CHAPTER 3 – PROGRAM DIMENSION

The program dimension designates the programmatic use for which financial activity is taking place. In Minnesota, the program dimension encompasses all aspects of school district operations, including instructional, administrative and various support activities.

The program dimension codes are separated into a series of 10 categories. Further definition of each category is found at the beginning of each listing. The 10 categories of the program series are:

Administration	010-099
District Support Services	100-199
Elementary and Secondary Regular Instruction	200-299
Vocational Education Instruction	300-399
Special Education Instruction	400-499
Community Education and Services	500-599
Instructional Support Services	600-699
Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

Several aspects of accounting procedures should be noted:

1. All expenditures must have a program code; however, revenues often do not relate to a specific program and are therefore coded to Program Code 000, District-Wide. (The finance dimension is usually used to tie together revenues and their allowed expenditures. Districts may choose to use a program code to further identify various categorical revenues.)

2. Codes in this manual represent the minimum set of codes which are necessary for state reporting. For management purposes, districts may also construct and use many other program codes and crosswalk them to the set of state reporting codes.

3. The program dimension has historically not been used to identify expenditures for pupil transportation cost reporting. Instead, the finance dimension has been used to report the components of transportation expenditures.

4. Expenditures made for capital items may use any appropriate program code; however, expenditures from the Operating Capital Restricted/Reserved (Fund Balance Account 424) must also use Finance Code 302, Operating Capital.

5. Occasionally an expenditure will have several possible program dimension codes; for example, legal expenses (110) for special education (400 series). In these circumstances, the rule is to always use the non-instructional code (000 through 199) if it applies. Thus, in this example, use Program Dimension Code 110, Business Support Services. Another example would be for a director of vocational education whose primary tasks are administrative. Use Program Dimension Code 030, Instructional Administration rather than Program Dimension Codes 300 to 399, Vocational Instruction.

6. All employee benefits at year-end are to be allocated to the program that generated the benefit. Program Code 930 is a “clearing account” that may be used during the year for employee benefit expenditures before the end-of-year allocation to appropriate programs.

Code Title and Definition

000 District-Wide Revenue

Program Code 000 is not a valid code for expenditure accounts. Code 000 may be used as a revenue program code when it is desired to not associate the revenue with a specific program. (It may be used as a "filler" for filling out the 17-digit code when program is not relevant for coding a revenue.)

ADMINISTRATION (010 to 099)

These programs include all costs for general administration, instructional administration and school site administration for the school district. Administrative services are defined as those provided by head administrators who are in charge of instructional or instruction-related units. This includes the school board, superintendent, principals, assistant superintendents, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator. This series does not include administrators of non-instructional activities such as the business manager, food service manager, or director of buildings and grounds. Include these individuals in their respective programs.

Code Title and Definition

010 Board of Education

Activities related to the board of education, its members, and professional and support staff reporting directly to the board. Includes travel, conventions and memberships in school board organizations, and other expenses related to the board's official duties. Also use this code for boards of Regional Management Information Center (RMIC), service cooperatives, education districts, charter schools, and joint powers entities.

020 Office of the Superintendent

Activities performed by the superintendent and immediate staff in the general management of affairs of the chief executive officer.

030 Instructional Administration

Activities of administrators, and their offices, responsible for a group of schools or an instructional area. For example: director of elementary education, assistant superintendent for secondary, area directors, and directors of career and technical education. Also include federal program administrators. Do not include administrators of offices which deal with the non-instructional aspects of operations, or for which another program series exists; include these individuals with their respective programs.

050 School Administration

Activities relating to the administration of local schools, including the cost of one licensed principal, or a pro-rated amount if the principal is shared between sites and his/her immediate office. Do not include personnel for whom a separate series is provided. Also do not include assistant principals (see Program Code 605). Include expenditures for administrative site councils.

DISTRICT SUPPORT SERVICES (100-199)

Code Title and Definition

105 General Administrative Support

Activities related to general administrative support not included in the offices of the superintendent, assistant superintendent, principals, instructional administrators, or business services. Include activities associated with:

- Federal Program Administration Support.
- Miscellaneous District Administration not otherwise classified.
- Human Resources - Acquiring and maintaining staff; includes recruiting, employing, assigning, maintenance of personnel records, and management of benefit programs.
- Government Relations - Providing coordination and liaison with governmental agencies at all levels and with citizens' groups.
- School Elections - Preparation, conducting, and reporting of elections for bonding, local levies, reorganization, and school board membership.
- Credit entry for the federal indirect cost allocation using Object Code 895, Federal Indirect Cost Chargeback. Debit entries should be charged to the appropriate federal program.

107 Other Administrative Support

Activities related to assistant superintendents (not in Program Code 030 - Instructional Administration) and activities associated with:

- Community Relations - Writing, editing and other preparations necessary to disseminate educational and administrative information to the public through various news media or personal contact.
- Census - Enumeration and collection of data to determine the number of children of certain ages resident in the district and to secure other information pertinent to education.
- Research and Evaluation - Conducting and managing programs for research, evaluation, planning and development.
- Membership and attendance recording and reporting.

