



cmERDC Conference UFARS Hot Topics

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A grayscale background image showing a group of graduates in caps and gowns, smiling and celebrating. A large blue circle is overlaid on the left side of the image, containing the title text.

Ten Minnesota Commitments to Equity

1. Prioritize equity.
2. Start from within.
3. Measure what matters.
4. Go local.
5. Follow the money.
6. Start early.
7. Monitor implementation of standards.
8. Value people.
9. Improve conditions for learning.
10. Give students options.

Agenda

- GASB Statements No. 87 and 96
- FY 23 UFARS Updates
- LTFM and Lease Levy Updates FY 23 and FY 24
- Food and Nutrition Coding Guidance
- UFARS COVID-19 Coding Guidance
- Statutory Operating Debt (SOD)
- UFARS Data Submissions
- Other Information
- COVID-19 Funding Overview (for reference)

GASB Statement No. 87 Leases Effective FY 2022
and

GASB Statement No. 96 SBITAs Effective FY 2023



- **GASB Statement No. 87 Leases (tangible assets) was implemented for FY 2022.**
- The following slides outline the Object, Source and Balance Sheet Codes that were updated to accommodate GASB 87.
- Keep in mind there will be similar object code adjustments for GASB 96 SBITA.

GASB 87 - Certificates of Participation

Finance Code 791 Projects Funded by Certificates of Participation/Financed Purchase (COP/FP) Agreement with Related Lease Levy Authority is used for the issuance of certificates of participation (COP). COP issuance is a mechanism for providing capital to school districts to purchase equipment, finance constructions projects, or refinance existing leases. This financing technique provides long-term financing through a lease with an option to purchase or a conditional sales agreement.

Note: For Fund 01 General Fund financial transactions, the activity must close to the 01-422-XX Unassigned Fund Balance. Fund 06 Building Construction Fund financial transactions, the activity must close to 06-413-XX Restricted/Reserved for Projects Funded by Certificates of Participation/Financed Purchase (COP/FP) Agreement with Related Lease Levy Authority

GASB 87 Certificates of Participation

- The accounting for Finance Code 791 Projects Funded by Certificates of Participation/Financed Purchase (COP/FP) Agreement with Related Lease Levy Authority has been updated for **FY 23**.
- We collaborated with the GASB Subcommittee and the Advisory Committee for Financial Management on updating the accounting treatment effective for FY 23.
- We want to thank the participants on these two committees for their valuable time!
- Please see SBB # 70 and/or **FY 23** UFARS Chapter 13 the GASB 87 section for the appropriate accounting for COP/FP.

GASB 87 New Object Codes

- 335 Short-Term Lease Payments or Short-Term Rentals
- 560 Principal on Long-Term Computer or Technology Related Hardware Leases or Financed Purchases
- 561 Interest on Long-Term Computer or Technology Related Hardware Leases or Financed Purchases
- 570 Principal on Long-Term Building or Land Leases (Object Code 370 was deleted)
- 571 Interest on Long-Term Building or Land Leases

GASB 87 Object Code Changes

- 380 Short-Term Leases for Computer or Technology Related Hardware **(we will remove this code in FY 24)**
- 535 Long-Term Leases or Financed Purchases
- 580 Principal on Long-Term Lease or Financed Purchases
- 581 Interest on Long-Term Lease or Financed Purchases

GASB 87 Object Code Changes

- 582 Principal on Long-Term Lease or Financed Purchases Used for Direct Instruction of Special Education Students
- 583 Principal on Long-Term Lease or Financed Purchases Used for Vehicles Used for Special Education Students
- 589 Long-Term Lease Transactions or Financed Purchases (Fund 01 – Other Financing Source)

GASB 87 Source Code Changes

093 Revenue from Leases or Rentals

Record revenue for the lease of school property for any purpose, including the rental of buildings, land, vehicles and equipment.

