



UFARS Revenue and Expenditures Requirements for Charter Schools and Early Learning Programs (July 2020)

This document provides detail on the required Uniform Financial Accounting and Reporting Standards (UFARS) Revenue and Expenditures codes for early learning programs, kindergarten, and childcare and school-age care programs provided by charter schools. The permissible revenue sources are below each program offered by the charter school. For example, revenue sources for kindergarten include general education, compensatory, federal Title I, and kindergarten special education.

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Kindergarten

General Education ([Minn. Stat. § 126C.10](#))

Comments: A public school may not charge tuition to provide a full-day, every day kindergarten instruction program.

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		201	000	211	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		201	000		

Compensatory ([Minn. Stat. § 126C.15](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		201	317	211	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		201	317		

Federal Title I (Elementary and Secondary Education Act. P.L. 107-110)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		216	401	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		216	401		000, 011 or 012

Kindergarten Special Education

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		400-420	416/619	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		400-420	416/619		

Voluntary Prekindergarten ([Minn. Stat. § 124D.151](#))

Comment: Revenue is calculated based upon the statutory formula.

General Education Revenue ([Minn. Stat. § 124D.151](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		200	000	211	000

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		200	000		000

School-age Care for K-6 Students ([Minn. Stat. § 124D.19, subd. 11](#))

Fees

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		570	000	050	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		570	000		

Private grants, gifts or donations

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		570	000	096	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		570	000		

Prekindergarten ([Minn. Stat. § 120A.05, subd. 10\(a\)](#))

Comment: Instructional programs to prepare children under 5 on September 1 to enter kindergarten the following school year.

General education revenue reallocated for prekindergarten (Debit fund 01, Source 211, Credit fund 04, Program 581, Finance 344, Source 211) – ([Minn. Stat. § 126c.126](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		581	000	211	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		581	000		

Private grants, gifts or donations

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		581		096	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		581			

Federal Title 1 (Elementary and Secondary Education Act, P.L. 107-110)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		216	401	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		216	401		000, 011 or 012

Preschool (not prekindergarten) Instructional Program for 3- to 5-year-olds and Child Care Program for Young Children up to Kindergarten Entrance – *fees charged*

Fees

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		590	000	040	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		590	000		

Private grants, gifts or donations

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		590	000	096	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		590	000		

Federal Title I Revenue (Elementary and Secondary Education Act, P.L. 107-110)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		216	401	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		216	401		000, 011 or 012

Preschool (not prekindergarten) Instructional Program for 3- to 5-year-olds and Child Care Program for Young Children up to Kindergarten Entrance – *fees not charged*

General education revenue reallocated for preschool program for 3- to 5-year-olds (Debit fund 01, Source 211, Credit fund 04, Program 581, Finance 344, Source 211) – ([Minn. Stat. § 126c.126](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		579	000	211	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		579	000		

Private grants, gifts or donations

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		579	000	096	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		579	000		

Federal Title I (Elementary and Secondary Education Act, P.L. 107-110)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		216	401	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		216	401		000, 011 or 012

School Readiness Plus ([Minn. Stat. § 124D.151, subd. 5](#)) – fees are not charged

Comment: Revenue is calculated based upon the statutory formula.

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		584	000	370	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		584	000		

School Readiness Plus ([Minn. Stat. § 124D.151, subd. 5](#)) – charging fees

Comment: Revenue is calculated based upon the statutory formula.

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		584	000	040	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		584	000		

Early Childhood Health and Developmental Screening ([Minn. Stat. § 121A.17](#))

Comment: Revenue is calculated based upon the statutory formula. School districts must provide Early Childhood Health and Developmental Screening. Charter schools may provide screening and receive screen state aid if screening is provided according to statutes and rules. Charter schools must have a Minnesota Department of Education (MDE) approved Early Childhood Screening program.

State Aid ([Minn. Stat. § 121A.19](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		583	354	300	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		583	354		

Permanent transfer from General Education Fund (allowed if screening state aid is insufficient –[Minn. Stat. § 123B.79](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		590	000	040	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		590	000		

Early Learning Scholarships Pathways I and II ([Minn. Stat. § 124D.165](#))

Comment: Revenue is calculated based upon the statutory formula. Pathway I scholarships (awarded to a child's family to use at a program) are Finance Code 338 and Pathway II scholarships (awarded to a program) are Finance Code 337. Children who are age-eligible for kindergarten (5 years old on September 1) are not eligible for Early Learning Scholarships.

Early Learning Scholarship Pathways I

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		200, 581, 582, 584 or 590	338		000

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		200, 581, 582, 584 or 590	338		000

Early Learning Scholarship Pathways II

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
04		200, 581, 582, 584 or 590	337		000

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		200, 581, 582, 584 or 590	337		000

Birth-2 Special Education

Comment: Revenue is calculated based upon the statutory formula.

Part C (IDEA, Part C, Sec. 631)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		401-420	422/622	400	000, 011 or 012

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
04		401-420	422/622		

State Aid ([Minn. Stat. § 125A.76](#))

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		401-420	740	360	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		401-420	740		

Preschool Special Education – Preschool Grant for Children with Disabilities (P.L. 108-446)

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		400-420	740	360	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		400-420	740		

Preschool Special Education -- Preschool ([Minn. Stat. § 125A.76](#))

Comment: Revenue is calculated based upon the statutory formula.

Revenue Codes

FUND	ORG/SITE	PROG	FINANCE	SOURCE	COURSE
01		400-420	740	360	

Expenditure Codes

FUND	ORG/SITE	PROG	FINANCE	OBJ	COURSE
01		400-420	740		