

State Layout

SMART Finance Layout

Fund-Organization-Program-Finance-Object/Source-Course

Fund-Organization-Program-Course-Finance-Object/Source

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Please refer to the complete UFARS Manual for definitions, required code combinations and closing account information.
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<http://education.mn.gov/MDE/dse/schfin/fin/UFARS/>

FUND DIMENSION	PROGRAM DIMENSION (Cont.)	PROGRAM DIMENSION (Cont.)	FINANCE DIMENSION (Cont.)	FINANCE DIMENSION (Cont.)	FINANCE DIMENSION (Cont.)	OBJECT DIMENSION (Cont.)
Operating Funds	Elementary & Secondary (Cont.)	Community Ed & Services (Cont.)	State Supported Programs (Cont.)	State Supported Programs (Cont.)	Special Education	Salaries and Wages (Cont.)
01 General	240 Health, Physical Ed & Recreation	582 School Readiness	305 State Approved ALP	388 Gifted & Talented	740 State-Special Ed Age Birth - 21	172 Physician (Evaluations Only)
02 Food Service	250 Family Living Science	583 Early Childhood Screening	310 Interdistrict Cooperative Activities	389 District Lease Levy	742 Special Education Sep Sites and Progs	173 Orientation & Mobility Specialist
03 Transportation (Region II)	255 Industrial Education	585 Youth Dev/After School Enrich	311 Telecommunications Access Cost	390 Taconite Rev/Bld Maint & Repair	756 State-Special Student Aid	174 Rec Services/DAPE Specialist
04 Community Service	256 Mathematics	590 Other Community Programs	312 Literacy Incentive Aid	Fed Aid Through MDE (6XX Sub)	State Placement	175 Cultural Liaison
05 Capital (Region II)	257 Computer Science/Technology Ed	Instructional Support Services	313 Achievement & Integration Aid/Levy	401 Title I-A Academic Ach/Disadvan	761 Non-Special Ed State Placement	176 Social Worker/Interagency
Non-Operating Funds	258 Music	605 General Instructional Support	314 Paraprofessional Training	406/606 Title I-D Prevent/Intervention @ Risk	Levy Supported Programs	185 Other Licensed/Certified Salary
06 Building Construction	260 Natural Sciences	610 Curriculum Consult & Dev	316 General Education for Staff Dev	414 Title II-A Supporting Effective Instruct	791 Project Cert of Particip/Lease-Purch	186 Other Non Licensed Salary
07 Debt Service	270 Social Sciences/Social Studies	620 Library Media Center	317 Basic Skills	417/617 Title III-A Language Acquisition	792 Unfunded Severance/Retirement	190 Sabbatical Leave
47 Post Employment Debt Service	271 Remedial Reading and Language Arts	630 Instruction-Related Technology	318 Incentive Revenue	419/619 IDEA-B (611) Indiv W/Disab Age 3-21	793 Funded OPEB Liab Not in a Trust	191 Severance
Fiduciary Funds	272 Remedial Mathematics	640 Staff Development	319 Teacher Development & Eval Rev	420/620 IDEA-B (619) Presch Age 3-5 W/Disab	794 Disabled Accessibility	195 Interdepart Salaries (Chgbk)
08 Trust	273 Remedial Other Content Areas	Pupil Support Services	320 American Indian Education Aid	421/621 IDEA-B (611) Low Incidence	795 Capital Projects Levy	199 Salary Adj Cafeteria Plan/In Lieu
18 Custodial Fund	274 Study Skills Improvement	710 Secondary Counseling/Guidance	321 Community Education	422/622 IDEA Birth Through Two	796 Health Benefits	Employee Benefits