In districts with outstanding bonds on the real property, the rent, net of expenses, shall be recorded pursuant to [Minnesota Statutes, section 123B.51, subdivision 4.](#)

GASB 87 Balance Sheet Code Changes

- 139 Long-Term Lease Receivable
- 140 Land
- 142 Buildings
- 143 Equipment (Fund 98)
- 148 Leased Asset (Fund 98)
- 152 Amount to be provided for Long-Term Leases (Fund 99)
- 174 Accumulated Amortization on Leased Assets (Contra Asset)
- 254 Long-Term Lease Payable (Fund 99)

GASB 87 Short Term Lease

Short Term Lease

Example: lease vehicle for 11 months for \$11,000 total

Lessee:		Debit	Credit
Each time the monthly lease payment is made:			
01-XXX-XXX-XXX-335-000	Short – Term Lease Payments	1,000	
01-101-00	Cash		1,000
Record Lease Payment			
Lessor:			
01-101-00	Cash	1,000	
01-XXX-XXX-XXX-093-000	Lease Rental		1,000
Record Lease Revenue			

Note: To record short-term leases for computers or technology related hardware, use Object code 380 instead of Object Code 335.

See School Business Bulletin #68 and UFARS Chapter 13 for additional GASB 87 information and accounting treatment.

GASB 96 - Subscription-Based Information Technology Arrangements (SBITAs)

Definition of a SBITA:

- A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Definition of the subscription term:

- The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will NOT exercise that option).

- **GASB 96 Subscription-Based Technology Agreements (SBITAs) are for the right to use intangible assets – such as software and must be implemented for FY 2023.**
- GASB 96 is similar to GASB 87. Short-term SBITAs with a term of less than 12 months will have different expenditure codes than SBITAs that have a term of more than 12 months. There also will be implied interest with SBITAs that have a term of more than 12 months.
- It will be helpful to begin making a list of all the software agreements and **subscriptions** with the length of term for each agreement for your entity.
- Subscribe to the **School Business Bulletin** to receive the UFARS updates for this new GASB statement. We will be meeting soon with the GASB subcommittee to discuss the new codes.

GASB 87 and 96 Object Codes

Object Codes						Object Codes 3xx = Purchased Services
Progression from FY 21 to FY 22 (for GASB 87) and FY 23 (for GASB 96)			Blue is new, Green was updated in FY 22 and needs update for FY 23			Object Codes 4xx = Supplies
						Object Codes 5xx = Capital
Code	Object Code Title – Prior to FY 22	Code	GASB 87 Object Codes – FY 22	Code	GASB 96 Object Codes – FY 23	Notes
315	Repairs and Maintenance for Computer and Technology	315	Updated for GASB 87 in FY 22	315	Repairs, Maintenance and Service Agreements for Computers, Tech and Software	Update description for GASB 96
		335	Short-Term Lease Payments or Short-Term Rentals (used for bldgs/ice rental, etc.)	335	No change to title	Update description for GASB 96
370	Operating Leases or Rentals – Deleted for FY2022 – replaced by Object Codes: 570/571		Object 370 was deleted in FY 22			
380	Computer and Technology Related Hardware Rental	380	Short-Term Leases for Computer or Technology Related Hardware Rental	380	Short-Term Leases for Computer or Technology Related Hardware Rental	Update description for GASB 96 – This Code will be phased out for FY 24 – Use Objects 465/466
405	Non-Instructional Software Licensing Agreements			405	Non-Instructional Software Licensing Agreement Purchases or Short-Term Non-Instructional Subscription-Based Information Technology Arrangements (SBITAs)	Update description for GASB 96
406	Instructional Software License Agreements			406	Instructional Software Licensing Agreement Purchases or Short-Term Instructional Subscription-Based Information Technology Arrangements (SBITAs)	Update description for GASB 96

GASB 87 and 96 Object Codes

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						Object Codes 5xx = Capital
Code	Object Code Title – Prior to FY 22	Code	GASB 87 Object Codes – FY 22	Code	GASB 96 Object Codes – FY 23	Notes
455	Non-Instructional Technology Supplies			455	Non-Instructional Technology Supplies	Update description for GASB 96
456	Instructional Technology Supplies			456	Instructional Technology Supplies	Update description for GASB 96
460	Textbooks and Workbooks					No Changes at this time.
465	Non- Instructional Technology Devices			465	Non- Instructional Technology Devices	Update description for GASB 96
466	Instructional Technology Devices			466	Instructional Technology Devices	Update description for GASB 96
505	Capitalized Non-Instructional Technology Software			562	Principal on Long-Term Non-Instructional Subscription-Based Information Technology Arrangements (SBITAs)	Obj 505 is for purchases that meet capitalization threshold - update object code references
506	Capitalized Instructional Technology Software			563	Interest on Long-Term Subscription-Based Information Technology Arrangements (SBITAs)	Obj 506 is for purchases that meet capitalization threshold, update object code references
				564	Principal on Long-Term Instructional Subscription-Based Information Technology Arrangements (SBITAs)	
535	535 Long-Term Leases or Financed Purchases			535	535 Long-Term Leases or Financed Purchases	Add software in the description

