



Classification of Revenues and Other Sources (Type II Accounts)

Revenue from Local Sources

1000 Revenue from Local Sources

1100 Taxes

1110 General Fund - District Property Taxes

1130 Categorical Program - District Property Taxes

1131 High School Tuition Levy

1132 High School Transportation Levy

1133 Judgment Levy

1134 Asbestos Levy

1135 Technology Levy

1136 Remodeling Levy

1137 Alternative Education Program Levy

1160 Capital Projects Fund Tax Levies

1161 Building Fund Levy

1162 Special Assessments Fund Levy

1170 Debt Service Fund

1171 Sinking and Interest Levy

1172 Asbestos Bonding Fund Levy

1173 Bond Judgment Levy

1174 Remodeling Bonding Fund Levy

1175 Alternative Education Program Levy

1180 Special Revenue Funds Levies

1181 Special Reserve Levy

1190 Other Tax Revenue

1191 Delinquent Property Taxes

1192 Penalties and Interest on Taxes

1200 Revenue in Lieu of District Property Taxes

1300 Tuition

1310 Regular Programs

1311 Tuition from Individuals – Students or Parents

1312 Tuition from Other LEAs Within the State

1313 Tuition from Other LEAs Outside the State

1320 Handicapped Programs

1321 Tuition from Individuals – Students or Parents



- 1322 Tuition from Other LEAs Within the State
- 1323 Tuition from Other LEAs Outside the State
- 1330 Vocational Programs
 - 1331 Tuition from Individuals – Students or Parents
 - 1332 Tuition from Other LEAs Within the State
 - 1333 Tuition from Other LEAs Outside the State
- 1340 Summer School Programs
 - 1341 Tuition from Individuals – Students or Parents
 - 1342 Tuition from Other LEAs Within the State
 - 1343 Tuition from Other LEAs Outside the State
- 1350 Adult Education Programs
 - 1351 Tuition from Individuals – Students or Parents
 - 1352 Tuition from Other LEAs Within the State
 - 1353 Tuition from Other LEAs Outside the State
- 1360 Drivers Education Programs
 - 1361 Tuition from Individuals – Students or Parents
 - 1362 Tuition from Other LEAs Within the State
 - 1363 Tuition from Other LEAs Outside the State
- 1370 Vocational Education Assessments Collected
- 1400 Transportation Fees
 - 1410 Regular Programs
 - 1411 Transportation fees from Individuals – Students or Parents
 - 1412 Transportation fees from Other LEAs Within the State
 - 1413 Transportation fees from Other LEAs Outside the State
 - 1420 Handicapped Program
 - 1421 Transportation fees from Individuals – Students or Parents
 - 1422 Transportation fees from Other LEAs Within the State
 - 1423 Transportation fees from Other LEAs Outside the State
 - 1430 Vocational Programs
 - 1431 Transportation fees from Individuals – Students or Parents
 - 1432 Transportation fees from Other LEAs Within the State
 - 1433 Transportation fees from Other LEAs Outside the State
- 1500 Earnings on Investments
 - 1510 Interest Earned
 - 1520 Dividends on Investments
 - 1530 Gains or Losses on Sale of Investments
- 1600 Food Service Revenue
 - 1610 Daily Sales - Reimbursable Programs



- 1611 Daily Sales – School Lunch Program
- 1612 Daily Sales – School Breakfast Program
- 1613 Daily Sales – Special Milk Program
- 1620 Daily Sales - Non-Reimbursable Programs
- 1630 Special Functions
- 1700 Student Activities
 - 1710 Admissions
 - 1711 Athletics
 - 1715 Drama and Plays
 - 1719 Other
 - 1720 Memberships
 - 1721 Clubs
 - 1726 Class
 - 1730 Sales
 - 1731 Yearbooks
 - 1732 School Papers
 - 1733 Books
 - 1734 Instructional Supplies
 - 1739 Miscellaneous
 - 1740 Student Organization Events
 - 1741 Car Wash
 - 1750 Fees
 - 1790 Other Student Activity Income
- 1800 Revenue from Community Services Activities
- 1900 Other Revenue from Local Sources
 - 1910 Rentals
 - 1920 Contributions or Donations From Private Sources
 - 1930 Services Provided Other LEAs
 - 1940 Services Provided Other Governmental Units
 - 1990 Miscellaneous

Revenue From County Sources

- 2000 Revenue From County Sources
 - 2200 Mineral Resources
 - 2210 Oil and Gas Production
 - 2220 Coal Production
 - 2230 Coal Conversion



- 2900 Other County Revenue
 - 2910 Mobile Home Taxes
 - 2920 Financial Institutions Taxes
 - 2990 Other County Revenue

Revenue from State Sources

- 3000 Revenue From State Sources
 - 3100 Unrestricted State Revenue
 - 3110 Per Pupil Aid
 - 3120 Tuition Apportionment
 - 3130 Transportation Aid
 - 3140 State Child Placement
 - 3150 Supplemental Revenue Payment
 - 3160 Limited English Proficient Student
 - 3170 Teacher Compensation Reimbursement
 - 3190 Other Unrestricted State Revenue
 - 3200-3900 Restricted State Revenues
 - 3200 Handicapped Program Aid
 - 3300 Vocational Program Aid
 - 3310 Title IIB
 - 3320 Title IIA
 - 3340 Title III - Consumer and Homemaking
 - 3400 Revenue for/on Behalf of the LEA
 - 3410 Special Education Joint Agreements
 - 3420 Vocational Education Joint Agreements
 - 3900 Other Restricted State Revenues
 - 3910 Adult Education Program Aid
 - 3920 Career Education Program Aid
 - 3950 School Food Service Program Aid

Revenue from Federal Sources

- 4000 Revenue From Federal Sources
 - 4100 Unrestricted Grants-in-Aid Direct From the federal government
 - 4110 Title VIII Impact Aid
 - 4200 Unrestricted Grants-in-Aid From the federal government Through the State or County
 - 4210 Taylor Grazing
 - 4220 Flood Control
 - 4230 Mineral Leases
 - 4240 Bankhead Jones



