
CHAPTER 10 – PERMITTED CODE COMBINATIONS

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 nonspendable, committed, assigned or unassigned revenues of the district. Restricted codes are used to record expenditures of an LEA that spends restricted/reserved revenues. 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 nonspendable, committed, assigned or unassigned fund balance accounts; restricted revenues are recorded to the appropriate restricted/reserved fund balance accounts. Again, restricted/reserved 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 of the Integrated Department of Education Aids System (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	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 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	Co-curricular and 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 and Safety Related)											
910	Retirement of Long-Term Obligations	X					305					910
920	Retirement of Non-bonded 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	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
910	Retirement of Long-Term Obligations	X					305					910

Unrestricted – Community Service Fund 04
Permitted Expenditure Code Grid

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

Unrestricted – Building Construction Fund 06
Permitted Expenditure Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
810-850	Operations & Maintenance Capital Expenditures	X	X	X	X	X	X	X	X	X	X	
870	Building Construction	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	

Unrestricted – Debt Service Fund 07
Permitted Expenditure Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 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 Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
010-030, 105-120	All Programs as Enumerated	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

Unrestricted – Postemployment Benefits Revocable Trust Fund 25
Permitted Expenditure Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
935	Post-Employment Benefits	X				220-235, 251	305					

Unrestricted – Postemployment Benefits Irrevocable Trust Fund 45

Permitted Expenditure Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
935	Post-Employment Benefits	X				220-235, 251	305					

Unrestricted – Postemployment Benefits Debt Service Fund 47

Permitted Expenditure Code Grid

PROGRAM NO.	PROGRAM	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700	OBJECT SERIES 800	OBJECT SERIES 900
010-999	All Programs	X								710-720, 790		X

Unrestricted – General Fixed Assets Group Fund 98

Permitted Expenditure Code Grid

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

Grid Layout

FIN	DESCRIPTION	FUNDS	ORGANIZATION	PROGRAMS	OBJECT
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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.

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 Finance Code 302 - Operating Capital (Minn. Stat. § 126C.10, Subd. 14)

No.	ACTIVITY	ORGANIZATION	PROGRAM	OBJECT
1.	Acquire Land	005	850	510
2.	Acquire, Construct Buildings	001-999	850	520
3.	Rent or Lease Buildings	001-999	010-999	370, 535, 580, 581, 589
4.	Improve/Repair Sites, Buildings and Permanent attached Fixtures	001-999	850	520, 530, 555
5.	Capital Project to Surplus School used for Public Non-School Purpose	001-999	850	510, 520
6.	Eliminate Barriers or Increase Access for Handicapped	001-999	850	520
7.	State Fire Code Compliance	001-999	850	520
8.	Asbestos Removal	001-999	850	520
9.	Polychlorinated Biphenyl Clean-Up	001-999	850	520
10.	Transportation /Heating Fuels Clean-up	001-999	850	510, 520
11.	Energy Audits and Modifications (if cost can be recovered within 10 years)	001-999	850	305
12.	Buildings Leased according to M.S. 123B.51	001-999	850	520
13.	Special Assessments against School Property	001-999	850	896
14.	Pay Principal and Interest-Energy Conservation or Douglas Johnson Economic Protection Trust Fund	001-999	850	730, 740
15.	Purchase or Lease Interactive Telecommunications Equipment	001-999	010-999	370, 535, 555, 580, 581, 589
16.	Transfer Money into the Debt Redemption Fund	005	950	910
17.	To Pay Capital Expenditure Equipment related Assessment of an Entity formed under a Cooperative Agreement	005	010-999	316
18.	Purchase or Lease Computers and Related Materials, Copying Machines and Other Non-Instructional Equipment	001-999	010-999	370, 405, 530, 535, 555, 580, 581, 589
19.	Purchase or Lease Equipment for Instructional Programs	001-999	010-999	370, 530, 535, 555, 580, 581, 589
20.	Purchase Textbooks	001-999	201-499	460
21.	Purchase Library Media Sources or Technology	001-999	620	470
22.	Purchase Vehicles	001-999	010-999	370, 535, 548, 550, 580, 581, 589
23.	Purchase or Lease Telecommunications	005	108	370, 405, 530, 535, 555, 580, 581, 589
	Purchase or Lease Telecommunications (line 23 continued)	001-999	630	370, 405, 530, 535, 555, 580, 581, 589
24.	Technology Coordinator	005	108	110, 170, 185, 186, 201-299, 305
	Technology Coordinator (line 24 continued)	001-999	630	110, 170, 185, 186, 201-299, 305
25.	Costs Associated with Closing a School Facility	001-999	850	305

**Balance Sheet Account 427 Restricted/Reserved for Disabled Accessibility
Finance Code 794 – Disabled Accessibility (Fund 01)**

All activities related to removal of architectural barriers and fire safety improvements in accordance with Minnesota Statutes, section 123B.58	PRO 850 OBJ 300-399, 500-599
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RESTRICTED FINANCE GRID

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
302	Operating Capital	01	005	010-999 All Programs	316
302	Operating Capital	01	005	108 Admin. Technology Services	110, 170, 185-186, 201-299, 305
302	Operating Capital	01	005	950 Transfers	910-911
302	Operating Capital	01	001-999	630 Instruction-Related Tech.	110, 170, 185-186, 201-299, 305
302	Operating Capital	01	001-999	201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-499 Special Ed. Instruction	460
302	Operating Capital	01	001-999	620 Library Media Center	470
302	Operating Capital	01	001-999	850 Capital Facilities	305, 510, 520, 730, 740, 896
302	Operating Capital	01	001-999	010-999 All Programs	370, 405, 530, 535, 545, 548, 550, 535, 555, 580, 581, 589
303	Area Learning Center	01	005	010-030 Administration 105-120 District Support Services	110-599, 810-899
303	Area Learning Center	01	005	950 Transfers	911
303	Area Learning Center	01	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 400-420 Special Ed. Instruction 505-590 Comm. Ed. & Services 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 810-850 Sites and Buildings 910-960 Fiscal, Other Fixed Costs	110-599, 810-899
304	Contracted Alternative Programs	01	005	010-030 Administration 105-120 District Support Services	305-399
304	Contracted Alternative Programs	01	005	950 Transfers	911
304	Contracted Alternative Programs	01	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr.	305-399
305	State Approved Public Alternative Programs	01	005	010-030 Administration 105-120 District Support Services	110-599, 810-899
305	State Approved Public Alternative Programs	01	005	950 Transfers	911
305	State Approved Public Alternative Programs	01	001-999	All Other Programs except 770	110-599, 810-899
310	Interdistrict Cooperative Activities	01	005	010-030 Administration 105-120 District Support Services	110-599, 810-899
310	Interdistrict Cooperative Activities	01	005	950 Transfers	911
310	Interdistrict Cooperative Activities	01	001-999	All Other Programs except 770	110-599, 810-899
311	Telecommunications Access Costs	01	001-999	001-999 All Programs	110-599
311	Telecommunications Access Costs	04	005	505-590 Comm. Ed. & Services	110-599