GASB 87 and 96 Object Codes

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						Object Codes 5xx = Capital
Code	Object Code Title – Prior to FY 22	Code	GASB 87 Object Codes – FY 22	Code	GASB 96 Object Codes – FY 23	Notes
555	Capitalized Non-Instructional Technology Hardware	560	Principal on Long-Term Computer or Technology Related Hardware Leases or Financed Purchases			Obj 555-is for purchases that meet capitalization threshold
556	Capitalized Instructional Technology Hardware	561	Interest on Long-Term Computer or Technology Related Hardware Leases or Financed Purchases			Obj 556-is for purchases that meet capitalization threshold
		570	Principal on Long-Term Building or Land Leases			
		571	Interest on Long-Term Building or Land Leases			
580	Principal on Capital Lease/Installment Sales Contracts	580	Principal on Long-Term Lease or Financed Purchases			
581	Interest on Capital Lease/Installment Sales Contracts	581	Interest on Long-Term Lease or Financed Purchases			
582	Principal on Capital Lease/Installment Sales Contracts Used for Direct Instruction of Special Education Students	582	Principal on Long-Term Lease or Financed Purchases Used for Direct Instruction of Special Education Students			
583	Principal on Capital Lease/Installment Sales Contracts Used for Vehicles Used for Special Education Students	583	Principal on Long-Term Lease or Financed Purchases Used for Vehicles Used for Special Education Students			
589	Lease Transactions/Installment Sales (Fund 01 – Other Financing Source)	589	Long-Term Lease Transactions or Financed Purchases (Fund 01-Other Financing Source)			
						No changes 18

FY 23 UFARS Updates

FY 23 UFARS Program Codes

Changes to UFARS LTFM and Lease accounting codes are addressed in the LTFM and Lease Levy Updates for FY 23 and 24 power point section.

Program Code Changes:

- 204 Title II, Part A – Teacher and Principal Training and Recruiting Fund
- 206 Title IV, Part A – Student Support and Academic Enrichment
- 210 Title II, Part D – Enhancing Education through Technology

FY 23 UFARS Finance Codes

Finance Code Deletions:

- 601 Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- 614 Title II, Part A – Teacher and Principal Training and Recruiting
- 806/906 Individuals with Disabilities Education Act, Part B, Section 611 Discretionary PBIS Grants

Finance Code Changes:

Federal finance code descriptions have been updated due to the Catalog of Federal Awards (CFDA) number terminology being replaced by the Assistance Listing Number (ALN). Note the actual number did not change.

FY 23 UFARS Object Codes

Object Code Changes:

- 173 Certified Orientation and Mobility Specialist
- 491 Commodities
- 920 Bond Refunding Payments **and Certificates of Participation (COP) Defeasance**

FY 23 UFARS Balance Sheet Codes

Balance Sheet Code Deletions:

- 473 Restricted/Reserved for Federal Paycheck Protection Program (PPP) Unexpended Loan Proceeds
- 474 Restricted/Reserved for Federal Economic Injury Disaster Loans (EIDL) Unexpended Loan Proceeds

Balance Sheet Code Changes:

- 413 Restricted/Reserved for Building Projects Funded by Certificates of Participation/Financed Purchase (COP/FP) Agreement with Related Lease Levy Authority
- 475 Restricted/Reserved for Title VII – Impact Aid Funds

UFARS Early Childhood Screening

- When we report to legislation it is apparent that Early Childhood Screening is underfunded. There has not been an increase in the funding formula since 2008.
- Therefore, we are hoping you can help us by coding the transfer from General Fund.

- Example:

01-005-950-XXX-910-000 \$10,000

04-005-583-354-649-000 \$10,000

- For questions please contact: Margaret Chresand (margaret.chresand@state.mn.us)

The Distinct Purposes of ESEA Funds

Federal ESEA Title awards come with the requirement that funds be spent on allowable costs. An allowable cost must “be necessary and reasonable for the performance of the Federal award.” [2 CFR 200.403]

To help understand what is “necessary,” a new [Distinct Purposes of ESEA Title Funds](#) document has been posted on the [MDE ESEA/Federal Programs](#) webpage with short summaries of the purpose of each ESEA Title program managed by the MDE Student Access and Opportunity Division. More information about each fund, its purpose, and what is allowable can be found on the [MDE ESEA/Federal Programs](#) or by contacting the program specialist.