108 Administrative Technology Services

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

Technology service supervision and administration - Activities concerned with directing, managing and supervising data-processing services.

Systems analysis and planning-activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever, possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.

Systems application development-activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

Systems operations-activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

Network support.

Hardware maintenance and support.

Professional development costs for administrative technology personnel. Report these expenditures in program 640.

Other technology services-activities concerned with data processing not described above.

110 Business Support Services

Consists of activities included in the fiscal operation and business management aspects of the school district including finance, budgeting, accounting and other related areas. Include payments made to RMIC's and service cooperatives for business services provided.

- Finance - Budgeting, accounting, auditing, payroll, purchasing, property management, warehousing, inventory distribution, and other fiscal services.
- Data Processing - Internal data processing activities which include collecting and organizing data, converting data to machine usable form, and the preparation of financial, property, pupil, personnel, program, community, and statistical reports. Data processing expenditures which are an integral part of the student learning process are recorded in the appropriate instructional program.
- Legal Services - Counseling services relative to existing laws and statutes, research of legal questions, and defense of the district in legal proceedings. Also, include the purchase of these same activities.
- Printing - Printing, publishing and duplicating administrative materials, such as annual reports, school directories, school bulletins, and notices. Printing done for a specific educational program should be charged to that program.
- Credit entry for the federal indirect cost allocation using Object Code 895, Federal Indirect Cost Chargeback. Debit entries should be charged to the appropriate federal program.
- Record interest expense on short-term borrowing using Object Code 740.

120 Cooperative Purchasing and Services (Service Cooperatives Only)

All costs and activities associated with cooperative purchasing and services rendered in a service cooperative.

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION (200-299)

Regular Instruction includes all activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels. Do not include special education instruction. The instructional subject areas are included under regular instruction and are not included under Vocational Education (300 series), Special Education Instruction (400 series), or Community Education (500 series). It includes activities of aides or assistants of any type (paraprofessionals, clerks, graders, etc.) who assist in the educational process, except special education aides.

Subjects should be recorded under their primary purpose. Thus, if an English course is taught on the subject of business writing, the course is properly recorded as Program Code 220 - English. However, if a business course in business communications is taught where the emphasis is on business communication skills, the course is properly recorded in Program Code 215 - Business.

When coding expenditures at the secondary level, every effort should be made to identify the subject area rather than using Program Code 211 (Education - Secondary General).

Code Title and Definition

201 Education – Kindergarten

Consists of all aspects of mainstream kindergarten education (i.e., except special education instruction). This account is to include Object Code 145, Substitute Teacher Salaries, and Object Code 430 or 433, Instructional Supplies.

202 Education – Transition for Prekindergarten (Fund 04)

For eligible districts that receive Transition for Prekindergarten revenue (Minn. Stat. § 126C.10, Subd.31 (a) and (b). Record the costs of Prekindergarten classes, excluding Early Childhood Special Education, serving children who turn age four by September 1 and who will enter Kindergarten the following year. *This program code may only be used in combination with Finance Code 345 – Transition for Prekindergarten.*

203 Education - Elementary General

Consists of all aspects of mainstream elementary education, grades one through six. This category is not required to be divided by either subject matter or grade level for state reporting purposes. However, subject program codes beginning with 212 may be used if more detail is preferred in any elementary program. This account is to include Object Code 145, Substitute Teacher Salaries, and Object Code 430 or 433, Instructional Supplies.

204 Title II, Part A - Teacher and Principal Training and Recruiting Fund

Federal education program is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality through professional development and support mechanisms. Combines the Eisenhower and Federal Class Size Reduction of P.L. 103-182 (CFDA 84.367, Title II, Part A Elementary and Secondary Education Act (ESEA), P.L. 107-110).

205 Title III, Part A - English Language Acquisition, Language Enhancement and Academic Achievement (Fund 01)

Federal education program designed to help ensure that children who are English Learners, including immigrant children and youth, attain English proficiency (Title III Elementary and Secondary Education Act ESEA), P.L. 107-110).

206 Title IV, Part A - Safe and Drug-Free Schools and Communities

Federal programs of formula grants based on approved applications to provide drug and violence prevention activities that meet the “Principles of Effectiveness” required by law (CFDA 84.186, Title IV, Part A, Elementary and Secondary Education Act (ESEA), P.L. 107-110).

207 Title V, Part A - Innovative Programs

Federal education program designed to support local education reform efforts that are consistent with and support statewide education reform efforts (Title V, Part A, Elementary and Secondary Education Act (ESEA), P.L. 107-110).

