

CHAPTER 2 – ORGANIZATION/SITE DIMENSION

General Description

The organization/site dimension is a three-digit number that is the portion of the total account code which makes it possible, at the local level, to identify expenditures and revenues by a specific budgeted learning site or district-wide. A budgeted learning site is an organizational unit where students attend. It is established for a specific purpose and registered with the Minnesota Department of Education (MDE). A typical budgeted learning site is an elementary, middle or secondary school (whether or not it is in a separate building) or a budgeted learning site that is located in several buildings and is identified in the Minnesota Automated Reporting Student System (MARSS) and Staff Automated Reporting (STAR) systems.

Each school district must use the same numbers in the UFARS reporting system as they use in MARSS and STAR. In MARSS, the school number is used to link school file records with student file records for the purpose of calculating average daily membership (ADM) and assigning fall enrollment counts to a school. The three-digit numbers registered with MDE are the official identification of the learning sites within a district. For state reporting purposes, the K-12 learning sites used for MARSS and STAR reporting must be used in the organization/site dimension. However, MARSS and STAR learning sites may be grouped into “budgeted learning sites.”

Revenue Accounting

District-wide revenues should be coded to Organization/Site Code 000 or 005. Revenues earned at specific learning sites should be coded to the organization/site code using the designated number for the respective learning site.

Expenditure Accounting

Expenditures are identified by either budgeted learning sites (cost centers) or as district-wide.

Code Title and Definition

005 District-Wide or Not Otherwise Identified By Budgeted Learning Site

This code is used for all activities that cannot be related to an individual learning site. Program Codes which should be coded district-wide are 010, 020, 030, the 100 series (district support services), the 500 series (community education and services) and the 900 series (fiscal and other fixed costs). The Community Service Fund should be charged to district-wide with the exception of nonpublic schools that have their own unique organization/site code number. In accordance with instructions provided for MARSS and STAR, expenditures that occur at more than three sites may be designated as district-wide. This code cannot be used as a budgeted learning site number.

001-004, 006-798, 800-997, 999 Budgeted Learning Sites

Record transactions that relate to budgeted learning sites. This must include, but is not limited to, expenditures for basic skills education, expenditures pursuant to a site-based management agreement, and area learning center expenditures.

The following UFARS Program Codes should have a budgeted learning site number as the organization/site code: 050, and the 200 and 300 series. Exceptions may exist depending on the district organization; however, every effort should be made to allocate expenditures in these series to budgeted learning sites. The following program series should be coded with the organization/site dimension as either district-wide (005) or budgeted learning site (001-004, 006-999) depending on the district organization: 400 series (special education), 600 series (instructional support), 700 series (pupil support) and 800 series (site, buildings and equipment). Every effort should be made to allocate expenditures to budgeted learning sites when this accords with actual site association.

Do not use the same number for a public school as designated for a non-public school. Record expenditures made by the school district for pupils attending a non-public school using the same school number as in MARSS. If any budgeted learning site number is the same as a nonpublic school number, it is recommended that the nonpublic school number be changed to a unique number by contacting the financial management team of MDE at mde.ufars-accounting@state.mn.us.

799 Home School Sites

Record expenditures made by all home school sites. This organization/site code cannot be used as a budgeted learning site number.

998 Tuition Billing Sites

Only record expenditures for **individual tuition payments for students served outside of the district** (e.g., academic pairing, care and treatment, and special education) using the Organization Site Code 998. The serving district reports the Average Daily Membership (ADM) of these students through MARSS. Only the following MARSS state aid category (SAC) codes are used to identify a student chargeable to the 998 Organization Site - **05, 06, 10, 14, 19, 27, and 28**. In all these cases, the serving district reports the students with the general education revenue going to the resident district.

MARSS SAC CODES:

- 03 Graduation Incentives (in a joint powers without a fiscal host)
- 05 Inter-district Cooperative Agreement
- 06 Cooperative Facilities
- 10 Joint Powers Agreement
- 14 Enrollment in another state (Resident District Reports MARSS)
- 19 Tuition Agreement / District Placement
- 27 Care and Treatment
- 28 Nonpublic Placed IEP/IFSP/IIIP Care and Treatment

Include SAC **01, 03, 04, 11 or 12** when the student has an Individual Education Program (IEP) and the resident district is responsible for unreimbursed special education cost via tuition billing. Use **03** when an alternative leaning center (ALC) is in a cooperative with a fiscal host.

MARSS SAC CODES:

- 01 Enrollment Options/Open-Enrolled - excess special education costs only
- 03 Graduation Incentive
- 04 Enrollment Choice- 11th and 12th graders
- 11 Non-tuition Parent Initiated Agreement

DO NOT REPORT THE FOLLOWING EXPENDITURES IN THIS CODE**CONCURRENT STUDENTS**

If the tuition is paid by the district, the expenditures will be charged to the district/high school site where the student is enrolled. This is true no matter where the instruction takes place, at the high school or on the college campus.

POSTSECONDARY ENROLLMENT OPTIONS (PSEO)

Student tuition paid directly to the college by the state of Minnesota is not a cost of the district and is not reflected in the district expenditures.

COST-SHARING AGREEMENTS

Cost-Sharing Agreements are expenditures shared among districts/cooperatives based on a percentage of program costs and not on individual tuition billings. This pertains to part-time arrangements. An example would be where four students attend chemistry class in another district. They are considered full-time students in their resident district. The resident district would pay a pro-rated share of the expenditures of that class to the serving district.

ORGANIZATION/SITE DIMENSION CHANGES – FY 2015

ADDITIONS
ACCOUNT DESCRIPTION

DELETIONS
ACCOUNT DESCRIPTION

CHANGES
ACCOUNT DESCRIPTION