

SCHOOL BUSINESS BULLETIN

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FY 2016 Maximum Allowable Wage Classification – Food Service

Based on current information published by the Bureau of Labor Statistics – May 2015, the average hourly wage for public school food service directors is \$25.79. This is the maximum rate at which the labor of a superintendent or fiscal manager performing the duties of a food service director can be charged back to the food service fund.

For questions regarding the “FY 2016 Maximum Allowable Wage Classification – Food Service”, please submit inquiries to the UFARS Accounting Helpdesk mde.ufars-accounting@state.mn.us.

Early Childhood Special Education (ECSE) Transportation and Reporting

Children that are receiving Early Childhood Special Education (ECSE) services are entitled to transportation through a statutory provision under Minnesota Statutes, section 123B.88, Subdivision 1. The provision of transportation can be documented within the Individualized Education Program (IEP) under the Least Restrictive Environment (LRE) or on the service grid under the Individualized Family Service Plan (IFSP). This is not considered a related service. A related service of transportation must be an IEP/IFSP team determination based on the child’s needs. The IEP/IFSP team would include the related service of transportation when it is actually an IEP/IFSP team determination based on the needs of the child. For example, the student may need a wheelchair accessible bus.

For state reporting purposes and aid entitlement, the ECSE student would be coded with Transportation Category 03-Disabled in the Minnesota Automated Reporting Student System (MARSS) when the district provides a special education route for the student because of the timing or location of the classes. The related cost would be coded in UFARS under Finance Code 723 for state aid.

When the IEP/IFSP team has written in the related service of special education into a student’s IEP/IFSP based on the individual needs of the child, the ECSE student would be coded with Transportation Category 03-Disabled in MARSS. The related cost would be coded in UFARS under Finance Code 723 for state aid.

In those instances when an ECSE student rides a regular bus along with general education students without any accommodations or adaptations, the student would be coded with Transportation Category 01-Regular. The cost of the transportation would be reported in UFARS under Finance Code 720.

For questions about the “Early Childhood Special Education Services (ECSE) Transportation Update”, please contact Julie Belisle at Julie.belisle@state.mn.us or 651-582-8265.

Calculating Nonpublic Transportation Aid

The nonpublic transportation aid is based on the cost per student rate two years prior under [Minnesota Statute, section 123B.92, Subdivision 9](#).

The Nonpublic Pupil Transportation Aid Calculation report can be found on the MDE website under:

- Data Center
- Data Reports and Analytics
- School Finance Reports, select Minnesota Funding Reports (MFR)
- Enter District and Year

- List Reports
- Nonpublic Transportation Aid Calculation report

Take the cost reported in Uniform Financial Accounting and Reporting Standards (UFARS) Finance Code 720 plus any depreciation for regular bus inventory, divided by the total number of regular and excess students. Include an inflation factor for the difference in the general education formula. For example, the equation would be as follows for FY 2016:

FY 14 Full Time Equivalency (FTEs) Regular (Includes regular and nonpublic students)
 FY 14 FTEs Excess (Includes regular and nonpublic students)
 FY 14 Finance Code 720
 FY 14 Bus Depreciation

Inflation Factor

General Ed Revenue FY 2016 / General Ed Revenue FY 2014 = Inflation Factor
 5,948 / 5,302 = 1.1218

Equation

((Finance Code 720 + Bus Depreciation) / (Regular + Excess)) * Inflation factor =
 Nonpublic transportation reimbursement per eligible nonpublic student reported as
 transported.

For questions about “*Calculating Non Public Transportation Aid*”, please contact Julie Belisle at Julie.belisle@state.mn.us or 651-582-8265.

Reporting Students Placed for Day Treatment

Minnesota Department of Education (MDE) frequently receives questions regarding the correct procedures for reporting students placed for day treatment. Several divisions at MDE collaborated to develop a comprehensive Minnesota Automated Reporting Student System (MARSS) Procedure 27 that answers these questions. Please read the new [Procedure 27 Reporting Students Placed for Day Treatment - updated March 17, 2016](#) on the MARSS Reporting Instructions page of the MDE website.

Students placed for day treatment are those who have been placed by the courts, a medical authority, parents or their Individualized Education Program (IEP) to some type of treatment program. Procedure 27 describes the educational options available to a student placed in a day treatment program including when a charter school contracts with a student’s resident district.

There are two relevant Minnesota Statutes for day programs:

Minnesota Statutes, sections 125A.15 (applies to students with a disability) and Minnesota Statutes, section 125A.51 (applies to students without a disability) require that the student’s resident district be responsible for providing instruction, including special education and related services, while the student is placed in the day program. The resident district is also responsible for the due process associated with that educational program while the student is placed in the day program.

Minnesota Statutes, section 125A.15(c):

“...the district of residence is responsible for providing transportation to and from the care and treatment program and an appropriate educational program for the child.”
...“The resident district may provide the educational program at a school within the district of residence, at the child’s residence, or in the district in which the day treatment center is located by paying tuition to that district.”

Minnesota Statutes, section 125A.51(d):

“...the district of residence must provide instruction and necessary transportation to and from the care and treatment program for the pupil.” ... “The resident district may provide the instruction at a school within the district of residence, at the pupil’s residence, or in the case of a placement outside of the resident district, in the district in which the day treatment program is located by paying tuition to that district. The district of placement may contract with a facility to provide instruction by teachers licensed by the state Board of Teaching.”

The resident district has several options in meeting the requirements of the statutes. These options are described in the Procedure 27 document. The document discusses several topics and how they relate to students placed in day treatment e.g. determining resident district, student membership and enrollment options. Reporting procedures are outlined on when the student lives with their parent(s) and when the student lives in a children’s residential facility or foster home. A grid summary for each of the living situations is also provided.

As a reminder, students placed in day treatment programs are not considered homebound. To be considered homebound, the student must be medically confined to the student’s home by a doctor’s written statement. Students who are able to attend instructional programs or day programs would not be considered homebound.

Home-based instruction is determined by the IEP team and one hour of instruction generates one hour of membership. The federal instructional setting of homebound and hospital refers to an instructional setting rather than eligibility for state general education revenue.

For more information on “Reporting Students Placed for Day Treatment”,

send an email to MARSS@state.mn.us or Kelly Wosika at Kelly.Wosika@state.mn.us.