- 4250 Sub-Marginal Land
- 4260 Johnson O'Malley
- 4270 PL 93-638 Funds
- 4280 Title IVA
- 4290 Other Unrestricted Federal Aid
- 4400 Restricted Grants-in-Aid Direct From the federal government
 - 4410 Construction Aid
 - 4420 ESAA - Emergency School Assistance Aid
 - 4440 Indian Education Program
 - 4450 Title XII School Facilities
 - 4460 Headstart
 - 4470 Health and Nutrition
 - 4490 Other Restricted Federal Aid
- 4500 Restricted Grants-in-Aid Direct From the federal government Through the State
 - 4510 Title I Program Aid
 - 4515 Title V Innovative Programs
 - 4517 Title II - Professional Development Programs
 - 4520 Title III English Language Acquisition
 - 4530 Handicapped Programs 0 EHA (PL 94-142)
 - 4531 Title IDEA -B Special Education
 - 4532 Preschool Program
 - 4540 Vocational Programs
 - 4545 Carl Perkins Grant
 - 4549 Other Vocational Programs
 - 4550 Child Nutrition Programs
 - 4551 School Lunch - Regular
 - 4552 School Lunch - Reduced
 - 4553 School Lunch - Free
 - 4554 School Breakfast
 - 4555 Special Milk
 - 4556 Non-Food Assistance
 - 4557 Payments in Lieu of Commodities
 - 4558 Food Commodities
 - 4559 Nutrition Education and Training Programs
 - 4560 Adult Education Programs
 - 4570 Community Education Programs
 - 4575 Title IV School and Community Programs



- 4579 Other Community Education Programs
- 4580 Career Education
- 4590 Other Restricted Federal Revenue(Goals 2000)
 - 4591 Goals 2000
- 4595 Other Federal Aid for Special Education
- 4700 Grants-in-Aid From the federal government Through Other Intermediate Agencies
 - 4710 JTPA Programs - Local Prime Sponsors
 - 4790 Other Federal Programs
- 4800 Federal Revenue in Lieu of Taxes
- 4900 Federal Revenue for/on Behalf of Local Education Agency
 - 4910 Special Education Joint Agreements
 - 4920 Vocational Education Joint Agreements

Other Sources

- 5000 Other Sources
 - 5100 Sale of Bonds
 - 5110 Principal
 - 5120 Premium
 - 5130 Accrued Interest
 - 5200 Interfund Transfers
 - 5300 Sale or Compensation for Loss of Fixed Assets
 - 5400 Refund of Prior Year's Expenditures
 - 5500 Services Provided for Another LEA
 - 5600 Grants
 - 5700 Revenue to Offset Lease Purchase
 - 5900 Other Revenue



Classification of Expenditures and Other Uses of Funds (Type III Accounts)

Dimension: Project/reporting

The project/reporting dimension will permit North Dakota school districts to accumulate expenditures to meet a variety of specialized accounting and reporting requirements required by statutes or by other funding agencies.

These project/reporting categories coincide with some of the restricted revenue classifications described in the previous section. This structure may be expanded with additional codes as new requirements arise.

00 General Fund (unrestricted)

01-30 Local Special Levies

02 Building Levy

04 Asbestos Bonding

05 Sinking and Interest Levy

06 Special Reserve Levy

09 Special Assessments Levy

10 Judgement Bonding

11 Remodeling Bonding

12 Alternative Education Program Bonding

21 High School Tuition Levy

22 Transportation Levy

23 Judgment Levy

24 Asbestos Levy

25 Technology Levy

26 Remodeling Levy

27 Alternative Education Program Levy

30-49 Local Special Projects

50-59 State Funded Projects

51 State School Construction Funds

55 Special Education

56 Vocational Education

59 Other State Projects

60-99 Federally Funded Projects

60 Construction Aid

61 ESAA Emergency School Assistance

63 Indian Education Programs

65 Headstart



- 66 Health and Nutrition
- 67 Johnson O'Malley
- 68 Title I - Improving Academic Achievement of the Disadvantaged
- 69 Title I - Neglected and Delinquent
- 70 Title I - Migrant Education
- 71 Title I - Comprehensive School Reform Demonstration (CSR D)
- 72 Title I - Education for Homeless Children
- 73 Title I - Even Start
- 74 Title I - Reading First
- 75 Title II Part A – Teacher and Principal Training and Recruiting
- 76 Title II Part D – Enhancing Education Through Technology
- 77 Title III – Language Instruction for Limited English Proficient and Immigrant Students
- 78 Title IV Part A – Safe and Drug-Free Schools and Communities
- 79 Title IV Part B – 21st Century Community Learning Centers
- 80 Title IV – Character Education
- 81 Title V Innovative Programs
- 82 REAP/Transferability – Title I
- 83 REAP/Transferability – Title II Part A
- 84 REAP/Transferability – Title II Part D
- 85 REAP/Title III
- 86 REAP/Transferability – Title IV Part A
- 87 REAP/Title IV Part B
- 88 REAP/Transferability – Title V
- 89 REAP Small Rural Schools Program/Rural and Low Income Program
- 90 Goals 2000
- 91 Special Education - IDEA, Part B92 Special Education - IDEA, Part D Personnel Development and Parent Training
- 93 Special Education - IDEA Preschool Program
- 95 Carl Perkins
- 96 School to Work
- 97 JTPA

Dimension: Instructional Organization

This dimension permits segregation of expenditures by organizational level. The preschool category is added to allow separate accounting of regular or special education programs that a school district may operate.

Note: Larger North Dakota districts or those who desire to set up their accounting systems by each individual school, by campus or by some other responsibility center scheme should read the discussion in Chapter 6 on the Instructional Organization dimension.

- 00 District-wide expense
- 10 Preschool
- 20 Elementary
- 30 Middle/Junior High
- 40 Secondary
- 50 Vocational Centers
- 60 Junior Colleges
- 70 Adult/Evening Schools
- 90 Other



Chapter 5 - Classification of Revenue and Other Fund Sources

Code Description

1000 Revenue from Local Sources

1100 **Taxes Levied/Assessed by the LEA.** Compulsory charges levied by the LEA to finance services performed for the common benefit.

1110 General Fund – District Property Taxes. Taxes levied by a LEA on the assessed value of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on property taxes should be included in account 1192.

1130 General Fund – Categorical Program Levies. The following revenue accounts relate to the special levies allowed school districts for programmatic purposes as described.

1131 *High School Tuition Levy.* The school board of any school district providing high school education in another district may establish a high school tuition levy in the amount sufficient to pay tuition charges for high school students attending a public high school in another district. (Section 15.1-29-15 North Dakota Century Code)

1132 *High School Transportation Levy.* The school board of any school district may make a separate levy to furnish transportation or reasonable allowance for board and lodging for high school pupils attending a public high school in another district (Section 15.1-30-04 North Dakota Century Code)

1133 *Judgment Levy.* The school board of any school district may levy an amount sufficient to cover general expenses of a final judgment obtained against a school district. (Section 57-15-14.2(f) North Dakota Century Code).

