

## Chapter 9 – List of Codes

### Fund Dimension

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

### Account Groups

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

### Organization/Site Dimension

001-004	Budgeted Learning Sites (also Minnesota Automated Reporting Student System (MARSS) and Staff Automated Reporting (STAR) number)
005	Districtwide 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	Districtwide (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
- 108 Administrative Technology Service
- 110 Business Support Services
- 120 Cooperative Purchasing and Services (Service Cooperatives Only)

### **Elementary and Secondary Regular Instruction**

- 200 Voluntary Prekindergarten
- 201 Education – Kindergarten
- 203 Education – Elementary General
- 204 Title II, Part A, Teacher and Principal Training and Recruiting Fund
- 205 Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement
- 206 Title IV, Part A – Safe and Drug-Free Schools and Communities
- 207 Title V, Part A – Innovative Programs
- 210 Title II, Part D – Enhancing Education through Technology
- 211 Education – Secondary General
- 212 Visual Art
- 215 Business
- 216 Title I, Improving the Academic Achievement of the Disadvantaged
- 217 Assurance of Mastery
- 218 Gifted and Talented
- 219 English learners (EL)
- 220 English (Language Arts)
- 226 Title II – State Activities for School Leaders
- 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 Family and Consumer Science
- 341 Business and Office 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 Special Education – Students without Disabilities

### **Community Education and Services**

- 505 General Community Education
- 510 Adults with Disabilities
- 520 Adult Basic and Continuing Education
- 570 School Age Care
- 579 Preschool – Instructional (Fund 04)
- 580 Early Childhood and Family Education
- 581 Prekindergarten Programs

- 582 School Readiness
- 583 Early Childhood Screening
- 584 School Readiness Plus
- 585 Youth Development/Youth Services/After School Enrichment
- 590 Other Community Programs

### **Instructional Support Services**

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

### **Pupil Support Services**

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

### **Sites, Buildings and Equipment**

- 805 Equipment Repair Services for Other Clients
- 810 Operations and Maintenance
- 850 Capital Facilities
- 865 Long-Term Facilities Maintenance (LTFM) – Excluding Costs in Program Codes 866 and 867 (Funds 01 and 06)
- 866 Long-Term Facilities Maintenance (LTFM) – \$100,000 - \$1,999,999.99 per Site for Finance Codes 358, 363, 366 (Funds 01 and 06)
- 867 Long-Term Facilities Maintenance (LTFM) Projects that are \$2,000,000 or More per Site (Fund 06)
- 870 Building Construction

### **Fiscal and Other Fixed Costs Programs**

- 910 Retirement of Long-Term Obligations
- 920 Retirement of Non-bonded Obligations
- 930 Employee Benefits (Clearing Account Only)
- 935 Postemployment Benefits

- 940 Insurance
- 950 Transfers
- 960 Other Nonrecurring Items

## Finance Dimension

- 000 Districtwide
- 151 Elementary and Secondary School Education Relief (ESSER) Fund – 90% Formula Allocation
- 152 Elementary and Secondary School Education Relief (ESSER) Fund – 9.5% Formula
- 153 The Governor’s Emergency Education Relief (GEER) Fund
- 175 Title VII – Impact Aid
- 176 Payments in Lieu of Taxes (PILT)

### State Supported Programs

- 301 Extracurricular Activities
- 302 Operating Capital
- 303 Area Learning Center
- 304 Contracted Alternative Programs
- 305 State-Approved Public Alternative Programs
- 309 Basic Skills for Extended Time
- 310 Interdistrict Cooperative Activities
- 311 Telecommunications Access Costs
- 313 Achievement and Integration Aid and Levy
- 316 General Education Revenue for Staff Development
- 317 Basic Skills
- 318 Incentive Revenue
- 319 Teacher Development and Evaluation
- 320 American Indian Education Aid
- 321 Community Education
- 322 State Adult Basic Education (ABE)
- 324 General Educational Development (GED) Testing and Adult Basic Education Supplemental Services
- 325 Early Childhood and Family Education
- 326 Adults with Disabilities
- 328 Home Visiting
- 330 Learning and Development
- 332 After School Enrichment Program
- 333 Maximum Effort Loan Aid
- 335 Quality Compensation – Alternative Teacher Professional Pay System
- 336 Raised Academic Achievement – Advanced Placement Programs
- 337 Early Learning Scholarships Program – Pathway II