FY 23 UFARS Chapter 10 Updates



FY 23 UFARS Chapter 10

- Finance Code 320 – American Indian Education Aid
 - Chapter 10 updates for allowable program and object codes
- Finance Code 348 Charter School Building Lease Aid has been updated to include School District Lease Levy. Districts must use Finance Code 348 beginning on July 1, 2022. This is to improve the reconciliation process for lease levy.
- Fin 350/351/353 – Non-Public
 - Chapter 10 remove Organization Code 005
- Finance Code 375 Grants to Prepare Indian Teachers
 - Chapter 10 remove Object Codes 252, 289, 290-291, 307, 340, 393, 491 and 495

FY 23 UFARS Chapter 10

- Federal Title Programs – align allowable Object Codes to federal regulations and Finance Codes 151-153, 155-156, 158-161 and 164
- Finance Code 401/601 – Title I, Part A
 - Remove Finance Code 601 from Chapter 10
- Finance Code 414/614 – Title II, Part A
 - Remove Finance Code 614 from Chapter 10
- Finance Code 433/633 – Title IV, Part A
 - Keep Finance Code 633 for the next 27 months for the 100 LEAs that have been notified that they have additional funds.

FY 23 UFARS Chapter 10

- Finance Code 438 Federal ABE
 - Chapter 10 remove Object Code 319
- Finance Code 791 – Certificates of Participation
 - Chapter 10 add Object Code 920 with Fund 01 for C.O.P. Defeasance
- Finance Code 801 – ABE EL and Civics Education
 - Chapter 10 remove Object Code 318-319, 347-349, 353-354, 364 and ADD Object 820

***Note: GASB 96 – Software leases and subscriptions (SBITAs) will cause many Chapter 10 updates to most Finance Codes**

LTFM and Lease Levy Updates for FY 23 and FY 24



The following paragraph has been added in the FY 23 UFARS Program Code chapter above Program Code 865:

Long-Term Facilities Maintenance (LTFM) Program Codes 865, 866, 867 and 868

Note: Finance Codes 347, 349, 352, 355, 358, 363, 366-370 and 379-384 are used for LTFM expenditures and revenues. All projects funded by the LTFM aid and levy must be restricted/reserved in Balance Sheet Code 467 and expensed in the General Fund (01). See Source Code 317 Long-Term Facilities Maintenance and State Aid and Source Code 001 Property Tax Levy – General Fund 01 for revenue recording. A revenue transfer, equal to the total expenditure, is required for all expenditure activity in the Construction Fund (06).

865 Long-Term Facilities Maintenance (LTFM) Projects per Site, Per Year – Excluding Costs in Program Codes 866, 867 and 868 (Fund 01 and ~~06~~)

Record costs for LTFM projects not included in Program Codes 866, 867 or 868, which includes projects less than \$100,000 in all LTFM Finance Codes and includes Health and Safety and Deferred Maintenance projects costing less than \$2,000,000 per site, per year. See the note above Program Code 865 for the LTFM Finance Code list and accounting treatment instructions.

See Program Code 866 for pay-as-you-go projects costing \$100,000 to \$1,999,999 per site, per year for Finance Codes 358 – Asbestos, 363 – Fire Safety and 366 – Indoor Air Quality. See Program Code 867 for projects that are bond financed. See Program Code 868 for all projects costing \$2,000,000 or more per site, per year that are financed on a pay-as-you-go basis, but not included in Program Code 866. For more information regarding Long-Term Facilities Maintenance please see Minnesota Statutes 2021, section 123B.595.

Note: This change will take effect in FY 24, but the rest of the slides are for FY 23.

866 Long-Term Facilities Maintenance (LTFM) Projects per Site, per Year – \$100,000-\$1,999,999.99 for Finance Codes 358, 363 and 366 (Fund 01 ~~and 06~~)

Record costs for LTFM pay-as-you go projects for ONLY Finance Codes 358, 363 and 366 (Asbestos, Fire Safety and Indoor Air Quality) that are \$100,000 or more per site, per year up to \$1,999,999.99. Use Program Code 867 for all LTFM projects that are bond financed. Use Program Code 868 for LTFM Projects that are \$2,000,000 or more and financed by pay-as-you-go for all other LTFM finance codes.

