

UNIFORM FINANCIAL ACCOUNTING and REPORTING STANDARDS (UFARS)

This matrix reflects the 2010 version of the UFARS manual.
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FINANCE CODES
 100's-200's - ARRA STABILIZATION FUNDS (FEDERAL)
 300's = STATE
 400's - 600'S = FEDERAL
 400's & 600'S = FEDERAL
 740's = STATE

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FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT/SOURCE	COURSE
BALANCE SHEET					
434	Reserved for area learning center		791 Projects Funded by Certificates of Participation	398 Interdepartmental services (chargebacks)	
435	Reserved for contracted alternative programs		792 Unfunded Severance and Retirement Levy	399 Purchase of Spec. Ed. Contracted Svc. From another Dist/Coop.	
436	Reserved for state-approved alternative programs		793 Funded OPEB Liabilities not held in a Trust	Supplies and materials	
438	Reserved for Gifted & Talented		794 Disabled accessibility (fund 1)	401 Supplies and materials-non instructional	
441	Reserved for basic skills programs		795 Capital projects levy (funds 1 & 6)	430 Supplies and materials-non-individualized instructional	
444	Reserved for school readiness		796 Health benefits (funds 1, 2 & 4)	433 Supplies and materials - individualized instruction	
445	Reserved for career and technical programs		798 Children with disabilities in school age care (fund 4)	440 Fuels	
446	Reserved for first grade preparedness		799 Collaboration-early interv & prev services (funds 1 & 4)	460 Textbooks and workbooks	
447	Reserved for adult basic education (fund 4)			461 Standardized tests	
449	Reserved for safe schools - crime levy			470 Media resources	
450	Reserved for transition pre-kindergarten			490 Food	
451	Reserved for QZAB Payments (Fund 01 & Fund 07)			491 Commodities	
452	Reserved for Funded OPEB Liabilities not held in a Trust			495 Milk	
453	Reserved for Unfunded Severance and Retirement Levy			499 Warehouse inventory adjustment	
General fixed asset account group					
430	Investment in general fixed assets (Fund 20 and account group 98)			Capital expenditures	
District Use Only					
301	Open encumbrances (use is optional - not used for state reporting)			510 Site or grounds acquisition	
Revenue Summary Accounts					
501	Revenue summary - community education			520 Building acquisition or construction	
502	Revenue summary - early childhood and family education			530 Other equipment purchased	
503	Revenue summary - student transportation safety			531 Depreciation expense	
504	Revenue summary - operating capital			532 Bus equipment-purchased (updating bus equipment)	
505	Revenue summary - School Readiness			533 Other Equip. Purchased for SPED Direct Instruction	
510	Revenue summary - reemployment insurance			535 Capital leases	
515	Revenue summary - health and safety			545 Interdepartmental operation capital (chargeback)	
516	Revenue summary - disabled accessibility			548 Pupil transportation vehicles	
519	Unreserved/undesignated			550 Other vehicles purchased	
Expenditure Summary Accounts					
530	Expenditure summary - reemployment insurance			555 Technology equipment	
532	Expenditure summary - bus purchases			556 Tech Equip for SPED Direct Instruction	
535	Expenditure summary - health and safety			580 Principal on capital lease/installment sales contracts	
536	Expenditure summary - disabled accessibility			581 Interest on capital lease/installment sales contracts	
539	Expenditure summary - unreserved/undesignated			582 Principal on Capital Lease SPED Direct Instruction	
541	Expenditure summary - community education			583 Principal on Capital Lease (Vehicles) SPED Direct Instruction	
542	Expenditure summary - early childhood and family education			589 Lease transactions/installment sales contracts	
543	Expenditure summary - student transportation safety			590 Other capital expenditures	
544	Expenditure summary - operating capital			Debt service	
545	Expenditure summary - school readiness			710 Bond, redemption of principal	
Encumbrance Summary Accounts					
550	Encumbrance summary - reemployment insurance			720 Bond, interest	
552	Encumbrance summary - bus purchases			730 Loans, redemption of principal	
559	Encumbrances summary - unreserved/undesignated			740 Loans, interest	
				750 Indebtedness of discontinued school districts	
				790 Other debt service expenditures	
				Other expenditures	
				810 Judgments against the school district	
				820 Dues, membership, license and certain fees	
				895 Federal and nonpublic indirect cost (chargeback)	
				896 Taxes and Special Assessments	
				898 Scholarships	
				899 Miscellaneous expenditures	
				Other financing uses	
				910 Permanent transfers to other funds	
				920 Bond refunding payments	

