

<b>FD</b>	Fund Dimension	<b>HVAC</b>	Heating, Ventilation and Air Conditioning
<b>ORG</b>	Organization/Site Dimension	<b>IDEA</b>	Individuals w/Disabilities Education Act
<b>PRO</b>	Program Dimension	<b>IEIC</b>	Interagency Early Intervention Committee
<b>CRS</b>	Course Dimension	<b>LCTS</b>	Local Collaborative Time Study
<b>FIN</b>	Finance Dimension	<b>LEA</b>	Local Education Authority
<b>OBJ/SRC</b>	Object/Source Dimension (Exp/Rev)	<b>LEP</b>	Limited English Proficiency
<b>ACH</b>	Automated Clearing House	<b>MA</b>	Medical Assistance
<b>ADM</b>	Average Daily Membership	<b>MARSS</b>	MN Automated Reporting Student System
<b>AMCPU</b>	Adjusted Marginal Cost Pupil Units	<b>MASBO</b>	MN Association of School Business Officials
<b>ANTC</b>	Adjusted Net Tax Capacity	<b>MDE</b>	MN Department of Education
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>MOE</b>	Maintenance of Effort
<b>ASBO</b>	Association of School Business Officials International	<b>NTC</b>	Net Tax Capacity
<b>CFDA</b>	Catalog of Federal Domestic Assistance	<b>OMB</b>	Office of Management and Budget
<b>CIP</b>	Capital Improvement Plan	<b>OPEB</b>	Other Post-Employment Benefits
<b>CTE</b>	Career & Technical Education	<b>PAR</b>	Personnel Activity Report
<b>DHS</b>	Department of Human Services	<b>PERA</b>	Public Employees Retirement Association
<b>EDRS</b>	Electronic Data Reporting System	<b>RMCPU</b>	Referendum Marginal Cost Pupil Unit
<b>EIS</b>	Early Intervening Services	<b>SAS</b>	Statement on Auditing Standards
<b>ESEA</b>	Elementary & Secondary Education Act	<b>SERVS</b>	State Educational Record View and Submission
<b>FAPE</b>	Free Appropriate Public Education	<b>SMART</b>	System Management and Reporting Tools
<b>FICA</b>	Federal Insurance Contributions Act	<b>T&amp;E</b>	Training & Experience
<b>FPM</b>	Financial Planning Model	<b>TNT</b>	Truth in Taxation
<b>FY 2014</b>	Fiscal Year 2014 (July 1, 2013-June 30, 2014)	<b>TRA</b>	Teachers Retirement Association
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>TSA</b>	Tax Sheltered Annuity
<b>GASB</b>	Governmental Accounting Standards Board	<b>UFARS</b>	Uniform Financial Accounting & Reporting Standards