

### 2022 UFARS Account Codes - Updated July 23, 2021

**State Layout**      Fund - Organization - Program - Finance - Object/Source - Course  
**SMART Finance Layout**      Fund - Organization - Program - Course - Finance - Object/Source

**THIS WORKSHEET SERVES AS AN INDEX ONLY**

Please refer to the complete UFARS Manual for definitions, required code combinations and closing account information.  
 Here is the link to the UFARS Manual on the Minnesota Department of Education Web Site:  
<http://education.state.mn.us/MDE/dse/schfin/fin/UFARS/>

**FUND DIMENSION**

- Operating Funds
- 01 General
- 02 Food Service
- 03 Transportation (Region II)
- 04 Community Service
- 05 Capital (Region II)
- Non-Operating Funds
- 06 Building Construction
- 07 Debt Service
- 47 Post Employment Debt Service
- Fiduciary Funds
- 08 Trust
- 18 Custodial Fund
- 45 Post Employ Irrevocable Trust
- Proprietary Funds
- 20 Internal Service
- 25 Post Employ Revocable Trust
- Account Groups
- 98 General Fixed Assets
- 99 General Long-Term Debt

**ORGANIZATION/SITE DIMENSION**

- 001-004 Budgeted Learning Site
- 005 District Wide
- 006-798 Budgeted Learning Site
- 799 Home School
- 800-997 Budgeted Learning Site
- 998 Tuition Billing Site
- 999 Budgeted Learning Site

**PROGRAM DIMENSION**

- 000 District Wide Revenue
- Administration
- 010 Board of Education
- 020 Office of the Superintendent
- 030 Instructional Administration
- 050 School Administration
- District Support Services
- 105 General Administrative Support
- 107 Other Administrative Support
- 108 Administrative Technology Svc
- 110 Business Support Services
- 120 Coop Purchase (Svc Coops Only)
- Elementary & Secondary Instruction
- 200 Voluntary Pre-Kindergarten
- 201 Education-Kindergarten
- 203 Education-Elementary General
- 204 Title II-A Training & Recruiting
- 205 Title III-A Language Acquisition
- 206 Title IV-A Safe/Drug Free Schools
- 207 Title V-A Innovative Programs
- 210 Title II-D Enhancing Ed Thru Tech
- 211 Education-Secondary General
- 212 Visual Art
- 215 Business
- 216 Title I-A Improve Achieve/Disadv
- 217 Assurance of Mastery
- 218 Gifted & Talented
- 219 English Learner
- 220 English (Language Arts)
- 226 Title II, Activities for School Leaders
- 230 Foreign/Native Language
- 240 Health, Physical Ed & Recreation
- 250 Family Living Science

**PROGRAM DIMENSION (Cont.)**

- Elementary & Secondary (Cont.)
- 255 Industrial Education
- 256 Mathematics
- 257 Computer Science/Technology Ed
- 258 Music
- 260 Natural Sciences
- 270 Social Sciences/Social Studies
- 271 Remedial Reading and Language Arts
- 272 Remedial Mathematics
- 273 Remedial Other Content Areas
- 274 Study Skills Improvement
- 275 Kindergarten Individualized Instruction
- 276 Elementary Individualized Instruction
- 277 Secondary Individualized Instruction
- 278 Regular School Day-Longer day/week
- 279 Substantial Parental Involvement
- 291 Co-Curricular Activities (Non Athletics)
- 292 Boys/Girls Athletics
- 294 Boys Athletics
- 296 Girls Athletics
- 297 Community Service Projects
- 298 Extra-Curricular Activities
- Voc/Career & Technical Education
- 301 Agricultural Education
- 311 Distributive Education
- 321 Health Science Technology
- 331 Family & Consumer Science
- 341 Business & Office Education
- 361 Trade & Industrial Education
- 365 Service Occupations
- 371 Diversified & Interrelated Occup
- 380 Special Needs
- 385 Special Needs-Non Disabled
- 399 Career & Technical General
- Special Education Instruction
- 400 General Special Education
- 401 Speech/Language Impaired
- 402 Mild-Moderate Cognitive Disab
- 403 Severe-Profound Cognitive Disab
- 404 Physically Impaired
- 405 Deaf, Hard of Hearing
- 406 Visually Impaired
- 407 Specific Learning Disability
- 408 Emotional/Behavioral Disorder
- 409 Deaf-Blind
- 410 Other Health Disabilities
- 411 Autistic Spectrum Disorders
- 412 Developmentally Delayed
- 414 Traumatic Brain Injury
- 416 Severely Multiply Impaired
- 420 Special Ed-Aggregate (3+)
- 422 Special Ed-Students W/O Disabilities
- Community Education & Services
- 505 General Community Education
- 510 Adults with Disabilities
- 520 Adult Basic & Continuing Ed
- 570 School Age Care
- 579 Preschool Instruction
- 580 Early Childhood & Family Ed
- 581 Prekindergarten Programs
- 582 School Readiness
- 583 Early Childhood Screening
- 584 School Readiness Plus
- 585 Youth Dev/After School Enrich