867 Long-Term Facilities Maintenance (LTFM) Projects per Site, per Year that are Bond Financed (Fund 06)

This Program Code can only be used with Fund 06, Building Construction Fund, for projects that are bond financed. Use Program Code 868 for LTFM projects that are \$2,000,000 or more per site, per year and financed on a pay-as-you-go basis.

868 Long-Term Facilities Maintenance (LTFM) Projects per Site, per Year that are \$2,000,000 or More and Financed on a Pay-As-You-Go Basis (Fund 06)

This Program Code can only be used with Fund 06, Building Construction Fund, for projects that are \$2,000,000 or more per site and financed on a pay-as-you-go basis. Use Program Code 867 for LTFM projects that are bond financed.

Finance Code 348 Update

348 Charter School Building Lease Aid and **School District Lease Levy Authority** (Fund 01)

Charter Schools should record revenue and expenditures for Charter School Building Lease Aid. When a charter school finds it economically advantageous to rent or lease a building or land for any instructional purpose and it determines that the total operating capital revenue per [Minnesota Statutes 2021, section 126C.10](#), subdivision 13, is insufficient for this purpose, it may apply to the commissioner for Building Lease Aid per [Minnesota Statutes 2021, section 124E.22](#).

School districts must record revenue and expenditures for lease levy authority in this code.

This finance code must be used only with Program Code 850.

Payment Description – 01F348 BLDGLEASE AID FY

Food and Nutrition UFARS Coding Guidance

Supply Chain Assistance Funds (Fund 02)

Supply Chain Assistance Funds - ALN# 10.555 (formerly known as CFDA#)

- Disbursed over multiple years

1 st Allocation	4/11/2022	Payment of Supply Chain Assistance Funds
2 nd Allocation	11/04/2022	Payment of 2nd Allocation Supply Chain Assistance Funds
3 rd Allocation	2/24/2023	Payment of 3rd Allocation Supply Chain Assistance Funds

- Revenue
 - R02-XXX-770-710-471-000 Required
 - Use Course Code 000 for all fiscal years of the Finance Code 710
- Expense
 - E02-XXX-770-710-490-000 Food
 - E02-XXX-770-710-495-000 Milk
- Unspent funds considered Unearned Revenue at year-end (reversing entry)
- Considered fully expended when Total Revenue FIN710 = Total Expense FIN710 (No Deadline)

Farm to School Grants

- The Farm to School Grants are being administered by MDE food service.
- The AGRI Equipment Grant is funded by *State* funds (for equipment). Use revenue code 02-XXX-770-000-369-000 and code expenditures to 02-XXX-770-701-5XX-000.
- The Farm to School First Bite Grant is *federal* revenue (for food). The revenue code is 02-XXX-770-699-405-000.
- For the *federal* expenditures please use codes 02-XXX-770-699-XXX-000.

For questions regarding these grants, please email: mde.fns@state.mn.us

Temporary Flexibility for Net Cash Resource Limitation

- The United States Department of Agriculture (USDA) has recently provided guidance that State Agencies (SAs) have the discretion to approve a net cash resource more than three months average expenditures per 7 CFR 210.14(b) and 210.19(a)(1)
- USDA understands that many external factors are leading SFAs to have additional funds and therefore an approval of more than three months may be necessary.
- MDE assesses compliance with the net cash resource limitation in January for the previous school year. For SY2022, the limitation will be reviewed on a case by case basis.
- Effective July 1, 2022, **Minnesota Department of Education (MDE) is increasing the net cash resource limitation to six months average operating expenditures.**
- The allowed limitation will be reviewed annually and an eventual return to standard regulation will take place.

Fund 02 Unallowable Costs

Advance Payment to Contractors - Meal Service Contracts

- Food Service Management Company (FSMC)
- Vended Meal Provider

Issue:

School is providing funds to private for-profit business prior to receiving service

Perception:

School is loaning private for-profit business an interest free loan using restricted funds

Fact:

Violates Minnesota Public Purpose Doctrine (derived from Minnesota State Constitution, Art. X § 1)

Food Service Unpaid Meal Charges, Delinquent and Uncollectable Debt

Unpaid meal charges are classified as either delinquent or uncollectable. It is this classification that determines the course of action when recording associated transactions.