313	Achievement and Integration Aid and Levy	01, 09	005	010-030 Administration 105-120 District Support Services	110, 120, 140-146, 156-157, 161, 163, 165, 170, 175, 185-186 191, 195-199, 210-289, 291-299, 305, 320-329, 358, 360, 365-366, 369-370, 389-391, 394, 398, 401-433, 460-461, 470, 490, 555, 820, 898, 899
313	Achievement and Integration Aid and Levy	01, 09	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 605-640 Instructional Support 710-712, 740-760, 790 Pupil Support	110, 120, 140-146, 156-157, 161, 163, 165, 170, 175, 185-186 191, 195-199, 210-289, 291-299, 305, 320-329, 358, 360, 365-366, 369-370, 389-391, 394, 398, 401-433, 460-461, 470, 490, 555, 820, 898, 899
316	General Education Revenue for Staff Development	01	001-999	010-050 Administration 105-110 District Support Services 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-420 Special Ed. Instruction 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810-899
317	Basic Skills	01	005	030 Instructional Admin. 105 General Admin. Support	110-599, 810-899
317	Basic Skills	01	005	950 Transfers	911
317	Basic Skills	01	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 400-422 Special Ed. Instruction 579, 581-582 Comm. Ed & Serv. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-599, 810-899
318	Incentive Revenue	01, 09	005	010-030 Administration 105-120 District Support Services	110, 120, 140-146, 156-157, 161, 163, 165, 170, 175, 185-186 195-199, 210-289, 291-299, 305, 320-329, 358, 360, 365-366, 369-370, 389-391, 394, 398, 401-433, 460-461, 470, 490, 555, 820, 898, 899
318	Incentive Revenue	01, 09	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 605-640 Instructional Support 710-712, 740-760, 790 Pupil Support	110, 120, 140-146, 156-157, 161, 163, 165, 170, 175, 185-186 195-199, 210-289, 291-299, 305, 320-329, 358, 360, 365-366, 369-370, 389-391, 394, 398, 401-433, 460-461, 470, 490, 555, 820, 898, 899
319	Teacher Development and Evaluation	01	001-999	020-050 Administration 105-120 District Support Services 201-205 Elem./Sec. Regular Instr. 210-270 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-422 Special Ed. Instruction 605-640 Instructional Support 710-740 Pupil Support Serv.	110-140, 143, 145, 152-154, 156-157, 161, 165, 167, 169-170, 174, 185, 195, 210-251, 270-280, 291, 305, 316-329, 366, 391, 396, 401-405, 461, 490, 555, 820

320	Success for the Future	01	001-999	105 General Admin. Support 201-270 Elem./Sec. Regular Instr. 401-420 Special Ed. Instruction 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110, 140-146, 156-158, 162, 164, 169-170, 175-186, 191-195, 199, 210-299, 305, 316-340, 350, 360, 365-366, 369-370, 389-392, 394-395, 398, 401, 430, 440-460, 470-490, 530, 555, 590, 820, 898
321	Community Education	04, 09	001-999	505-590 Comm. Ed. & Services	110-599, 740, 810-899
322	State Adult Basic Education	04, 09	001-999	520 Adult Basic/Continuing Ed.	110-499, 530, 555, 580-581, 820
324	GED Testing & Adult Basic Education Supplemental Services	04	001-999	520 Adult Basic/Continuing Ed.	110-390, 392-499, 530, 555, 820
325	Early Childhood & Family Education	04, 09	001-999	580 Early Childhood & Family Education	110-146, 170, 175, 185-186, 191, 199, 210-280, 290-291, 299, 305, 320-340, 350, 355, 357-358, 360, 365-366, 369-370, 390-391, 394-395, 398, 401-430, 460, 470-490, 520-530, 555, 580-581, 820
326	Adults with Disabilities	04	001-999	510 Adults with Disabilities	110-599, 810-899
328	Home Visiting	04	001-999	580 Early Childhood & Family Education	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	010-999 All Programs	110-499, 810-899
330	Learning & Development	01	001-999	201 Education - Kindergarten 203 Ed. Elementary - General	140, 195, 199, 210-299, 305, 366, 390-391, 395, 430, 433, 460, 470, 555
330	Learning & Development	01	005	950 Transfers	911
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	010-050 Administration 100-199 District Support Services 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-499 Special Ed. Instruction 505-590 Community Ed. & Serv. 401-499 Special Ed. Instruction 600-699 Instr. Support Services 700-740 Pupil Support Serv. 790 Other Pupil Support Serv.	110-499, 530, 555, 820-899
335	Quality Compensation – Alternative Teacher Professional Pay System	04	001-999	520 Adult Basic/Continuing Ed. 580 Early Childhood and Family Education 582 School Readiness	110-499, 530, 555, 820-899
336	Raised Academic Achievement – Advanced Placement Programs	01	001-999	001-999 All Programs	110-499, 810-898
337	Early Learning Scholarships – Pathway II	04	001-999	581 Prekindergarten 582 School Readiness 590 Other Community Programs	110-146, 154-160, 163-164, 170, 175, 185-186, 191, 199, 210-280, 290-291, 299, 305, 320-340, 345-349, 351-352, 355-358, 360, 362-363, 365- 366, 369-370, 375-379, 390-391, 394-395, 398, 401-430, 460, 470, 490, 520-530, 555, 820, 898