**PROGRAM DIMENSION (Cont.)**

- Community Ed & Services (Cont.)
- 590 Other Community Programs
- Instructional Support Services
- 605 General Instructional Support
- 610 Curriculum Consult & Dev
- 620 Library Media Center
- 630 Instruction-Related Technology
- 640 Staff Development
- Pupil Support Services
- 710 Secondary Counseling/Guidance
- 712 Elementary Counseling/Guidance
- 715 School Security
- 716 Drug Abuse Prevention
- 717 Gang Resistance Education
- 718 Other School Safety
- 720 Health Services
- 730 Psychological and Health Services
- 740 Social Work Services
- 760 Pupil Transportation
- 770 Food Services
- 790 Other Pupil Support Services
- Sites and Buildings
- 805 Equipment Repair/Other Clients
- 810 Operations & Maintenance
- 850 Capital Facilities
- 865 LTFM not Pro 866,867,868
- 866 LTFM \$100,000-\$1.99M Fin 358,363,366
- 867 LTFM \$2M + Site, Bond Funded
- 868 LTFM \$2M + Site, Pay as you Go
- 870 Building Construction
- Fiscal & Other Fixed Costs Programs
- 910 Retire Long Term Obligations
- 920 Retire Non-Bonded Obligations
- 930 Employee Benefits (Clearing)
- 935 Post Employment Benefits
- 940 Insurance
- 950 Transfers
- 960 Other Nonrecurring Items

**FINANCE DIMENSION**

- 000 District Wide
- 150 ARP Summer Academic Enrichment
- 151 ESSER 90% Formula Allocation
- 152 ESSER 9.5% State Directed Grants
- 153 GEER Governor's Emergency Ed Relief
- 154 Coronavirus Relief Fund(CRF)
- 155 ESSER II 90% Formula Allocation
- 156 ESSER II 9.5% State Directed Grants
- 157 GEER II
- 158 ARP - Homeless Children and Youth I
- 159 ARP - Homeless Children and Youth II
- 160 ESSER III 90% Formula Allocation
- 161 ESSER III 9.5% State Directed Grants
- 162 Expanded Summer Learning - GEER
- 163 Expanded Summer Learning - ESSER
- 164 Expanded Summer Learning - Spec Alloc
- 165 Summer Preschool (4 and 5 yr olds)
- 168 Summer School Age Care
- 173 Federal Paycheck Protection Program
- 174 Other Cares Act (Recv'd thru other local)
- Federally Supported Property Tax Repl
- 175 Title VII Impact Aid
- 176 Payment in Lieu of Taxes (PILT)