1134 *Asbestos Levy.* The school board of any school district may levy an amount sufficient to cover the general expenses for the removal of asbestos substances from school buildings or the abatement of asbestos substances in school buildings under any method approved by the United States environmental protection agency and any repair, replacement, or remodeling that results from such removal or abatement. (Section 57-15-14.2 North Dakota Century Code).

1135 *Technology Levy.* The school board of any school district may by majority vote of qualified electors establish a levy not to exceed five mills for the purpose of establishing and maintaining long-distance learning and educational technology. (Section 57-15-14.5 North Dakota Century Code)

1136 *Remodeling Levy.* The school board of any school district may levy an amount sufficient to cover the general expenses for any remodeling required to meet specifications set by the Americans with Disabilities Act Accessibility Guidelines for Buildings and Facilities as contained in the appendix to title 28, Code of Federal Regulations, part 36 [28 CFR 36]; or any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school.

1137 *Alternative Education Program Levy.* The school board of any school district may levy an amount sufficient to cover the general expenses for providing an alternative education program. (Section 57-15-17.1 North Dakota Century Code).

1160 Capital Projects Fund Tax Levies. The following revenue accounts relate to capital projects special levies as described below.

1161 *Building Fund Levy.* School boards may provide funds for the purpose of erecting new school buildings, additions to old school buildings or facilities, major repairs to existing buildings, payment of rentals upon contracts, payment of principal, premiums and interest on bonds, payment of insurance premiums. (Section 57-15-16 and 57-15-17 North Dakota Century Code)

- 1162 *Special Assessments Fund Levy.* The school board of any district may establish a special assessment fund and may make a levy for the purpose of paying assessments. (57-15-41 North Dakota Century Code)
- 1170 Debt Service Fund
- 1171 *Sinking and Interest Levy.* The business manager is the custodian of the funds to retire bond issues. The county auditor spreads the required levies for all school districts. At the time the annual school budget is prepared for the ensuing fiscal year the school board by resolution may transfer from the general fund into any sinking funds established and held for the payment of outstanding bonds of the school district. (Section 21-03-40, 21-03-42, and 21-03-45 North Dakota Century Code)
- 1172 *Asbestos Bonding Fund Levy.* The school board of any school district may by resolution adopted by a two-thirds vote of the board dedicate a tax levy not to exceed fifteen mills and for a period not longer than fifteen years. The funds are to be used for the removal of asbestos from school buildings or the abatement of asbestos in school buildings. (Section 57-15-17.1 North Dakota Century Code)
- 1173 *Bond Judgment Levy.* Levy imposed for the purpose of paying any final judgement obtained against a municipality where the governing body does not deem it advisable to pay such judgement out of current revenues. 21-03-06 subsection 7
- 1174 *Remodeling Bonding Levy.* The school board may authorize and issue general obligation bonds to be paid from the proceeds of this dedicated levy for the purpose any remodeling required to meet specifications set by the Americans with Disabilities Act Accessibility Guidelines for Buildings and Facilities as contained in the appendix to title 28, Code of Federal Regulations, part 36 [28 CFR 36]; or any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school. (Section 57-15-17.1 North Dakota Century Code)
- 1175 *Alternative Education Program Bonding Levy.* The school board may authorize and issue general obligation bonds to be paid from the proceeds of this dedicated levy for the purpose of providing alternative education programs. Funds generated under this levy authority may not be used to construct or remodel facilities used to accommodate an alternative education program. (Section 57-15-17.1 North Dakota Century Code)
- 1180 Special Reserve Fund Levies.
- 1181 *Special Reserve Fund.* In each year each school district may levy a tax sufficient to establish, maintain or replenish a special reserve fund to be used if collections from taxes are insufficient to pay teachers' salaries, heat, light, and fuel. The levy is in addition to tax levy limitations otherwise specified in law. (Section 57-19-04 of the North Dakota Century Code)
- 1190 Other Tax Revenue. Other forms of taxes the LEA levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1191 *Delinquent Property Taxes.* Revenue received which are applicable to prior year tax levies.
- 1192 *Penalties and Interest on Taxes.* Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1200 **Revenue in Lieu of Taxes.** Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.
- 1290 Other Taxes. Other forms of taxes by a local governmental unit other than a LEA, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1300 **Tuition.** Revenue from individuals, welfare agencies, private sources and other LEAs for education provided by the LEA.



- 1310 Regular Programs
 - 1311 *Tuition from Individuals – Students or parents.* Revenue from pupils or parents for regular program tuition.
 - 1312 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for regular program tuition.
 - 1313 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for regular program tuition.
- 1320 Handicapped Programs
 - 1321 *Tuition from Individuals – Students or parents.* Revenue from pupils or parents for handicapped program tuition.
 - 1322 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for handicapped program tuition (example, high school tuition).
 - 1323 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for handicapped program tuition.
- 1330 Vocational Programs
 - 1331 *Tuition from Individuals – Students or parents.* Revenue from pupils or parents for vocational program tuition.
 - 1332 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for vocational program tuition (example, high school tuition).
 - 1333 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for vocational program tuition.
- 1340 Summer School Programs.
 - 1341 *Tuition from Individuals – Students or parents.* Revenue from pupils or parents for summer school programs.
 - 1342 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for summer school programs.
 - 1343 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for summer school programs.
- 1350 Adult Education Programs.
 - 1351 *Tuition from Individuals – Students or parents.* Revenue from pupils or parents for adult education programs.
 - 1352 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for adult education programs.
 - 1353 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for adult education programs.
- 1360 Drivers Education Program
 - 1361 *Tuition from Individuals – Students or Parents.* Revenue from pupils or parents for driver education programs.
 - 1362 *Tuition from Other LEAs Within the State.* Revenue from North Dakota school districts for driver education programs.
 - 1363 *Tuition from Other LEAs Outside the State.* Revenue from school districts outside of North Dakota for driver education programs.
- 1370 Vocational Education Assessments Collected.