Audit Requirements for FY 2016

Minnesota Statutes, section 123B.77, Subdivision 3, requires reporting entities to submit audited financial data to the commissioner of the Minnesota Department of Education (MDE) and to the Office of the State Auditor (OSA). Minnesota Statutes, section 123B.77, also states the required timelines for the reporting of financial data to the commissioner (MDE). The statutory deadline for the FY 2016 Audited Final Uniform Financial Accounting and Reporting Standards (UFARS) Data Submission and Fiscal Compliance Table Data Submission reporting is November 30, 2016, and Audit Reports are due by December 31, 2016, however, the **statutory deadline falls on a Saturday; therefore**, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday, or legal holiday (Minn. Stat. § 474A.025).

- Audited Final UFARS Data Submission – due November 30, 2016
- Fiscal Compliance Table Data Submission – due November 30, 2016
- Audit Reports – due January 3, 2017 (for FY 2016)

Note: Refer to “Submission Options” section of this document.

Each audit must include components identified within points 1-4 listed below. MDE reviews each audit and will require the reporting entity to submit any identified missing components. Failure to submit missing components will result in a report citing noncompliance for failure to provide necessary components, and is forwarded to fiscal monitors of federal programs to be used in the risk assessment criteria for future site visits.

1. MDE requires financial statement audits be conducted in accordance with Generally Accepted Government Auditing Standards (GAAP or Yellow Book), the Federal Single Audit Act and the Minnesota Legal Compliance Guide as issued by the OSA. In a Single Audit engagement, please refer to the Office of Management and Budget (OMB) document “2 CFR Chapter I, and Chapter II, Parts 200 et al. – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (OMB Omni Circular) implemented December 26, 2014 for reporting requirements. The audited financial statement must also provide a statement of assurance pertaining to UFARS compliance.

MDE also requires a Corrective Action Plan (CAP) to be submitted as a component of all findings cited as a result of state, federal, or legal audit finding. The CAP must be included within the LEA audit for MDE review. Audit findings should be numbered with the fiscal year and audit finding number (for example: 2016-1, 2016-2, etc.) and follow the CAP format listed in item 4 below.

MDE will review the audit report submitted by the auditor on behalf of each Local Education Agency (LEA). As part of the OMB Omni Circular, MDE is required to provide a management decision for audit findings that relate to Federal Awards. If the auditor and/or LEA do not receive a follow up communication from MDE within six months of the submission of the audit report or by June 30 of the subsequent year, the management decision is complete.

2. The MDE Manual for Activity Fund Accounting (MAFA) requires the student activity audit be listed in the table of contents of the full district audit unless a separate report is issued. If all student activities are under board control, a statement to that fact must be included in the financial notes.

School districts without student activity accounts must enclose a separate written memo or letter stating the school district does not have any student activity accounts. These steps will assist with verification a student activity audit has been completed or that the student activities are all under board control and were audited with the general fund. MDE requires any findings resulting from the audit have a CAP included for each finding. Audit findings should be numbered with the fiscal year and audit finding number (for example: 2016-01, 2016-02, etc.).

3. The (LEA) must complete and include a comparative fiscal compliance report with the audit report. The Fiscal Compliance Report must include the comparison between audited data and reported UFARS data and include column displaying the variance(s). The Fiscal Compliance Report is to be included in the table of contents of the Audit Report.

The LEA or auditor must enter the audited data into the Fiscal Compliance Table located on the [MDE's website](#) (School Support > Data Submissions, Fiscal Compliance Table). After the audited data has been entered, run the Fiscal Compliance Table Comparison Report and review the results. Any differences between the UFARS data and the audited financial data must be corrected. The entry of the audited data to the Fiscal Compliance Table must be completed by November 30, 2016.

MDE reporting requirements expects that at the fund level: 1) prior year ending fund balances will equal current year beginning fund balances; and 2) current year beginning fund balances, plus total revenues and transfers in, minus total expenditures and transfers out, will result in the calculated current year ending fund balance. The calculated ending fund balance should equal the current year ending fund balance. Any discrepancies identified should be reported to MDE.

4. Checklist of reports that are required to be submitted to MDE and the OSA include :

- Report on financial statements
- List of school board members for the reporting year
- Management's discussion and analysis (prepared by the finance officials of the LEA);
- Report on entity's internal control structure;
- Report on entity's compliance with laws and regulations;
- CAP for all written findings (including student activity audit);
- CAP should contain the following elements for each finding:
 - (1) an explanation of any disagreement with the finding;
 - (2) actions planned in response to the finding;
 - (3) the official responsible for ensuring the corrective action; and
 - (4) a plan to monitor completion of corrective actions
- Student activity audit or statement that funds are audited with the general fund;
- UFARS Fiscal Compliance Table;
- Single audit reports, if applicable; and
- Management letter (if no management letter was issued to the district, a separate and additional memo stating that fact is to be included with the audit submission)

FY 2016 – Charter School Reporting Requirements

According to Minnesota Statutes, section 124E.16, charter schools are required to submit audit reports and other annual public reports as outlined in Subdivisions 1 and 2:

Subd.1. Audit report.

- (a) A charter school is subject to the same financial audits, audit procedures, and audit requirements as a district, except as required under this subdivision. Audits must be conducted in compliance with generally accepted governmental auditing standards, the federal Single Audit Act, if applicable, and section [6.65](#). A charter school is subject to and must comply with sections [15.054](#); [118A.01](#); [118A.02](#); [118A.03](#); [118A.04](#); [118A.05](#); [118A.06](#); [471.38](#); [471.391](#); [471.392](#); and [471.425](#). The audit must comply with the requirements of sections [123B.75](#) to [123B.83](#), except to the extent deviations are necessary because of the program at the school. Deviations must be approved by the commissioner and authorizer. The Department of Education, state auditor, legislative auditor, or authorizer may conduct financial, program, or compliance audits. A charter school determined to be in statutory operating debt under sections [123B.81](#) to [123B.83](#) must submit a plan under section [123B.81, subdivision 4](#).
- (b) The charter school must submit an audit report to the commissioner and its authorizer by December 31 each year.
- (c) The charter school, with the assistance of the auditor conducting the audit, must include with the report, as supplemental information, a copy of management agreements with a charter management organization or an educational management organization and service agreements or contracts over the lesser of \$100,000 or ten percent of the school's most recent annual audited expenditures. The agreements must detail the terms of the agreement, including the services provided and the annual costs for those services. If the entity that provides the professional services to the charter school is exempt from taxation under section 501 of the Internal Revenue Code of 1986, that entity must file with the commissioner by February 15 a copy of the annual return required under section 6033 of the Internal Revenue Code of 1986.
- (d) A charter school independent audit report shall include audited financial data of an affiliated building corporation or other component unit.
- (e) If the audit report finds that a material weakness exists in the financial reporting systems of a charter school, the charter school must submit a written report to the commissioner explaining how the material weakness will be resolved. An auditor, as a condition of providing financial services to a charter school, must agree to make available information about a charter school's financial audit to the commissioner and authorizer upon request.