**FINANCE DIMENSION (Cont.)**

- State Supported Programs
- 301 Extra Curricular
- 302 Operating Capital
- 303 Area Learning Center
- 304 Contracted Alternative Prog
- 305 State Approved Alternative Prog
- 309 Basic Skills for Extended Time
- 310 Interdistrict Cooperative Activities
- 311 Telecommunications Access Cost
- 313 Achievement & Integration Aid/Levy
- 316 General Education for Staff Dev
- 317 Basic Skills
- 318 Incentive Revenue
- State Supported Programs (Cont.)
- 319 Teacher Development & Eval Rev
- 320 American Indian Education Aid
- 321 Community Education
- 322 State Adult Basic Education
- 324 GED Testing & ABE Services
- 325 ECFE
- 326 Adults with Disabilities
- 328 Home Visiting
- 330 Learning & Development
- 332 After School Enrichment
- 333 Maximum Effort Loan Aid
- 335 Q Comp
- 336 Raised Academic Achieve/AP
- 337 Early Learning Scholarship/Pathway II
- 338 Early Learning Scholarship/Pathway I
- 340 Scholarships
- 342 Safe Schools Levy
- 344 School Readiness
- 346 IRRRB Taconite Grants
- Long Term Facility Maint (LTFM)
- 347 Physical Hazards
- 348 Charter School Building Lease Aid
- 349 Other Hazardous Materials
- 350 Aid to Nonpublic Health Services
- 351 Aid Nonpublic Books/Tests/Tech
- 352 Environmental H&S Management
- 353 Aid Nonpublic Guidance/Counseling
- 354 Early Childhood Screening Program
- 355 Voluntary Pre K Remodeling Costs
- 358 Asbestos Removal & Encapsulation
- 362 Youth Development/Youth Services
- 363 Fire Safety
- 364 Hearing Impaired Support Services
- 366 Indoor Air Quality
- 367 Accessibility
- 368 Building Envelope (Exclude Roof)
- 369 Building Hardware & Equipment
- 370 Electrical
- 371 Taconite \$25 Reserve
- 372 Medical Assistance-3rd Party Rev
- 375 Grants to Prepare Indian Teachers
- 377 Family Svc/Mental Health Initiative
- 379 Interior Surfaces
- 380 Mechanical Systems
- 381 Plumbing
- 382 Professional Services & Safety
- 383 Roofing Systems
- 384 Site Projects
- 388 Gifted & Talented
- 390 Taconite Rev/Bld Maint & Repair

**FINANCE DIMENSION (Cont.)**

- Fed Aid Through MDE (6XX Sub)
- 401/601 Title I-A Academic Ach/Disadvan
- 406/606 Title I-D Prevent/Intervention @ Risk
- 414/614 Title II-A Teach/Principal Tng/Recruit
- 417/617 Title III-A Language Acquisition
- 419/619 IDEA-B (611) Indiv W/Disab Age 3-21
- 420/620 IDEA-B (619) Presch Age 3-5 W/Disab
- 421/621 IDEA-B (611) Low Incidence
- 422/622 IDEA Birth Through Two
- 423/623 IDEA-C IEIC Grant Age 0-2
- 424/624 Title VI -B (2) Rural & Low Income
- 425/625 IDEA-B (611) Early Intervent CEIS
- 428/628 Carl Perkins Voc & Applied Tech
- 429/629 IDEA-B (611) Mandatory CEIS
- 430/630 IDEA-B (619) Center/Excellence
- 431/631 IDEA-B (611) Schoolwide Title I
- 432/632 IDEA-B (611) Discretionary CSPD
- 433/633 Title IV, Part A Student Spt/Acad Enrich
- 438/638 Federal Adult Basic Education
- 442/642 Title III-A Immigrant Grant
- 446/646 IDEA-C Center of Excellence Grant
- 469 Child & Adult Care Food Program
- 475/675 Carl Perkins Career & Tech Rev
- 499 Misc Federal Revenue/MDE
- Fed Aid Received Directly
- 510 Indian Elem & Secondary Assistance
- 514 Title V-A Rural Ed Achieve Prog
- 518 ARRA Targeted Head Start
- 599 Misc Direct Federal Revenue
- Fed Aid Received From Other
- 699 Misc Federal Revenue/From Other
- Child Nutrition
- 701 National School Lunch
- 702 After-School Snack
- 703 Special Milk /Kindergarten
- 705 School Breakfast
- 706 Fresh Fruit/Vegetable Grant
- 707 A La Carte/Other
- 709 Summer Food Service
- Transportation
- 711 Learning Year-Summer
- 713 Open Enroll Transport (Outside)
- 714 Multi-District Integration/Deseg
- 715 Foster Care Transportation
- 716 Noon Kindergarten Transport
- 717 Late Activity Bus
- 718 Student Transportation Safety
- 719 Traffic Hazards-Walkers
- 720 Regular To and From School
- 721 Regular Summer School
- 723 Special Education Transportation
- 725 Between Schools-Public
- 726 Nonpublic Non-regular
- 728 Special Transport of Selected Pupils
- 733 Non-Authorized Transportation
- 737 Ineligible/Nonresident Pupils
- 739 Low Income Enroll Op Transport
- Special Education
- 740 State-Special Ed Age Birth - 21
- 756 State-Special Student Aid
- State Placement
- 761 Non-Special Ed State Placement
- Levy Supported Programs
- 791 Project Cert of Particip/Lease-Purch