- 1400 **Transportation Fees.** Revenue from individuals, welfare agencies, private sources, or other LEAs for transporting students to and from school and school activities.
- 1410 Regular Programs.
- 1411 *Transportation Fees From Individuals.* Revenues from pupils or parents for regular program transportation.
- 1412 *Transportation Fees From Other LEAs Within the State.* Revenue from in-state districts for regular program transportation (example, high school transportation).
- 1413 *Transportation Fees From Other LEAs Outside the State.* Revenue from out-of-state school districts for regular program transportation.
- 1420 Handicapped Programs
- 1421 *Transportation Fees From Individuals – Students or Parents.* Revenue from students or parents for handicapped program transportation.
- 1422 *Transportation Fees From Other LEAs Within the State.* Revenue from in-state school districts for handicapped program transportation (example, high school transportation).
- 1423 *Transportation Fees From Other LEAs Outside the State.* Revenue from out-of-state school districts for handicapped program transportation.
- 1430 Vocational Programs
- 1431 *Transportation Fees from Individuals.* Revenue from students or parents for vocational program transportation.
- 1432 *Transportation Fees from Other LEAs Within the State.* Revenue from in-state districts for vocational program transportation (example, high school transportation).
- 1433 *Transportation Fees From Other LEAs Outside the State.* Revenue from out-of-state districts for vocational program transportation.
- 1500 **Earnings on Investments.** Revenue from holdings invested for earning purposes.
- 1510 Interest on Investments. Interest revenue on temporary or permanent investments in United States treasury bills, notes, savings accounts, time certificates of deposit, mortgages, or other interest-bearing investments.
- 1520 Dividends on Investments. Revenue from dividends on stocks held for investment.
- 1530 Gains or Losses on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or any other basis as of the date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value, or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from the sale of U.S. treasury bills represent interest income and should be credited to account 1510. Losses represent the excess of the cost or any other basis at date of sale (as described above) over the sales proceeds.
- 1540 Earnings on Investment in Real Property. Revenue for rental, use charges and other income on real property held for investment purposes.
- 1600 **Food Service.** Revenue for dispensing food to students and adults.
- 1610 Daily Sales - Reimbursable Programs. Revenue from students for the sale of breakfasts lunches and milk which are considered reimbursable by the United States Department of Agriculture. federal reimbursements are not entered here. They should be recorded under Revenue Source 4500.
- 1611 *Daily Sales - School Lunch Program.* Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612 *Daily Sales - School Breakfast Program.* Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.



- 1613 *Daily Sales - Special Milk Program.* Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
- 1620 *Daily Sales - Non-Reimbursable Programs.* Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches and milk. This category would include all sales to adults, the second type A lunch to students and a la carte sales.
- 1630 *Special Functions.* Revenue from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA-sponsored functions and athletic banquets.
- 1700 **Student Activities.** Revenue from school-sponsored activities.
- 1710 *Admissions.* Revenue from patrons of a school-sponsored activity such as a concert or athletic events.
- 1711 *Athletics.* Revenue received from patrons of school sponsored athletic events.
- 1715 *Drama and Plays.* Revenue received from patrons of school-sponsored dramatic or other cultural events.
- 1719 *Other.* Revenue received from patrons of school-sponsored events.
- 1720 *Memberships.* Revenue received from pupils for memberships in school clubs or organizations
- 1721 *Clubs*
- 1726 *Class Organizations*
- 1730 *Sales.* Revenue received from sales by pupils or pupil-sponsored activities.
- 1731 *Yearbooks.*
- 1732 *School Papers.*
- 1733 *Books.*
- 1734 *Instructional Supplies*
- 1739 *Miscellaneous*
- 1740 **Student Organization Events**
- 1741 *Car Wash*
- 1750 *Fees.* Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series.
- 1790 *Other Student Activity Income.* Other revenue from student activities.
- 1800 **Revenue from Community Services Activities.** Revenue from community services activities operated by a LEA. For example, revenue received from operation of a skating facility by a LEA as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
- 1900 **Other Revenue from Local Sources.** Other revenue from local sources not classified above.
- 1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school. Rental of property held for income purposes are not included here, but are recorded under account 1540.
- 1920 *Contributions and Donations From Private Sources.* Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1930 *Services Provided Other LEAs.* Revenue from services provided other LEAs other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.



- 1931 *Services Provided Other LEAs Within the State.* Revenue from services to other LEAs within the state.
- 1932 *Services Provided Other LEAs Outside the State.* Revenue from services to LEAs outside the state.
- 1940 *Services Provided Other Local Governmental Units.* Revenue from services provided other local governmental units. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management and consulting.
- 1990 *Miscellaneous.* Revenue from local sources not provided for elsewhere.
- 2000 **Revenue From County Sources**
 - 2200 **Mineral Resources.** That portion of county revenue from mineral extraction fees that are allocated to school districts.
 - 2210 Oil and Gas Production 57-51-15
 - 2220 Coal Production 57-60-02
 - 2230 Coal Conversion 57-60-14, 57-60-15
 - 2900 **Other County Revenue**
 - 2910 Mobile Home Tax 57-55-04
 - 2920 Financial Institutions Tax 57-35.3-09
 - 2990 Other County Revenue
- 3000 **Revenue From State Sources**
 - 3100 **Unrestricted State Revenue.** Revenue recorded as grants by the LEA from state funds that can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state, and for those assigned to specific sources of revenue as appropriate.
 - 3110 Per Pupil Aid. Revenue from the state general fund support of the foundation aid program. 15.1-27.
 - 3120 Tuition Apportionment. Revenue from the earnings of the permanent school fund distributed on a school census basis. 15.1-28-03.
 - 3130 Transportation Aid. Revenue from the state general fund support of the transportation reimbursement portion of the foundation aid program. 15.1-27-26.
 - 3140 State Child Placement. Revenue from the state general fund support of the tuition cost reimbursement portion of the foundation aid program. 15.1-29-14.
 - 3150 Supplemental Revenue Payment. Revenue from supplemental payments to high school districts. 15.1-27-11.
 - 3160 Limited English Proficiency. Revenue from payments for students with limited English language skills. 15.1-27-12.
 - 3170 Teacher Compensation Reimbursement. Revenue received to increase the compensation of teachers employed by the district. 15.1-27-37.
 - 3190 Other Unrestricted State Revenue. Revenue received from state sources not otherwise provided for.
 - 3200/ **Restricted State Revenue.** Revenue recorded as grants by the LEA from state funds that must be used for a categorical or specific purpose.
 - 3900
 - 3200 Handicapped Program Aid. Revenue directly from the state general fund for support of special education programs.
 - 3300 Vocational Program Aid. Revenue directly from the state general fund that supports the state's share of approved vocational programs.
 - 3310 Title IIB – Instructional Programs
 - 3320 Title IIA – Special Services