210 Title II, Part D – Enhancing Education through Technology

The focus of these funds is to promote local and state initiatives for using technology to increase academic achievement, increase access to technology, and expand teacher professional development in technology. Funds allocated to Minnesota by the federal government will be

distributed to school districts on a 50/50 basis, with 50 percent of the allocation to be distributed based on formula determined by Title I shares and 50 percent to be disbursed based on competitive grant competitions. Competitive grant processes must give priority to schools that meet federal definitions of high-need and high-poverty and schools that do not generate sufficient funds from the formula distribution to effectively implement technology. Districts must spend at least 25 percent of funds from either the formula allocation or a competitive grant competition on professional development (CFDA No. 84.318, Title II, Part D, Sections 2401-2404, Elementary and Secondary Education Act (ESEA), P.L. 107-110).

211 Education - Secondary General

Consists of educational activities not identified as kindergarten or elementary, and which cannot be otherwise identified by subject matter areas. This account is to include Object Code 145, Substitute Teacher Salaries unless the salaries are reimbursed by categorical programs. In this instance, the appropriate program code of the categorical program would be used.

212 Visual Art

Courses involving visual expression, including drawing, painting or printmaking, sculpture or pottery, other spatial disciplines such as architecture, and the history and theory of art.

215 Business

Courses designed to develop the pupil's perspectives, knowledge and skills concerned with the principles and practices of business, both personal and professional.

216 Title I Improving the Academic Achievement of the Disadvantaged

Record revenue and expenditures to expand and improve educational programs to meet the needs of educationally disadvantaged children in low-income areas (Elementary and Secondary Education Act (ESEA), P.L. 107-110)). Finance Code 317, Basic Skills, can be used with this program.

217 Assurance of Mastery

Record expenditures for activities conducted under the Assurance of Mastery Program. This program is a subset of the Basic Skills Revenue Component of General Education Revenue (Minn. Stat. § 126C.10, Subd. 4 and Minn. Stat. § 124D.66).

218 Gifted and Talented

Special learning experiences for individuals, who, by virtue of outstanding abilities, are capable of high performance. The high performance may be in general intellectual ability, specific academic aptitude; creative or productive thinking, leadership ability, psychomotor abilities, visual or performing arts, and others that require differentiated educational programs and/or services beyond those normally required by the regular school programs.

219 English Learner (EL)

Record expenditures for English as a Second Language and/or Bilingual Education Programs. EL is a subset of the Basic Skills Revenue Component of General Education Revenue (Minn. Stat. § 124D.58, Minn. Stat. § 124D.65 and Minn. Stat. § 126C.10, Subd. 4).

220 English (Language Arts)

Courses which assists the pupil in acquiring proficiency in listening, speaking, reading, writing, the conducting of structural analysis of the English language, appreciating a variety of literary forms, and understanding and appreciating various aspects of past and present cultures as expressed in literature.

230 Foreign Language/Native Language

Courses for a variety of foreign and native languages, including English as a Second Language. The courses are organized to assist the pupil in acquiring proficiency in listening, speaking, reading, writing, structural analysis, and in having a knowledge of the culture, history and attitudes of the people whose language is being learned.

240 Health, Physical Education and Recreation

Courses in health, physical education and recreation concerned with developing knowledge, attitudes, appreciation, and conduct essential to individual and group health. Includes physical and mental growth and fitness by means of activities designed to improve the muscles, coordination, attitudes and behaviors of students.

250 Family Living Science

Courses relevant to personal, home, and family life. The subject matter includes concepts drawn from the humanities and the natural and social sciences.

255 Industrial Education

Courses for the development of understanding the occupational, recreational, organizational, social, historical, and cultural aspects of industry and technology.

256 Mathematics

Courses pertaining to carrying on learning experiences concerned with the science of numbers and their operations, interrelations, combinations and abstractions.

257 Computer Science/Technology Education

Courses for the purpose of enabling pupils to acquire knowledge, understanding and skills relevant to the use and development of computer hardware and software.

258 Music

Courses to impart the skills and knowledge necessary for the creation, understanding, and performance of music.

260 Natural Sciences

Courses concerned with knowledge of the physical and biological world and the process of discovering and validating this knowledge.

270 Social Sciences/Social Studies

Courses organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of society in the disciplines of history, economics, political science, sociology, anthropology, geography, psychology, and philosophy.

291 Co-Curricular Activities (Non-Athletics)

School-sponsored and directed activities designed to provide opportunities for pupils to participate in school and public events for the improvement of skills. An example could be Student Council or Yearbook (local determination). Co-curricular activities are offered for school credit, help meet a standard(s), or count toward graduation and have one or more of the following characteristics:

a) they are conducted at regular and uniform times during school hours, or at times established by school authorities;

b) they are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit or are themselves offered for credit or standard; and,
c) they are fully or partially funded by public moneys for general instructional purposes under the direction and control of the board.

292 Boys/Girls Athletics

Co-educational physical sports or contests. Athletics differs from physical education (see Program Code 240) in that:

a) the majority of time is other than regular school hours;
b) teachers, coaches, or supervisors normally receive remuneration beyond base salary for these activities; and,
c) physical sports events or contests occur outside of the usual instructional class environment.