**FINANCE DIMENSION (Cont.)**

- Levy Supported Programs (Cont.)
- 792 Unfunded Severance/Retirement
- 793 Funded OPEB Liab Not in a Trust
- 794 Disabled Accessibility
- 795 Capital Projects Levy
- 796 Health Benefits
- 797 OPEB Pay as you Go
- 798 Children/Disab School Age Care
- 799 Expansion of Early Intervention
- Fed Competitive/Career Tech (9XX Sub)
- 817/917 IDEA-B (611) State Low Incidence
- 830 Career & Tech Education Rev
- 835 Career & Tech - Children/Disab
- 836/936 Tech Assist Deaf/Blind Students
- 848/948 Title I-A Improve Basic Programs
- 849/949 Title I School Improvement
- 851/951 Title I-A Impr Basic Program Pt II
- 859/959 Title V-B Charter School Fed Grant
- 863/963 Title I-C Migrant Children
- 866/966 Carl Perkins
- 867/967 Learn and Serve America
- 868/968 Title VIII, Homeless Children
- 869/969 Reading First K-3
- 870/970 Title I-H Dropout Prevention
- 873/973 IDEA-B (619) Early Intervent Regional
- 883/983 Voluntary School Choice
- 900-999 Sub Awards

**OBJECT DIMENSION**

- Salaries and Wages
- 110 Administration/Supervision
- 120 EC/ABE/School Readiness, ABE Admin
- 140 Licensed Classroom Teacher
- 141 Non-Lic Classroom Personnel
- 143 Licensed Instructional Support Personnel
- 144 Non-Lic Instructional Support
- 145 Substitute Teacher-Licensed
- 146 Substitute Non-Lic Classroom
- 150 Physical Therapist
- 151 Occupational Therapist
- 152 Speech/Language Pathologist
- 153 Audiologist
- 154 School Nurse
- 155 Licensed Nursing Services
- 156 Social Worker
- 157 School Psychologist
- 158 Mental Health Professional
- 159 Mental Health Behavioral Aide
- 160 Mental Health Practitioner
- 161 Certified Para/PCA
- 162 Certified One on One Para
- 163 Foreign Language Interpreter
- 164 Interpreter for the Deaf
- 165 School Counselor
- 166 Child Find Facilitator
- 167 Low Incidence Consultant
- 168 Security Specialist
- 169 Alcohol and CD Counselor
- 170 Non-Instructional Support
- 172 Physician (Evaluations Only)
- 173 Orientation & Mobility Specialist
- 174 Rec Services/DAPE Specialist
- 175 Cultural Liaison