Subd. 2. Annual public reports.

- (a) A charter school must publish an annual report approved by the board of directors. The annual report must at least include information on school enrollment, student attrition, governance and management, staffing, finances, academic performance, innovative practices and implementation, and future plans. A charter school may combine this report with the reporting required under section [120B.11](#). A charter school must post the annual report on the school's official Web site. A charter school must also distribute the annual report by publication, mail, or electronic means to its authorizer, school employees, and parents and legal guardians of students enrolled in the charter school. The reports are public data under chapter 13.
- (b) The commissioner shall establish specifications for an authorizer's annual public report that is part of the system to evaluate authorizer performance under section [124E.05, subdivision 5](#). The report shall at least include key indicators of school academic, operational, and financial performance.

Charter Schools

This section is a clarification of the charter schools reporting requirement to provide copies of agreements with service providers.

The term agreement is defined as, but not limited to, contracts, letters of intent, memos of understanding, etc.

The following supplemental information requirements are in addition to the required annual audit report and must be submitted to MDE and the school's authorizer by December 31 (January 3, 2017 for FY 2016 reporting) of each year. Required charter school supplemental information is NOT a requirement of the OSA and is not to be submitted to the OSA.

Required documents are for the period of the fiscal year being reported. This year the period for fiscal reporting is 7/1/2015- 6/30/2016. An agreement overlapping the fiscal year will require both agreements to be submitted.

Examples:

1. Management contract with effective dates of 1/1/2015 – 12/31/2015 and 1/1/2016 – 12/31/2016, requires both contracts to be submitted.
2. Management contract which cover multiple years would submit the contract for the fiscal reporting period. (Contract 7/1/2013 -6/30/2016 would submit the same contract in the years of 2014, 2015, and 2016.)

Required Charter School Submissions:

1. Copies of all agreements for corporate management services with the charter school. Corporate management service agreements include, but are not limited to:

Agreements for Management Services:

Examples: Education Management Organization (EMO)
Charter Management Organization (CMO)

General Definitions

An Education Management Organization, or EMO, is usually defined as a private organization or firm (for profit) that manages public schools, including district and charter public schools. A Charter Management Organization, or CMO, is a non-profit equivalent of an EMO.

A contract details the terms under which administrative authority to operate one or more schools is given to an EMO/CMO in return for a commitment to produce measurable outcomes within a given time frame. The term "Education/Charter Management Organization" and the acronyms "EMO/CMO" are most commonly used to describe these private/non-profit organizations that manage public schools under contract. However, other names or labels, such as "education service providers," are sometimes used to describe these companies.

An important distinction should be made between EMOs/CMOs, which have administrative authority to operate a school, and service contractors, often referred to as "vendors." Vendors provide, for a fee, specific services such as accounting, payroll and benefits administration, transportation, financial and legal advice, personnel recruitment, professional development, and special education.

2. Copies of service agreements or contracts over the lessor of the following:

- Total annual amount paid is greater than \$100,000 OR
- Total annual amount paid is greater than 10 percent of the year end audited expenditures.

Agreements for Other Services (Vendors):

Examples: Business Services
Food Services
Transportation
Teaching Staff

The agreements must detail the terms of the agreement and must identify the services provided along with annual cost for the services identified in the agreement.

NOTE: Charter schools without management services contracts or agreements meeting the \$100,000 / >= 10 percent of year end audited expenditures should include with their submission, a letter to MDE, signed by the School's Director, stating: "The XYZ Charter school does not have a contract with a management company or contracts which exceeds \$100,000 / or greater than 10 percent of year end audited expenditures."

School Auditors

1. Independent audit reports for charter schools must include the audited data from the affiliated building corporation or other component units (Minn. Stat. § 124E.16, Subd. 1(d)).
2. Submission of Supplemental Information – Assist school with submitting agreement information.
3. An auditor, as a condition of providing financial services to a charter school, must agree to make available information about a charter school's financial audit to the commissioner and authorizer upon request (Minn. Stat. § 124E.16, Subd. 1(e)).

Supplemental information is recommended to be submitted to MDE via email using the file naming convention and submitted to the email address below:

Fiscal Year	District ID	District Type	District Name	Report Name
4 characters	4 characters	2 characters	Up to 12 characters	<ul style="list-style-type: none"> • Management • Service

Each element must be separated by a “.” (Period)

Note: Submit a separate file for each of these reports (see examples below):

- (1) Management Agreements suffix convention (mgmt.agree)
- (2) Service Agreements suffix convention (service.agree)

Examples: 2016.4113.07.FraserAcad.mgmt.agree
2016.4113.07.FraserAcad.service.agree

If multiple files will be submitted in each category, number the files beginning with 1.

Examples: 2016.4113.07.FraserAcad.mgmt.agree1
2016.4113.07.FraserAcad.mgmt.agree2

2016.4113.07.FraserAcad.service.agree1
2016.4113.07.FraserAcad.service.agree2

The email address for electronic submission is mde.finmgt@state.mn.us.

If electronic format is unavailable, required information may be submitted via U.S. Mail or by other courier; please submit printed (hard) copy of the required documents to:

Minnesota Department of Education
Division of School Finance
Attn: Jessica Aretz (I-12)
1500 Highway 36 W
Roseville, MN 55113

If you have questions about the “Changes to Charter School Reporting Requirements”, please contact the UFARS Accounting Helpdesk at: mde.ufars-accounting@state.mn.us.

Submission Options

2016 Submission

1. Districts may submit completed financial audits and required supplemental information in standard printed and bound format via United States Mail or other courier service; **however, the recommended submission method is to submit all documents in electronic format.**
2. Districts may submit completed financial audits and required supplemental information via email with attached files in a Portable Document Format (PDF) format using the naming convention identified here.

To Submit E-files to MDE

Each management letter (or “COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE”) must be transmitted in a separate pdf file.

Naming Conventions

Audit reports may be submitted using the MDE email address provided below and must use the following naming convention. A separate file for each of these reports (see examples below):

Audited District Financial Statements	convention: FinStmt.District
District Management Letters	convention: MgtLtr.District
Student Activity Audits	convention: FinStmt.Student
Student Activity Management Letter	convention: MgtLtr.Student
Other Reports	convention: Other

“Other reports” may be conveyance of letters, letters indicating a management letter was not issued, additional files, etc.