45 Post Employ Irrevocable Trust	275 Kindergarten Individualized Instruction	712 Elementary Counseling/Guidance	322 State Adult Basic Education	423/623 IDEA-C IEIC Grant Age 0-2	797 OPEB Pay as you Go	210 FICA/Medicare
Proprietary Funds	276 Elementary Individualized Instruction	715 School Security	324 Adult Basic Ed Supplemental Svc	424 Title VI -B (2) Rural & Low Income	798 Children/Disab School Age Care	214 PERA
20 Internal Service	277 Secondary Individualized Instruction	716 Drug Abuse Prevention	325 ECFE	425/625 IDEA-B (611) Early Intervent CEIS	799 Expansion of Early Intervention	218 TRA
25 Post Employ Revocable Trust	278 Reg School Day-Add Time &Summr	717 Gang Resistance Education	326 Adults with Disabilities	428/628 Carl Perkins Voc & Applied Tech	Fed Competitive/Career Tech (9XX Sub)	219 Minnesota Paid Leave
Account Groups	279 Substantial Parental Involvement	718 Other School Safety	328 Home Visiting	429/629 IDEA-B (611) Mandatory CEIS	801/901 ABE ELL Civics Competitive Allocation	220 Health Insurance
98 General Fixed Assets	291 Co-Curricular Activities (Non Athletics)	720 Health Services	330 Learning & Development	430/630 IDEA-B (619) Center/Excellence	803/903 ABE Statewide Supplemental	230 Life Insurance
99 General Long-Term Debt	292 Boys/Girls Athletics	730 Psychological and Mental Health Svcs	332 After School Enrichment	431/631 IDEA-B (611) Schoolwide Title I	817/917 IDEA-B (611) State Low Incidence	235 Dental Insurance
	294 Boys Athletics	740 Social Work Services	333 Maximum Effort Loan Aid	432/632 IDEA-B (611) Discretionary CSPD	830 Career & Tech Education Rev	240 Long Term Disability Insurance
	296 Girls Athletics	760 Pupil Transportation	335 Q Comp	433 Title IV, Part A Student Spt/Acad Enrich	835 Career & Tech - Children/Disab	250 TSA/Deferred Comp
	297 Community Service Projects	770 Food Services	336 Raised Academic Achieve/AP	438/638 Federal Adult Basic Education	836/936 Tech Assist Deaf/Blind Students	251 Tax Advantage Employer Hlth Argmt
	298 Extra-Curricular Activities	790 Other Pupil Support Services	337 Early Learning Scholarship/Pathway II	442 Title III-A Immigrant Grant	851/951 Title I-A Impr Basic Program Pt II	252 OPEB up to ARC
	Career & Technical Education Instruction	Sites and Buildings	338 Early Learning Scholarship/Pathway I	446/646 IDEA-C Center of Excellence Grant	859/959 Title V-B Charter School Fed Grant	270 Workers Compensation
	301 Agricultural Education	805 Equipment Repair/Other Clients	339 English Learner	469 Child & Adult Care Food Program	863 Title I-C Migrant Children	280 Unemployment Compensation
	311 Distributive Education	810 Operations & Maintenance	340 Scholarships	475/675 Carl Perkins Career & Tech Rev	868 Title VIII, Homeless Children	281 Unemployment Comp Hrly/Summer
	321 Health Science Technology	850 Capital Facilities	342 Safe Schools Levy	499 Misc Federal Revenue/MDE	900-999 Sub Awards	289 OPEB Contr (Not pay as you go)
	331 Family & Consumer Science	865 LTFM not Pro 866,867,868	343 School Library Aid	Fed Aid Received Directly	OBJECT DIMENSION	290 OPEB (Excess of ARC)
	341 Business & Office Education	866 LTFM \$100K-\$1.99M Fin 358,363,366	344 School Readiness	510 Indian Elem & Secondary Assistance	Salaries and Wages	291 OPEB (Pay as you go)