- 3330 Programs for the Disadvantaged
- 3340 Title III – Consumer and Homemaking
- 3400 **Revenue for/on Behalf of the LEA.** Commitments or payments made by the state general fund which are distributed to organized cooperatives that provide instructional programs and/or services to several LEA s. Payments are made to the school district that assumes the administrative responsibility for the cooperatives.
- 3410 Special Education Joint Agreements. Special education funding received indirectly from the state through a multi-district special education unit.
- 3420 Vocational Education Joint Agreements. Vocational education funding received indirectly from the state through an area vocational education center.
- 3800 **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by a state to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately owned property. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.
- 3900 Other Restricted State Revenue
 - 3910 Adult Education Program Aid
 - 3920 Career Education Program Aid
 - 3950 School Food Service Program Aid
- 4000 Revenue from Federal Sources
 - 4100 **Unrestricted Grants-in-Aid Direct From the federal government.** Revenues direct from the federal government as grants to the LEA that can be used for any legal purpose desired by the LEA without restriction.
 - 4110 Title VIII Impact Aid
 - 4200 **Unrestricted Grants-in-Aid from the federal government Through the State or County.** Revenues from the federal government through the state or county as grants that can be used for any legal purpose desired by the LEA without restriction.
- 4210 Taylor Grazing
 - 4220 Flood Control
 - 4230 Mineral Leases
 - 4240 Bankhead Jones
 - 4250 Sub-Marginal Land
 - 4260 Johnson O'Malley
 - 4270 PL 93-638 Funds
 - 4280 Title IVA
 - 4290 Other Unrestricted Federal Aid
- 4400 **Restricted Grants-in-Aid Direct From the federal government.** Revenue direct from the federal government as grants to the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit.
 - 4410 Construction Aid
 - 4420 ESAA – Emergency School Assistance Aid
 - 4440 Indian Education Program