The naming convention for required files:

Fiscal Year	District Number	District Type	District Name	Report Name
4 characters	4 characters	2 characters	Up to 12 characters in length	- FinStmt.District - MgtLtr.District - FinStmt.Student - MgtLtr.Student - Other

Each element must be separated by a “.” (Period)

Naming Convention Examples:

2016.0001.03.Minneapolis.FinStmt.District
 2016.0001.03.Minneapolis.FinStmt.Student
 2016.0001.03.Minneapolis.MgtLtr.District
 2016.0001.03.Minneapolis.MgtLtr.Student
 2016.0001.03.Minneapolis.Other

Minnesota Statute, section 123B.77, Subdivision 3, also requires each district to send a copy of the audit and all supplemental report to the OSA. The OSA requests all copies to be in electronic format and must be received no later than December 31, 2016 (January 3, 2017 for FY 2016 reporting).

The email addresses for electronic submission are:

MDE: MDE.FinMgt@state.mn.us
OSA: SingleAudit@osa.state.mn.us

Districts Submitting via USPS or Courier

Submit one printed (hard) copy of the audit and other required documents to:

Minnesota Department of Education
Division of School Finance
Attn: Jessica Aretz (I-12)
1500 Highway 36 West
Roseville, MN 55113-4266

If you have any questions, please contact Jessica Aretz at (651) 582-8276 or email Jessica.aretz@state.mn.us.

This letter is also posted on the [MDE website](#) (School Support > School Finance > Financial Management). As indicated above, MDE must receive all audit reports by December 31, 2016 (January 3, 2017 for FY2016 reporting), if received after December 31, 2016 (January 3, 2017 for FY 2016 reporting), the postmark must be on or before December 31, 2016 (January 3, 2017 for FY 2016 reporting).

FY 2016 and 2017 – Guidance for Transfer of Funds

Minnesota Laws 2011, 1st Special Session, Chapter 11, Article 5, Section 11 as Amended by Laws 2012, Chapter 239, Article 1, Section 31, as Amended by Laws 2013, Chapter 116, Article 7, Section 19, and as Amended by Laws 2015, 1st Special Session, Chapter 3, Article 7, Section 19

Existing Minnesota Statutes, sections 123B.79 and 123B.80 provide a permitted process for districts to make permanent fund transfers. However, the legislature has enacted a temporary exception to these noted statutes by authorizing other permanent fund transfers for FY 2016 and FY 2017 through Laws 2015, 1st Special Session, Chapter 3, Article 7, Section 19:

FUND TRANSFER; FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017 ONLY.

- (a) Notwithstanding Minnesota Statutes, section [123B.80, subdivision 3](#), for fiscal year 2014 through fiscal year 2017 only, the commissioner must approve a request for a fund transfer if the transfer does not increase state aid obligations to the district or result in additional property tax authority for the district. This section does not permit transfers from the community service fund, the food service fund, or the reserved account for staff development under section [122A.61](#).
- (b) A school board may approve a fund transfer under paragraph (a) only after adopting a resolution stating the fund transfer will not diminish instructional opportunities for students.

EFFECTIVE DATE.

This section is effective the day following final enactment.

For FY 2016 through FY 2017 only, a board may request authority to make a permanent transfer without the need to identify an unforeseen event directly related to the fund or account involved, as long as the transfer meets the following criteria:

1. The transfer cannot be from Fund 02, Food Service, or Fund 04, Community Service; or Staff Development for fiscal years 2016 and 2017.
2. The transfer cannot increase state aid obligations to the district;
3. The transfer cannot result in additional property tax authority for the district;
4. The application for transfer must cite the law or rule prohibiting the desired transfer and identify the fiscal year affected by the transfer, the amount and specific accounts from/to which funds are to be transferred, and be signed by the superintendent and approved by the school board.

An application may be made by submitting a required "Request for Fund Transfer" form under Minnesota Laws 2011, 1st Special Session, Chapter 11, Article 5, Section 11 as Amended by Laws 2012, Chapter 239, Article 1, Section 31, as Amended by Laws 2013, Chapter 116, Article 7, Section 19, and as Amended by Laws 2015, 1st Special Session, Chapter 3, Article 7, Section 19 and a copy of the school board minutes:

- a) Documenting adoption of a board resolution stating that the fund transfer requested in the application will not diminish instructional opportunities for students; and
- b) Documenting board approval of the funds transfer

The **table** below summarizes transfer authority as permitted under Laws 2015, 1st Special Session, Chapter 3, Article 7, Section 19 for restricted/reserved accounts in Fund 01 – General Fund and Alternative Facilities Fund 06.

Finance Code	Fund	Restricted /Reserved Account #	Reserve Name	Minnesota Statute Prohibiting Transfer	TRANSFER ALLOWED in FY 2014 through FY 2017 with Commissioner's Approval
316	1	403	Staff Development	Laws 2015 1 st Special Session, Chapter 3, Article 7, Section 19	NO
385	1	405	Deferred Maintenance	Minn. Stat. § 123B.591	Minnesota Statute Repealed FY 2017 and later
	1	406	Health and Safety	Minn. Stat. § 123B.57, Subd. 3	NO
795	1	407	Capital Projects	Minn. Stat. § 123B.63, Subd. 4	NO
310	1	408	Cooperative	Minn. Stat. § 123A.27	YES
386	6	409	Alternative Facilities	Minn. Stat. § 123B.59, Subd. 8	Minnesota Statute Repealed FY 2017 and later
791	1	413	Building Projects with Lease Levy	Minn. Stat. § 126C.40	NO
	1	414	Operating Debt	No current authorization	NO
	1	416	Levy Reduction	Minn. Stat. § 475.61, Subd. 4	NO
390	1	417	Taconite Building Maintenance	Minn. Stat. § 298.28, Subd 4 (b)(ii)	YES
302	1	424	Operating Capital	Minn. Stat. § 126C.10, Subd. 14	YES
371	1	426	\$25 Taconite	Minn. Stat. § 298.28, Subd. 4 (d)	YES
794	1	427	Disabled Access	Minn. Stat. § 123B.58	NO
330	1	428	Learning and Development	Minn. Stat. § 126C.12, Subd. 4-5	YES
303	1	434	Area Learning Center (ALC)	Minn. Stat. § 123A.05, Subd. 2	YES
304	1	435	Contracted Alternative Programs	Minn. Stat. § 124D.69, Subd. 2	YES
305	1	436	State Approved Alternative Programs	Minn. Stat. § 126C.05, Subd. 15	YES
388	1	438	Gifted and Talented	Minn. Stat. § 126C.10, Subd. 2b	YES
317	1	441	Basic Skills	Minn. Stat. § 126C.15	YES
830		445	Career Tech	Minn. Stat. § 124D.4531	NO
342	1	449	Safe Schools Levy	Minn. Stat. § 126C.44	YES
	1	451	QZAB and QSCB Future Payback	Restricted by debt covenants	NO
793	1	452	OPEB Liabilities not held in a trust	Minn. Stat. § 475.52, Subd. 6	NO
792	1	453	Unfunded Severance and Retirement Levy	Minn. Stat. § 126C.41, Subd. 6	NO

Fund 4 – Community Service

Earlier guidance issued by MDE regarding this legislation did not address transfers within the community service fund. MDE has reviewed the legislation and has determined that transfers within the community service fund that meet the criteria of the law are allowable through the end of FY 2017 with commissioner approval.

