

**UFARS Revenue and Expenditure Requirements**

**NOTE: For FY 2013 only. These revenue and expenditure reporting requirements are subject to change for FY 2014.**

Program	Revenue Sources	Statute	Comments	REVENUE						EXPENDITURES					
				FUND	ORG/SITE	PROG.	FINANCE	SOURCE	COURSE	FUND	ORG/SITE	PROG	FINANCE	OBJ.	COURSE
<b>Kindergarten Instruction Programs</b>				<b>01</b>	<b>XXX</b>	<b>201</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>01</b>	<b>XXX</b>	<b>201</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
	General Education Revenue	Minn. Stat. § 126C.10	A public school may not charge tuition to provide a full-day, every day kindergarten instruction program			201	000	211				201	000		
	Compensatory Revenue	Minn. Stat. § 126C.15					201		211				201		
	Federal Title I Revenue	Elementary and Secondary Education Act. P.L. 107-110				216	401	400	000, 011 or 012			216	401		000, 011 or 012
	Kindergarten Special Educatin	P.L. 108.446		01	XXX	400 - 420	419/ 619	400	000, 011 or 012	01	XXX	400 - 420	419/ 619	XXX	XXX
	Race to the Top – Early Learning Challenge Kindergarten			01	XXX	201	412	XXX	XXX	01	XXX	201	412	XXX	XXX
<b>Race to the Top – Early Learning Challenge Title 1 Preschool and Prekindergarten</b>				<b>04</b>	<b>XXX</b>	<b>578 574 581</b>	<b>412</b>	<b>XXX</b>	<b>XXX</b>	<b>04</b>	<b>XXX</b>	<b>578 579 581</b>	<b>412</b>	<b>XXX</b>	<b>XXX</b>
<b>School-Age Care for K-6 Students- Minn. Stat. § 124D.19, Subd. 11</b>				<b>04</b>	<b>XXX</b>	<b>570</b>	<b>000</b>	<b>XXX</b>	<b>XXX</b>	<b>04</b>	<b>XXX</b>	<b>570</b>	<b>000</b>	<b>XXX</b>	<b>XXX</b>
	Fees					570	000	050				570	000		
	Private Grants					570	000	096				570	000		

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<b>Prekindergarten -- Minn. Stat. § 120A.05. Subd. 10 (a).</b>				04	XXX	581	000	XXX	XXX	04	XXX	581	000	XXX	XXX
	General Education Revenue Reallocated for Prekindergarten (Debit Fund 01, Source 211, Credit Fund 04, Program 581, Finance 344, Source 211)	Minn. Stat. § 126C.126	Instructional programs to prepare children under 5 on September 1 to enter kindergarten the following school year			581	344	211				581	344		
	Private Grants					581	000	096				581	000		
	Federal Title 1 Revenue	Elementary and Secondary Education Act, P.L. 107-110				216	401	400	000, 011 or 012			216	401		000, 011 or 012
<b>Preschool (not Prekindergarten) Instructional Programs for 3-to-5 year- olds and Child Care Programs for Young Children up to Kindergarten Entrance</b>				04	XXX	590	000	XXX	XXX	04	XXX	590	000	XXX	XXX
	Fees					590	000	040				590	000		
	Private Grants					590	000	096				590	000		
	Federal Title 1 Revenue	Elementary and Secondary Education Act, P.L. 107-110				216	401	400	000, 011 or 012			216	401		000, 011 or 012
<b>Early Childhood Health and developmental Screening – Minn. Stat. § 121A.16-18</b>				04	XXX	583	354	XXX	XXX	04	XXX	583	354	XXX	XXX
	State Aid	Minn. Stat. § 121A.19	Required program for school districts; charter school may provide screening and			583	354	300				583	354		

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				FUND	ORG/SITE	PROG.	FINANCE	SOURCE	COURSE	FUND	ORG/SITE	PROG	FINANCE	OBJ.	COURSE
			receive state aid if screening is provided according to statutes and rules												
	Permanent Transfer from General Fund (allowed if screening aid is sufficient)	Minn. Stat. § 123B.79				583	354	649				583	000	910	
<b>Birth – 2 Special Education</b>															
Birth – 2	Part C	IDEA, Part C. Sec. 631		01	XXX	401 - 420	422/622	400	000, 011 or 012	01	XXX	401 - 420	422/622	XXX	XXX
Birth – 2	State Aid	Minn. Stat. § 125A.76		01	XXX	401 - 420	741	360	XXX	01	XXX	401 - 420	741	XXX	XXX
<b>Preschool Special Education</b>															
Preschool Grant for Children with Disabilities		P.L. 108-446		01	XXX	400 - 420	420/620	400	000, 011 or 012	01	XXX	400 - 420	420/620	XXX	XXX
Preschool		Minn. Stat. § 125A.76		01	XXX	400 - 420	740	360	XXX	01	XXX	400 - 420	740	XXX	XXX