Boys/Girls Athletics includes that part of the total athletic program that is shared by male and female participants or cannot be easily separated for either boys' or girls' athletic activities (see Boys Athletics – Program Code 294, and Girls Athletics – Program Code 296).

294 Boys Athletics
Athletic activities (see Program Code 292) in which 90 percent or more of the participants are male.

296 Girls Athletics

Athletic activities (see Program Code 292) in which 90 percent or more of the participants are female.

297 Community Service Projects

Activities relating to community service projects done by pupils as part of instruction for credit coursework.

298 Extra-Curricular Activities

All activities under board control for public school pupils that are managed and operated under the guidance of an adult or staff member. Extra-curricular activities have the following characteristics:

a) they are not offered for school credit, do not go to a standard, nor are they required for graduation;
b) they are generally conducted outside school hours, or if partly during school hours, at times agreed by the participants and approved by school authorities; and,
c) the content of the activities is determined primarily by the pupil participants under the guidance of a staff member and other adult.

CAREER AND TECHNICAL EDUCATION INSTRUCTION (300-399)

Courses and activities which develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability. This series pertains only to courses which are approved by the Department and operated in accordance with Minnesota Rules Chapter 3505.

Code Title and Definition

301 Agriculture Education

Courses providing learning experiences concerned with developing knowledge, understanding, and skills in agricultural, agribusiness and agricultural science subjects.

311 Distributive Education

Courses and learning experiences pertaining to employment that directs the flow of goods and services from the producer to the consumer. Emphasis is on the development of attitudes, skills and understanding related to marketing, merchandising and management.

321 Health Science Technology Education

Courses and learning experiences designed to develop knowledge and skills required in the supportive services to the health professions. Instruction is organized to prepare pupils for assisting qualified personnel in providing diagnostic, therapeutic, preventative, restorative and rehabilitative services. Includes care and health services to patients.

331 Personal Family Life Science (In-Home)
Courses of instruction concerned with work in a home environment. Includes relationships among family members and the managing of family resources.

341 Business and Office Education

Courses of instruction in selected office or business occupations in public and private enterprises or organizations.

351 Technical Education

The study of the underlying sciences and mathematics inherent in a technology, and the methods, skills, materials and processes commonly used in a technology. A planned sequence of study leading to extensive knowledge in a field of specialization is typical.

361 Trade and Industrial Education

This program is involved in a wide range of trades and industrial occupations, both skilled and semiskilled, and may involve apprenticeships.

365 Service Occupations

Courses of instruction in child care/guidance and education occupations, fashion and apparel, foods, grooming, housing, public safety, and tourism occupations. Programs include instruction in safety, decisions in the use of energy, self-concept, work attitudes and behaviors.

371 Related Subjects/Diversified and Interrelated Occupations

Related subjects include those which cannot be assigned to any of the above programs, as they serve all programs (e.g., industrial communications). Diversified and Interrelated Occupations include combinations of subject matter and learning experiences related to the performance of various skills in a variety of career objectives. Emphasis is on the development of attitudes, skills, and understanding related to the career objectives of the pupils.

380 Special Needs

Activities which serve disabled pupils in career and technical education. Activities include both special programs and support services for pupils enrolled in a regular career and technical education program.

385 Special Needs Non-Disabled

Activities which serve students who are non-disabled but are economically or academically disadvantaged in career and technical education. Activities include both special programs and support services for pupils enrolled in a regular career and technical education program.

399 Career and Technical – General

Consists of all learning experiences related to career and technical education unable to be classified to the specific programs defined above.

SPECIAL EDUCATION INSTRUCTION (400-499)

Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided for pupils in regular or vocational instruction.

Code Title and Definition

400 General Special Education

This program code is to be used only for the following two purposes:

Revenue: Use this code to receipt all special education revenue. When this code is used to record local special education tuition revenue, do not use in combination with Finance Code 740.

Expenditures: Use this code for expenditure activities that are associated with special education but that are not reimbursable for state or federal aid and cannot be included in the tuition billing purposes (e.g., special education litigation costs). For coding special education expenditures, this program code must be used with Finance Code 000. Do not use Finance Code 740 with this program.

401 Speech/Language Impaired

Specialized instruction and services for pupils with a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment which adversely affects an individual's educational performance; includes speech-impaired, speech-disabled, and communicatively impaired (field usage). This program corresponds to the Special Education Disability Code 01 used in MARSS reporting.

402 Developmental Cognitive Disabilities: Mild-Moderate

Consists of special instruction and services for the mild to moderately disabled individual whose development rate is two-thirds to one-half of the average rate in the intellectual and adaptive behavior domains. Formerly known as educable mentally handicapped. Includes the terms educable mentally retarded, mentally handicapped, and mildly mentally handicapped. This program corresponds to the Special Education Disability Code 02 used in MARSS reporting.

403 Developmental Cognitive Disabilities: Severe-Profound

Special instruction and services for the individual whose development rate is one-half to one-third of the average rate in the intellectual and adaptive behavior domains. Formerly known as trainable mentally handicapped. Includes trainable mentally retarded, mentally retarded, mentally handicapped, moderately mentally handicapped and sometimes severely multiply impaired. This program corresponds to the Special Education Disability Code 03 used in MARSS reporting.