338	Early Learning Scholarships – Pathway I	04	001-999	581 Prekindergarten 582 School Readiness 590 Other Community Programs	110-146, 154-160, 163-164, 170, 175, 185-186, 191, 199, 210-280, 290-291, 299, 305, 320-340, 345-349, 351-352, 355-358, 360, 362-363, 365-366, 369-370, 375-379, 390-391, 394-395, 398, 401-430, 460, 470, 490, 520-530, 555, 820, 898
341	Regional Mathematics & Science Teacher Centers	01	001-999	001-999 All Programs	110-499, 810-898
342	Safe Schools Levy	01	001-999	001-499 All Programs 600-999 All Programs	110-599, 810-895
342	Safe Schools Levy	06	001-999	810, 850, 870 Sites, Building, and Equipment	520-530, 535, 555, 589
343	Systemic Stem School Redesign	01	001-999	001-999 All Programs	110-499, 810-898
344	School Readiness	01, 04	001-999	581 Prekindergarten 582 School Readiness	110-146, 163-164, 170, 175, 185-186, 191-199, 210-299, 305, 320-340, 350, 355, 357-358, 360, 365-366, 369-370, 390-391, 394-395, 398, 401-433, 460-461, 470, 490, 520-530, 555, 820, 898
345	Transitions for Pre-Kindergarten	01	001-999	202 Education - Prekindergarten	110-599, 810-899
345	Transitions for Pre-Kindergarten	01	005	950 Transfers	911
346	Iron Range Resources & Rehabilitation Board Grants	01	001-999	810 Operations & Maintenance 850 Facilities	110-599, 810-899
347	Physical Hazards	01	001-999	850 Facilities	110-599, 910
347	Physical Hazards	06	001-999	855 Alternative Facilities	110-599, 910
347	Physical Hazards	06	001-999	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 855 Alternative Facilities	110-599, 910
349	Other Hazardous Materials	01	001-999	870 Building Construction	110-599
349	Other Hazardous Materials	06	001-999	855 Alternative Facilities	110-599, 910
349	Other Hazardous Materials	06	001-999	870 Building Construction	110-599
350	Aid to Nonpublic Pupils – Health Services	04	001-999	590 Other Community Programs 720 Health Services	143-144, 154-155, 170, 195, 210-299, 305, 320, 330, 345-346, 350, 366, 370, 375-376, 398, 401-405, 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
352	Environmental Health & Safety Management	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, 165, 170, 185-305, 320, 330, 350, 366, 370, 398, 401-405, 530, 535, 555, 895
353	Aid to Nonpublic Pupils – Guidance & Counseling	04	001-999	710-712 Counseling & Guidance	110, 143-144, 146, 165, 170, 185-299, 305, 320, 330, 350, 366, 370, 398, 401-405, 530, 535, 555, 895

354	Early Childhood Screening Program	04	001-999	583 Preschool Screening	110-146, 150-160, 163-165, 170, 175, 185-186, 195, 199, 210-299, 305, 320-329, 345-348, 350, 355, 358, 360, 365-366, 370, 375-379, 390-391, 394-395, 398, 401-433, 461, 490, 530, 555
358	Asbestos Removal & Encapsulation	01	001-999	850 Facilities	110-599, 820, 910
358	Asbestos Removal & Encapsulation	06	001-999	855 Alternative Facilities	110-599, 820, 910
358	Asbestos Removal & Encapsulation	06	001-999	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 850 Facilities	110-599, 910
363	Fire Safety	06	001-999	855 Alternative Facilities	110-599, 910
363	Fire Safety	06	001-999	870 Building Construction	300-599
364	Hearing Impaired Support Services	01	001-999	301-399 Career & Technical Instr.	110-599, 810-899
364	Hearing Impaired Support Services	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
366	Indoor Air Quality	06	001-999	855 Alternative Facilities	110-599, 810-899, 910
366	Indoor Air Quality	06	001-999	870 Building Construction	300-599, 810-899
371	Taconite \$25 Restricted/Reserved	01	001-999	412 Developmentally Delayed 605 General Instructional Support	110-599, 810-899
371	Taconite \$25 Restricted/Reserved	01	005	950 Transfers	911
371	Taconite \$25 Restricted/Reserved	04	001-999	579 Preschool – Instructional 580 Early Childhood & Family Education 581 Prekindergarten 582 School Readiness	110-599, 810-899
372	Medical Assistance/Third Party Revenue	01	001-999	400 Special Education Instr.	110, 170, 199-280, 295, 305, 308-329, 340, 360, 365-366, 384, 391, 396-397, 401-405, 490, 530, 555, 556
372	Medical Assistance/Third Party Revenue	01	001-999	401-416 Special Education Instr.	140, 143-166, 168, 172-186, 199-280, 299-304, 307-309, 320, 329, 341-379, 389, 392-393, 394, 396-397, 401-405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
372	Medical Assistance/Third Party Revenue	01	001-999	420 Special Education Instr.	110, 143-151, 153-166, 168-186, 195-280, 295-305, 307-329, 340-379, 389, 394, 396-397, 401-405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895
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 Services	110-499, 810-899
377	Family Service & Mental Health Initiatives	01	001-999	201-211 Elem./Sec. Regular Instr. 710-760, 790 Pupil Support Serv.	110-499, 810-899
377	Family Service & Mental Health Initiatives	04	005	505, 590 Community Education	110-499, 810-899
385	Deferred Maintenance Program	01	001-999	850 Facilities	110-898
385	Deferred Maintenance Program	01	005	950 Transfers	911
386	Alternative Facilities Program	01	005	950 Transfers	910
386	Alternative Facilities Program	06	001-999	850 Capital Facilities 870 Building Construction	110-898