**OBJECT DIMENSION (Cont.)**

- 176 Social Worker/Interagency
- 185 Other Licensed/Certified Salary
- 186 Other Non Licensed Salary
- 190 Sabbatical Leave
- 191 Severance
- 195 Interdepart Salaries (Chgbk)
- 199 Salary Adj Cafeteria Plan/In Lieu
- Employee Benefits
- 210 FICA/Medicare
- 214 PERA
- 218 TRA
- 220 Health Insurance
- 230 Life Insurance
- 235 Dental Insurance
- 240 Long Term Disability Insurance
- 250 TSA/Deferred Comp
- 251 Tax Advantage Employer Hlth Argmt
- 252 OPEB up to ARC
- 270 Workers Compensation
- 280 Unemployment Compensation
- 289 OPEB Contr (Not pay as you go)
- 290 OPEB (Excess of ARC)
- 291 OPEB (Pay as you go)
- 295 Interdepart Benefits (Chgbk)
- 299 Other Employee Benefits
- Purchased Services
- 303 Federal Sub Award <=\$25000
- 304 Federal Sub Award >\$25000
- 305 Consulting Fees/Fees for Service
- 306 Special Education Litigation Costs
- 307 Contract Sub for Spec Education
- 308 Federal Tuition Payment <=\$25000
- 309 Federal Tuition Payment >\$25000
- 310 School Resource Officer
- 311 Other Contracted Security Services
- 315 Repairs & Maint for Technology
- 316 Svc Purch from MN Joint Powers Org
- 318 Data Processing Data Entry
- 319 Computer & Technology Svcs
- 320 Communication Services
- 329 Postage & Parcel Services
- 330 Utility Services
- 335 Short Term Lease Pmts or Rentals
- 340 Insurance
- 341 Physical Therapy >\$25000
- 342 Occup Therapy >\$25000
- 343 Speech Services >\$25000
- 344 Audiologist Service >\$25000
- 345 Licensed School Nurse >\$25000
- 346 Licensed Nursing Svc >\$25000
- 347 Licensed Social Worker >\$25000
- 348 School Psychologist >\$25000
- 349 Mental Health Services >\$25000
- 350 Repairs & Maintenance
- 351 Mental Health Aid >\$25000
- 352 Mental Health Practitioner >\$25000
- 353 Certified Para/PCA >\$25000
- 354 One to One Para >\$25000
- 355 Interpreter/Language >\$25000
- 356 Interpreter/Deaf >\$25000
- 357 Interpreter/Deaf <=\$25000
- 358 Interpreter/Language <=\$25000
- 359 One to One Para <=\$25000
- 360 Transport Contr <=\$25,000

