIES IN SCHOOL AGE CARE	04	005	570 School Age Care	110-599, 810-899
799	COLLABORATION – EXPANSION OF EARLY INTERVENTION & PREVENTION SERVICES	01, 09	001-999	All Programs except 500-599, 770	110-899
		04	005	505-590 Comm. Ed. & Services	110-899
801/ 901	ABE EL – CIVICS COMPETITIVE ALLOCATION	04	005	520 Adult Basic/Continuing Ed.	110, 140-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 344-345, 347-350, 353-361, 366-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895
802/ 902	ABE ESL SUPPLEMENTAL PROGRAM FOR REFUGEES – COMPETITIVE (INTERAGENCY AGREEMENT WITH DHS)	04	005	520 Adult Basic/Continuing Ed.	110, 140-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 344-345, 347-350, 353-361, 366-370, 373-374, 377-378, 389-392, 394-395, 401-433, 440-490, 530, 555, 895
803/ 903	ABE STATEWIDE SUPPLEMENTAL SERVICES – REGULAR FEDERAL COMPETITIVE	04	005	520 Adult Basic/Continuing Ed.	110-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 344, 347-350, 353-361, 366-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895
804/ 904	ABE STATEWIDE SUPPLEMENTAL SERVICES – COMPETITIVE LEADERSHIP	04	005	520 Adult Basic/Continuing Ed.	110, 140-146, 156-158, 161-165, 168, 170-172, 175, 185, 199-280, 299-304, 316-340, 344-345, 347-350, 353-361, 366-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
805/ 905	RESPONSE TO INTERVENTION RTI 3 RD COHORT	01	001-999	640 Staff Development	110-190, 199-280, 299-304 ,320-329, 366, 370, 389, 401-430, 490, 895
806/ 906	POSITIVE BEHAVIOR SUPPORTS	01	001-999	640 Staff Development	110-190, 199-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
807/ 907	LEA CAPACITY BUILDING 2010	01	001-999	640 Staff Development	110-190, 199-280, 299-304, 307, 320-329, 366, 370, 389, 401-430, 490, 895
808/ 908	SPECIAL EDUCATION ASSISTIVE TECHNOLOGY	01	001-999	640 Staff Development	110-190, 199-280, 299-303, 320-329, 366, 370, 389, 401-430, 470, 490, 555, 895
810/ 910	PART B 611 AFRICAN AMERICAN PRE- REFERRAL 2010 – SOLE SOURCE	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299, 303-304, 320, 329, 366, 370, 389, 401-430, 490, 895
812/ 912	AMERICAN INDIAN PARENT INVOLVEMENT GRANT	01	001-999	640 Staff Development	110-190, 199, 210-280, 299, 303-304, 320, 329, 366, 370, 389, 401-430, 490, 895
815/ 915	ORIENTATION & MOBILITY PREP PROGRAM-SALUS COLLEGE	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366-368, 370, 389, 401-433, 460, 490, 895
816/ 916	REGIONAL PROJECT SEARCH TRANSITION MODEL	01	001-999	610 Curriculum Development 640 Staff Development	303, 320-329, 366-368, 370, 389, 401-430, 490, 895
817/ 917	STATEWIDE LOW INCIDENCE	01	001-999	640 Staff Development	110-190, 199-280, 299-304, 307, 320-329, 356-357, 360, 366-370, 389, 401-430, 490, 530-531, 555, 895
818/ 918	(CLC) CONTENT LITERACY CONTINUUM REPLACEMENT	01	001-999	640 Staff Development	110-190, 199, 210-280, 299, 303-304, 320, 329, 366- 368, 370, 389, 401-430, 490, 895
819/ 919	ARTS IN SPECIAL EDUCATION	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
820/ 920	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), PART B, SECTION 611 DISCRETIONARY PARENT ADVOCACY AND TRAINING GRANT	01	001-999	001-999 All Programs	110, 170, 185, 199-280, 303-304, 316-329, 366, 370, 401-430, 490, 895
821/ 921	PARA E LINK PROJECT	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366-370, 389, 401-430, 490, 895
822/ 922	PARENT TRAINING GRANT	01	001-999	001-999 All Programs	110-190, 199-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
823/ 923	SURROGATE PARENT TRAINING/PARENT RESOURCES	01	001-999	001-999 All Programs	110, 170, 185, 199-280, 299-304, 320-329, 350, 366, 370, 389, 401-430, 490, 895
824/ 924	PRE-SERVICE TRAINING-MULTIPLE EARLY CHILDHOOD SPECIAL EDUCATION	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
825/ 925	ALTERNATIVES TO SUSPENSION PART B 611	01	001-999	640 Staff Development	110-190, 199-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
830	CAREER AND TECHNICAL LEVY* *Check Secondary Vocational Education Manual for reimbursed Object Codes.	01	005	030 Instructional Administration	110-599, 810-899
			001-999	301-399 Vocational Educ. 610 Curriculum Consultant/Dev.	110-599, 810-899
				920 Retirement of Non-bonded Obligations	740
831/ 931	PART B 619 STATEWIDE LOW INCIDENCE GRANT	01	001-999	640 Staff Development	110-190, 199-280, 299-303, 307, 320-329, 366, 370, 389, 401-430, 490, 895
833/ 933	EARLY CHILDHOOD SPEC ED PROFESSIONAL DEVELOPMENT THRU HIGHER ED CONSORTIUM-U OF MN	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 470-490, 895
		04	001-999	580 Early Childhood Family Educ	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 470-490, 895
835	CAREER AND TECHNICAL PROGRAMS – CHILDREN WITH DISABILITIES	01	001-999	380 Special Needs	100-599, 810-899
836/ 936	DEAF BLIND TECHNICAL ASSISTANCE PROJECT FOR CHILDREN AND YOUTH WHO ARE DEAF-BLIND	01	001-999	640 Staff Development	110-190, 199-280, 299, 303-304, 320-329, 356-358, 366-369, 370, 389, 401-430, 490, 530, 555, 820, 895
837/ 937	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), SPECIAL EDUCATION – STATE PROGRAM IMPROVEMENT GRANTS FOR CHILDREN WITH DISABILITIES	01	001-999	640 Staff Development	110-190, 199-280, 299-304, 307, 316-329, 366-368, 370, 389, 401-430, 490, 895
838/ 938	STATE IMPROVEMENT GRANT-CULTURAL COMPETENCY U OF M	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
840/ 940	STATE IMPROVEMENT GRANT-TRIBAL COHORT	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 490, 895
841/ 941	EARLY CHILD FAMILY RESOURCE-SPDG	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 470, 490, 895
		04	001-999	580 Early Childhood Family Educ	110, 170, 185, 210-280, 299-304, 320-329, 366, 370, 389, 401-430, 470, 490, 895
848/ 948	NO CHILD LEFT BEHIND (NCLB) – ADEQUATE YEARLY PROGRESS (AYP) IMPROVEMENT GRANT	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 401-433, 470, 490, 530, 555, 820-895
849/ 949	TITLE I – SCHOOL IMPROVEMENT GRANTS	01	001-999	216 Title I, Part A of ESEA	110, 140, 143, 145, 185, 210-280, 299-304, 366, 430, 895
853/ 953	TITLE II, PART D – ENHANCING EDUCATION THROUGH TECHNOLOGY – COMPETITIVE GRANT	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389, 391, 401-433, 470, 530, 535, 555, 820-895
855/ 955	FEDERAL CHARTER SCHOOL FACILITIES INCENTIVE GRANT	01	001-999	850 Facilities	110, 170, 185, 210-280, 299-304, 340, 350, 366, 370, 430, 520-530, 555, 590