388	Gifted & Talented	01	001-999	218 Gifted & Talented	110-599, 810-899
388	Gifted & Talented	01	005	950 Transfers	911
390	Taconite Revenue used for Building Maintenance & Repair	01	001-999	850 Capital Facilities	110-898
390	Taconite Revenue used for Building Maintenance & Repair	01	005	950 Transfers	911
401/ 601	Title I, Part A – Improving the Academic Achievement of the Disadvantaged	01, 04	001-999	216 Title I, Part A of ESEA	110, 140-146, 154-157, 161, 165, 170, 175, 185-186, 199-280, 299, 303-304, 320-329, 350, 360, 364-368, 389, 401-433, 460-490, 530, 555, 820-895
401/ 601	Title I, Part A – Improving the Academic Achievement of the Disadvantaged <i>If you are a recipient of the Race-to-the-Top ELC Grant, you must use Program Codes 578, 579 or 581 (or 201 if applicable) for expenditures in excess of the amount of programs in the previous year.</i>	01	001-999	201 Education - Kindergarten	110, 120, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 320-329, 360, 364-366, 370, 389, 401-433, 461-490, 530, 555, 820-895
401/ 601	Title I, Part A – Improving the Academic Achievement of the Disadvantaged <i>If you are a recipient of the Race-to-the-Top ELC Grant, you must use Program Codes 578, 579 or 581 (or 201 if applicable) for expenditures in excess of the amount of programs in the previous year.</i>	04	001-999	578 Opt Fee-Based Kndgtn-Age 579 Preschool – Instructional 581 Prekindergarten	110, 120, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 320-329, 360, 364-366, 370, 389, 401-433, 461-490, 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, 175, 185-186, 199-280, 299, 303-304, 329, 345-350, 352, 360, 362, 364-368, 375-379, 401-433, 461-490, 530, 555, 820-895
412/ 612	Race-to-the-Top – Early Learning Challenge – Title I Pre-K Incentive	01	001-999	201 Education - Kindergarten	110, 120, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 320-329, 360, 364-366, 370, 389, 401-433, 461-490, 530, 555, 820-895
412/ 612	Race-to-the-Top – Early Learning Challenge – Title I Pre-K Incentive	04	001-999	578 Opt Fee-Based Kndgtn-Age 579 Preschool – Instructional 581 Prekindergarten	110, 120, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 320-329, 360, 364-366, 370, 389, 401-433, 461-490, 530, 555, 820-895
414/ 614	Title II, Part A – Teacher and Principal Training and Recruiting	01	001-999	204 Improve Teacher Quality	110, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 329, 350, 360, 364-368, 389, 401, 470-490, 895

414/ 614	Title II, Part A – Teacher and Principal Training and Recruiting * Program 205 and 505 for use by Reap Districts Only	01	001-999	205 Language Instruction/EL *	110, 140-146, 154-161, 163-165, 168-173, 175-186, 199-280, 299, 303-304, 329, 345-352, 355-358, 360, 362-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
414/ 614	Title II, Part A – Teacher and Principal Training and Recruiting	01	001-999	206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175-176, 185-186, 199-280, 299, 303-304, 329, 345-352, 355-358, 360, 362-368, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
414/ 614	Title II, Part A – Teacher and Principal Training and Recruiting	01	001-999	207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 175, 185-186, 199-280, 299, 303-304, 329, 345-350, 360, 364-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
414/ 614	Title II Part A – Teacher and Principal Training and Recruiting	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 161, 170, 175, 185-186, 199-280, 299, 303-304, 329, 350, 360, 364-368, 389, 401-433, 460-490, 530, 555, 820-895
414/ 614	Title II, Part A – Teacher and Principal Training and Recruiting * Program 205 and 505 for use by Reap Districts Only	04	001-999	505 General Community Education (for 21st Century)	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-379, 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/EL	110, 140-146, 154-161, 163-165, 168-173, 175-186, 199-280, 299, 303-304, 329, 345-352, 355-358, 360, 362-368, 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 Minnesota Department of Education Approval.	01	005	010 Board of Education	110, 199-280, 299, 366-368, 820-895
419/ 619	Individuals with Disabilities Education Act (IDEA) Part B Section 611 Note: Capital Expenditures Require Prior Minnesota Department of Education Approval.	01	001-999	401-416 Special Ed. Instruction	140, 143-166, 168, 172-186, 199-280, 299-304, 307-309, 320, 329, 341-379, 389, 392-393, 401-405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
419/ 619	Individuals with Disabilities Education Act (IDEA) Part B Section 611 Note: Capital Expenditures Require Prior Minnesota Department of Education Approval.	01	001-999	420 Special Ed. Instruction	110, 143-151, 153-166, 168-186, 199-280, 299-304, 307-329, 340-379, 389, 401- 405, 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 of Education Approval.	01	005	010 Board of Education	110, 199-280, 299, 366-368, 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 of Education Approval.	01	001-999	401-416 Special Ed. Instruction	140, 143-166, 168, 172-186, 199-280, 299-304, 307, 320-329, 341-379, 389, 392-393, 401- 405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
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 of Education Approval.	01	001-999	420 Special Ed. Instruction	110, 143-151, 153-166, 168-186, 199-280, 299- 304, 307-329, 340-379, 389, 401-405, 433, 470- 490, 520-530, 532-535, 548, 550-556, 582-583, 820-895
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 Ed. Instruction	110, 140, 143-168, 170-186, 199-280, 299, 303- 304, 307, 320-329, 341-363, 366-368, 370-379, 389, 392-393, 401-405, 433, 470-490, 530, 533- 535, 555-580, 582-583, 820-895
421/ 621	Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Low Incidence Discretionary Programs and Grants	01	001-999	420 Special Ed. Instruction	110, 143-151, 153-186, 199-280, 299, 303-304, 307, 320-329, 340-363, 366-368, 370-379, 389, 401- 405, 433, 470-490, 530, 533-535, 555-580, 582-583, 820-895
422/ 622	Infants and Toddlers Programs – Ages 0-2	01	001-999	401-420 Special Ed. Instruction	110, 140-141, 143-146, 150-158, 161-164, 166, 170-173, 175-186, 199, 210-280, 299, 303-304, 320, 329, 341-350, 353-361, 366, 368, 370-379, 389, 401- 405, 433, 470- 490, 530, 533, 555-556, 895
423/ 623	Individuals with Disabilities Education Act (IDEA) Part C, Regional IEIC – Grants for Children Ages 0-2	01	001-999	401-420 Special Ed. Instruction	110, 163-164, 166, 170-173, 175, 185-186, 199, 210-280, 299, 303-304, 320, 329, 357-358, 366, 370, 389, 401- 405, 470-490, 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, 175, 185-186, 199-280, 299, 303-304, 329, 350, 360, 364-368, 389, 401- 405, 470-490, 895
424/ 624	Title VI, Part B, Subpart 2 – Rural and Low- Income Schools	01	001-999	205 Language Instruction/EL	110, 140-146, 154-161, 163-165, 168-173, 175- 186, 199-280, 299, 303-304, 329, 345-352, 355- 358, 360, 362-368, 375-379, 389, 401-433, 460- 490, 530, 555, 820-895
424/ 624	Title VI, Part B, Subpart 2 – Rural and Low- Income Schools	01	001-999	206 Safe and Drug Free Schools	110, 140-146, 154-161, 163-165, 168-170, 175- 176, 185-186, 199-280, 299, 303-304, 329, 345- 352, 355-358, 360, 362-368, 375-379, 389, 401- 433, 460-490, 530, 555, 820-895
424/ 624	Title VI, Part B, Subpart 2 – Rural and Low- Income Schools	01	001-999	207 Innovative Programs	110, 140-146, 154-157, 161, 165, 170, 175, 185- 186, 199-280, 299, 303-304, 329, 345-350, 360, 364-368, 375-378, 389, 401-433, 460-490, 530, 555, 820-895
424/ 624	Title VI, Part B, Subpart 2 – Rural and Low- Income Schools	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 154-157, 161, 165, 170, 175, 185- 186, 199-280, 299, 303-304, 329, 350, 360, 364- 368, 389, 401-433, 460-490, 530, 555, 820-895