- 338 Early Learning Scholarships Program – Pathway I
- 340 Scholarships
- 342 Safe Schools – Levy
- 344 School (Learning) Readiness
- 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
- 355 Voluntary Prekindergarten
- 358 Asbestos Removal and Encapsulation
- 362 Youth Development Service
- 363 Fire Safety
- 364 Hearing Impaired Support Services
- 366 Indoor Air Quality
- 367 Accessibility
- 368 Building Envelope (excluding roof)
- 369 Building Hardware and Equipment
- 370 Electrical
- 371 Taconite \$25 Reserve
- 372 Medical Assistance/Third Party Revenue
- 375 Grants to Prepare Indian Teachers
- 377 Family Services and Mental Health Initiative
- 379 Interior Surfaces
- 380 Mechanical Systems
- 381 Plumbing
- 382 Professional Services and Salary
- 383 Roofing Systems
- 384 Site Projects
- 388 Gifted and Talented
- 390 Taconite Revenue for Building Maintenance and Repair

**Federal Program Aid Received Through Minnesota Department of Education for Targeted  
American Recovery and Reinvestment Act (ARRA) and Formula Grants**

- 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

- 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 2
- 423 Individuals with Disabilities Education Act (IDEA) Part C – Regional IEC Grant for Children Ages Birth Through 2
- 424 Title V, Part B, Subpart 2 – Rural and Low-Income Schools
- 425 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Coordinated Early Intervening Services (CEIS)
- 428 Carl Perkins Vocational and Applied Technology
- 429 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Mandatory Coordinated Early Intervening Services
- 430 Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Centers of Excellence Discretionary Regional CSPD Grant
- 431 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Schoolwide Title I
- 432 Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Comprehensive System of Personnel Development(CSPD)
- 433 Title IV, Part A – Student Support and Academic Enrichment
- 438 Federal Adult Basic Education Formula Revenue
- 442 Title III, Part A – Immigrant Grant
- 446 Individuals with Disabilities Education Act (IDEA) Part C – Regional Centers of Excellence CSPD Grant
- 469 Child Care Food Program
- 475 Carl Perkins Career and Technical Education – Reserve
- 499 Miscellaneous Federal Revenue Received from the Department of Education

### **Federal Aid Received Directly from Federal Sources**

- 510 Indian Elementary and Secondary School Assistance
- 514 Title V, Part A – Small, Rural Education Achievement Program Grants
- 518 ARRA Targeted Funds – Head Start Grants
- 599 Miscellaneous Direct Federal Revenue

### **Federal Subaward or Subgrants 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)/Minnesota 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
- 715 Foster Care Transportation
- 716 Noon Kindergarten Transportation
- 717 Late Activities Bus for Public School Pupils
- 718 Student Transportation Safety
- 719 Traffic Hazards – Walkers
- 720 Regular To-And-From School
- 721 Regular Summer School
- 723 Special Transportation of Pupils Attending Special Education Programs
- 725 Between Schools – Public
- 726 Nonpublic Nonregular
- 728 Special Transportation of Selected Pupils
- 733 Non-Authorized Transportation
- 737 Ineligible/Nonresident Pupils
- 739 Low-Income Families Enrollment Options Transportation Reimbursement

### Special Education

- 740 State – Special Education, Ages 3 through 21 (Fund 01)
- 756 State – Special Student Aid

### State Placement

- 761 Non-Special Education State Placement

### Levy Supported Programs

- 791 Projects Funded by Certificates of Participation
- 792 Unfunded Severance and Retirement Levy
- 793 Funded Other Post-employment Benefits (OPEB) Liabilities Not Held in a Trust
- 794 Disabled Accessibility



- 795 Capital Projects Levy
- 796 Health Benefits
- 797 OPEB Pay-as-you-go Levy (Funds 1, 2 and 4)
- 798 Children with Disabilities in School Age Care
- 799 Collaboration-Expansion of Early Intervention and Prevention Services

### **Federally Funded Competitive Grants and Career and Technical Education**

- 801 ABE EL – Civics Competitive Allocation
- 803 ABE Statewide Supplemental Services – Regular Federal Competitive
- 806 Discretionary Positive Behavior Intervention Support (PBIS) Multiple Grants
- 817 Discretionary Statewide Low Incidence Project
- 830 Career and Technical Education Revenue
- 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 five-year award
- 848 Title I, Part A of ESEA – Improving Basic Programs Operated by LEAs
- 849 Title I – School Improvement Grant
- 851 Title I, Part A of ESEA – Improving Basic Programs Operated by LEAs – Part II
- 859 Title V, Part B – Charter School Federal Grant
- 863 Title I, Part C – Education of Migrant Children
- 866 Carl Perkins Competitive Grants
- 867 Learn and Serve America Grants
- 868 Title VIII 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
- 873 Discretionary Interagency Early Intervention Regional Planning Grants
- 883 Voluntary School Choice – Choice is Yours Information and Support Services