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
856/ 956	TITLE IV, PART B – 21ST CENTURY COMMUNITY LEARNING CENTERS	04	001-999	505 General Community Educ. (also 21 st Century)	110, 140-168, 170, 173-176, 185, 199-280, 299-304, 316-363, 366-379, 389, 401-460, 470, 490, 495, 530, 555, 589-590, 820-895, 898
859/ 959	TITLE V, PART B – CHARTER SCHOOL FEDERAL GRANT	01	001-999	001-199 Administration 605-640 Instructional Support 810 Operations & Maintenance 930 Employee Benefits 940 Insurance	110, 140-146, 170, 185, 199-280, 299-304, 316-340, 350, 366-368, 370, 389, 401-430, 470, 490, 530, 535, 555, 580-581, 589, 820
				201-299 Kndgtn/El/Sec. Instr. 300-399 Career & Technical Instr. 710-740 Pupil Support	370, 399-433, 460-470, 530, 535, 555, 580-581, 589, 820
		02	001-999	770 Food Service	401, 530
860/ 960	PUBLIC CHARTER SCHOOL PROGRAM (PCSP) DISSEMINATION GRANT	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 210-280, 299-304, 316-340, 350, 366-368, 370, 389, 391, 401-433, 460-490, 530, 535, 555, 590, 820-895
861/ 961	STATE LIBRARY SERVICES-COMPETITIVE GRANTS	01	001-999	001-999 All Programs	303-304, 320, 329, 366-368, 394, 401-430, 470, 530, 555
862/ 962	TITLE II, PART B – MATHEMATICS AND SCIENCE PARTNERSHIPS	01	001-999	203 Elem Education General 211 Secondary 256 Mathematics 260 Natural Sciences	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389-391, 401-433, 461-490, 530, 555, 820-895
863/ 963	TITLE I, PART C – EDUCATION OF MIGRANT CHILDREN	01	001-999	216 Title I, Part A of ESEA	110-146, 154, 161-163, 165, 170, 175, 185, 210-280, 299-304, 316-340, 350, 360, 366-370, 389-391, 394, 401-495, 555, 820-895, 898
864/ 964	REFUGEE CHILDREN SCHOOL IMPACT GRANT	01	001-999	001-999 All Programs	110, 140-146, 170, 185, 199-280, 299-304, 316-329, 350, 366-368, 370, 389-391, 401-433, 460-490, 530, 555, 820-895
865/ 965	VOLUNTARY PUBLIC SCHOOL CHOICE	01	001-999	001-999 All Programs	110, 140, 143-146, 170, 185, 210-280, 299, 303-304, 307-340, 350, 360, 366, 369-370, 384-391, 394-395, 401-499, 520-530, 532, 535, 548, 555, 590, 820-895, 898
866/ 966	CARL PERKINS COMPETITIVE	01	005	101-120 District Support Service	110, 140-146, 154-155, 161-162, 164-165, 168, 170- 172, 185, 199-280, 299-304, 316-330, 350, 360, 366- 370, 401-495, 530-531, 535, 555, 590, 820-895
			001-999	301-399 Career & Technical Instr. 605-640 Instructional Support 710, 730-790 Pupil Support Serv.	110, 140-146, 154-155, 161-162, 164-165, 168, 170- 172, 185, 199-280, 299-304, 316-330, 350, 360, 366- 370, 401-495, 530-531, 535, 555, 590, 820-895

RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
867/ 967	LEARN AND SERVE AMERICA SCHOOL BASED	01	001-999	201 Kindergarten 203 Elem Education General 211 Secondary	140, 141, 145, 185, 210-270, 299, 303, 316, 320, 329, 360, 366-368, 401-430, 530, 555
		04	005	505 General Community Educ. 585 Youth Development/Youth Services	140, 141, 145, 185, 210-270, 299, 303, 316, 320, 329, 360, 366-368, 401-430, 530, 555
868/ 968	TITLE X, PART C – SUB B: EDUCATION FOR HOMELESS CHILDREN AND YOUTHS	01	001-999	201 Kindergarten 203 Elem Education General 211 Secondary	110, 140-141, 144-145, 154-160, 163-165, 169-170, 185, 210-280, 299-304, 320-329, 340, 345-349, 351-352, 355-358, 360, 362-363, 366-369, 375-379, 389-390, 392, 394, 430-433, 470, 490, 555, 820
869/ 969	MINNESOTA READING FIRST STATEWIDE MODEL FOR SCALING UP K-3 READING INSTRUCTION	01	001-999	201-203 Kndgtn/El Instr.	143, 145, 185, 210-280, 303-304, 329, 350, 366, 368, 433, 460-461, 555, 895
		04	005	505-590 Community Education	143, 145, 185, 210-280, 303-304, 329, 350, 366, 368, 433, 460-461, 555, 895
870/ 970	TITLE I, PART H, SCHOOL DROPOUT PREVENTION, RETENTION & GRADUATION INITIATIVE	01	001-999	605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110, 143, 145, 170, 185, 199-280, 303-304, 360, 366-368, 370, 401-433, 460, 470, 490, 820-895
871/ 971	TITLE I, PART B, SUBPART 3 – EVEN START FAMILY LITERACY	01	001-999	203 Elem Education General	110-146, 163,170,175-185, 199-280, 299-304, 307-330, 355,358,366-370,389-392,394,401-495, 530-531,533-535, 555-590, 820, 898
		04	005	505 General Community Educ. 580 Early Childhood 590 Other Community Programs	110-146, 163,170,175-185, 199-280, 299-304, 307-330, 355,358,366-370,389-392,394,401-495, 530-531,533-535, 555-590, 820, 898
872/ 972	INCLUSION IN CHILD CARE PROJECT	01	001-999	640 Staff Development	110, 170, 185, 210-280, 299, 303-304, 320, 329, 366, 370, 389, 401-430, 470, 490, 895
873/ 973	INTERAGENCY EARLY INTERVENTION REGIONAL PLANNING GRANTS	01	001-999	640 Staff Development	110-190, 199, 210-280, 299, 303-304, 320, 329, 366, 370, 389, 401-430, 490, 895
874/ 974	ECSE RTI PILOT PROJECT	01	001-999	640 Staff Development	110-190, 199, 210-280, 299, 303, 320, 329, 366, 389, 401-430, 490, 895
875/ 975	ECSE INDIVIDUALIZED WIKI	01	001-999	412 Developmentally Delayed	110-190, 199, 210-280, 299, 303, 320, 329, 366, 389, 401-430, 490, 895
876/ 976	BUILDING CAPACITY TO CREATE WORK EXPERIENCES & COMPETITIVE EMPLOYMENT OPPORTUNITIES FOR HIGH SCHOOL STUDENTS WITH DISABILITIES	01	001-999	640 Staff Development	110-190, 199, 210-280, 299, 303, 307, 320, 366, 369, 389, 430, 460, 470, 490, 895
877/ 977	STATE LIBRARY SERVICES-STATEWIDE INITIATIVE	01	001-999	001-999 All Programs	303-304, 320, 329, 366-368, 394, 401-430, 470, 530, 555
878/ 978	ADVANCED PLACEMENT INCENTIVE PROGRAM	01	001-999	001-999 All Programs	110-185, 199-280, 299, 303-304, 320, 329, 366, 368-370, 394, 401-433, 460-490, 530, 555, 590, 820-895