The table below summarizes transfer authority for reserved/restricted accounts in Fund 04 – Community Service:

Finance Code	Fund	Restricted/Reserved Account #	Restricted/Reserved Name	Minnesota Statute Prohibiting Transfer	TRANSFER ALLOWED FY 2014 through FY 2017 with Commissioner's Approval
321	4	431	Community Education	Minn. Stat. § 124D.20	YES
322	4	447	Adult Basic Education	Minn. Stat. § 124D.52	YES
324	4	447	Adult Basic Education	Minn. Stat. § 124D.52	YES
325	4	432	Early Childhood and Family Education	Minn. Stat. § 124D.135	YES
328	4	432	Home Visiting	Minn. Stat. § 124D.135	YES
337	4	444	School Readiness	Minn. Stat. § 124D.16	YES
338	4	444	School Readiness	Minn. Stat. § 124D.16	YES
344	4	444	School Readiness	Minn. Stat. § 124D.16	YES
371	4	426	\$25 Taconite	Minn. Stat. § 298.28	YES
793	4	452	Funded OPEB Liabilities not Held in Trust	Minn. Stat. § 475.52	NO

Transfer must use designated new object / source codes along with the related finance code:			
Object Code			911- Commissioner Approved Transfers - Out
Source Code			651- Commissioner Approved Transfers - In
Transaction example:			
Example entry within Fund 01			
			DR
			CR
	FD - ORG - PRO - FIN - OBJ		
	01 - 005 - 950 - 302 - 911		XXX
	01 - 005 - 950 - 000 - 651		XXX
Example entry within Fund 04			
	FD - ORG - PRO - FIN - OBJ		
	04 - 005 - 950 - 344 - 911		XXX
	04 - 005 - 950 - 325 - 651		XXX

Transfers from the following funds impact levy authority and/or state aid and therefore cannot be approved under the authority granted under Laws 2015, 1st Special Session, Chapter 3, Article 7, Section 19:

Fund 07 – Debt Service

- Transfers from the Debt Service Fund (07) to another fund. Minnesota Statutes, section 475.61, Subdivision 3 (e) requires that excess debt redemption funds be used to reduce levies. Subdivision 4 (a) of this section requires that any surplus funds remaining after obligations are paid in full are to be used to reduce levies and state aids, except for any surplus on retired obligations authorized on or after July 1, 2005, which the district “may appropriate to any other general purpose” without any reduction in state aid or levies.

Fund 47 – Post Employment Benefits Debt Service Fund

Fund 47 was developed to maintain the record keeping for OPEB bonds; however, it is a component of a district's overall debt which is reported in Fund 07 Debt Service Fund. After bond obligations and interest have been satisfied in Fund 47, surplus fund balances must be addressed according to Minnesota Statutes, section 475.61, Subdivision 4 – Surplus Funds.

Based upon the statutory language, the district must proceed as follows:

- Leave Fund 47 balance intact until such time the district has paid off its OPEB bonded debt. On the June 30 following the final payment on the OPEB bonds, Fund 47 must be closed to Fund 7 balances.
- After all other obligations and interest in Fund 07 have been satisfied, any remaining funds may be appropriated to any other general purpose by the school district without any reduction in state aid or levies or may be used to reduce the general fund levies authorized under chapters 122A, 123A, 123B, 124D, and 126C, and the state aids authorized under chapters 122A, 123A, 123B, 124D, 125A, 126C, and 127A.”

School Business Bulletin 57 discusses this transaction further in the Guidance on Fund 47 Other Post-Employment Benefits (OPEB) Debt Service Fund section.

Fund 06 – Building Construction Fund

- Transfers from the Building Construction Fund (06) to another fund. Minnesota Statutes, section 475.65 requires any balance remaining after projects have been completed and paid for to become part of the debt service fund and used to reduce levies and aids for the amount of the excess funds, unless “devoted to any other public use authorized by law, and approved by resolution adopted or vote taken in the manner required to authorize bonds for such new use and purpose.”

Certificates of Participation (COP) – Recorded in Fund 06

- Projects funded by COPs or lease purchase agreements with related lease levy authority that have a remaining balance should a) make principal and interest payments until the excess in Fund 06 has been exhausted and b) any excess funds should be recorded on the levy documents reducing the levy by the amount of excess funds. Therefore, transfers are not allowed from the remaining excess balances of COPs.

Note: This means that a decision to reuse surplus building construction funds is subject to the same procedural requirements as the project for which funds were originally authorized; for example, a referendum to authorize the repurposing of bond proceeds previously approved by district voters; or submission of a review and comment, and school board approval for a new project funded from surplus non-voter-approved bond or levy proceeds.

Identified below is an example of accounting treatment for transfer transactions approved under Minnesota Statutes, section 123B.80. Two UFARS codes, Object Code 911 and Source Code 651, have been established and must be used to record commissioner-approved transfers.

Note: Transfers using these codes may only occur between funds and reserve accounts where transfers have been approved by the Commissioner of the Minnesota Department of Education (MDE).

Transfer must use designated object / source codes along with the related finance code.

Object 911- Commissioner Approved Transfers - Out

Source 651- Commissioner Approved Transfers - In

Proposed Entries in Fund 01 (General Fund) - Transaction Example:

FD	ORG	PRG	FIN	OBJ/SRC	CRS	Debit	Credit
01	005	950	302	911	XXX	XXX.XX	
01	005	000	000	651	XXX		XXX.XX

Please submit the completed and original "Request for Fund Transfer", a copy of the board resolution stating that the fund transfer requested in the application will not diminish instructional opportunities for students, and a copy of the minutes documenting board approval of the funds transfer to:

Minnesota Department of Education
 Division of School Finance
 1500 Highway 36 West
 Roseville, MN 55113

For questions about "Guidance for Transfer of Funds", contact Jessica Aretz at Jessica.aretz@state.mn.us or by phone 651-582-8276, or send your inquiry to the UFARS Accounting Helpdesk at MDE.UFARS-Accounting@state.mn.us.