404 Physically Impaired

Specialized instruction and services for pupils with a severe physical impairment which adversely affects an individual's educational performance. The term includes impairments caused by congenital anomaly (e.g., clubfoot, absence of some member, etc.), and impairments caused by disease or injury (e.g., cerebral palsy, amputations, fractures or burns which cause contractures). Includes physically handicapped, orthopedically handicapped, and orthopedically impaired. This program corresponds to the Special Education Disability Code 04 used in MARSS reporting.

405 Deaf/Hard-of-Hearing

Hearing loss ranging from so severe that the child is impaired in processing linguistic information through hearing, with or without amplification; to hearing impairment, whether permanent or fluctuating, that adversely affects a child's education performance but which is not included under the definition of deafness. This program corresponds to the Special Education Disability Code 05 used in MARSS reporting.

406 Visually Impaired

Specialized instruction and services for a partially sighted individual having a visual condition with a best correction in the better eye of 20/70 or less which adversely affects an individual's educational performance. Includes blind individuals and individuals who exhibit a limited visual field of 20 degrees or less. Includes the terms blind, visually impaired, visually disabled, and partially sighted. This program corresponds to the Special Education Disability Code 06 used in MARSS reporting.

407 Specific Learning Disability

Special instruction and services to pupils with disorders in the basic psychological processes involved in understanding or using spoken or written language which may impair their ability to listen, think, speak, read, write, spell or to do mathematical calculations. Includes such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and development aphasia. Does not include individuals who have learning problems that are primarily the result of visual, hearing or motor disabilities, or due to environmental, cultural, or economic disadvantage. Includes the terms special learning disabilities, learning disabled, exceptional learning disabilities and specific learning disabilities. This program corresponds to the Special Education Disability Code 07 used in MARSS reporting.

408 Emotional/Behavioral Disorder

Special instruction and services for a condition exhibiting the following characteristics over a period of time and to a marked degree that adversely affects educational performance: an inability to learn which cannot be explained by intellectual, sensory or health factors; an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; a general pervasive mood of unhappiness or depression; or a tendency to develop physical symptoms or fears associated with personal or school problems. Does not include individuals who are socially maladjusted, unless it is determined that they are seriously emotionally disturbed. This program corresponds to the Special Education Disability Code 08 used in MARSS reporting.

409 Deaf-Blind

Concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational problems that they cannot be accommodated in special education programs solely for children with deafness or children with blindness. This program corresponds to the Special Education Disability Code 09 used in MARSS reporting.

410 Other Health Disabilities

Special instruction and services which address limited strength, vitality, or alertness, due to chronic or acute health problems which adversely affects educational performance. Such conditions include: heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, or diabetes. This program corresponds to the Special Education Disability Code 10 used in MARSS reporting.

411 Autistic Spectrum Disorders

Special instruction and services to individuals diagnosed with the disorder of autism. This program corresponds to the Special Education Disability Code 11 used in MARSS reporting.

412 Developmentally Delayed

Developmentally Delayed education includes activities for children from birth through age six. Includes special education instruction or services for individuals who are hearing impaired; physically, neurologically or other health impaired; seriously emotionally disturbed; have an identifiable syndrome known to hinder normal growth or development; have significant delay or impairment in cognitive speech or language development. This program corresponds to the Special Education Disability Code 12 used in MARSS reporting.

414 Traumatic Brain Injury

Special learning experiences for children with brain injuries caused by external physical force, or by internal occurrence such as stroke or aneurysm, resulting in impairments that adversely affect educational performance. Does not include children with brain injuries that are congenital or degenerative or caused by birth trauma. This program corresponds to the Special Education Disability Code 14 used in MARSS reporting.

416 Severely Multiply Impaired

Special instruction and services for a pupil who has severe learning and developmental problems resulting from two or more disability conditions determined by assessment. The assessment team shall determine that a pupil is eligible as being severely multiple impaired if the pupil meets the entrance criteria for two or more of the following disabilities: hearing impaired, physically impaired, moderate-severe mentally impaired, visually impaired, emotional or behavioral disorders or autism. This program corresponds to the Special Education Disability Code 16 used in MARSS reporting.

420 Special Education – Aggregate (three or more disabilities)

Use this program for personnel or contracted services, excluding teachers, who provide or coordinate special education or related services when three or more disability categories are served and the disability categories cannot be disaggregated. Also use this program for materials that are purchased for specialized instruction or related services for three or more disability areas when the disability categories cannot be easily disaggregated. Excludes the educationally disadvantaged (Program Code 216) and gifted and talented (Program Code 218). Activities of directors and assistant directors, supervisors are coded to this program.