As of July 1, 2017, the U.S. Department of Agriculture (USDA) required all LEAs to have a written and clearly communicated meal charge policy or procedure. The policy/procedure should outline how students will be charged for meals, as well as offering alternate meals, limits on meal charges, or allowing neither meal charges nor alternate meals when a student's account has insufficient funds. Per USDA guidance, the specific policy/procedure is at the discretion of each LEA and must include information about how unpaid meal debt will be collected.

For more information and accounting treatment for handling delinquent or uncollectable debt please see the [May 2019 School Business Bulletin #64](#).

For questions regarding Food Service please email: mde.fns@state.mn.us

Free and Reduced Application Incentives

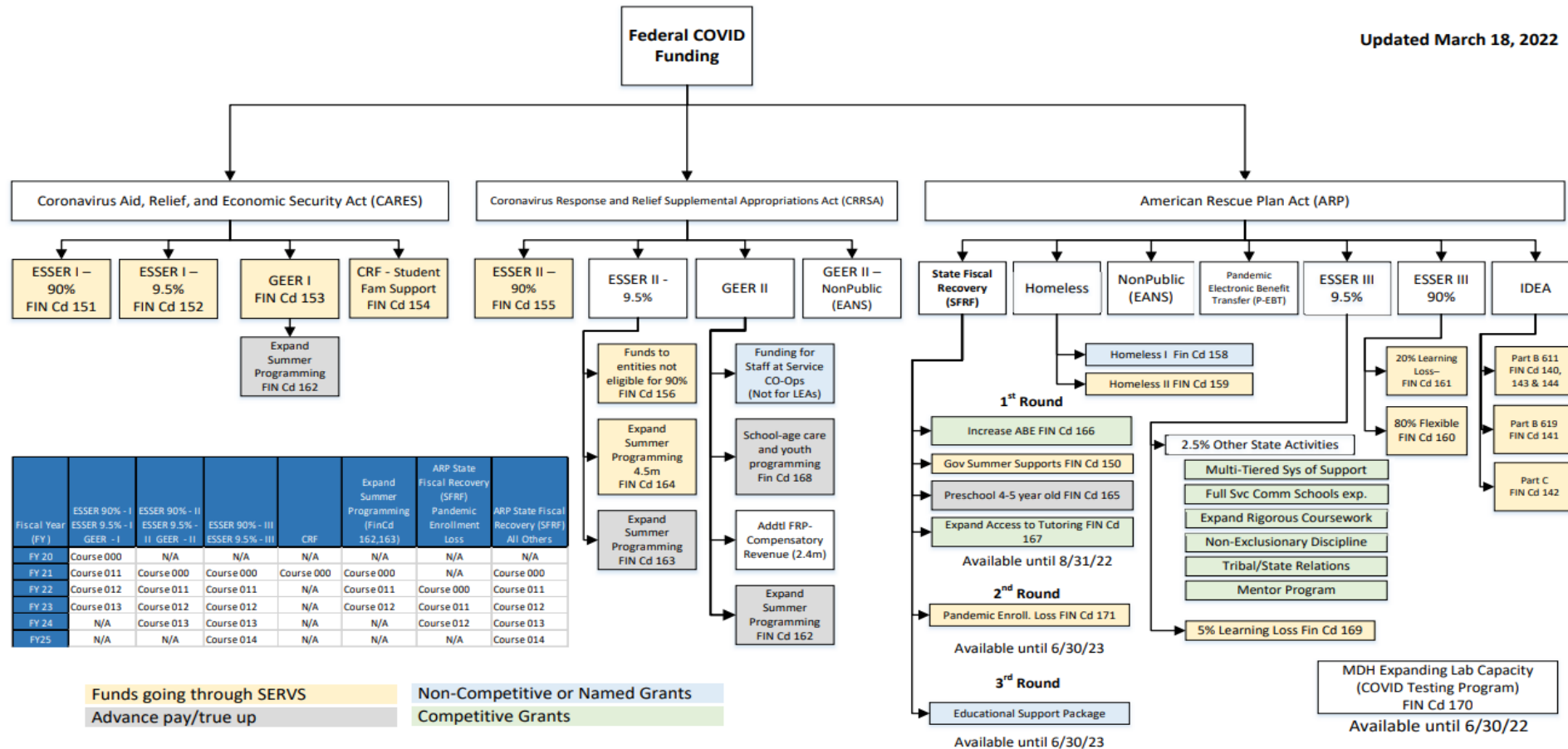
- We have received several questions regarding incentives for families completing a free and reduced lunch application. This is not an allowable expense within Fund 02 and Fund 01 cannot be used, because the expenditure does not meet public purpose.