Appendix A

AID TO NONPUBLIC PUPILS

Expenditures Recognized for Reimbursement (by UFARS Code)

TEXT	FUND	ORG	PRO	FIN	OBJ	
Text	04	001-004,006-999	590	351	460	Textbooks and Workbooks
Ind. Inst. Mat'ls.	04	001-004,006-999	590	351	398 433	Interdepartmental Misc. Services Instructional Supplies and Materials-Individualized
Standardized Tests	04	001-004,006-999	590	351	461	Standardized Tests
HEALTH SERVICES						
Physical and Mental	04	001-004,006-999	720* 590	350	143 170 210-280 295 305 320 350 366 370 398 401 530 535,555 895	Licensed Instructional Support Personnel Non-Instructional Support Employee Benefits Interdepartmental Employee Benefits (Chargeback) Consultant Fees/Fees for Services Communication Services Repairs and Maintenance Service Travel, Conventions, and Conferences Operating Leases or Rentals Interdepartmental Misc. Services (Chargeback) Supplies and Materials-Non Instructional Equipment – Purchased Capital Leases Federal Indirect Cost (Chargeback)

*Note: Use of Program Code 720 is Preferred.

AID TO NONPUBLIC PUPILS

Expenditures Recognized for Reimbursement (by UFARS Code)

	FUND	ORG	PRO	FIN	OBJ
GUIDANCE/COUNSELING SERVICES					
Secondary Level	04	001-004,006-999	710*	353	143 Licensed Instructional Support Personnel
			590		170 Non-Instructional Support
					210-280 Employee Benefits
					295 Interdepartmental Employee Benefits (Chargeback)
					305 Consultant Fees/Fees for Services
					320 Communication Services
					350 Repairs and Maintenance Service
					366 Travel, Conventions, and Conferences
					370 Operating Leases and Rentals
					401 Supplies and Materials-Non Instructional
					530 Equipment – Purchased
					535 Capital Leases
					548-550 Vehicles Purchased
ADMINISTRATIVE COSTS					
	04	001-004,006-999	590	350**	895 Federal Indirect Cost (Chargeback)
				351**	Providing nonpublic services
				353**	

* Note: Use of Program Code 710 is Preferred.

**Note Districts may use one, or combination of the three Finance codes to account for nonpublic administrative cost.

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