<b>State Layout</b>	Fund - Organization - Program - Finance - Object/Source - Course
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<b>OBJECT DIMENSION (Cont.)</b>	<b>OBJECT DIMENSION (Cont.)</b>	<b>SOURCE DIMENSION (Cont.)</b>	<b>SOURCE DIMENSION (Cont.)</b>	<b>BALANCE SHEET ACCOUNTS</b>	<b>BALANCE SHEET ACCOUNTS (Cont.)</b>	<b>BALANCE SHEET ACCOUNTS (Cont.)</b>
<b>Purchased Services</b>	<b>Capital Expenditures</b>	<b>Other Local Revenue</b>	<b>Local Sales and Insurance Recovery</b>	<b>Current Asset Accounts</b>	<b>Current Liability Accounts</b>	<b>Fund Balance Accounts (Cont.)</b>
361 Para Professional/PCA <=\$25000	535 Capital Leases	072 3rd Party/Private Insurance	625 Insurance Recovery	101 Cash and Cash Equivalents	201 Salary and Wage Payable	413 Reserve/Restrict Projects Funded/COP
362 Mental Hlth Practitioner <=\$25000	545 Interdept Operating Cap (Chgbk)	092 Interest Earnings	628 Judgment for District	103 Cash with Fiscal Agent	202 Short Term Indebtedness	414 Reserve/Restrict Operating Debt
363 Mental Hlth Behav Aide Svc <=\$25000	548 Pupil Transport Vehicles	093 Rent	<b>Sale of Bonds and Loans</b>	104 Investments	205 Due to Other Funds	416 Reserve/Restrict Levy Reduction
364 Trans Contract Federal >\$25000	550 Other Vehicles-Purchase	096 Gifts and Bequests	629 Health & Safety Other Revenue	110 Current Property Tax Rec	206 Other Accounts Payable	417 Reserve/Restrict Taconite Bldg Mt
365 Interdepart Transport (Chgbk)	555 Capital Noninstr Tech Hardware	097 Federal in Kind Match Revenue	631 Sale of Bonds	111 Delinquent Property Tax Rec	207 Judgments Payable	418 Committed Separation/Retire Benes
366 Travel Conventions/Conference	556 Capitalized Instr Tech Hardware	099 Misc Rev from Local Sources	635 Certificate of Participation	115 Other Accounts Receivable	208 Interest Payable	422 Unassigned Fund Balance
368 Out of State Travel/Federal Reimb	560 Principal on Long Term Comp/Tech	<b>State Sources</b>	636 Capital Loans	116 Interest Receivable	209 Other Current Liabilities	424 Reserve/Restrict Operating Capital
369 Entry Fees/Student Travel Allow	561 Interest on Long Term Comp/Tech	201 Endowment Fund Apportionment	637 Debt Service Loans	118 Due from Other Funds	210 Due to Other MN School Districts	425 Reserve/Restrict Bond Refunding
371 Physical Therapy <=\$25000	570 Prinicipal Long Term Bldg Land Lease	211 General Education Aid	639 Other State/Non State Loans	120 Due from Other MN School Dist	212 Due to Other Governmental Units	426 Reserve/Restrict \$25 Taconite OBE
372 Occup Therapy <=\$25000	571 Interest Long Term Bldg/Land Lease	212 Literacy Incentive Aid	640 Proceeds from Fed Econ Inj Disaster Loan	121 Due from MDE	213 Property Tax Shift Adjustment	427 Reserve/Restrict Disabled Access
373 Speech Services <=\$25000	580 Principal on Capital Lease	213 Shared Time Aid	641 Proceeds from Fed Paycheck Protection	122 Due from Feds through MDE	214 Adv of Unearned Gen Ed Aid	428 Reserve/Restrict Learn & Development
374 Audiologist Services <=\$25000	581 Interest on Capital Lease	227 Abatement Aid	<b>Incoming Transfers</b>	123 Due from Feds Directly	215 Payroll Ded/Employer Contrib Pay	430 Invest in General Fixed Assets
375 Licensed School Nurse <=\$25000	582 Prin/Cap Lease Special Ed	229 Disparity Reduction Aid	649 Permanent Transfers/Other Fund	125 Due from Other Governmental	218 Claims Payable	431 Reserve/Restrict Community Ed
376 Nursing Services <=\$25000	583 Prin/Cap Lease Spec Ed-Vehicle	234 Agriculture Market Value Cr	650 Covid-19 Transfers In	129 Commodities	219 Charter School Bldg Lease Payable	432 Reserve/Restrict ECFE
377 Social Worker <=\$25000	589 Lease Transactions/Install Sales	235 Private Alternative Program Aid		130 Inventory	220 Construction Contracts Payable	433 Reserve/Restrict Max Effort Loan Aid
378 Psychologist Services <=\$25000	590 Other Capital Expenditures	258 Other State Cr/Exempt Prop Reimb		131 Prepaid Expenditures	230 Unearned Revenue	434 Reserve/Restrict ALC