	361 Trade & Industrial Education	867 LTFM Bond Funded	346 IRRRB Taconite Grants	514 Title V-A Rural Ed Achieve Prog	110 Administration/Supervision	295 Interdepart Benefits (Chgbk)
	365 Service Occupations	868 LTFM \$2M + Site, Pay as you Go	347 Physical Hazards	599 Misc Direct Federal Revenue	120 EC/ABE/School Readiness, ABE Admin	299 Other Employee Benefits
	371 Diversified & Interrelated Occup	870 Building Construction	348 Charter School Lease Aid Authority	Fed Aid Received From Other	140 Licensed Classroom Teacher	Purchased Services
	380 Special Needs	Fiscal & Other Fixed Costs Programs	349 Other Hazardous Materials	699 Misc Federal Revenue/From Other	141 Non-Lic Classroom Personnel	303 Federal Sub Award <=\$50000
	385 Special Needs-Non Disabled	910 Retire Long Term Obligations	350 Aid to Nonpublic Health Services	Child Nutrition	143 Licensed Instructional Support Personnel	304 Federal Sub Award >\$50000
	399 Career & Technical General	920 Retire Non-Bonded Obligations	351 Aid Nonpublic Books/Tests/Tech	701 National School Lunch	144 Non-Lic Instructional Support	305 Consulting Fees/Fees for Service
District Support Services	Special Education Instruction	930 Employee Benefits (Clearing)	352 Environmental H&S Management	702 After-School Snack	145 Substitute Teacher-Licensed	307 Contract Sub for Spec Education
105 General Administrative Support	400 General Special Education	935 Post Employment Benefits	353 Aid Nonpublic Guidance/Counseling	703 Special Milk /Kindergarten	146 Substitute Non-Lic Classroom	308 Federal Tuition Payment <=\$50000
107 Other Administrative Support	401 Speech/Language Impaired	940 Insurance	354 Early Childhood Screening Program	705 School Breakfast	150 Physical Therapist	309 Federal Tuition Payment >\$50000
108 Administrative Technology Svc	402 Mild-Moderate Cognitive Disab	950 Transfers	355 Voluntary Pre K Remodeling Costs	706 Fresh Fruit/Vegetable Grant	151 Occupational Therapist	310 School Resource Officer
110 Business Support Services	403 Severe-Profound Cognitive Disab	960 Other Nonrecurring Items	356 Literacy Aid - One Time Funds	707 A La Carte/Other	152 Speech/Language Pathologist	311 Other Contracted Security Services
120 Coop Purchase (Svc Coops Only)	404 Physically Impaired		357 Teacher Comp/Read Act	709 Summer Food Service	153 Audiologist	315 Repairs & Maint for Technology
Elementary & Secondary Instruction	405 Deaf, Hard of Hearing		358 Asbestos Removal & Encapsulation	710 Supply Chain Assistance Funding	154 School Nurse	316 Svc Purch from MN Joint Powers Org
200 Voluntary Pre-Kindergarten	406 Visually Impaired	FINANCE DIMENSION	362 Youth Development/Youth Services	Transportation	155 Licensed Nursing Services	318 Data Processing Data Entry
201 Education-Kindergarten	407 Specific Learning Disability	000 District Wide	363 Fire Safety	711 Learning Year-Summer	156 Social Worker	319 Computer & Technology Svcs
203 Education-Elementary General	408 Emotional/Behavioral Disorder	Federally Supported Sources	364 Hearing Impaired Support Services	713 Open Enroll Transport (Outside)	157 School Psychologist	320 Communication Services
204 Title II-A Training & Recruiting	409 Deaf-Blind	155 ESSER II 90% Formula Allocation	366 Indoor Air Quality	714 Multi-District Integration/Deseg	158 Qualified Mental Health Professional	329 Postage & Parcel Services