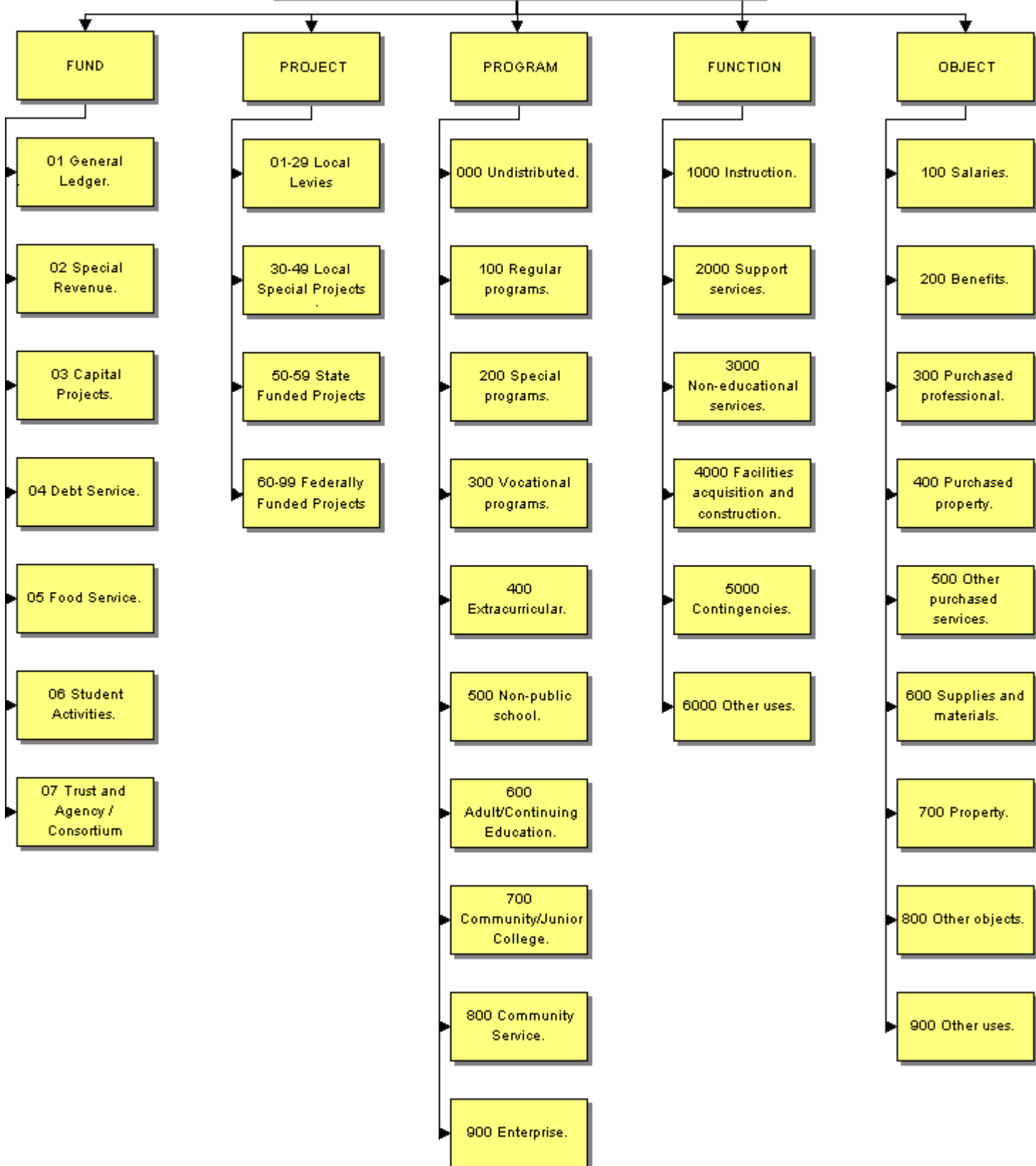


- 4450 Title XII School Facilities
- 4460 Headstart
- 4470 Health and Nutrition
- 4490 Other Restricted Federal Aid
- 4500 **Restricted Grants-in-Aid from the federal government Through the State** . Revenues from the federal government through the state as grants to the LEA which must be used for a categorical or specific purpose.
 - 4510 Title I Program Aid. Provides financial and technical assistance to state and local educational agencies to meet the needs of educationally deprived at risk children.
 - 4515 Title V Innovative Education Programs. Provides financial and technical assistance to state and local educational agencies to focus upon the relationship between programs under Title V and state and local school reform efforts.
 - 4517 Title II Professional Development Programs. Activities for the improvement of teaching the core academic subjects and enhancing educational technology in elementary and secondary schools.
 - 4520 Title III English Language Acquisition. Language instruction for limited English proficient and immigrant students.
 - 4530 Handicapped Programs 0 EHA (PL94-142)
 - 4531 *IDEA-B Special Education*
 - 4532 *Preschool Program*
 - 4540 Vocational Programs
 - 4545 *Carl Perkins Grant*
 - 4549 *Other Vocational Program*
 - 4550 Child Nutrition Programs
 - 4551 *School Lunch – Regular*
 - 4552 *School Lunch – Reduced*
 - 4553 *School Lunch – Free*
 - 4554 *School Breakfast*
 - 4555 *Special Milk*
 - 4556 *Non-Food Assistance*
 - 4557 *Payments in Lieu of Commodities*
 - 4558 *Food Commodities*
 - 4559 *Nutrition Education & Training Program*
 - 4560 Adult Education Program
 - 4570 Community Education Programs
 - 4575 *Title IV School and Community Programs*
 - 4579 *Other Community Education Programs*
 - 4580 Career Education
 - 4590 Other Restricted Federal Revenue
 - 4591 *Goals 2000*



- 4590 Other Restricted Federal Revenue
 - 4591 *Goals 2000*
 - 4595 *Other Federal Aid for Special Education*
- 4700 Grants-in-Aid from the federal government through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency. August 26, 2002
 - 4710 JTPA Programs – Local Prime Sponsors
 - 4790 Other Federal Programs
- 4800 **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by the federal government to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base. Such revenue would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the federal governmental unit.
- 4900 **Revenue for/on Behalf of the LEA.** Commitments or payments made by the federal government for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes a contribution of fixed assets by a federal governmental unit to the LEA and foods donated by the federal government to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item.
 - 4910 Special Education Joint Agreements. Special education funding received indirectly from the federal government through a multi-district special education unit.
 - 4920 Vocational Education Joint Agreements. Vocational education funding received indirectly from the federal government through an area vocational education center.
- 5000 Other Sources
 - 5100 **Sale of Bonds.** The proceeds from the sale of bonds.
 - 5110 Bond Principal. Proceeds of principal from the sale of bonds.
 - 5120 Premium. Proceeds from that portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.
 - 5130 Accrued Interest. Accrued interest realized from the sale of bonds. Used only when permitted by state law.
 - 5200 **Interfund Transfers.** Amounts available from another fund which will not be repaid.
 - 5300 **Sale or Compensation for Loss of Fixed Assets.** Amounts available from the sale of school property or compensation for the loss of fixed assets.
 - 5400 **Refund of Prior Year's Expenditures.** Include here if the expenditure occurred last year and the refund occurred this year. If the refund and expenditure occurred in current year, reduce this year's expenditures, as prescribed by GAAP.
 - 5500 **Services Provided for Another LEA.** Amounts received for services provided on behalf of another LEA.
NOTE: This code is also used for "School Construction Loans" in Fund Group 3 – Capital Projects.
 - 5600 **Grants.** Grants received from non-government sources.
 - 5700 **Revenue to Offset Lease Purchase.** Proceeds from lease purchases.
 - 5900 **Other Revenue**

Expenditure Dimensions





Chapter 6 - Classification of Expenditures and Other Fund Uses

Project/reporting

The project/reporting dimension will permit North Dakota school districts to accumulate expenditures to meet a variety of specialized accounting and reporting requirements required by statutes or by other funding agencies.

These project/reporting categories coincide with some of the restricted revenue classifications described in the previous section.

This structure may be expanded with additional codes as new requirements arise.

00 General Fund (unrestricted). Used for all expenditures that do not need to be identified with specific sources of revenue. This includes locally generated revenue, state support programs and/or federally supported programs or projects not identified below.

01-30 Local Special Levies. Due to the nature of the special levies allowed by North Dakota statute, there are specific financial control and reporting requirements. All expenditures from these levies must be tracked individually by using the following codes.

The definitions for these levies are identical to the definitions provided in the 1100 series revenue accounts in Chapter 5, and are not repeated here.

- 02 Building Levy
- 04 Asbestos Bonding
- 05 Sinking and Interest Levy
- 06 Special Reserve Levy
- 09 Special Assessments Levy
- 10 Judgement Bonding
- 11 Remodeling Bonding
- 12 Alternative Education Program Bonding
- 21 High School Tuition Levy
- 22 Transportation Levy
- 23 Judgment Levy
- 24 Asbestos Levy
- 25 Technology Levy
- 26 Remodeling Levy
- 27 Alternative Education Program Levy

30-49 Local Special Projects. Available to the school district to establish budgetary or project control for specific school district initiated activities. The school district may assign its own codes for these purposes.

Examples: Auto and shop projects (i.e., constructing a home), special purpose student activity projects, etc.

50-59 State Funded Projects. Used for expenditures of funds provided by the state that may require separate budgetary control or accountability. The school district may also want to use certain sources of funds codes in cases of joint state and local funding when it is to the advantage of the school district to be able to separately demonstrate maintenance of effort. The school district should assign its own codes for these purposes.

- 51 State School Construction Funds
- 55 Special Education



- 56 Vocational Education
- 59 Other State Projects
- 60-99 Federally Funded Projects.
 - 60 Construction Aid
 - 61 ESAA Emergency School Assistance
 - 63 Indian Education Programs
 - 65 Headstart
 - 66 Health and Nutrition
 - 67 Johnson O'Malley
 - 68 Title I - Improving Academic Achievement of the Disadvantaged
 - 69 Title I - Neglected and Delinquent
 - 70 Title I - Migrant Education
 - 71 Title I - Comprehensive School Reform Demonstration (CSR D)
 - 72 Title I - Education for Homeless Children
 - 73 Title I - Even Start
 - 74 Title I - Reading First
 - 75 Title II Part A - Teacher and Principal Training and Recruiting
 - 76 Title II Part D - Enhancing Education Through Technology
 - 77 Title III - Language Instruction for Limited English Proficient and Immigrant Students
 - 78 Title IV Part A - Safe and Drug-Free Schools and Communities
 - 79 Title IV Part B - 21st Century Community Learning Centers
 - 80 Title IV - Character Education
 - 81 Title V - Innovative Programs
 - 82 REAP/Transferability – Title I
 - 83 REAP/Transferability – Title II Part A
 - 84 REAP/Transferability – Title II Part D
 - 85 REAP/Title III
 - 86 REAP/Transferability – Title IV Part A
 - 87 REAP/Title IV Part B
 - 88 REAP/Transferability – Title V
 - 89 REAP Small Rural Schools Program/Rural and Low Income Program
 - 90 Goals 2000
 - 91 Special Education - IDEA, Part B92 Special Education - IDEA, Part D Personnel Development and Parent Training
 - 93 Special Education - IDEA Preschool Program
 - 95 Carl Perkins
 - 96 School to Work
 - 97 JTPA