379 Mental Hlth Professional <=\$25000	<b>Debt Service</b>	296 Property Tax Shift Adjustment	<b>COURSE DIMENSION</b>	139 Lease Receivable	231 Deferred Inflow Revenue-Delinquent Tax	435 Reserve/Restrict Contract Alt Prog
380 Computer & Tech Hardware Rental	710 Bond, Redemption of Principal	298 Levy Equity Adjustment	000 Non Fed Proj, or Current Yr Fed	<b>General Fixed Asset Accounts</b>	235 Def Inflow Rev-Prop Tax/Subsequent Yr	436 Reserve/Restrict State Appr Alt Prog
381 Medicaid Reimbursed Equipment	720 Bond, Interest	299 State Aid Adj/Property Tax Shift	001 Projects that end in FY ending in X1	140 Land	237 Deferred Inflow of Resources	438 Reserve/Restrict Gift & Talented
382 Medicaid Reimbursed Services	730 Loans, Redemption of Principal	300 State Aid (Requires FIN Code)	002 Projects that end in FY ending in X2	141 Land Improvements		440 Reserve/Restrict Teacher Dev & Eval
384 3rd Party Reimbursed Equipment	740 Loans, Interest	301 Nonpublic Aid	003 Projects that end in FY ending in X3	142 Buildings	<b>Long Term Liabilities</b>	441 Reserve/Restrict Basic Skills
385 3rd Party Reimbursed Services	750 Debt/Discontinued Schools	306 Refund of Overpayment St Aid/Grant	004 Projects that end in FY ending in X4	143 Equipment	250 Bonds Payable	444 Reserve/Restrict School Readiness
389 Staff Tuition Reimbursement	790 Other Debt Svc Expenditures	307 Health & Safety Aid	005 Projects that end in FY ending in X5	148 Property/Equipment/Cap Lease	251 Equipment Notes Payable	447 Reserve/Restrict ABE
390 Pymt for Ed Purpose to MN District	<b>Other Expenditures</b>	308 Telecom Internet Access Equity Aid	006 Projects that end in FY ending in X6	149 Work in Progress (Construction)	252 Capital Improvement Loans Payable	448 Reserve/Restrict Achievement & Integr
391 Pymt to MN School (Cost Share)	810 Judgments Against District	309 Debt Service Equalization Aid	007 Projects that end in FY ending in X7	<b>General Long Term Debt Accounts</b>	253 Energy Loans Payable	449 Reserve/Restrict Safe Schools
392 Pymt for Ed Purp Out of State/Oth Ag	820 Dues,Membership,Licence,Fees	317 Long Term Facility Maint Aid	008 Projects that end in FY ending in X8	150 Avail/Retire Bonds/Loans	254 Capital Lease Payable	451 Reserve/Restrict QZAB /QSCB Debt
393 Spec Ed Transition/Child W/Disab	890 Federal in Kind Match	360 State Aid for Special Education	009 Projects that end in FY ending in X9	151 Taxes for LTD Payments	255 Capital Loans Payable	452 Reserve/Restrict OPEB No Trust
394 Pymt for Ed to Other Agency	891 TRA & PERA Spec Situation Pension	369 Other Rev-Other State Agencies	010 Projects that end in FY ending in X0	152 Capital Lease Agreements	256 Debt Service Loans Payable	453 Reserve/Restrict Unfunded Severance
395 Shared Cost for Paired Districts	895 Fed/Nonpublic Indirect (Chgbk)	370 Other-MN Dept of Education	011 Prior Year Federal Award	160 Amount Available for Separation/Retire	258 Emergency Econ Inj & PPP Loan Pybl	459 Reserve/Restrict Basic Skills Ext Time
396 Spec Ed Salary/Other District	896 Taxes & Special Assessments	397 TRA & PERA Spec Situations Pension	012 Second Prior Year Fed Award	161 Amount Provided for Separation/Retire	260 Separation and Severance Payable	460 Non Spendable Fund Balance
397 Spec Ed Benefits/Other District	897 Affordable Care Act Penalties	<b>Federal Aid Received Through MDE</b>	013 Third Prior Year Federal Award	162 Amount Provided for Comp Absence	261 Special Assess and Compensated Abs	461 Committed Fund Balance
398 Interdepart Services (Chgbk)	898 Scholarships	400 Federal Aid/MDE (Requires FIN)	014 Fourth Prior Year Fed Award	<b>General Fixed Asset Accounts</b>	262 Compensated Absences Payable	462 Assigned Fund Balance
399 Contract Spec Ed/Other Dist/Coop	899 Miscellaneous Expenditures	405 Federal Aid thru Other Agency	015 Fifth Prior Year Federal Award	171 A/D Land Improvement (Contra)	<b>Fund Balance</b>	463 Unassigned Fund Balance
<b>Supplies and Materials</b>	<b>Other Financing Uses</b>	406 Refund of Federal Overpayment	619 Intermed Districts Non Reimb Sped	172 A/D Buildings (Contra)	401 Reserve/Restrict for Student Activities	464 Restricted Fund Balance