205 Title III-A Language Acquisition	410 Other Health Disabilities	174 Other Cares Act (Recv'd thru other local)	367 Accessibility	715 Foster Care Transportation	159 Mental Health Behavioral Aide	330 Utility Services
206 Title IV-A Student Supt/Academic Enr	411 Autistic Spectrum Disorders	175 Title VII Impact Aid	368 Building Envelope (Exclude Roof)	716 Noon Kindergarten Transport	160 Mental Health Practitioner	335 Short Term Lease Pmts or Rentals
207 Title V-A Innovative Programs	412 Developmentally Delayed	176 Payment in Lieu of Taxes (PILT)	369 Building Hardware & Equipment	717 Late Activity Bus	161 Certified Para/PCA	340 Insurance
210 Title II-D Enhancing Ed Thru Tech	414 Traumatic Brain Injury		370 Electrical	718 Student Transportation Safety	162 Certified One on One Para	341 Physical Therapy >\$50000
211 Education-Secondary General	416 Severely Multiply Impaired		371 Taconite \$25 Reserve	719 Traffic Hazards-Walkers	163 Foreign Language Interpreter	342 Occup Therapy >\$50000
212 Visual Art	420 Special Ed-Aggregate (3+)		372 Medical Assistance-3rd Party Rev	720 Regular To and From School	164 Interpreter for the Deaf	343 Speech Services >\$50000
215 Business	422 Special Ed-Students W/O Disabilities	State Supported Programs	373 Student Support Personnel	721 Regular Summer School	165 School Counselor	344 Audiologist Service >\$50000
216 Title I-A Improve Achieve/Disadv	Community Education & Services	301 Extra Curricular	374 Student Support Personnel Coop or Int	722 ALC Transportation Aid	166 Child Find Facilitator	345 Licensed School Nurse >\$50000
217 Assurance of Mastery	505 General Community Education	302 Operating Capital	377 Family Svc/Mental Health Initiative	723 Special Education Transportation	167 Regional Low Incidence Consultant	346 Licensed Nursing Svc >\$50000
218 Gifted & Talented	510 Adults with Disabilities	303 Area Learning Center	379 Interior Surfaces	725 Between Schools-Public	168 Security Specialist	347 Licensed Social Worker >\$50000
219 English Learner	520 Adult Basic & Continuing Ed	304 Contracted Alternative Prog	380 Mechanical Systems	726 Nonpublic Non-regular	169 Alcohol and CD Counselor	348 School Psychologist >\$50000
220 English (Language Arts)	570 School Age Care		381 Plumbing	728 Special Transport of Selected Pupils	170 Non-Instructional Support	349 Mental Health Services >\$50000
226 Title II, Activities for School Leaders	579 Preschool Instruction		382 Professional Services & Safety	733 Non-Authorized Transportation		350 Repairs & Maintenance
230 Foreign/Native Language	580 Early Childhood & Family Ed		383 Roofing Systems	737 Ineligible/Nonresident Pupils		351 Mental Health Aid >\$50000
	581 Prekindergarten Programs		384 Site Projects	739 Low Income Enroll Op Transport		352 Mental Health Practitioner >\$50000
						353 Certified Para/PCA >\$50000

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OBJECT DIMENSION (Cont.)	OBJECT DIMENSION (Cont.)	SOURCE DIMENSION (Cont.)	SOURCE DIMENSION (Cont.)	BALANCE SHEET ACCOUNTS (Cont.)	BALANCE SHEET ACCOUNTS (Cont.)	BALANCE SHEET ACCOUNTS (Cont.)
Purchased Services (Cont.)	Capital Expenditures (Cont.)	Tuition, Fees and Admissions (Cont.)	Local Sales and Insurance Recovery	Current Asset Accounts (Cont.)	Current Liability Accounts (Cont.)	Fund Balance Accounts (Cont.)