### **Federal Subaward or Subgrants from Other Districts/Agencies**

- 901-999 Same Account Number as in the 801-899 Finance Series of Federal Codes

## **Object Dimension**

### **Salaries and Wages**

- 110 Administration/Supervision
- 120 Early Childhood/School Readiness Administration/Supervision
- 140 Licensed Classroom Teacher
- 141 Non-Licensed Classroom Personnel
- 143 Licensed Instructional Support Personnel
- 144 Non-Licensed Instructional Support Personnel

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

### **Employee Benefits**

210	FICA (Federal Insurance Contribution Act)/Medicare
214	PERA (Public Employees Retirement Association)
218	TRA (Teacher Retirement Association)
220	Health Insurance
230	Life Insurance

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

### **Purchased Services**

303	Federal Subawards and Subcontracts – Amount up to \$25,000
304	Federal Subawards and Subcontracts – Amount in Excess of \$25,000
306	Special Education Litigation Costs
305	Consulting Fees/Fees for Services
307	Contracted Substitutes for Special Education Programs
308	Federal Tuition Bill Payment (Amount up to \$25,000)
309	Federal Tuition Bill Payment (Excess Amount over \$25,000)
315	Repairs and Maintenance for Computers and Technology
316	Services Purchased from other Minnesota Joint Powers Agencies
318	Data-Processing and Data Entry Services
319	Computer and Technology Services
320	Communication Services
329	Postage and Parcel Services
330	Utility Services
340	Insurance
341	Physical Therapy Services (Excess Amount over \$25,000)
342	Occupational Therapy Services (Excess Amount over \$25,000)
343	Educational Speech/Language Pathologist Services (Excess Amount over \$25,000)
344	Audiologist Services (Excess Amount over \$25,000)
345	Licensed School Nurse Services (Excess Amount over \$25,000)
346	Licensed Nursing Services (Excess Amount over \$25,000)
347	Licensed School Social Worker Services (Excess Amount over \$25,000)
348	Licensed School Psychologist Services (Excess Amount over \$25,000)
349	Qualified Mental Health Professional Services (Excess Amount over \$25,000)
350	Repairs and Maintenance Services
351	Mental Health Behavioral Aide Services (Excess Amount over \$25,000)
352	Mental Health Practitioner Services (Excess Amount over \$25,000)
353	Certified Paraprofessional/Personal Care Assistant Services (Excess Amount over \$25,000)

- 354 Certified One-to-One Paraprofessional Services (Excess Amount over \$25,000)
- 355 Foreign Language Interpreter Services (Excess Amount over \$25,000)
- 356 Interpreter for the Deaf Services (Excess Amount over \$25,000)
- 357 Interpreter for the Deaf Services (Amount up to \$25,000)
- 358 Foreign Language Interpreter Services (Amount up to \$25,000)
- 359 Certified One-to-One Paraprofessional Services (Amount up to \$25,000)
- 360 Transportation Contracts With Private or Public Carriers
- 361 Certified Paraprofessional/Personal Care Assistant Services (Amount up to \$25,000)
- 362 Mental Health Practitioner Services (Amount up to \$25,000)
- 363 Mental Health Behavioral Aide Services (Amount up to \$25,000)
- 364 Transportation Contracts with Private or Public Carriers Paid with Federal Funds (Excess Amount over \$25,000)
- 365 Interdepartmental Transportation (Allocation)
- 366 Travel, Conventions and Conferences
- 368 Federal Reimbursed Out-of-State Travel
- 369 Entry Fees/Student Travel Allowances
- 370 Operating Leases or Rentals
- 371 Physical Therapy Services (Amount up to \$25,000)
- 372 Occupational Therapy Services (Amount up to \$25,000)
- 373 Educational Speech/Language Pathologist Services (Amount up to \$25,000)
- 374 Audiologist Services Purchased (Amount up to \$25,000)
- 375 Licensed School Nurse Services (Amount up to \$25,000)
- 376 Licensed Nursing Services (Amount up to \$25,000)
- 377 Licensed School Social Worker Services (Amount up to \$25,000)
- 378 Licensed School Psychologist Services (Amount up to \$25,000)
- 379 Qualified Mental Health Professional Services (Amount up to \$25,000)
- 380 Computer and Technology Related Hardware Rental
- 381 Medicaid Reimbursed Equipment
- 382 Medicaid Reimbursed Services
- 384 Third Party Reimbursed Equipment, Not Medicaid
- 385 Third Party Reimbursed Services, Not Medicaid
- 389 Staff Tuition and Other Reimbursements
- 390 Payments for Educational Purposes to Other Minnesota School Districts
- 391 Payments to Minnesota School Districts (Cost Sharing Agreements)
- 392 Payments for Educational Purposes to Out-of-State School Districts and Other Agencies
- 393 Special Education and Transition Programs for Children with a Disability Contracted Services
- 394 Payments for Educational Purposes to other Agencies (Non-school districts)
- 395 Shared Costs for Paired Districts Only
- 396 Salary Purchased from another District
- 397 Benefits Purchased from another District
- 398 Interdepartmental Services (Chargeback)
- 399 Purchase of Special Education Contacted Services from another District/Cooperative