Level of Instruction

Code Description

- 00 District-Wide. Assigned to any expenditure transaction that applies to the entire LEA and not clearly assignable to an instructional level.
- 10 Elementary. A school organization classified as elementary by state and local practice and composed of any span of grades from preprimary through eighth grade.
- 11 Pre-Kindergarten. A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services.
- 12 Kindergarten. A school organization for children for the year immediately preceding the first grade.
- 19 Other Elementary. A school organization composed of any span of grades not above grade eight except pre-kindergarten and kindergarten .



- 20 Middle. A school organization composed of at least three grades, usually beginning with grades five or six or their equivalent. Most middle school organizations presume a four-year high school will follow the middle school.
- 30 Secondary. A school organization comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12.
- 31 Junior High. A secondary school organization intermediate between the elementary and senior high school, usually including grades 7, 8, and 9 (in a 6-3-3 plan) or grades 7 and 8 (in a 6-2-4 plan).
- 32 Senior High. A school organization offering the final years of high school work necessary for graduation and invariably preceded by a junior high.
- 39 Other Secondary. For example, a grade 7-12 high school.
- 40 Postsecondary. A school organization for adults and out-of-school youth (16 years of age or older who are not regularly enrolled in school) who have either completed, interrupted or have not begun their formal education, or for students attending an institution of higher education.
- 41 Adult/Continuing. A school organization for adults and out-of-school youth (16 years of age and older who are not regularly enrolled in school) who have either completed, interrupted, or have not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic schools, advanced adult schools, occupational schools and those schools which have as their purpose the upgrading of occupational skills, retraining existing skills, pursuit of special interests, or for enrichment.

Program

Code Description

Pre-Kindergarten-Grade 12 Programs

- 100 Regular Programs - Elementary/Secondary. Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.
 - 110 **Kindergarten**
 - 120 **Elementary (Grades 1-6)**
 - 130 **Junior High (Grades 7-8)**
 - 140 **High School (Grades 9-12)**
- 200 Special Programs. Activities primarily for students having special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, special programs for other types of students.
 - 205 *Preschool Special Education.* Activities for all students below the age of kindergarten identified as needing special services.
 - 210 **Mentally Retarded.** Activities for students identified as being mentally impaired according to the degree of impairment. Children in this category are classified educationally as educable mentally retarded and trainable mentally retarded.
 - 211 *Educable Mentally Retarded.* Activities for students who, because of impaired intellectual development, are incapable of being educated profitably and efficiently through the regular education program.
 - 212 *Trainable Mentally Retarded.* Activities for students who, because of impaired intellectual development, are incapable of being educated profitably and efficiently through the regular education program or the special education program for educable mentally retarded.



- 220 **Physically Handicapped.** Activities for students identified as having one or more physical handicaps, e.g., blindness, deafness, speech impairment, and lameness.
- 221 *Hard of Hearing.* Activities for students who, because of impaired physical development, cannot understand the spoken word or develop a language, thus suffering extreme deprivation in learning and communication.
- 222 *Deaf.* Activities for students who, because of impaired physical development, are totally unable to hear.
- 223 *Deaf-Blind.* Activities for students who, because of impaired physical development, are totally unable to hear or see and thus cannot develop their educational potential without specialized services.
- 224 *Visually Handicapped.* Activities for students who, because of impaired physical development, cannot see or have impaired vision and thus cannot develop their educational potential without specialized services.
- 225 *Speech Impaired.* Activities for students whose speech, because of impaired physical development, differs from normal speech to the extent that it hinders adequate communication and requires specialized services.
- 226 *Physically Impaired.* Activities for students who, because of impaired physical development and/or deformities, diseases, and injuries of the bones, joints and muscles, are prevented from educational development.
- 227 *Other Health Impaired.* Activities for students who exhibit a physical or health impairment, either temporary or permanent, which interferes with their regular educational program.
- 228 *Traumatic Brain Injury.* Activities for students who have acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.
- 229 *Autism Programs.* Activities for students who have developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age three, that adversely affects educational performance.
- 230 **Emotionally Disturbed.** Activities for students who exhibit an emotional handicap of such a nature and severity as to require specialized services.
- 240 **Learning Disabled** Activities for students identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of their overall abilities.
- 250 **Multiple Handicapped.** Activities for students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.
- 260/290 Federal Programs
- 261 *Title I Programs.* Activities for students that provide instruction to educationally deprived children that reside in low income areas.
- 265 *Title V Innovative Programs.* Activities for students to assist in the acquisition and use of instructional materials, technology related to the implementation of school bus reforms, educational reform projects, and promote thinking skills of disadvantaged students.
- 266 *Nutrition Education and Training Program.* Activities for students that encourage the dissemination of nutrition information to children in the school lunch program and related child nutrition programs.
- 270 *Title III English Language Acquisition.* Language instruction for limited English proficient and immigrant students.
- 280 *Gifted and Talented.* Activities for students identified as being mentally gifted or talented.



