



Quality Compensation (Q Comp) Activity Funds

Q Comp funds can be used for a variety of things. Please refer to the information below for which dimensions and object codes may be used for Q Comp funding. Additional Information can be found in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual or by speaking with your local business manager.

Finance Dimension

Quality Compensation – Alternative Teacher Professional Pay System is designated within UFARS as Finance Dimension 335.

Fund Dimension

Costs under the finance dimension can be spent in fund dimension 01 General Fund or 04 Community Service Fund.

Organization/Site Dimensions

When spending funds under either fund dimension 01 or 04, districts may use dimensions 001-999 to identify the organization/site where the funding was spent.

Program Dimensions

Under Fund Dimension 01, the following Program Codes will be allowed:

- 010-050 – Administration
- 100-199 – District Support Services
- 201-299 – Elementary/Secondary Regular Instruction
- 301-399 – Career and Technical Instruction
- 401-499 – Special Education Instruction
- 600-699 – Instructional Support Services
- 700-740 – Pupil Support Services
- 790 – Other Pupil Support Services

Under Fund Dimension 04, the following Program Codes are allowable:

- 520 – Adult Basic/Continuing Education
- 580 – Early Childhood and Family Education
- 582 – School Readiness

Object Code

Districts may use the following object codes to identify how funding is spent, for costs directly linked to the implementation of Q Comp and its components, in each of the above dimensions provided the costs are limited to 5 percent of the total allocation.

Object Code	Description
110	Administration/Supervision
120	Early Childhood/School Readiness Administration/Supervision
170	Non-Instructional Support
490	Food

Districts may use the object codes outlined in the following table, without limit, to identify how funding is spent in each of the above dimensions as long as the costs are directly linked to the implementation of Q Comp and its components.

Object Code	Description
140	Licensed Classroom Teacher
143	Licensed Instructional Support Personnel
145	Substitute Teacher Salaries
150	Physical Therapist
151	Occupational Therapist
152	Educational Speech/Language Pathologist
153	Audiologist

Object Code	Description
154	School Nurse
156	School Social Worker
157	School Psychologist
158	Qualified Mental Health Professional
160	Mental Health Practitioner
165	School Counselor
167	Regional Low Incidence Consultant
169	Alcohol and Chemical Dependency Counselor
174	Therapeutic Recreational Service and DAPE Specialist
185	Other Salary Payments (Licensed or Certified)
191	Severance
195	Interdepartmental Employee Salaries and Wages (Chargeback)
199	Salary Adjustments – Full Cafeteria Plans/Cash In Lieu of Benefits
210	Federal Insurance Contributions Act (FICA)/Medicare
214	Public Employees Retirement Association (PERA)
218	Teacher Retirement Association (TRA)
220	Health Insurance
230	Life Insurance

Object Code	Description
235	Dental Insurance
240	Long Term Disability Insurance
250	Tax Sheltered Annuities/Minnesota Deferred Compensation Plan
251	Tax Advantage Employer-Sponsored Health Arrangements
252	Other Postemployment Benefits (Up to and equal to ARC)
270	Workers Compensation
280	Unemployment Compensation
295	Interdepartmental Employee Benefits (Chargeback)
299	Other Employee Benefits
305	Consulting Fees/Fees for Services
307	Contracted Substitutes for Special Education Programs
320	Communication Services
329	Postage and Parcel Services
365	Interdepartmental Transportation (Allocation)
366	Travel, Conventions and Conferences
370	Operating Leases or Rentals
389	Staff Tuition and Other Reimbursements
390	Payments for Educational Purposes to Other Minnesota School Districts

Object Code	Description
391	Payments to Minnesota School Districts (Cost Sharing Agreements)
392	Payments for Educational Purposes to Out-of-State School Districts and Other Agencies
396	Salary Purchased from another District
397	Benefits Purchased from another District
398	Interdepartmental Services (Chargeback)
401	Supplies and Materials – Non-Instructional
405	Non-Instructional Computer Software and Software Licensing
455	Non-Instructional Technology Supplies
461	Standardized Tests
465	Non-Instructional Technology Devices
470	Media Resources
505	Capitalized Non-Instructional Technology Software
555	Capitalized Non-Instructional Technology Hardware
820	Dues, Membership, Licenses and Certain Fees