UFARS COVID-19 Coding Guidance



Federal Funds Flow Chart

Updated March 18, 2022



Signed into Law: March 27, 2020
Eligible: to September 30, 2022 (CRF available through December 31, 2020)

Signed into Law: December 27, 2020
Eligible: to September 30, 2023

Signed into Law: March 11, 2021
Eligible: to September 30, 2024

Federal Funds UFARS Course Codes

Fiscal Year (FY)	ESSER 90% - I ESSER 9.5% - I GEER - I	ESSER 90% - II ESSER 9.5% - II GEER - II	ESSER 90% - III ESSER 9.5% - III	CRF	ARP State Fiscal Recovery (SFRF)
FY 20	Course 000	N/A	N/A	N/A	N/A
FY 21	Course 011	Course 000	Course 000	Course 000	Course 000
FY 22	Course 012	Course 011	Course 011	N/A	Course 011
FY 23	Course 013	Course 012	Course 012	N/A	N/A
FY 24	N/A	N/A	Course 013	N/A	N/A

Federal Funds UFARS Course Codes

Fiscal Year (FY)	FIN 140/640 FIN 141/641 FIN 142 FIN 143/643 FIN 144/644 Fin 159	FIN 150 FIN 162 FIN 163 FIN 165	FIN 151 FIN 152 FIN 153	FIN 155 FIN 156 FIN 157 FIN 164	FIN 158 FIN 160 FIN 161	FIN 166/665 FIN 170	FIN 167 FIN 171 FIN 710	FIN 168	FIN 169
2022	Course 000	Course 011	Course 012	Course 011	Course 011	Course 000	Course 000	Course 011	Course 000
2023	Course 011	Course 012	Course 013	Course 012	Course 012	N/A	Course 011	N/A	Course 011
2024	Course 012	Possibly Course 013	N/A	Course 013	Course 013	N/A	N/A	N/A	Course 012
2025	N/A	N/A	N/A	N/A	Course 014	N/A	N/A	N/A	Course 013

Finance Codes 163, 170 and 171

For all the finance codes below the LEA must spend funds by June 30, 2023 and draw funds by July 22, 2023.

Finance Code 163 – Expanded Summer Learning - ESSER

Finance Code 170 – Minnesota COVID-19 Testing Program

per Jenna Randolph schools can spend until 7/22/23,

however, districts also have to draw by that date...

Finance Code 171 – Pandemic Enrollment Loss

Finance Code 171 – Pandemic Enrollment Loss

- Applications were accepted in SERVS through January 10, 2022.
- We are approving FY 23 budgets.
- Funds may be used for expenditures from **July 1, 2021 through June 30, 2023**
 - New, expanded or enhanced early learning services;
 - Educational and evidence-based services to address learning loss and academic needs of students;
 - Services to address the social, emotional, and mental health needs of students;
 - Professional development and staff training necessary to implement the one or more of the strategies listed above.

COVID-19 UFARS CODING

- For COVID-19 finance codes, if your LEA is utilizing Fund 02, please be sure to code the revenue and expenditures to Fund 02.
- The same is true for Fund 04.
- The fund balances will be inaccurate for funds 01, 02 and 04 if the revenue is not coded to the correct fund.

COVID-19 UFARS Coding

For Finance Codes 140/640, 141/641, 143/643 and 144/644, **please follow UFARS Finance Code 699 Miscellaneous Federal funds Received From Other Districts/Agencies** instructions in Chapter 4 (paraphrased below).

Record the revenues and expenditures for federal aid received as a sub-award from an entity other than MDE or U.S. Dept of Education. The use of any 600 series finance code is for tracking a federal sub-award grant from another district or agency (i.e., cooperative or education district) where the receiving district has continual responsibility for the federal revenue. Corresponding numbers must be used.