424/ 624	Title VI, Part B, Subpart 2 – Rural and Low-Income Schools	04	001-999	505 General Community Education (for 21st Century)	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-379, 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	110, 140, 143-166, 168-186, 199-280, 299, 303-304, 307-329, 340-379, 389, 392-393, 401-405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
428/ 628	Carl Perkins Vocational & Applied Technology	01	005	105-120 District Support Services	110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 364-370, 401-495, 530-531, 535, 555, 590, 820-895
428/ 628	Carl Perkins Vocational & Applied Technology	01	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, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 364-370, 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	110, 140, 143-166, 168-186, 199-280, 299, 303-304, 307-329, 340-379, 389, 392-393, 401-405, 433, 470-490, 520-530, 532-535, 548, 550-556, 582-583, 820-895, 898
430/ 630	Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Centers of Excellence Discretionary Regional CSPD Grants	01	001-999	401-416 Special Ed. Instruction	140, 143-166, 170, 173-186, 199-280, 299, 303-304, 307, 320-329, 355-358, 366-368, 370, 389, 401-405, 470-490, 530, 533, 555-556, 820-895
430/ 630	Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Centers of Excellence Discretionary Regional CSPD Grants	01	001-999	420 Special Education Aggregate	140, 143-166, 170, 173-186, 199-280, 299, 303-304, 307, 320-329, 355-358, 366-368, 370, 389, 401-405, 470-490, 530, 533, 555-556, 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, 168-186, 199-280, 299-304, 307, 320, 329, 341-368, 370-379, 389, 401-405, 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 Ed. Instruction	110, 140, 143-168, 170-186, 199-280, 299, 303-304, 307, 320-329, 341-363, 366-368, 370-379, 389, 392-393, 401-405, 433, 470-490, 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	420 Special Education Aggregate	110, 143-151, 153-186, 199-280, 299, 303-304, 307, 320-329, 340-363, 366-368, 370-379, 389, 401-405, 433, 490, 530, 533-535, 555-556, 582-583, 820-895
435/ 635	Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary - CIMP	01	001-999	420 Special Education Aggregate	140, 143, 145, 150-157, 161-165, 170, 175, 185-186, 199-280, 299, 303-304, 307, 329, 366, 389, 401-405, 490, 555, 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, 185-186, 199-280, 299, 303-304, 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

442/ 642	Title III, Part A – Immigrant Grant	01	001-999	205 Language Instruction/EL	110, 140-146, 156-158, 160-163, 165-167, 170, 174-186, 199-280, 303-304, 329, 347-349, 353-355, 358-361, 364-368, 377-379, 389, 401-433, 460-490, 530, 555, 820
446/ 646	Individuals with Disabilities Education Act (IDEA) Part C – Regional Centers of Excellence CSPD Grants	01	001-999	401-420 Special Ed. Instruction	140, 143, 145, 146, 150-158, 160, 163-165, 167, 170, 175-176, 185-186, 200-280, 299, 303-304, 320, 329, 330, 340-349, 352, 355-358, 366, 370-379, 389, 401-405, 440, 470, 490, 555, 820, 895
469	Child and Adult Care Food Program	02	001-999	770 Food Services	110, 170, 185-186, 210-214, 220-251, 270-280, 303-304, 316-340, 350, 366-368, 370, 401-405, 440, 490-499, 530, 535, 550-555, 580-581, 820-895
469	Child and Adult Care Food Program	04	001-999	505-599 Comm. Ed. & Services	110, 170, 185-186, 210-214, 220-251, 270-280, 303-304, 316-340, 350, 366-368, 370, 401-405, 440, 490-499, 530, 535, 550-555, 580-581, 820-895
472/ 672	ARRA Targeted – Funds AYP Improvement Grants	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-329, 350, 360, 364-368, 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, 140-146, 154-161, 162-165, 168-170, 175-186, 199-280, 299, 303-304, 320-329, 345-352, 355-359, 360-361, 362-369, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
475/ 675	Carl Perkins Career & Technical Education-Reserve	01	005	105-120 District Support Services	110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 364-370, 401-495, 530-531, 535, 555, 590, 820-895
475/ 675	Carl Perkins Career & Technical Education-Reserve	01	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, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 364-370, 401-495, 530-531, 535, 555, 590, 820-895
477/ 677	ARRA Title II, Part D, Subpart 1 – Competitive	01	001-999	001-999 All Programs	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-329, 350, 366-368, 370, 389, 391, 401-433, 470, 530, 535, 555, 820-895
499	Miscellaneous Federal Revenue Received from the Minnesota Department of Education	01, 02, 04	001-999	001-999 All Programs	110-898
510	Indian Elementary & Secondary School Assistance	01	001-999	201-270 Elem./Sec. Regular Instr. 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-190, 199-288, 299, 303-304, 306-397, 399-544, 546-599, 810-898
513	Indian Education Assistance to Schools – Johnson O'Malley	01	001-999	201-270 Elem./Sec. Regular Instr. 401-420 Special Ed. Instruction 605-640 Instructional Support 710-760, 790 Pupil Support Serv.	110-190, 192-288, 292-299, 303-304, 306-599, 810-899
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	204 Improve Teacher Quality	110-186, 199-288, 292-299, 303-304, 329, 350, 365-368, 389, 401-433, 470-490, 530, 895

