CHAPTER 7 – COURSE DIMENSION

The course code dimension is that segment of the UFARS account code which makes it possible to further describe or identify an activity within another dimension to achieve more detailed information. The course code was originally designed for school district's local use. There are currently several uses:

1) Cross-walks – Example: a district may wish to modify Program Codes 294 and 296-Boy's Athletics and Girl's Athletics-to designate various sports. In most cases, local codes are to be cross-walked to Course Code 000.

2) Alternative facilities projects – Course codes are used to track alternative facility projects approved by MDE that cross fiscal years.

3) Federal program set-asides – Use with certain federal finance codes that already have a program, finance and object code designation.

4) Keeping track of fiscal years – Used to designate revenues and expenditures that are carryovers from previous years.

COURSE DIMENSION CODES FOR DESIGNATED YEARS

Code Title and Definition

000 Non-Federal Projects that End during the Current Year or Current Federal Awards

Record revenues and expenditures for non-federal projects that end during the current state fiscal year. Also use this code to report federal revenues and expenditures for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

001 Projects That End During the 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

Record revenues and expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

012 Second Prior Year Federal Awards

Record revenues and expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

013 Third Prior Year Federal Awards

Record revenues and expenditures for federal funds awarded three years prior to the current state fiscal year. The third prior year federal award, 2010, is the calendar year when the federal award was initially awarded (October 1, 2010 to September 30, 2011, forward-funded back to July 1, 2010).

014 Fourth Prior Year Federal Awards

Record revenues and expenditures for federal funds awarded four years prior to the current state fiscal year. The fourth prior year federal award, 2009, is the calendar year when the federal award was initially awarded (October 1, 2009 to September 30, 2010, forward-funded back to July 1, 2009).

015 Fifth Prior Year Federal Awards

Record revenues and expenditures for federal funds awarded five years prior to the current state fiscal year. The fifth prior year federal award, 2008, is the calendar year when the federal award was initially awarded (October 1, 2008 to September 30, 2009, forward-funded back to July 1, 2008).

619 Intermediate Districts (Non-reimbursable Special Education Expenditures)

INTERMEDIATE DISTRICTS WILL USE THIS CODE to record non-reimbursable special education expenditures that do not receive federal funds.

Note: This code continues to be available for Alternative Facilities projects.

620 Compensatory and Quality Compensation (Q-Comp) Revenue Used for Individuals with Disabilities Education Act Birth through Age Two (B-2)

To record expenditures of compensatory aid for birth through two (B-2) students receiving Special Education services. Use with Finance Code 317.

To record expenditures of Quality Compensation (Q-Comp) aid and levy for birth through two (B-2) students receiving Special Education services. Use with Finance Code 335.

These code combinations are necessary for the Special Education Maintenance of Effort (MOE) calculation.

621 Highly Qualified Staff (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program and object code designation. Also, identify set-aside funds to ensure that staff members in core academic subject

areas meet the highly qualified provisions. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

622 Local Education Agencies (LEA) Level Activities (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation and must also identify set-aside funds for activities that are conducted by the district for all Title I schools. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

623 Neglected (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to neglected students. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

624 Homeless (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to homeless/highly mobile children, regardless of school attendance area. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

625 Parent Involvement (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside or spent on parental involvement activities. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

626 School Choice and Supplemental Educational Services (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside for school choice and supplemental education services. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award year, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

627 Highly Qualified Staff (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds to ensure that staff members in core academic subject areas meet the highly qualified provisions. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year,

2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

628 LEA Level Activities (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for activities that are conducted by the district for all Title I schools. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

629 Neglected (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to neglected students. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

630 Homeless (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to homeless/highly mobile children, regardless of school attendance area. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

631 Parent Involvement (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside or spent on parental involvement activities. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

632 School Choice and Supplemental Educational Services (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside for school choice and supplemental education services. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

633 Special Education 50 Percent Maintenance of Effort Reduction (Current Year Federal Award)

Local Education Agencies (LEAs) meeting certain eligibility criteria are given flexibility to reduce state and local effort for special education and related services by not more than 50 percent of the increase in the LEA's allocation under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, over the prior fiscal year. Use this code in combination with Finance Code 000 to track the state and local expenditures for activities allowable under the Elementary and Secondary Education Act (ESEA) that otherwise would have been used for special education. **For FY 2014, there is no 50 percent maintenance of effort (MOE) reduction as there is no increase in IDEA Part B Section 611 funding from the federal government. Therefore, there**

are no additional freed-up funds to document on UFARS using Finance Code 000 and Course Code 633 in FY 2014.

634 Highly Qualified Staff (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds to ensure that staff members in core academic subject areas meet the highly qualified provisions. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

635 LEA Level Activities (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for activities that are conducted by the district for all Title I schools. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

636 Neglected (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to neglected students. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

637 Homeless (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify set-aside funds for comparable services to homeless/highly mobile children, regardless of school attendance area. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

638 Parent Involvement (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside or spent on parental involvement activities. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

639 School Choice and Supplemental Educational Services (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside for school choice and supplemental education services. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

640 Professional Development (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify staff development costs. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

641 Professional Development (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify staff development costs. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. The prior year federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

642 Professional Development (Second Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify staff development costs. Use this code for expenditures for federal funds awarded two years prior to the current state fiscal year. The second prior year federal award, 2011, is the calendar year when the federal award was initially awarded (October 1, 2011 to September 30, 2012, forward-funded back to July 1, 2011).