### Supplies and Materials

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

### Capital Expenditures

- 505 Capitalized Non-Instructional Technology Software
- 506 Capitalized Instructional Technology Software
- 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 Capitalized Non-Instructional Technology Hardware
- 556 Capitalized Instructional Technology Hardware
- 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
- 890 Federal In-Kind Match Expenditures
- 891 TRA Special Funding Situations Pension Expense
- 895 Federal and Nonpublic Indirect Cost (Chargeback)
- 896 Taxes, Special Assessments and Interest Penalties
- 897 Affordable Care Act (ACA) Penalties
- 898 Scholarships
- 899 Miscellaneous Expenditures

### Other Financing Uses

- 910 Permanent Transfers to other Funds
- 911 COVID-19 Transfers Out
- 920 Bond Refunding Payment

## Source Dimension

### Local Sources

- 001 Property Tax Levy – General
- 004 Revenue from Municipalities for Tax Increment Finance
- 009 Fiscal Disparities Revenue
- 010 County Apportionment
- 014 Taconite Property Tax Relief and Supplementary Homestead Property Tax Relief 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
- 097 Federal In-Kind Match Revenue
- 099 Miscellaneous Revenues from Local Sources

### State Sources

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

- 369 Other Revenue from Other State Agencies
- 370 Other Revenue from Minnesota Department of Education
- 397 TRA Special Funding Situations Revenue

### **Federal Aids Received Through Minnesota Department of Education and Other Agencies**

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

### **Federal Aid Received Directly from Federal Sources**

- 500 Federal Aid Received Directly from Federal Sources for which a Finance Code is Specified
- 506 Impact Aid
- 540 Federal Emergency Economic Injury Grants (EEIG)

### **Local Sales and Insurance Recovery**

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



### Sale of Bonds and Loans

631	Sale of Bonds
635	Certificates of Participation
636	Capital Loans
637	Debt Service Loans
639	Proceeds from Other State and Non-State Loans Received
640	Proceeds from Federal Economic Injury Disaster Loans (EIDL)
641	Proceeds from Federal Paycheck Protection Program (PPP) Loans

### Incoming Transfers

649	Permanent Transfers from Other Funds
650	7

## Course Dimension

### Course Dimension Codes for Designated Years

000	Non-Federal Projects that End during the Current Year or Current Federal Awards
001	Projects That End During the Fiscal Year (FY) that ends with "1" (20x1)
002	Projects That End During the FY that ends with "2" (20x2)
003	Projects That End During the FY that ends with "3" (20x3)
004	Projects That End During the FY that ends with "4" (20x4)
005	Projects That End During the FY that ends with "5" (20x5)
006	Projects That End During the FY that ends with "6" (20x6)
007	Projects That End During the FY that ends with "7" (20x7)
008	Projects That End During the FY that ends with "8" (20x8)
009	Projects That End During the FY that ends with "9" (20x9)
010	Projects That End During the FY that ends with "0" (20x0)
011	Prior Year Federal Awards
012	Second Prior Year Federal Awards
013	Third Prior Year Federal Awards
014	Fourth Prior Year Federal Awards
015	Fifth Prior Year Federal Awards
619	Intermediate Districts (Non-reimbursable Special Education Expenditures)
620	Individuals with Disabilities Education Act Birth through Age 2 (B-2) Maintenance of Effort (MOE)
621	Highly Qualified Staff (Second Prior Federal Award)
622	Local Educational Agency (LEA) Level Activities Set-Aside (Second Prior Year Federal Award)
623	Neglected Set-Aside (Second Prior Year Federal Award)
624	Homeless Set-Aside (Second Prior Year Award)
625	Parent Involvement Set-Aside (Second Prior Year Federal Award)
626	School Choice and Supplemental Education Set Aside (Second Prior Year Federal Award)