514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	205 Language Instruction/EL	110-186, 199-288, 292-299, 303-304, 329, 350-369, 389, 391, 398-433, 460-490, 530, 555, 820-895
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	206 Safe and Drug Free Schools	110-186, 199-288, 292-299, 303-304, 320-329, 350-369, 389, 398-433, 460, 470-490, 530, 555, 820-895
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	207 Innovative Programs	110-186, 199-288, 292-299, 303-304, 329, 350-369, 389, 394, 398-433, 460-490, 530, 555, 820-895
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	210 Enhancing Ed. Thru Tech.	110-186, 199-288, 292-299, 303-304, 320-329, 350-369, 389, 398-433, 460-490, 530, 555, 820-895
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	01	001-999	216 School Improvement	110-186, 199-288, 292-299, 303-304, 329, 350-369, 389, 394, 398-433, 460-490, 530, 555, 820-895
514	Title VI, Part B – Small, Rural Education Achievement Program Grants	04	001-999	505 General Community Education (for 21st Century)	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-363, 365-379, 389, 401-460, 470-490, 495, 530, 555, 589-590, 820-895, 898
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, 02, 04	001-999	001-999 All Programs	110-898
699	Miscellaneous Federal Revenue Received from Another Agency	01, 02, 04	001-999	001-999 All Programs	110-898
701	National School Lunch Program – NSLP	02	001-999	770 Food Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 820-899
702	After-School Snack Program	02	001-999	770 Food Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 820-899
702	After-School Snack Program	04	001-999	505-590 Comm. Ed. & Services	110, 170-350, 365-370, 391, 395, 398-405, 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 Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 820-899
705	School Breakfast Program – SBP	02	001-999	770 Food Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 820-899
706	Fresh Fruit & Vegetable Grant Program	02	001-999	770 Food Services	110, 170, 210-240, 250-251, 270-280, 299, 303-304, 401-405, 490, 530
707	A La Carte/Other	02	001-999	640 Staff Development	366
707	A La Carte/Other	02	001-999	770 Food Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 740, 820-899
709	Summer Food Service Program for Children	02	001-999	770 Food Services	110, 170-350, 365-370, 391, 395, 398-405, 440, 490-499, 520-531, 535-545, 550-590, 820-899
711	Learning Year – Summer	01	001-999	760 Pupil Transportation	110-460, 820-899
713	Open Enrollment Transportation-Outside the District	01	001-999	760 Pupil Transportation	110-460, 820-899

714	Transportation to Multi-District Integration/Desegregation Programs	01, 09	001-999	760 Pupil Transportation	110-460, 820-895
716	Noon Kindergarten Transportation	01	001-999	760 Pupil Transportation	110-460, 820-899
717	Late Activities Bus for Public School Pupils	01	001-999	291-298 Extra/Co-Curr Activities 760 Pupil Transportation	110-460, 820-899
717	Late Activities Bus for Public School Pupils	04	005	505-590 Comm. Ed. & Services	110-460, 820-899
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	110-460, 820-899
721	Regular Summer School	01	001-999	201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-420 Special Ed. Instruction 760 Pupil Transportation	110-460, 820-899
723	Transportation of Pupils Attending Special Education Programs	01	001-999	201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 400-420 Special Ed. Instruction 760 Pupil Transportation	110-140, 143-460, 820-899
725	Between Schools – Public	01	001-999	760 Pupil Transportation	110-460, 820-899
726	Nonpublic Nonregular	01	001-999	291-298 Extra/Cocurr Activities 760 Pupil Transportation	110-460, 820-899
728	Special Transportation of Selected Pupils	01	001-999	760 Pupil Transportation	110-460, 820-899
733	Non-Authorized Transportation	01	005	010-030 Administration 105-110 District Support Services	110-599, 810-899
733	Non-Authorized Transportation	01	005	910-920 Retirement of Long-Term/Non-bonded Obligations	730-740
733	Non-Authorized Transportation	01	001-999	050 School Administration 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-420 Special Ed. Instruction 605-640 Instructional Support 710-760, 790 Pupil Support Serv. 800-899 Sites, Building, Equip	110-599, 810-899
733	Non-Authorized Transportation	02	001-999	770 Pupil Support Services	110-599, 810-899
733	Non-Authorized Transportation	04	001-999	505-590 Comm. Ed. & Services	110-599, 810-899
737	Ineligible/Nonresident Pupils	01	001-999	760 Pupil Transportation	110-460, 820-899
739	Low Income Families Enrollment Options Transportation Reimbursement	01	001-999	760 Pupil Transportation	305-399
740	State – Special Education - Birth to Twenty-one	01, 09	001-999	401-420 Special Ed. Instruction 422 Early Intervening Services	110, 140, 143-146, 150-166, 168-170, 172-176, 185-186, 191, 195, 199, 210-280, 291-299, 305, 307, 316-359, 361-363, 365-366, 369-385, 391-394, 396-399, 401-405, 433, 470, 490, 530, 533, 535, 555-556, 582, 589, 820, 898
756	State – Special Student Aid	01	005	010-030 Administration 105-120 District Support Services	110-599, 810-898