354 One to One Para >\$50000	530 Other Equipment Purchase	050 Fees from Patrons	623 Sale of Real Property	122 Due from Feds through MDE	214 Adv of Unearned Gen Ed Aid	426 Reserve/Restrict \$25 Taconite OBE
355 Interpreter/Language >\$50000	531 Depreciation Expense	060 Admissions & Student Activity Rev	624 Sale of Equipment	123 Due from Feds Directly	215 Payroll Ded/Employer Contrib Pay	427 Reserve/Restrict Disabled Access
356 Interpreter/Deaf >\$50000	532 Bus Equipment-Purchase	071 MA Rev/Dept of Human Svcs	625 Insurance Recovery	125 Due from Other Governmental	218 Claims Payable	428 Reserve/Restrict Learn & Development
357 Interpreter/Deaf <=\$50000	533 Equip Sp Ed Direct Instruction	072 3rd Party/Private Insurance	628 Judgment for District	129 Commodities	220 Construction Contracts Payable	430 Invest in General Fixed Assets
358 Interpreter/Language <=\$50000	535 Long Term Capital Leases	073 MA Rev Received from DHS/Disabilities	629 Health & Safety Other Revenue	130 Inventory	230 Unearned Revenue	431 Reserve/Restrict Community Ed
359 One to One Para <=\$50000	548 Pupil Transport Vehicles	Other Local Revenue	Sale of Bonds and Loans	131 Prepaid Expenditures	231 Deferred Inflow Revenue-Delinquent Tax	432 Reserve/Restrict ECFE
360 Transport Contr <=\$50,000	550 Other Vehicles-Purchase	092 Interest Earnings	631 Sale of Bonds	139 Long Term Lease Receivable	235 Def Inflow Rev-Prop Tax/Subsequent Yr	433 Reserve/Restrict Max Effort Loan Aid
361 Para Professional/PCA <=\$50000	555 Capital Noninstr Tech Hardware	093 Revenue from Lease or Rentals	635 Certificate of Participation	General Fixed Asset Accounts	237 Deferred Inflow of Resources	434 Reserve/Restrict ALC
362 Mental Hlth Practitioner <=\$50000	556 Capitalized Instr Tech Hardware	096 Gifts and Bequests	636 Capital Loans	140 Land	Long Term Liabilities	435 Reserve/Restrict Contract Alt Prog
363 Mental Hlth Behav Aide Svc <=\$50000	560 Principal on Long Term Comp/Tech	097 Federal in Kind Match Revenue	637 Debt Service Loans	141 Land Improvements	250 Bonds Payable	436 Reserve/Restrict State Appr Alt Prog
364 Trans Contract Federal >\$50000	561 Interest on Long Term Comp/Tech	099 Misc Rev from Local Sources	639 Other State/Non State Loans	142 Buildings	251 Equipment Notes Payable	437 RestroctedReserved Q Cp,[4
365 Interdepart Transport (Chgbk)	562 Principal LT Non-Instr. SBITAs	State Sources	Incoming Transfers	143 Equipment	252 Capital Improvement Loans Payable	438 Reserve/Restrict Gift & Talented
366 Travel Conventions/Conference	563 Interest Long Term SBITAs	201 Endowment Fund Apportionment	649 Permanent Transfers/Other Fund	148 Lease Asset	253 Energy Loans Payable	439 Reserve/Restrict English Learner
368 Out of State Travel/Federal Reimb	564 Principal LT Instructional SBITAs	211 General Education Aid		149 Work in Progress (Construction)	254 Long Term Lease Payable	440 Reserve/Restrict Teacher Dev & Eval
369 Entry Fees/Student Travel Allow	570 Principal Long Term Bldg Land Lease	213 Shared Time Aid		General Long Term Debt Accounts	255 Capital Loans Payable	441 Reserve/Restrict Basic Skills
371 Physical Therapy <=\$50000	571 Interest Long Term Bldg/Land Lease	227 Abatement Aid	COURSE DIMENSION	150 Avail/Retire Bonds/Loans	256 Debt Service Loans Payable	443 Reserve/Restrict School Library Aid
372 Occup Therapy <=\$50000	580 Principal on Capital Lease	229 Disparity Reduction Aid	000 Non Fed Proj, or Current Yr Fed Awards	151 Taxes for LTD Payments	260 Separation and Severance Payable	444 Reserve/Restrict School Readiness