627	Highly Qualified Staff (Prior Year Federal Award)
628	LEA Level Activities (Prior Year Federal Award)
629	Neglected (Prior Year Federal Award)
630	Homeless (Prior Year Federal Award)
631	Parent Involvement (Prior Year Federal Award)
632	School Choice and Supplemental Educational Services (Prior Year Federal Award)
633	Special Education 50 Percent Maintenance of Effort Reduction (Current Year Federal Award)
634	Highly Qualified Staff (Current Year Federal Award)
635	LEA Level Activities (Current Year Federal Award)
636	Neglected (Current Year Federal Award)
637	Homeless (Current Year Federal Award)
638	Parent Involvement (Current Year Federal Award)
639	School Choice and Supplemental Educational Services (Current Year Federal Award)
640	Professional Development (Current Year Federal Award)
641	Professional Development (Prior Year Federal Award)
642	Professional Development (Second Prior Year Federal Award)
667	School Improvement Implementation Set-Aside (Current Year Federal Award)
668	School Improvement Implementation Set-Aside (Prior Year Federal Award)
669	School Improvement Implementation Set-Aside (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

- 219 Charter School Building Lease Payable
- 220 Construction Contracts Payable
- 230 Unearned Revenue (Appropriate Fund)
- 231 Deferred Inflows of Resources – Unavailable Revenue – Delinquent Taxes
- 235 Deferred Inflows of Resources – Property Taxes Levied for Subsequent Year’s Expenditures

### ***Long-Term Liabilities***

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

### **Fund Balance Accounts – Nonspendable, Restricted/Reserved, Committed, Assigned, Unassigned and Restricted**

- 401 Restricted/Reserved For Student Activities
- 402 Restricted/Reserved for Scholarships
- 403 Restricted/Reserved For Staff Development
- 407 Restricted/Reserved For Capital Projects Levy
- 408 Restricted/Reserved For Cooperative Programs
- 413 Restricted/Reserved For Projects Funded by Certificates of Participation/Lease Purchase (COP/LP) Agreement with Related Lease Levy Authority
- 414 Restricted/Reserved For Operating Debt
- 416 Restricted/Reserved For Levy Reduction
- 417 Restricted/Reserved For Taconite Building Maintenance Funds
- 418 Committed for Separation/Retirement Benefits
- 422 Unassigned Fund Balance
- 424 Restricted/Reserved For Operating Capital
- 425 Restricted/Reserved For Bond Refunding
- 426 Restricted/Reserved For \$25 Taconite
- 427 Restricted/Reserved For Disabled Accessibility
- 428 Restricted/Reserved For Learning and Development
- 430 Investment in General Fixed Assets
- 431 Restricted/Reserved For Community Education
- 432 Restricted/Reserved For Early Childhood and Family Education
- 433 Restricted/Reserved For Maximum Effort Loan Aid

- 434 Restricted/Reserved For Area Learning Center
- 435 Restricted/Reserved For Contracted Alternative Programs
- 436 Restricted/Reserved For State-Approved Alternative Programs
- 438 Restricted/Reserved For Gifted and Talented
- 440 Restricted/Reserved For Teacher Development and Evaluation
- 441 Restricted/Reserved For Basic Skills Programs
- 444 Restricted/Reserved For School Readiness
- 447 Restricted/Reserved For Adult Basic Education
- 448 Restricted/Reserved For Achievement and Integration
- 449 Restricted/Reserved For Safe Schools Levy
- 451 Restricted/Reserved For Qualified Zone Academy Bond (QZAB) and Qualified School Construction Bond (QSCB) Payments
- 452 Restricted/Reserved For Funded OPEB Liabilities Not Held in a Trust
- 453 Restricted/Reserved For Unfunded Severance and Retirement Levy
- 459 Restricted/Reserved For Basic Skills Extended Time
- 460 Nonspendable Fund Balance
- 461 Committed Fund Balance
- 462 Assigned Fund Balance
- 463 Unassigned Fund Balance
- 464 Restricted Fund Balance
- 467 Restricted/Reserved for Long-Term Facilities Maintenance (LTFM)
- 472 Restricted/Reserved for Medical Assistance
- 475 Restricted/Reserved for Title VII – Impact Aid
- 476 Restricted/Reserved for Payments in Lieu of Taxes (PILT)

## General Fixed Asset Account Group

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

### (District Use Only)

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

### Revenue Summary Accounts

- 501 Revenue Summary – Community Education
- 502 Revenue Summary – Early Childhood and Family Education
- 503 Revenue Summary – Student Transportation Safety
- 504 Revenue Summary – Operating Capital
- 505 Revenue Summary – School Readiness
- 510 Revenue Summary – Reemployment Insurance
- 515 Revenue Summary – Health and Safety
- 516 Revenue Summary – Disabled Accessibility

519 Revenue Summary – Unassigned

### **Expenditure Summary Accounts**

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