



Voluntary Prekindergarten UFARS Memo

To: Superintendents or Recipients of Voluntary Prekindergarten

From: Cathy Erickson, Director of School Finance

Date: May 1, 2025

Re: **FY 26** Voluntary Prekindergarten UFARS

This memorandum is to outline the Uniform Financial Accounting and Reporting Standards ([UFARS](#)) expenditure coding for the voluntary prekindergarten (VPK) program. For VPK programs, eligible school districts or charter schools must record expenditures attributable to voluntary prekindergarten pupils according to guidelines prepared by the commissioner of education under Minnesota Statutes, section [127A.17](#). School Readiness Plus is no longer a separate program. The former School Readiness Plus pupils are now under the VPK program.

Expenditures attributable to **voluntary prekindergarten** pupils should be coded to Program Code 200 in Fund 01. Since [Minnesota Statutes, section 142D.08](#), does not require a reserve, there is not a finance code associated with VPK. Please see below for the unrestricted grid Finance Code 000.

When using other funding sources to supplement voluntary prekindergarten, use the already established UFARS codes with the appropriate fund. These other funding sources may include, for example, Title I, Early Learning Scholarships Pathway I and II, and School Readiness. Certain restrictions apply when blending and braiding these funds with voluntary prekindergarten funds. More information about allowable funding sources to supplement voluntary prekindergarten is available using the fiscal year (FY) [2026 UFARS Manual Chapter 10](#).

Districts with approved remodeling costs associated with a voluntary prekindergarten program per Minnesota Statutes, section 124D.151, should record expenditures approved by the commissioner for remodeling existing instructional space to accommodate prekindergarten instruction using Finance Code 355, voluntary prekindergarten remodeling costs (Fund 01 and/or 06), which was added for this purpose. Please see below for the restricted grid for Finance Code 355. Expenditures in this code apply to Balance Sheet Code 467, Restricted/Reserved for Long-Term Facilities Maintenance (LTFM), [Minnesota Statutes, section 123B.595](#), subdivision 12.

For assistance with questions on UFARS code questions, please contact MDE UFARS accounting help desk at mde.ufars-accounting@state.mn.us.

Unrestricted – General Fund 01 – FY 2026

Permitted Expenditure Code Grid

PROG. NO.	ORG SERIES 005	ORG SERIES 001-004	ORG SERIES 006-999	OBJECT SERIES 100	OBJECT SERIES 200	OBJECT SERIES 300	OBJECT SERIES 400	OBJECT SERIES 500	OBJECT SERIES 700 & 900	OBJECT SERIES 800
200	X	X	X	X	X	X	X	X	NOT ALLOWED	X

Restricted Finance Grid – FY 2026

FIN	DESCRIPTION	FUNDS	ORG	PROGRAM	OBJECT
355	Voluntary Pre-kindergarten	01	001-999	865 LTFM, Excluding Costs in Programs 866 and 867	110-280, 289-309, 315-320, 590, 820, 910
355	Voluntary Pre-kindergarten	06	001-999	867 LTFM Projects Per Site, Per Year that are Bond Financed	110-280, 289-309, 315-520, 590, 790, 820, 910