667 School Improvement Implementation Set-Aside (Current Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside for school improvement implementation. Use this code to report federal expenditures related to this set-aside for federal awards in which the current state fiscal year is the same as the current federal award year. State fiscal year 2014 equals the "current" federal award year (2013). The current federal award year, 2013, is the calendar year when the federal award was initially awarded (October 1, 2013 to September 30, 2014, forward-funded back to July 1, 2013).

668 School Improvement Implementation Set-Aside (Prior Year Federal Award)

Use only with federal finance codes to track expenditures that have a program, finance and object code designation. Also, identify funds set-aside for school improvement implementation. Use this code for expenditures for federal funds awarded a year prior to the current state fiscal year. State fiscal year 2013 equals the "current" federal award year (2012). The current federal award year, 2012, is the calendar year when the federal award was initially awarded (October 1, 2012 to September 30, 2013, forward-funded back to July 1, 2012).

016-619, 643-666, 670-999

Alternative Facilities Projects

The course dimension code is used to track alternative facility project expenditures authorized under Minnesota Statutes, section 123B.59, Subdivision 1(a) (large schools) and Subdivision 1(b) (health and safety).

The process involves identification by the district of a course code when the project is entered for approval. Since many projects are not completed within a fiscal year, this course code will continue to identify the project across fiscal years. The district and agency is able to track the changing costs of a project through multiple fiscal years and application years by means of the Alternative Facilities (revised) website, in a unit record format.

As part of the annual plan update in Minnesota Statutes, section 123B.59, Subdivision 2, districts revise costs of each project and report annual costs in each reporting cycle using the district assigned UFARS course dimension code assigned for the project along with Finance Code 386.

Program Code 855 is used for revenue and expenditures when the cost of the project is based on criteria of the health and safety program and the total amount is over $500,000 (Minn. Stat. § 123B.59, Subd. 1(b). Health and safety finance codes must be used with this program to accurately reflect the costs of the alternative facilities program.

Thus, for purposes of reporting, the project number is not cross-walked to 000.

900 Series of Course Codes

During FY 2003, the *Manual on Activity Accounting (MAFA)* was implemented. It contained a suggestion on the use of the 900 series of course codes for student activities. See Chapter 14. **The use of these codes (900's) is not a requirement for districts. It was only a sample of a UFARS-based tracking mechanism for student activities.**

COURSE DIMENSION CHANGES – FY 2014

ADDITIONS

ACCOUNT	DESCRIPTION
619	Intermediate Districts (Non-reimbursable Special Education Expenditures) (October 2013)
668	School Improvement Implementation Set-Aside (Prior Year Federal Award) (October 2013)

DELETIONS

ACCOUNT	DESCRIPTION

CHANGES

ACCOUNT	DESCRIPTION
000	Non-Federal Projects that End During the Current Year or Current Federal Awards (October 2013)
011	Prior Year Federal Awards (October 2013)
012	Second Prior Year Federal Awards (October 2013)
013	Third Prior Year Federal Awards (October 2013)
014	Fourth Prior Year Federal Awards (October 2013)
015	Fifth Prior Year Federal Awards (October 2013)
621	Highly Qualified Staff (Second Prior Year Federal Award) (October 2013)
622	LEA Level Activities (Second Prior Year Federal Award) (October 2013)
623	Neglected (Second Prior Year Federal Award) (October 2013)
624	Homeless (Second Prior Year Federal Award) (October 2013)
625	Parent Involvement (Second Prior Year Federal Award) (October 2013)
626	School Choice and Supplemental Educational Services (Second Prior Year Federal Award) (October 2013)
627	Highly Qualified Staff (Prior Year Federal Award) (October 2013)
628	LEA Level Activities (Prior Year Federal Award) (October 2013)
629	Neglected (Prior Year Federal Award) (October 2013)
630	Homeless (Prior Year Federal Award) (October 2013)
631	Parent Involvement (Prior Year Federal Award) (October 2013)
632	School Choice and Supplemental Educational Services (Prior Year Federal Award) (October 2013)
633	Special Education 50 Percent Maintenance of Effort Reduction (Current Year Federal Award (October 2013)
634	Highly Qualified Staff (Current Year Federal Award) (October 2013)
635	LEA Level Activities (Current Year Federal Award) (October 2013)
636	Neglected (Current Year Federal Award) (October 2013)
637	Homeless (Current Year Federal Award) (October 2013)
638	Parent Involvement (Current Year Federal Award) (October 2013)
639	School Choice and Supplemental Educational Services (Current Year Federal Award) (October 2013)
640	Professional Development (Current Year Federal Award) (October 2013)
641	Professional Development (Prior Year Federal Award) (October 2013)
642	Professional Development (Second Prior Year Federal Award) (October 2013)
667	School Improvement Implementation Set-Aside (Current Year) (October 2013)

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