756	State – Special Student Aid	01	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 Services	110-599, 810-899
761	Non-Special Education State Placement	01	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, 510, 520-530, 555-581, 820
792	Unfunded Severance & Retirement Levy	01	005	010-030 Administration 105-120 District Support Services	191, 200-299
792	Unfunded Severance & Retirement Levy	01	001-999	All Other Programs except 770	191, 200-299
792	Unfunded Severance & Retirement Levy	02	001-999	770 Food Services	191, 200-299
792	Unfunded Severance & Retirement Levy	04	005	505-590 Comm. Ed. & Services	191, 200-299
793	Funded OPEB Liabilities not Held in a Trust	01, 02, 04	001-999	All programs	291
794	Disabled Accessibility	01	001-999	850 Facilities	110-599, 810-899
795	Capital Projects Levy	01	005	010-999 All Programs	316
795	Capital Projects Levy	01	005	108 Admin. Technology Services 630 Instruction-Related Tech.	110, 170, 185-186, 201-299, 305, 370, 405, 530, 535, 555, 580, 581, 589
795	Capital Projects Levy	01	005	850 Capital Facilities	510
795	Capital Projects Levy	01	005	950 Transfers	910
795	Capital Projects Levy	01	001-999	010-999 All Programs	370, 530, 548, 550, 535, 555, 580, 581, 589
795	Capital Projects Levy	01	001-999	201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 401-499 Special Ed. Instruction	460
795	Capital Projects Levy	01	001-999	620 Library Media Center	470
795	Capital Projects Levy	01	001-999	850 Capital Facilities	305, 510, 520, 530, 555, 730, 740, 896
795	Capital Projects Levy	06	001-999	870 Building Construction	110-305, 350, 366, 370, 401-430, 510-530, 555-581, 820, 910
796	Health Benefits	01	005	010-030 Administration 105-120 District Support Services	220, 291-295
796	Health Benefits	01	001-999	All Other Programs except 770	220, 291- 295
796	Health Benefits	02	001-999	770 Food Services	220, 291- 295
796	Health Benefits	04	005	505-590 Comm. Ed. & Services	220, 291- 295
797	OPEB Pay As You Go Levy	01, 02, 04	005	010-050 Administration 105-120 District Support Services 201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 400-499 Special Ed. Instruction 505-590 Comm. Ed. & Services 605-640 Instructional Support 700-799 Pupil Support Services 810 Operations and Maintenance	291
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	400-420 Special Ed. Instruction 422 Early Intervening Services	110, 140-141, 143-146, 150-166, 168-170, 172-176, 185-186, 190-191, 195, 199, 210-280, 291-299, 305-394, 396-399, 401-433, 470, 490, 520-530, 533, 535, 555-556, 582-589, 820, 898
799	Collaboration – Expansion of Early Intervention & Prevention Services	04	001-999	505-590 Comm. Ed. & Services	110, 140-141, 143-146, 150-166, 168-170, 172-176, 185-186, 190-191, 195, 199, 210-280, 291-299, 305-394, 396-399, 401-433, 470, 490, 520-530, 533, 535, 555-556, 582-589, 820, 898
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, 185-186, 199-280, 299, 303-304, 316-340, 344-345, 347-350, 353-361, 364-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895
802/ 902	ABE EL 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, 185-186, 199-280, 299, 303-304, 316-340, 344-345, 347-350, 353-361, 364-370, 373-374, 377-378, 390-392, 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, 185-186, 199-280, 299-300, 303-304, 316-340, 344, 347-350, 353-361, 364-370, 373-374, 377-378, 389-392, 394-395, 401-433, 460-490, 530, 555, 895
806/ 906	Positive Behavior Supports	01	001-999	640 Staff Development	110-190, 199-280, 299, 303-304, 320-329, 366, 370, 389, 401-430, 490, 895
817/ 917	Statewide Low Incidence	01	001-999	640 Staff Development	110-190, 199-280, 299, 303-304, 307, 320-329, 350, 356-357, 360, 366-370, 389, 401-430, 490, 530-531, 555, 820, 895, 899
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
830	Career and Technical Education Revenue* *Check Secondary Vocational Education Manual for Reimbursed Object Codes.	01	005	030 Instructional Administration	110-599, 810-899
830	Career and Technical Education Revenue* *Check Secondary Vocational Education Manual for Reimbursed Object Codes.	01	001-999	301-399 Career & Technical Instr. 610 Curriculum Consultant/Dev.	110-599, 810-899
830	Career and Technical Education Revenue* *Check Secondary Vocational Education Manual for Reimbursed Object Codes.	01	001-999	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
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, 170, 172, 185-186, 210-280, 299, 303-304, 320-340, 344, 350, 354-358, 360, 366-370, 374, 389-390, 392-393, 396-397, 399, 401-433, 460, 470-490, 555, 820-895, 898
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, 303-304, 307, 316-329, 366-368, 370, 389, 401-430, 490, 895
841/ 941	Early Child Family Resource-SPDG	01	001-999	640 Staff Development	110, 170, 185-186, 210-280, 299, 303-304, 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, 185-186, 199-280, 299, 303-304, 316-329, 350, 365-368, 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, 140-146, 154-165, 168-170, 175-186, 199-280, 299, 303-304, 320-329, 345-352, 355-369, 375-379, 389, 401-433, 460-490, 530, 555, 820-895
851/ 951	NCLB AYP Improvement Grant II	01	001-999	216 Title I, Part A of ESEA	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-329, 350, 365-368, 370, 389, 401-433, 470-490, 530, 555, 820-895
853/ 953	Title II, Part D – Enhancing Education through Technology – Competitive Grant	01	001-999	001-999 All Programs	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-329, 350, 366-368, 370, 389, 391, 401-433, 470, 530, 535, 555, 820-895
856/ 956	Title IV, Part B – 21st Century Community Learning Centers-Cohort 4	04	001-999	505 General Community Education (also 21st Century)	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-379, 389, 401-460, 470-490, 495, 530, 555, 589-590, 820-895, 898
857/ 957	Title IV, Part B – 21st Century Community Learning Centers-Cohort 3	04	001-999	505 General Community Education (also 21st Century)	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-379, 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	010-050 Administration 100-120 District Support Services 605-640 Instructional Support 810 Operations & Maintenance 930 Employee Benefits 940 Insurance	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-340, 350, 366-368, 370, 389, 401-430, 470-490, 530, 535, 555, 580-581, 589, 820, 895
859/ 959	Title V, Part B – Charter School Federal Grant	01	001-999	201-299 Elem./Sec. Regular Instr. 301-399 Career & Technical Instr. 710-740 Pupil Support	370, 399-433, 460-470, 530, 535, 555, 580-581, 589, 820, 895
859/ 959	Title V, Part B – Charter School Federal Grant	02	001-999	770 Food Services	401, 530
860/ 960	Public Charter School Program (PCSP) Dissemination Grant	01	001-999	001-999 All Programs	110, 140-146, 170, 185-186, 210-280, 299, 303-304, 316-340, 350, 366-368, 370, 389, 391, 401-433, 460-490, 530, 535, 555, 590, 820-895