401 Supplies-Non Instructional	910 Permanent Transfer/Other Fund	471 School Lunch Program	620 Comp & Qcomp Rev/IDEA Birth-2	173 A/D Equipment (Contra)	402 Reserve/Restrict for Scholarships	467 Reserve/Restrict LTFM
405 Non-instructional Software License	911 Covid-19 Transfers Out	472 Special Assist-Needy Child	621 High Qualified Staff (Second Prior Yr)	174 A/D Capital Lease (Contra)	403 Reserve/Restrict Staff Development	472 Reserve/Restrict MA
406 Instructional Software License	920 Bond Refunding Payment	473 Commodity Cash Rebate Program	622 LEA Level Activity (Second Prior Yr)		407 Reserv/Restrict Capital Projects Levy	473 Reserve/Restrict PPP
430 Supplies & Materials Non Indiv Instr	<b>SOURCE DIMENSION</b>	474 Commodity Distribution Program	623 Neglected (Second Prior Yr)		408 Reserve/Restrict Coop Programs	474 Reserve/Restrict EIDL
433 Supplies & Materials Indiv Instructional	<b>Local Sources</b>	475 Special Milk Program	624 Homeless(Second Prior Yr)			475 Restrict for Title VII Impact Aid
440 Fuels	001 Property Tax Levy-General	476 School Breakfast Program	625 Parent Involvement (Second Prior Yr)			476 Restricted for PILT
455 Noninstructional Tech Supplies	004 Municipal/Tax Incr Finance	477 Cash in Lieu of Commodities	626 School Choice (Second Prior Yr)			
456 Instructional Tech Supplies	009 Fiscal Disparity	479 Summer Food Service Program	627 High Qualified Staff Prior Yr Fed			
460 Textbooks	010 County Apportionment	495 Spec Ed Placement/Gen Ed Deduct	628 LEA Level Activities Prior Yr Fed			
461 Standardized Tests	014 Taconite Homestead Credit	<b>Federal Aid Received Directly</b>	629 Neglected Prior Yr Award Fed			
465 Noninstructional Tech Devices	015 IRRRB Grants	500 Direct Federal Aid (Requires FIN)	630 Homeless Prior Yr Fed Award			
466 Instructional Tech Devices	016 Taconite Levy Replacement	506 Impact Aid	631 Parent Involvement Prior Yr Fed			
470 Media Resources	017 Taconite General Ed Replace	550 Federal Emergency Econ Inj Grant	632 School Choice Prior Yr Fed Award			
490 Food	018 Taconite Referendum	<b>Local Sales and Insurance Recovery</b>	633 Special Ed 50% MOE Current Yr			
491 Commodities	019 Misc Tax Rev Paid by County	601 Food Service Sales to Pupils	634 Highly Qualified Staff Current Yr			
495 Milk	020 Property Tax Shift Recognition	606 Food Service Sales to Adults	635 LEA Activities Current Yr Fed			
499 Warehouse Inventory Adj	<b>Tuition, Fees and Admissions</b>	608 Special Function Food Sales	636 Neglected Current Yr Fed			
<b>Capital Expenditures</b>	021 Tuition/Reimb MN Districts	614 Contrib to Post Em Benefits Trust	637 Homeless Current Year Fed			
505 Capitalized Noninstruction Software	022 Spec Ed Svc/Other District	615 Contrib for Post Employ Benefits	638 Parent Involve Current Yr Fed			
506 Capitalized Instructional Software	031 Tuition/Out of State Schools	616 Retiree Contrib/Post Em Benefits	639 School Choice Current Yr Fed			
510 Site or Grounds Acquisition	035 Out of State Non-School Rev	619 Cost Materials/Rev Prod (Contra)	640 Profes Develop Current Yr Fed			
520 Building Acq or Construction	040 Tuition from Patrons	620 Sales/Rev Producing Activities	641 Profes Develop Prior Yr Fed			
530 Other Equipment Purchase	050 Fees from Patrons	621 Sale/Materials for Resale (Net Tx)	642 Profes Develop Second Prior Yr			
531 Depreciation Expense	060 Admissions & Student Activity Rev	622 Sales of Materials (Net of Tx)	667 School Improve Set Aside (Current Yr)			
532 Bus Equipment-Purchase	071 MA Rev/Dept of Human Svcs	623 Sale of Real Property	668 School Improve Set Aside (Prior Yr)			
533 Equip Sp Ed Direct Instruction		624 Sale of Equipment	669 School Improve Set Aside (2nd Pr Yr)			



Type of Account	Normal Balance	A Debit to this account will:	A Credit to this account will:
Revenue Account	Credit	Decrease Balance	Increase Balance
Expense Account	Debit	Increase Balance	Decrease Balance
Asset Account	Debit	Increase Balance	Decrease Balance
Contra Asset Account	Credit	Decrease Balance	Increase Balance
Liability Account	Credit	Decrease Balance	Increase Balance
Fund Balance Account	Credit	Decrease Balance	Increase Balance