373 Speech Services <=\$50000	581 Interest on Long Term Capital Lease	234 Agriculture Market Value Cr	001 Projects that end in FY ending in X1	152 Amount Provided for Long Term Lease	261 Special Assess and Compensated Abs	447 Reserve/Restrict ABE
374 Audiologist Services <=\$50000	582 Principal/Cap Lease Special Ed	235 Private Alternative Program Aid	002 Projects that end in FY ending in X2	160 Amount Available for Separation/Retire	262 Compensated Absences Payable	448 Reserve/Restrict Achievement & Integr
375 Licensed School Nurse <=\$50000	583 Prin/Cap Lease Spec Ed-Vehicle	258 Other State Cr/Exempt Prop Reimb	003 Projects that end in FY ending in X3	161 Amount Provided for Separation/Retire		449 Reserve/Restrict Safe Schools
376 Licensed Nursing Services <=\$50000	589 LT Lease Transactions/Install Sales	296 Property Tax Shift Adjustment	004 Projects that end in FY ending in X4	162 Amount Provided for Comp Absence	Fund Balance	451 Reserve/Restrict QZAB /QSCB Debt
377 Licensed Social Worker <=\$50000	590 Other Capital Expenditures	298 Levy Equity Adjustment	005 Projects that end in FY ending in X5	General Fixed Asset Accounts	401 Reserve/Restrict for Student Activities	452 Reserve/Restrict OPEB No Trust
378 Lic. Psychologist Services <=\$50000	Debt Service	299 State Aid Adj/Property Tax Shift	006 Projects that end in FY ending in X6	171 A/D Land Improvement (Contra)	402 Reserve/Restrict for Scholarships	453 Reserve/Restrict Unfunded Severance
379 Mental Hlth Professional <=\$50000	710 Bond, Redemption of Principal	300 State Aid (Requires FIN Code)	007 Projects that end in FY ending in X7	172 A/D Buildings (Contra)	403 Reserve/Restrict Staff Development	456 Restricted/Reserved Literacy Aid
381 Medicaid Reimbursed Equipment	720 Bond, Interest	301 Nonpublic Aid	008 Projects that end in FY ending in X8	173 A/D Equipment (Contra)	407 Reserve/Restrict Capital Projects Levy	457 Restricted/Reserved Teach Read Act
382 Medicaid Reimbursed Services	730 Loans, Redemption of Principal	306 Refund of Overpayment St Aid/Grant	009 Projects that end in FY ending in X9	174 A/D on Property under Lease (Contra)	408 Reserve/Restrict Coop Programs	460 Non Spendable Fund Balance
384 3rd Party Reimbursed Equipment	740 Loans, Interest	307 Health & Safety Aid	010 Projects that end in FY ending in X0	Current Liability Accounts	412 Reserve/Restrict Library Incentive Aid	461 Committed Fund Balance
385 3rd Party Reimbursed Services	750 Debt/Discontinued Schools	308 Telecom Internet Access Equity Aid	011 Prior Year Federal Award	201 Salary and Wage Payable	413 Reserve/Restrict Projects Funded/COP	462 Assigned Fund Balance
389 Staff Tuition Reimbursement	790 Other Debt Svc Expenditures	309 Debt Service Equalization Aid	012 Second Prior Year Fed Award	202 Short Term Indebtedness	414 Reserve/Restrict Operating Debt	463 Unassigned Fund Balance
390 Pymt for Ed Purpose to MN District	Other Expenditures	317 Long Term Facility Maint Aid	013 Third Prior Year Federal Award	205 Due to Other Funds	416 Reserve/Restrict Levy Reduction	464 Restricted Fund Balance
391 Pymt to MN School (Cost Share)	810 Judgments Against District	360 State Aid for Special Education	014 Fourth Prior Year Fed Award	206 Other Accounts Payable	417 Reserve/Restrict Taconite Bldg Mt	467 Reserve/Restrict LTFM
392 Pymt for Ed Purp Out of State/Oth Ag	820 Dues,Membership,License,Fees	369 Other Rev-Other State Agencies	015 Fifth Prior Year Federal Award	207 Judgments Payable	418 Committed Separation/Retire Benes	471 Reserve/Restrict Student Suppt Aid
393 Spec Ed Transition/Child W/Disab	890 Federal in Kind Match	370 Other-MN Dept of Education	619 Intermediate Dist/Non-reimb SpEd Exp	208 Interest Payable	420 Restricted/Reserved for Am Indian Aid	472 Reserve/Restrict MA