422 Special Education – Students without Disabilities

Enter revenue and expenditure activity for Special Education services provided to students without disabilities under the following situations:

Minnesota Statutes, section 125A.75, Subdivision 3 – Full state payment for students without a disability whose district of residence has been determined by Minnesota Statutes, section 125A.17 or 125A.51 (b) and who is temporarily placed in a state institution, a licensed residential facility or foster facility for care and treatment. The regular education program at the facility must be an approved program according to Minnesota Statutes, section 125A.515. Use with Finance Code 761.

Minnesota Statutes, section 125A.50 – Alternative delivery of specialized instructional services to serve low-performing pupils who have not been identified with a disability but, who without intervention, may be expected to qualify for special education service in the future. Use with Finance Codes 317 and 740.

34 CFR Sec. 300.226, Early Intervening Services – To develop and implement coordinated, early intervening services for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who have not been identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment. Use with Finance Codes 425 and 481.

COMMUNITY EDUCATION AND SERVICES (500-599)

Programs, activities, and events beyond the scope of regular K-12 schooling that enable people of all ages to develop skills and abilities, to find and use local resources and services, and to work toward improvements in their lives and their communities. Includes jointly planned and developed programs under terms of a cooperative agreement with a city council, park board, recreation department, or similar agency.

The 2013 Legislative Session allows basic skills revenue to be used for the education of preschool children and their families. Report these expenditures using program codes 579 – Preschool Instructional, 581 – Prekindergarten, and 582 – School Readiness in Fund 01 instead of fund 04.

Code Title and Definition

505 General Community Education

Courses, activities, and other learning events that enable individuals of any age to develop skills and abilities to enhance their own or their family's life. Included in this category are general enrichment, cultural, and skill development programs intended for individuals and not accounted for below.

510 Adults with Disabilities

Programs operated through community education that enable adults with physical and developmental disabilities to participate fully in the mainstream of community life. Included in this program are: activities specifically for adults with disabilities; services to assist adults with disabilities to join already existing activities; outreach activities to identify and communicate with adults needing services; and activities to increase public awareness of the roles of people with disabilities.

520 Adult Basic and Continuing Education

K-12 level basic skills learning opportunities for functionally illiterate people 16 years of age or older who are not enrolled in elementary or secondary school. Enables participants, according to their individual needs, to: identify, plan for, and achieve their individual goals; master basic academic problem solving; learn interpersonal skills needed to function in society; find and use community resources that address their needs; and continue education to the level of high school completion, further education or training that will make them more employable and productive citizens.

570 School-Age Care

Consists of childcare cooperatives, regular day care, and latchkey programs that provide educational, recreational, or custodial experiences for children from kindergarten through grade six that are beyond the scope of regular school programming (Minn. Stat. § 124D.19, Subd. 11).

578 Optional Fee-Based Programs for Kindergarten-Age Students (Fund 4)

Record all costs for kindergarten-age students who attend optional fee-based programs outside the required kindergarten program provided by the school district as defined in Minnesota Statutes, section 120A.05, Subdivision 10(a), but during the school day of other students at the site. School age care costs should be reported in Program Code 570.

579 Preschool – Instructional (Fund 04)

Record all costs for non-fee based preschool programs that provide educational opportunities to children three through five-years old that do not generate average daily membership with respect to MARSS. Childcare costs should be reported in Program Code 570.

580 Early Childhood and Family Education

Record revenue and expenditures for activities, classes and events in schools, community centers and homes for children, aged birth to kindergarten, their parents and other relatives, and for expectant parents. This code includes programs that educate parents (and other relatives) so they may understand and enhance a child's learning and development. Other services include providing resource materials, parenthood education in secondary schools, and outreach work. The state-funded Community Education Early Childhood and Family Education (ECFE) program is included in this category. The district must use Program Code 580 for all revenues when Finance Code 325 is not used. It may also use the program code with Finance Code 325 if the district wishes. Program Code 580 must be used for all ECFE expenditures.

581 Prekindergarten

Record all costs of prekindergarten classes as defined in Minnesota Statutes, section 120A.05, Subdivision 10(a), excluding early childhood special education, serving children who turn age four by September 1 that prepare them to enter kindergarten the following school year. Do not include costs recorded in the General Fund (01) under Program Code 202 Education-Transition for Prekindergarten or in the Community Service Fund (04) under Program Code 582 School Readiness.

Note: When general education revenue is reallocated for a school readiness program for four-year olds, use both Program Code 581 and Finance code 344 for reporting revenue and expenditures.

582 School Readiness

Record all costs of providing a school readiness program that prepares children to enter kindergarten and serves children three years of age to kindergarten entry. Program activities include assessment of children's cognitive skills at program entry and exit; provision of research-based early childhood educational programming focused on children's cognitive skills and development and transition to kindergarten; arrangement for early childhood screening; involvement of parents in program planning and decision-making; coordination with relevant community-based services; and cooperation with adult basic education and other adult literacy programs (Minn. Stat. § 124D.15).

Except where general education revenue is reallocated for a school readiness prekindergarten program serving four-year olds, Program Code 582 must be used for all school readiness expenditures and revenue activity.