Submission Deadlines for Fiscal Year 2016

FY 2017 budget must be board approved **prior** to July 1, 2016 (Minn. Stat. § 123B.77, Subd. 4).

Information on the FY 2016 budget must be published within one week of accepting the FY 2016 audit or November 30, 2016, whichever is earlier (Minn. Stat. § 123B.10, Subd. 1).

The FY 2016 **Preliminary** Unaudited UFARS data is due September 15, 2016 (Minn. Stat. § 123B.77, Subd. 2).

The FY 2016 **Final** Audited UFARS data is due November 30, 2016 (Minn. Stat. § 123B.77, Subd. 3).

The FY 2016 Fiscal Compliance Table (audit data and UFARS) is due November 30, 2016 (Minn. Stat. § 123B.77, Subd. 3).

The FY 2016 Audit Report is due on December 31, 2016. The **statutory deadline falls on a Saturday; therefore**, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday, or legal holiday (Minn. Stat. § 474A.025). Submit by **January 3, 2017**. If the audit is mailed, it must be postmarked on or before January 3, 2017 (Minn. Stat. § 123B.77, Subd. 3).

FY 2017 Federal Indirect Cost Rates

FY 2017 Federal Indirect Cost Rates are currently **under construction** and will be posted during May 2016, when the rates are posted to the MDE website. The rates will be available at [Indirect Cost Rates 2017](#) (Data Center > Data Reports and Analytics, under “School Financial Spreadsheets” select category “Indirect Cost Rates”):

Home > Data Center > Data Reports and Analytics

Search

Bookmark this page

The spreadsheets available here show the calculation of annual approved indirect cost rates used by local education agencies (LEAs) in Minnesota to recover any indirect costs for the administration of federal or state grants.

Use the Drop Downs to identify the files of interest

Category: Indirect Cost Rates

Subcategory: ALL

Year: 2016

List Files

Reset

For questions about “FY 2017 Federal Indirect Cost Rates”, contact Jessica Aretz at Jessica.aretz@state.mn.us or 651-582-8276. Inquiries may also be sent to the Accounting Helpdesk at MDE.UFARS-Accounting@state.mn.us.

Referendum Phase-out Details through Calendar Year 2015 Elections Report

The new "Referendum Phase-out Details through Calendar Year 2015 Elections" report has been posted on the MDE website. You can access this report by clicking on this link [Referendum Phaseout Details Through Calendar Year 2015 Elections](#) then clicking on the report. The second tab (overview tab) will describe what is contained in the report.

For questions please contact Michael Schwartz at 651-582-8399 or michael.schwartz@state.mn.us.

UFARS Coding Changes and Deletions – Effective July 1, 2015 for FY 2016

The following Fund Dimensions have had **description changes** effective July 1, 2015:

CHANGES

Account	Description
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02	Food Service Fund
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The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service ([Minn. Stat. § 124D.111, Subd. 3](#)).

Generally excluded from the Food Service Fund are the costs of lunchroom supervision, lunchroom custodial services, lunchroom utilities, or any other administrative costs that are the responsibility of the General Fund. These costs may only be included if a surplus exists in the Food Service Fund at the end of a fiscal year for three successive years. The district may then reclassify these costs for the third fiscal year, not to exceed the amount of the surplus in the Food Service Fund ([Minn. Stat. § 124D.111, Subd. 3](#)).

Capital expenditures for the purchase of food service equipment must be made from the General Fund and not the Food Service Fund unless the restricted balance in the Food Service Fund at the end of the last fiscal year is greater than the cost of the equipment to be purchased. ([Minn. Stat. § 124D.111, Subd. 3\(d\)](#)).

If a deficit in the Food Service Fund exists on June 30, and if that deficit is not eliminated by operations during the following year, it must then be eliminated by a permanent fund transfer from the General Fund. However, if a district had contracted with a food service management company during the period in which the deficit accrued, the deficit must be eliminated by a payment from the food service management company ([Minn. Stat. § 124D.111, Subd. 3\(f\)](#)).

As an alternative to a fund transfer, a district may incur a deficit for up to three years without making the permanent transfer if the district submits to the commissioner by January 1 of the second fiscal year a plan for eliminating that deficit at the end of the third fiscal year ([Minn. Stat. § 124D.111, Subd. 3\(g\)](#)).

Federal Food Service Excess

The school food authority shall limit its net cash resources to an amount that does not exceed three (3) months average expenditures for its nonprofit school food service or such other amount as may be approved by the state agency in accordance with U.S. Code (USC) Section 210.19(a). This amount is calculated using nine (9) months as a service year.

The following **Finance** Dimensions have been **deleted** effective July 1, 2015:

DELETIONS

Account	Description
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329	Raised Academic Achievement – International Baccalaureate
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This code should be used to track the revenue and expenditures for a program established to raise kindergarten through grade 12 academic achievement through increased student participation in International Baccalaureate programs ([Minn. Stat. §120B.132](#)).

853/953	Title II, Part D – Enhancing Education through Technology – Competitive Grant (Fund 01)
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Record revenues and expenditures for the Enhancing Education through Technology funds. The focus of these funds is to promote local and state initiatives for using technology to increase academic achievement, increase access to technology, and expand teacher professional development in technology. Funds allocated to Minnesota by the federal government will be distributed to school districts on a 50/50 scenario, with 50 percent of the allocation to be distributed based on formula determined by Title I shares and 50 percent to be disbursed based on competitive grant competitions. Competitive grant processes must give priority to schools that meet federal definitions of high need and high poverty and schools that do not generate sufficient funds from the formula distribution to effectively implement technology. Districts must spend at least 25 percent of funds from either the formula allocation or a competitive grant competition on professional development (CFDA 84.318, Elementary and Secondary Education Act (ESEA), Title II, Part D, Sections 2401-2404, P.L. 107-110).

864/964	Refugee Children School Impact Grant (Fund 01)
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Record revenue and expenditures for the federal program of the Office of Refugee Resettlement. Revenue funds are received through a grant application for the purpose of assisting refugee children (CFDA No. 93.576). **Note:** A Budget Control (BCL) expenditure report will be requested prior to the end of the fiscal year.