- 290 *Title II Professional Development Programs.* Activities for improving teacher and principal quality and for enhancing educational technology in schools.
- 295 *Indian Education Programs.* Activities related to reforming elementary and secondary school programs that serve Indian students to ensure that programs are based on challenging state content standards and student performance standards that are used for all students and are designed to assist Indian students meet those standards in reaching National Education Goals.
- 296 *Title IV School and Community Programs.* Activities for drug and alcohol abuse education and prevention programs, academic enrichment and character education.
- 297 *Headstart/Federal Early Childhood.* Activities for students to provide comprehensive health, educational, nutritional, social and other services to economically disadvantaged preschool children and to involve parents in activities to attain overall social competence.
- 298 *Other Federal Programs (Goals 2000).* Other federally funded activities not included elsewhere. Use this program code for Goals 2000 activities.
- 300 Vocational Programs. Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 310 **Agriculture.** Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations.
- 320 **Distributive Education.** Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer.
- 330 **Health Occupations.** Activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.
- 340 **Home Economics.** Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.
- 341 *Occupational.* Activities that prepare students with knowledge, understanding and skills necessary to enter home economics occupations.
- 342 *Consumer and Homemaking.* Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home and family life.
- 350 **Industrial Arts.** Activities that develop a student's understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.
- 360 **Office Occupations.** Activities that prepare, upgrade, or retrain students for selected office occupations.
- 370 **Technical Education.** Activities that prepare students for job opportunities in a specialized field of technology.
- 380 **Trades and Industrial.** Activities that prepare students for initial employment in a wide range of trade and industrial occupations.
- 390 **Other Vocational Programs.** Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 392 *Diversified Coop Programs.* Activities that prepare students with the coordination of classroom instruction to on-the-job training experiences.
- 394 *Vocational Special Needs Programs.* Activities that prepare handicapped students who require special education and related service and cannot succeed without special education assistance.
- 398 *JTPA (Classroom).* Activities that provide programs to prepare economically disadvantaged youth facing serious barriers to employment participation by providing job training resulting in increased educational and occupational skills, increased employment, and decreased welfare dependency.



- 399 Special Projects
- 400 Other Instructional Programs-Elementary/Secondary. Activities that provide students in grades K-12 with learning experiences not included in the Program codes 100-300, 500 and 600.
- 410 **School-Sponsored Cocurricular Activities.** School-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Cocurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and -managed activities, such as: Class of 19XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics are coded to Program 420.
- 420 **School-Sponsored Athletics.** School-sponsored activities, under the guidance and supervision of LEA staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.
- 425 Summer Recreation - Student
- 430 **Summer School.** School-sponsored programs that are conducted during the summer term.
- 431 Summer Migrant Program
- 490 **Other.** Activities that provide students with learning experiences not included in the other program 400 codes.
- 500 Non-Public School Programs. Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students.
- 600 Adult/Continuing Education Programs. Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs are included in this category.
- 700 Community/Junior College Education Programs. Activities for students attending an institution of higher education which usually offers the first two years of college instruction. If the LEA has the responsibility of providing this program, all costs of the program should be coded here.
- 800 Community Services Programs. Activities which are not directly related to the provision of educational services in a LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.
- 810 **Community Recreation.** Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.
- 820 **Civic Services.** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
- 830 **Public Library Services.** Activities pertaining to the operation of public libraries by a LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning and augmenting the library's collection in relation to the community, and informing the community of public library resources and services.
- 840 **Custody and Child Care Services.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to,



Multi-district Special Education Unit/District Accounting

School districts that are members of multi-district special education units need to coordinate on accounting issues for state and federal revenues, as well as expenditures. The general rule is for the district/unit receiving the money directly to record it under restricted revenue. If the funds are passed through a district/unit, then the revenue should be recorded under a Joint Agreements code. For example:

District

- If received directly from the state record under 3200 *Restricted State Revenue*
- If received from the unit record under 3410 *Special Education Joint Agreements*

Unit

- If received directly from the state record under 3200 *Restricted State Revenue*
- If received from the unit record under 3410 *Special Education Joint Agreements*

Medicaid match

Districts or special education units may be eligible for reimbursement of documented administrative costs incurred on behalf of students eligible for Medicaid. In these cases, the Department of Human Services reimburses 100% of the eligible amount and collects the matching portion directly from the Department of Public Instruction. The Department deducts that portion from state special education payments to the LEA.

State special education revenue should be recorded at the entitlement amount, e.g., the actual cash received by the district plus the match paid on behalf of the district. The match amount is identified on the PI3940 Foundation Aid Payment Report line 14. The following accounting treatment is recommended:

Receipt of 100% payment from DHS

Debit Asset	Cash
Credit Revenue	Medicaid Revenue
Credit Liability	Medicaid Match Payable

Receipt of Special Education entitlement from DPI

Debit Asset	Cash
Debit Liability	Medicaid Match Payable
Credit Revenue	Special Education Revenue

Educational Services for Students Placed for Purposes Other Than Education

Some public school districts may be providing educational services for students that are placed in residential care facilities or hospitals that are outside their regular educational programs. This may involve tutorial services or actual classroom instruction conducted onsite. The full educational costs of these programs are charged back to the student’s resident district through tuition charges as provided under NDCC 15.1-29-14.

The recommended accounting treatment for these services is to account for the cost of these services under 990-3200 *Other Enterprise Activities*. These programs are direct cost programs for students outside the regular school district operations. Classification in Other Enterprise Activities excludes these costs from instructional costs on the financial report, therefore the students served should not be included in student ADM counts on the financial report.



Finance Report ADM

The average daily membership (ADM) reported on line 7 page 15 of the annual school district financial report includes ALL students that were educated in the district. Finance Report ADM includes regular, special education, district supervised home-based instruction, and summer school programs for which educational expenditures are reported. The table below shows the differences between the Foundation Aid ADM (used for state funding) and the Finance Report ADM.

Differences between Foundation Aid and Finance ADM	Foundation Aid ADM	Finance Report ADM
Regular education students who are residents of the school district	YES	YES
Regular education students who are not residents of the school district	YES ¹	YES
Special education students who are residents of the school district	YES	YES
Special education students who are not residents of the school district	NO ²	YES
Resident special education students served in another school district	YES ²	NO
Home-based students where supervision is provided by the school district	YES ³	YES
Home-based students where supervision is not provided by the school district	YES ³	NO
Students enrolled in approved summer school programs	YES	YES
Students enrolled in approved extended school year special education programs	YES	YES
Students attending a North Dakota school whose residence is out-of-state	NO	YES
Students attending an out-of-state school whose residence is North Dakota	YES	NO
Foreign exchange students who attend school in a North Dakota school district	YES	YES

- 1 Students who are attending school out of their school district of residence should be covered under open enrollment, a tuition waiver or a tuition contract. A school district that accepts non-resident pupils without open enrollment, a tuition waiver or tuition contract shall forfeit foundation aid for these students if a complaint is filed with the Department of Public Instruction by the district of residence.
- 2 State statute requires foundation aid for special education students to be paid to the resident district.
- 3 Home-based students where supervision is not provided by the school district are reported on the Home-based Instruction ADM report, but currently no payment is made for these students. A district supervised home-based student is counted as 1/2 ADM on the Finance Report.

The word "resident" in the table above refers to students who are residents of a North Dakota school district. The word "out-of-state" refers to students whose residence is not within the State of North Dakota.