862/ 962	Title II, Part B – Mathematics and Science Partnerships *Note: This finance code is available for Grants ending 08/12/2012. For New Awards use Finance Code 499.	01	001-999	203 Ed. Elementary - General 211 Ed. Secondary - General 256 Mathematics 260 Natural Sciences	110, 140-146, 170, 185-186, 199-280, 299, 303-304, 316-329, 350, 360, 364-368, 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	110-145, 152, 154-156, 161-162, 165, 170, 175, 185-186, 199-251, 270, 299, 303-304, 316-340, 350, 360, 365-370, 389, 401-433, 460, 470-490, 555, 895
864/ 964	Refugee Children School Impact Grant	01	001-999	001-999 All Programs	110, 140-146, 156-160, 165, 170, 175, 185-186, 199-280, 299, 303-304, 316-329, 350-352, 355, 358, 360, 362-368, 370, 389-391, 394, 401-433, 460-490, 530, 555, 820-895, 898
865/ 965	Voluntary Public School Choice	01	001-999	001-999 All Programs	110, 140, 143-146, 170, 185-186, 210-280, 299, 303-304, 307-340, 350, 360, 364-366, 369-370, 389-391, 394-395, 401-495, 530, 532, 535, 548, 555, 590, 820-895, 898
866/ 966	Carl Perkins Competitive	01	005	105-120 District Support Services	110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 366-370, 401-495, 530-531, 535, 555, 590, 820-895
866/ 966	Carl Perkins Competitive	01	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, 185-186, 199-280, 299, 303-304, 316-330, 350, 360, 366-370, 401-495, 530-531, 535, 555, 590, 820-895
867/ 967	Learn and Serve America School Based	01	001-999	201 Education - Kindergarten 203 Ed. Elementary - General 211 Ed. Secondary - General	140-141, 145, 185-186, 210-270, 280, 299, 303, 316, 320, 329, 360, 366-368, 401-430, 530, 555
867/ 967	Learn and Serve America School Based	04	005	505 General Community Ed. 585 Youth Development/Youth Services	140-141, 145, 185-186, 210-270, 280, 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 Education - Kindergarten 203 Elem Education General 211 Ed. Secondary - General	110, 140, 143-145, 154-160, 165, 169-170, 175-176, 185-186, 210-280, 299, 303-304, 320-329, 347-349, 351-352, 360, 362-363, 366, 368, 375-379, 389, 394, 397, 401, 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 Elem./Sec. Regular Instr.	143, 145, 185-186, 210-280, 303-304, 329, 350, 366, 368, 433, 460-461, 555, 895
869/ 969	Minnesota Reading First Statewide Model for Scaling up K-3 Reading Instruction	04	005	505-590 Comm. Ed. & Services	143, 145, 185-186, 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, 185-186, 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 Ed. Elementary - General	110-146, 163, 170, 175-186, 199-280, 299, 303-304, 307-330, 355, 358, 360, 364-370, 389-392, 394, 401-495, 530-531, 533-535, 555-590, 820, 898
871/ 971	Title I, Part B, Subpart 3 – Even Start Family Literacy	04	005	505 General Community Ed. 580 Early Childhood 590 Other Community Programs	110-146, 163, 170, 175-186, 199-280, 299, 303-304, 307-330, 355, 358, 360, 364-370, 389-392, 394, 401-495, 530-531, 533-535, 555-590, 820, 898
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
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
878/ 978	Advanced Placement Incentive Program	01	001-999	001-999 All Programs	110-186, 199-280, 299, 303-304, 320, 329, 366-370, 394, 401-433, 460-490, 530, 555, 590, 820-895
879/ 979	Statewide Deaf Hard of Hearing Grant	01	001-999	640 Staff Development	110, 170, 199-280, 299, 303, 320, 329, 356, 366, 370, 389-390, 394, 401, 470-490, 895, 898
882/ 982	Title IV, Part B 21 st Century Community Learning Centers Technical Assistance	04	001-999	505 General Community Education	110, 140-168, 170, 173-176, 185-186, 199-280, 299, 303-304, 316-363, 366-379, 389, 401-460, 470-490, 495, 530, 555, 589-590, 820-895, 898
883/ 983	Voluntary Public School Choice-Choice Information & Support Services	01	001-999	001-999 All Programs	110, 140, 143-146, 170, 185-186, 210-280, 299, 303-304, 307-340, 350, 360, 364-366, 369-370, 389-391, 394-395, 401-495, 530, 532, 535, 548, 555, 590, 820-895, 898
884/ 984	Autism Team Training in Evidence Based Practices	01	001-999	640 Staff Development	145, 185-186, 303, 320, 329, 366, 370, 401, 430, 460, 461, 470, 490, 895
885/ 985	Migrant Education Lending Library Program	01	001-999	216 Title I, Part A of ESEA	110-145, 152, 154-156, 161-162, 165, 170, 175, 185-186, 199-251, 270, 299, 303-304, 316-340, 350, 360, 366-370, 389, 401-433, 460, 470-490, 555, 895
887/ 987	Migrant Education Identification and Recruitment	01	001-999	216 Title I, Part A of ESEA	110-145, 152, 154-156, 161-162, 165, 170, 175, 185-186, 199-251, 270, 299, 303-304, 316-340, 350, 360, 366-370, 389, 401-433, 460, 470-490, 555, 895
888/ 988	Migrant Education Health and Nutrition Program	01	001-999	216 Title I, Part A of ESEA	110-145, 152, 154-156, 161-162, 165, 170, 175, 185-186, 199-251, 270, 299, 303-304, 316-340, 350, 360, 366-370, 389, 401-433, 460, 470-490, 555, 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	Interdepartmental Misc. Services
					430	Instructional Supplies and Materials-Individualized
					433	Supplies and Materials-Individualized Instruction
Standardized Tests	04	001-004,006-999	590	351	461	Standardized Tests
HEALTH SERVICES						
Physical and Mental	04	001-004,006-999	720*	350	143	Licensed Instructional Support Personnel
					144	Non-Licensed Instructional Support Personnel
					154	School Nurse
					155	Licensed Nursing Services
					170	Non-Instructional Support
					195	Interdepartmental Employee Salaries (Chargeback)
					210-299	Employee Benefits
					305	Consultant Fees/Fees for Services
					320	Communication Services
					330	Utility Services
					345/375	School Nurse Purchased Services
					346/376	Purchased Nursing Services
					350	Repairs and Maintenance Service
					366	Travel, Conventions, and Conferences
					370	Operating Leases or Rental
					398	Interdepartmental Misc. Services (Chargeback)
					401	Supplies and Materials-Non Instructional
					405	Non Instructional Computer Software and Licensing
					530	Equipment – Purchased
					535,555	Capital Leases
					895	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	110	Administration/Supervision
			590		143	Licensed Instructional Support Personnel
					144	Non-Licensed Instructional Support Personnel
					146	Substitute Non-Licensed Classroom/Instructional Salaries
					165	School Counselor
					170	Non-Instructional Support
					185	Other Salary Payments – Licensed or Certified
					186	Other Salary Payments – Nonlicensed or Noncertified
					199-280	Employee Benefits
					295	Interdepartmental Employee Benefits (Chargeback)
					305	Consultant Fees/Fees for Services
					320	Communication Services
					330	Utility Services
					350	Repairs and Maintenance Service
					366	Travel, Conventions, and Conferences
					370	Operating Leases and Rentals
					398	Interdepartmental Services (Chargeback)
					401	Supplies and Materials-Non Instructional
					405	Non Instructional Computer Software and Licensing
					530	Equipment – Purchased
					535	Capital Leases
					555	Technology Equipment
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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