583 Preschool Screening

Report expenditures incurred by the district for providing a mandatory early childhood developmental screening program per Minnesota Statutes, section 121A.17. The district is entitled to state aid of $75 for each child it screens at age three; $50 for each child it screens at age four; $40 for each child screened by the district at age five or six prior to kindergarten; and $30 for a student screened within 30 days after first enrolling in a public school kindergarten if the student has not previously been screened. If this amount of aid is insufficient, the district may make a permanent transfer from the General Fund (Minn. Stat. § 121A.19). See Finance Code 354.

585 Youth Development/Youth Services/After School Enrichment

A process for involving youth and adults in planning and implementing programs that meet the needs of youth in their local communities. These programs provide services within the school (e.g., tutoring, peer helper programs), and services to meet needs in the larger community (e.g., services for younger children or the elderly, environmental projects). See Finance Codes 332 and 362 for sources of revenue.

590 Other Community Programs

Record revenue and expenditures for activities, events and other services provided through the school system that benefit the community and are not coded elsewhere (Program Code 590 should not be used with Finance Code 344). This code includes Crime-Watch, food shelves, community counseling, chemical abuse and family violence prevention programs, public forums, community welfare activities, job skills training, services to nonpublic schools, non-tuition payments to other districts for community services, parent-teacher association activities and other community uses for school facilities.

Program Code 590 is also used to record the costs of child care programs for preschool children and for any preschool programs serving children younger than five years of age that are operated separate from the district's early childhood family education, Program Code 580, and school readiness, Program Code 582. Use Program Code 581 to record activity for prekindergarten programs separately from school readiness that prepares children who are age four by September 1 to enter kindergarten the following year.

INSTRUCTIONAL SUPPORT SERVICES (600-699)

Instructional support services include activities for assisting the instructional staff with the content and process of providing learning experiences for pupils in kindergarten through 12th grade.

Code Title and Definition

605 General Instructional Support

Activities associated with general instructional support including the activities of assistant principals and other intermediate professional and administrative staff. Not included are offices reported elsewhere, including those of superintendent, principal and instructional administrators, and more specialized supportive activities (e.g., curriculum development, educational media, human relations and staff development).

610 Curriculum Consultant and Development

Professional and/or technical assistance in curriculum consultation and development. This includes preparing and utilizing curriculum materials, training in the various techniques of stimulating and motivating pupils, and instruction-related research and evaluation done by consultants.

620 Library Media Center

An organized collection of printed and/or audiovisual and/or computer resources which is administered as a unit, is located in a designated place or places, and makes resources and services available to students, teachers and administrators. A library media center may also be called a library, media center, resource center, information center, instructional materials center, learning resource center or some other name.

Note: Definition comes from *School Library Media Centers,* December 2004 (NCES 2005-302), repeated in *2007-2008 School Library Media Center Questionnaire, NCES.*

630 Instruction-Related Technology

This program encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology that is used by students in the classroom or that has a student instruction focus should be coded to instruction.

Student computer centers - Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.

Technology service supervision and administration-activities concerned with directing, managing and supervising data-processing services.

Systems analysis and planning-activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment, and wherever, possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.

Systems application development-activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

Systems operations-activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data-preparation devices, and data-processing machines.

Network support-services that support the networks used for instruction-related activities.

Hardware maintenance and support.

Professional development for instruction-focused technology personnel-costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Report these expenditures in program 640.

Technology training for instructional staff should be reported in program 640.

640 Staff Development

Activities designed to contribute to professional growth of instructional staff members during their service to the school district. Includes costs associated with workshops, in-service training, site visits, courses for college credit, and sabbatical and travel leaves.

PUPIL SUPPORT SERVICES (700-799)

This includes all services provided to pupils which do not qualify as instructional services.

Code Title and Definition

710 Secondary Counseling and Guidance Services

Activities involved in counseling secondary (7-12) pupils, parents and staff members on learning problems, career planning, and behavioral problems. Services include the evaluation of the abilities of pupils, assistance to pupils in personal and social development, provision of referral assistance, and work with other staff members in planning and conducting guidance programs for pupils.

712 Elementary Counseling and Guidance Services

Activities involved in counseling elementary (1-6) pupils, parents and staff members on learning problems, career planning, and behavioral problems. Services include the evaluation of the abilities of pupils, assistance to pupils in personal and social development, provision of referral assistance, and work with other staff members in planning and using guidance programs for pupils.

720 Health Services

Physical and mental health services which are not involved with direct instruction. Included are: health appraisal, vision screening, communicable disease control, appraisal of speech and hearing, periodic health exams, emergency health care, appropriate medical, dental and nursing services, and communication with parents and medical officials.

730 Psychological and Mental Health Services

This code consists of those activities related to administering psychological and mental health services, including those services necessary to perceive, clarify, solve and resolve interpersonal relationships, emotional problems and disorders.

740 Social Work Services

Social work activities include investigating and diagnosing pupil problems arising out of the home, school or community; casework and group work services for pupils and parents; interpreting the problems of pupils for other staff members; and promoting change in the circumstances surrounding the individual pupil. Services include activities promoting attendance and preventing dropping out.