394 Pymt for Ed to Other Agency	891 TRA & PERA Spec Situation Pension	397 TRA & PERA Spec Situations Pension	622 LEA Level Activity (Second Prior Yr)	209 Other Current Liabilities	422 Unassigned Fund Balance	475 Restrict for Title VII Impact Aid
395 Shared Cost for Paired Districts	895 Fed/Nonpublic Indirect (Chgbk)	Federal Aid Received Through MDE	623 Neglected (Second Prior Yr)	210 Due to Other MN School Districts	424 Reserve/Restrict Operating Capital	476 Restricted for PILT
396 Spec Ed Salary/Other District	896 Taxes, Special Assess, Int Penalties	400 Federal Aid/MDE (Requires FIN)	624 Homeless(Second Prior Yr)	212 Due to Other Governmental Units	425 Reserve/Restrict Bond Refunding	
397 Spec Ed Benefits/Other District	897 Affordable Care Act Penalties	405 Federal Aid thru Other Agency	625 Parent Involvement (Second Prior Yr)	213 Property Tax Shift Adjustment		
398 Interdepart Services (Chgbk)	898 Scholarships	406 Refund of Federal Overpayment	628 LEA Level Activities Prior Yr Fed			
399 Contract Spec Ed/Other Dist/Coop	899 Miscellaneous Expenditures	471 School Lunch Program	629 Neglected Prior Yr Award Fed			
Supplies and Materials	Other Financing Uses	472 Special Assist-Needy Child	630 Homeless Prior Yr Fed Award			
401 Supplies-Non Instructional	910 Permanent Transfer/Other Fund	473 Commodity Cash Rebate Program	631 Parent Involvement Prior Yr Fed			
405 Non-instructional Software License	920 Bond Refunding Payment	474 Commodity Distribution Program	633 Special Ed 50% MOE Reduction Cur Yr			
406 Instructional Software License		475 Special Milk Program	635 LEA Activities Current Yr Fed			
430 Supplies & Materials Non Indiv Instr	SOURCE DIMENSION	476 School Breakfast Program	636 Neglected Current Yr Fed			
433 Supplies & Materials Indiv Instruct	Local Sources	477 Cash in Lieu of Commodities	637 Homeless Current Year Fed			
440 Fuels	001 Property Tax Levy-General	479 Summer Food Service Program	638 Parent Involve Current Yr Fed			
455 Noninstructional Tech Supplies	004 Municipal/Tax Incr Finance	495 Spec Ed Placement/Gen Ed Deduct	640 Profes Develop Current Yr Fed			
456 Instructional Tech Supplies	009 Fiscal Disparity	Federal Aid Received Directly	641 Profes Develop Prior Yr Fed			
460 Textbooks & Workbooks	010 County Apportionment	500 Direct Federal Aid (Requires FIN)	642 Profes Develop Second Prior Yr			
461 Standardized Tests	014 Taconite Homestead Credit	506 Impact Aid	684 Gender Neutral Single Use Restroom			
465 Noninstructional Tech Devices	015 IRRRB Grants	550 Federal Emergency Econ Inj Grant				
466 Instructional Tech Devices	016 Taconite Levy Replacement	Local Sales and Insurance Recovery				
470 Media Resources	017 Taconite General Ed Replace	601 Food Service Sales to Pupils				
490 Food	018 Taconite Referendum	606 Food Service Sales to Adults				
491 Commodities	019 Misc Tax Rev Paid by County	608 Special Function Food Sales				
495 Milk	020 Property Tax Shift Recognition	614 Contrib to Post Em Benefits Trust				
499 Warehouse Inventory Adj	Tuition, Fees and Admissions	615 Contrib for Post Employ Benefits				
Capital Expenditures	021 Tuition/Reimb MN Districts	616 Retiree Contrib/Post Em Benefits				
505 Capitalized Noninstruction Software	022 Spec Ed Svc/Other District	619 Cost Materials/Rev Prod (Contra)				
506 Capitalized Instructional Software	031 Tuition/Out of State Schools	620 Sales/Rev Producing Activities				
510 Site or Grounds Acquisition	035 Out of State Non-School Rev	621 Sale/Materials for Resale (Net Tx)				
520 Building Acq or Construction	040 Tuition from Patrons	622 Sales of Materials (Net of Tx)				