878/978 Advanced Placement Incentive Program (Fund 01)

Record revenue and expenditures for this MDE Advanced Placement Incentive Program grant used to increase awareness, participation and success of low income students in advanced placement and other rigorous high school courses. Funds are used to train teachers, develop online resources, implement effective access programs, and increase student counseling services and effectiveness (CFDA 84.330C, Title I, Part G: Elementary and Secondary Education Act (ESEA), P.L. 107-110).

882/982 Title IV, Part B – 21st Century Community Learning Centers Technical Assistance Grants (Fund 04)

Record revenues and expenditures related to the 21st Century Community Learning Centers Technical Assistance Grants (CFDA 84.287C).

UFARS Coding Additions and Changes – Effective July 1, 2016 for FY 2017 (Updated Dimensions)

The following **Object** Dimensions **will be added** effective July 1, 2016:

ADDITIONS**Account Description****315 Repairs and Maintenance for Computers and Technology**

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). For library media center (Program Code 620) expenditures, this section included repairs and maintenance for computers and associated technology (such as, but not limited to printers and scanners), automated library cataloging and circulation systems, and digital equipment, such as, but not limited to camcorders, cameras and electronic book viewers.

The following **Object** Dimensions **will be added** effective July 1, 2016:

ADDITIONS**Account Description****318 Data-Processing and Data Entry Services**

Record expenditures for data entry, formatting and processing services other than programming. Examples are accounts payable entry, payroll data entry or storage of student data. See Object Code 305 Consulting Fees/Fees for Services or Object Code 316 -Services Purchased from other MN Joint Powers Agencies.

319 Computer and Technology Services

Record expenditures for technical services other than data-processing and related services. Examples include the following: consultants for network improvements, server replacement and enhancements and security enhancements. **Note:** This code cannot be used with federal funds.

380 Computer and Technology Related Hardware Rental

Record Expenditures for the lease or rental of computers or technology related hardware for temporary or long-term usage that does not result in the ownership of the asset. Operating leases and rental for computers and copiers must be coded to the program where the equipment is used.

406 Instructional Software License Agreements

Record expenditures for instructional annual software license agreements that are under the capitalization threshold. See Object Codes 456 and 506 for purchase of software.

455 Non-Instructional Technology Supplies

Non-Instructional technology-related supplies include supplies that are typically used in conjunction with technology-related **hardware or software**. Some examples that should be reported here are CD's, flash or jump drives, parallel cables, monitor stands. Please refer to Object Code 465, Non-Instructional Technology Devices, for equipment that is the lesser of the capitalization level established by the LEA for financial statement purposes or \$5,000 with a normal useful life extending beyond a single reporting period.

456 Instructional Technology Supplies

Instructional technology-related supplies include supplies that are typically used in conjunction with technology-related **hardware or software**. Some examples that should be reported here are CD's, flash or jump drives, parallel cables, monitor stands. Please refer to Object Code 466, Instructional Technology Devices, for equipment that is the lesser of the capitalization level established by the LEA for financial statement purposes or \$5,000 with a normal useful life extending beyond a single reporting period.

465 Non-Instructional Technology Devices

Non-Instructional technology devices with a normal useful life beyond a single reporting period. Must be the lesser of the capitalization level established by the LEA or \$5,000 for financial statement purposes. Some examples that should be reported here are E-readers, including Kindles, iPads and GPS devices. Please refer to Object Code 405 for non-instructional software license agreements, Object Code 455 for non-instructional technology supplies, Object Code 505 for capitalized non-instructional software and Object Code 555 for capitalized non-instructional technology hardware.

466 Instructional Technology Devices

Instructional technology devices with a normal useful life beyond a single reporting period. Must be the lesser of the capitalization level established by the LEA or \$5,000 for financial statement purposes. Some examples that should be reported here are E-readers, including Kindles, and iPads. Please refer to Object Code 406 for instructional software license agreements, Object Code 456 for instructional technology supplies, Object Code 506 for capitalized instructional technology software and Object Code 556 for capitalized instructional technology hardware.

505 Capitalized Non-Instructional Technology Software

Record expenditures for purchased software used for non-instructional purposes that meet the capitalization threshold. Software having a useful life of more than one year and per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes, or \$5,000. Please refer to Object Code 405 for Non-Instructional Software License Agreements and Object Code 555 for Capitalized Non-Instructional Technology Hardware.

506 Capitalized Instructional Technology Software

Expenditures for purchased software used for instructional purposes that meet the capitalization threshold. Software having a useful life of more than one year and per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes, or \$5,000. Please refer to Object Code 406 for Instructional Software License Agreements and Object Code 556 for Capitalized Instructional Technology Hardware.

The following **Object Dimensions will have description changes** effective July 1, 2016:

CHANGES**Account Description****305 Consulting Fees/Fees for Services**

Include payments for professional services such as legal, audit, accounting, advertising, custodial, laundry, etc. This code is used by districts in the special education programs, for contracted service costs provided to staff. Include expenditures for purchased services if not enumerated by other object codes in this series.

Note: See Object Codes 303 and 304 for description of Federal Subawards/Subcontracts under or over \$25,000.

316 Services Purchased from Other Minnesota Joint-Powers Agencies

Expenditures for purchase services performed by any Minnesota educational agency or joint service arrangement (Service Cooperatives and Regional Centers) not related to tuition or transportation fees. Includes capital-related assessments for fees and related pass-through levy of any entity formed under a

cooperative agreement between two or more districts that may be coded as an Operating Capital expenditure according to Minnesota Statutes, section 126C.10, Subdivision 14 (line 17).

350 Repairs and Maintenance

Includes expenditures incurred for repair and maintenance services provided through a contract with an outside vendor. Include contracts and agreements for the upkeep of grounds, buildings and equipment. Excludes costs for new construction, renovation and remodeling (betterments) and repairs for computers and technology. Charter schools should record the portion of the lease that represents the cost of repair and maintenance services.

370 Operating Leases or Rentals

Record Expenditures for the lease or rental of land, buildings, vehicles and equipment for temporary or long-term usage that does not result in the ownership of the asset. Excludes lease or rental of computers or technology related hardware (See Object Code 380).

405 Non-Instructional Software License Agreements

Record expenditures for non-instructional software license agreements that are under the capitalization threshold. See Object Codes 455 and 505 for purchase of software.