760 Pupil Transportation

Activities concerned with the transporting, by public or private carrier, of pupils to and from school or between schools for instructional purposes. Expenditures related to instructional programs and not authorized for transportation aid reimbursement should be charged to the appropriate instructional program. This code includes transportation safety coordination, training and information activities. **The Finance Dimension is used to detail the categories of transportation expenditures.** Despite transportation formula changes, this detailing will continue to be needed for the calculation of targeted needs transportation allowances.

770 Food Services

Activities concerned with providing, preparing and serving regular and incidental meals, milk, or snacks in conjunction with school activities.

790 Other Pupil Support Services

Activities related to pupil support services that cannot be classified above.

SITES, BUILDINGS AND EQUIPMENT (800-899)

Activities related to the acquisition (including leasing), operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school district. Equipment purchases should be charged to the program area utilizing the equipment.

Code Title and Definition

805 Equipment Repair Services for Other Clients

Repair services offered to clients (e.g., typewriter repair and computer repair). Includes provision of service to other districts or organizations.

810 Operations and Maintenance

Activities related to maintaining and sustaining the utility, economic and aesthetic value of existing real property. For buildings, this includes custodial care and ordinary upkeep. For equipment, it consists of repairs and maintenance of equipment that sustains the original condition of completeness and efficiency.

850 Capital Facilities

Expenditures incurred under the school district's capital expenditure facilities program. The school district should annually adopt a capital expenditure program which would include plans for repair and restoration of existing district-owned facilities and plans for new construction.

Charter schools must code all eligible lease aid expenditures including any additional rent payments for property taxes (excluding special assessments) to Program Code 850, Finance Code 348, and Object Code 370. Ineligible lease aid expenditures such as custodial, utilities, and maintenance should be coded to Program Code 810, Finance Code 000 and the appropriate object codes(s).

855 Alternative Facilities (Health and Safety Criteria Related) (Fund 06 only)

This program code **must** be 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. All activity related to this code with the proper health and safety finance codes must be used in Fund 6 (Building Construction) and applied to Balance Sheet Code 409, Restricted/Reserved for Alternative Facilities Programs. Districts that are approved for funding under Minnesota Statute, section 123B.59, Subdivision 1(a), must use Program Code 850 or 870 with Finance Code 386, Alternative Facility Program, for the proper coding of the cost of these projects.

870 Building Construction (Fund 06 Only)

All activities related to the acquisition, addition or improvement of real property, including grounds, buildings and equipment. To be used only in conjunction with Fund 06 and funded by the sale of bonds. Districts with alternative facilities funding may track the expenditures of the pay-as-you-go levy with this program.

FISCAL AND OTHER FIXED COSTS PROGRAMS (900-999)

Fiscal and fixed cost activities that are not recorded elsewhere.

Code Title and Definition

910 Retirement of Long-Term Obligations

All payments of interest and principal to retire properly approved bond issues.

920 Retirement of Nonbonded Obligations

All payments of interest and principal for current nonbonded obligations.

930 Employee Benefits (CLEARING ACCOUNT ONLY)

Activities relating to employer costs of maintaining employee insurance programs (including reemployment compensation) and retirement plans for employees. At year-end all costs associated with benefits, reemployment compensation, and workers' compensation are to be allocated to the program which generated the benefit. This program code must not be used in Fund 20.

935 Post-Employment Benefits

Expenditures in this program are for post-employment benefits paid from the district's trust funds. This code should be used only in Fund 25-Revocable Postemployment Trust Fund or Fund 45-Irrevocable Postemployment Trust Fund. Please refer to Chapter 13 of the UFARS Manual for additional Other Postsecondary Employment Benefits (OPEB) accounting instructions.

940 Insurance

Consists of all insurance activities relating to property and liability (excluding transportation), surety, and fidelity bond insurance programs.

950 Transfers

All recurring expenditure transfers between funds to supplement resources of another fund. Also consists of expenditures that reflect a loss of assets to the district excluding payments for tuition and maintenance payments to other districts. Program Code 855 Alternative Facilities for Health and Safety, may be used to transfer levy revenue from Fund 01 to fund 06.

960 Other Nonrecurring Items

All nonrecurring costs such as judgments or liens levied against the district not covered by insurance with a provision for contingent liabilities and miscellaneous charges. Use in Trust Fund (08) with Object Code 898 for scholarships expenditures.

PROGRAM DIMENSION CHANGES – FY 2014

ADDITIONS

ACCOUNT	DESCRIPTION
108	Administrative Technology Service (October 2013)
630	Instruction-Related Technology (October 2013)

DELETIONS

ACCOUNT	DESCRIPTION
209	Title IV, Part B 21st Century Community Learning Centers (October 2013)

CHANGES

ACCOUNT	DESCRIPTION
219	English Learner (EL) (October 2013)
850	Capital Facilities (October 2013)

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