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FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT/SOURCE	COURSE
			868/968 Title X, Part C-Subpart B: Ed. For Homeless Children	SOURCE	
			869/969 MN Reading First Statew Model for Scaling Up K-3 Reading	Local sources	
			870/970 Title I, Part H - School Dropout Prevention , Retention	001 Property tax levies - general	
			871/971 Title I, Part B Subpart 3 - Even Start Family Literacy	004 Revenue from municipalities for tax increment finance	
			872/972 Inclusion in Childcare Project	009 Fiscal disparities revenue	
			873/973 Interagency Early Intervention Regional Plan. Grants	010 County apportionment	
			874/974 ECSE RTI Pilot Project	014 Taconite homestead credit	
			875/975 ECSE Individualized WIKI	015 Iron range resource & rehab board grants	
			876/976 Bldg Capacity to Create Work Exp. & Compet. Emplry	016 Taconite levy replacement revenue	
			877/977 State Library Svc. - Statewide Initiative	017 Taconite general education aid replacement	
			878/978 Advanced Placement Incentive Program	018 Taconite referendum revenue	
				019 Miscellaneous Tax Revenue paid by County	
				020 Property tax shift recognition revenue (computed)	
				Tuition, Fees & Admissions	
				021 Tuition & reimbursmt from MN school districts	
				022 Reimb revenue for spec ed services from another district	
				031 Tuition from out-of-state school districts	
				035 Out-of-state nonschool revenues	
				040 Tuition from patrons	
				050 Fees from patrons	
				060 Admission and student activity revenue	
				071 Medical assistance rev received from MN Dept of Human Services	
				072 Third party revenue received from private insurance carriers	
				092 Interest earnings	
				093 Rent	
				Other Local Revenue	
				096 Gifts and bequests	
				099 Miscellaneous revenue from local sources	
				State sources	
				201 Endowment fund apportionment	
				211 General education aid	
				213 Shared time aid	
				227 Abatement aid	
				229 Disparity reduction aid	
				234 Homestead mv cred. agricultural mv cred.	
				235 Private alternative programs aid	
				258 Other state credits and exempt property reimbursements	
				296 Property Tax Shift Offset Adjustment	
				298 Levy equity adjustment	
				299 State aid adjustments for property tax shift	
				300 State aid received from MN Education for which a finance code is specified	
				301 Nonpublic aid (fund 4)	
				307 Health and safety aid	
				308 Interactive telecommunications aid (ITV)	
				309 Debt service equalization aid (fund 7)	
				315 Fast break for learning grant programs (fund 2)	
				360 State aid for special education	
				369 Other revenue from other state agencies	
				370 Other aid from MN Dept Education	
				Federal aids received through MN Dept of Education, and other agencies	
				400 Federal aids received through MN Education for which a finance code is specified	
				405 Federal aid received through other state, local and fiscal agencies	
				471 School lunch program (fund 2)	
				472 Special assistance-needy child program (fund 2)	
				473 Commodity cash rebate program (fund 2)	
				474 Commodity distribution program (fund 2)	
				475 Special milk program (funds 2 & 4)	
				476 School breakfast program (fund 2)	
				477 Cash in lieu of commodities (funds 2 & 4)	
				479 Summer food service program (funds 2 & 4)	
				Federal aid received directly from federal sources	
				500 Federal aid received from federal sources for which a finance code is specified	

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FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT/SOURCE	COURSE
				506 Impact aid	
				Local sales and other conversions	
				601 Food service sales to pupils (funds 2)	
				606 Food service sales to adults	
				608 Special function food sales (funds 2 & 4)	
				614 OPEB Contribution (Funds 25 & 45)	
				615 Contributions for Post-Employment Benefits (Fund 20)	
				616 Retiree Contributions to Post Employment Benefits Trust	
				619 Cost of materials for fund raisers (Contra Revenue)	
				620 Sales of materials from revenue producing activities	
				621 Sales of materials purchased for resale (net of tax) (funds 1 & 4)	
				622 Sale of materials (net of tax)	
				623 Sale of real property (funds 1 & 7)	
				624 Sale of equipment	
				625 Insurance recovery	
				628 Judgments for the School District	
				629 Health and Safety Other Revenue	
				Sale of bonds and loans	
				631 Sale of bonds (funds 6 & 7)	
				635 Certificates of Participation (Lease-Purchase)	
				637 Debt service loans (fund 7)	
				637 Debt service loans (fund 7)	
				639 Proceeds from other state and nonstate loans received	
				Other revenue	
				649 Permanent transfers from other funds	