555 Capitalized Non-Instructional Technology Hardware

Record expenditures to purchase technology equipment that meet the capitalization threshold. Technology-related hardware having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes, or \$5,000. Includes network equipment, servers, computers and peripheral equipment, interactive telecommunications equipment, printers, cameras and monitors. Please refer to Object Code 465 for Non-Instructional Technology Devices, Object Code 455 for Non-Instructional Technology Supplies and Object Code 405 for Non-Instructional Software License Agreements.

556 Capitalized Instructional Technology Hardware

Record expenditures to purchase technology equipment that meet the capitalization threshold. Technology-related hardware having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes, or \$5,000. Includes network equipment, servers, computers and peripheral equipment, interactive telecommunications equipment, printers, cameras and monitors (refer to Object Code 466 for Instructional Non-Capitalized Technology Equipment, Object Code 456 for Instructional Technology Related Supplies and Object Code 406 for Instructional Software Licensing).

FY 2017 Charter School Lease Aid Application and Requirements

The FY 2017 Charter School Lease Aid Application and Requirements have been posted on the MDE website at education.state.mn.us/MDE/SchSup/SchFin/CharterSch/index.html, select FY 2017 Charter School Lease Aid Requirements):

The screenshot shows the Minnesota Department of Education website. The navigation bar includes links for Home, Welcome to MDE, Just for Parents, Student Success, Educator Excellence, School Support, and Data Center. The breadcrumb trail reads: MDE > School Support > School Finance > Charter Schools. The main heading is 'Charter Schools'. On the left is a sidebar menu with categories like Achievement and Integration, Audits, Charter Schools, Community Education, etc. The main content area contains an introductory paragraph about charter schools, followed by a list of documents. A red arrow points to the document titled 'FY 2017 Charter School Lease Aid Requirements - 3/25/16'. To the right of the text is a photo of a teacher and students, and a 'Print' button. Below the photo are subscription and resource links.

Included in the lease aid application information, please reference the March 25, 2016 memo from Director Tom Melcher, Division of School Finance. As indicated in the memo, apply as soon as possible:

“Charter schools are encouraged to apply as soon as possible to ensure that the approved lease aid entitlement amount is included in the calculation of the IDEAS metered payments as early in the fiscal year as possible, so that the timing of cash flow to the school is optimized”.

Please submit your completed FY 2017 Charter School Lease Aid Application to MDE.CharterSchoolapps@state.mn.us.

FY 2016 Financial Reporting (only for new charters that received public funds in FY 2016)

Minnesota charter schools are required by law to prepare financial reports and annual budgets (Minn. Stat., § 124E.16). The Uniform Financial Accounting and Reporting Standards (UFARS) is an integral part of the accounting and reporting process for school districts.

- New charter schools are strongly encouraged to attend UFARS training, which will be listed on [MDE's Calendar](#).

New schools that received state or federal revenue in FY 2016 (including current federal CSP grantees) are required to submit financial data to MDE for FY 2016 per Minnesota Statutes, section 123B.77, Subdivisions 2 and 3:

- FY 2016 **Preliminary Unaudited** UFARS data is due September 15, 2016.
- FY 2016 **Final Audited** UFARS data is **due November 30, 2016**.
- FY 2016 Compliance Table (audit data and UFARS) is **due November 30, 2016**.
- FY 2016 Audit Report is **due on December 31, 2016**¹. The statutory deadline falls on a Saturday; therefore, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday, or legal holiday-**January 3, 2017** ([Minn. Stat. § 474A.025](#)). **If the audit is mailed, it must be postmarked on or before January 3, 2017.**

According to [Minnesota Statutes, section 124E.16, Subdivision 1\(a\)](#), "A charter school is subject to the same financial audits, audit procedures, and audit requirements as a district, except as required under subdivision 6a".

Every charter school is required by law to publish an annual report on the school's official website to include financial and other relevant information ([Minn. Stat. § 124E.16, Subd. 2](#)). Charter schools are not statutorily required, but are strongly encouraged, to comply with Minnesota Statutes, section 123B.10, Subdivision 1, which requires the school's board to publish prior and current fiscal year revenue, expenditures and fund balances as follows:

- Publish the school's revenue and expenditure budgets for the prior year (FY 2016) and the actual revenues, expenditures, fund balances for the current year (FY 2017) in a form prescribed by the commissioner (form ED-00110-39 on the [MDE website](#): select "District Expenditures and Revenues Budget for FY 2016 and FY 2017") by November 30, 2016, or within one week of the board's acceptance of the school's final audit for FY 2016, whichever is earlier.

Questions regarding UFARS and audit report submissions or budget publication requirements should be directed to the MDE Accounting HelpDesk at mde.ufars-accounting@state.mn.us.

¹UFARS submission deadlines are subject to Minnesota Statutes, section 474A.025

Business Manager's LISTSERV Subscriptions, Updates and MDE Contact Information

This service is provided to Business Manager's by the Minnesota Department of Education (MDE) 1500 Highway 36 West, Roseville, Minnesota 55113 as an ongoing communication to Business Manager's informing them of current MDE news. If you are a new subscriber or updating current information, please contact Anne Danielson at Anne.Danielson@state.mn.us or 651-582-8484 and provide the following in your email:

- First Name
- Last Name
- District Name
- District Number
- Email
- Phone Number
- Phone Extension
- Staff Position

NEXT UFARS 101 Training Scheduled on July 21 2016

The next scheduled date for UFARS 101 training is July 21, 2016, at MDE, 1500 Highway 36 West, Conference Center B, Room CC15, Roseville, Minnesota 55113. UFARS 101 training will introduce Uniform Financial Accounting and Reporting Standards (UFARS) and review: A) Chart of Accounts; B) UFARS System Uses; C) Dimension Descriptions; D) Legislative Requirements, and review basic accounting concepts and financial reporting for Minnesota schools. The training will also include expenditure and revenue exercises and website navigation.

Registration information is posted on the MDE [calendar](#) webpage or by following Welcome to MDE > Calendar.

For questions about the "UFARS 101 Training Scheduled on July 21, 2016", please contact MDE.UFARS-Accounting@state.mn.us.

Contacts

MDE Accounting Helpdesk

For UFARS Accounting, Manual and Chapter 10 Grid questions, contact the UFARS Accounting Helpdesk at MDE.UFARS-Accounting@state.mn.us.

MARSS Student Reporting

Minnesota Automated Student Reporting System (MARSS) contact MARSS@state.mn.us.

SERVS Financial

To gain access and utilize SERVS Financial contact MDE.SERVSFinancial@state.mn.us.

Title Programs

Title Programs contact MDE.NCLB@state.mn.us.

Special Education

Special Education Funds contact MDE.Spedfunding@state.mn.us.