COVID-19 UFARS CODING

Finance Code 163 – Expanded Summer Learning – ESSER

- In June 2021, LEAs received a 25% revenue allocation for Expanded Summer Learning – ESSER in Finance Code 163. This allocation was based upon estimated student data that the district or charter provided in regards to their anticipated summer program.
- The final allocation was based upon actual student data. Initially the revenue was based upon estimated student enrollment reimbursement, but was subsequently moved to SERVS.
- **Due to the change in the flow through of funding, the UFARS/SERVS comparison report will not reflect the initial allocation to the LEAs or any expenditures reimbursement revenues received prior to the move to SERVS. Therefore, the LEAs may receive errors and will need to use their local accounting records to reconcile the revenue and expenditures to ensure the accurate amount of funds.**

Expanded Summer Programs - Federal Funds

Accounting treatment for the Expanded Summer Programming:

- For FY 2022 closeout for Finance Code 163 - Expanded Summer Learning, LEAs must record the attributable expenditures to FY 22 and should calculate the revenue based upon the June membership hours for FY 22. You may need your auditors assistance. If there are more expenditures than the revenue, then the LEA can book the receivable for the difference in FY 22. If the expenditures are less than the revenue, then the advance should be coded to Restricted Fund Balance 464.
- Use Source Code 400 Federal Aids Received through Minnesota Department of Education for which a Finance Code is Specified to record the revenue.
- **FY 23 will have the clean-up revenue amounts finalized.**
- For Finance Code 164 – Expanded Summer Programming ESSER II (SERVS), the funds will be requested by the district through SERVS after the LEA has expended the funds. Therefore, there is no other accounting treatment.

COVID-19 UFARS Coding

Due to the pandemic, there are additional funds flowing to LEAs from Department of Human Services (DHS).

- Unemployment reimbursement from DHS, should be coded to the original expenditure in Object Code 280.
- Additional Medical Assistance Revenue from DHS should be coded to Finance Code 372 with Source Code 071 – Medical Assistance Revenue Received from Minnesota Department of Human Services.

COVID-19 UFARS Coding

- Our understanding is that DHS may be administering more funds for daycare and other types of services directly to schools. Please use **Finance Code 699 Miscellaneous Federal funds Received From Other Districts/Agencies** for these funding streams.
- In some cases MDE has partnered with DHS due to COVID and we have created new finance codes.

Federal Connectivity Funds

For the Federal Connectivity Funds, there is not a specific finance code for this funding. The finance code that fits best is below.

Finance Code 699: Miscellaneous Federal Revenue Received from Other Districts/Agencies

Record the revenues and expenditures for miscellaneous federal aid received as a sub-award from an entity other than the Minnesota Department of Education or the U.S. Department of Education where there is no other designated finance code. The use of any 600 series finance code is for tracking a federal sub-award grant from another district or agency where the receiving district has continual responsibility for the federal revenue. Corresponding numbers must be used between the 400 and 600 series codes.

Example:

419 – Federal Special Education = 619 – Federal Special Education Subaward; or

428 – Carl Perkins = 628 – Carl Perkins Subaward

This accounting procedure will eliminate double accounting of federal revenue and expenditures.

COVID-19 UFARS Coding

- Schools that have unspent CARES/CRRSA/ARP funds from MDE or others (i.e., counties or cities), should return the unspent funds to the grantor.
- Therefore, the school should record the remaining funds as GL 230 Unearned Revenue, not a fund balance. There are a few exceptions, so please work with your auditors.

Statutory Operating Debt (SOD) and Fiscal Responsibility

- Many of the COVID-19 additional funds are expiring at the end of FY 23 (June 30, 2023) or early FY 24 (September 30, 2023).
- As your schools work on the FY 24 budgets, it is important that the decrease in funding be recognized during the budget planning for FY 24 and future years.
- School districts and charters schools are required to comply with Minnesota Statutes, section 123B.83 – Expenditure Limitations, which requires that a district must limit its expenditures so that the calculated net unreserved general fund balance or “operating debt” as of June 30 does not constitute Statutory Operating Debt (SOD). According to Minnesota Statutes, section 123B.81, Subdivision 2, **SOD exists if the school’s operating debt is more than 2 ½ percent of the most recent Fiscal Year’s (FY) expenditure amount.** This includes General Fund Balance Sheet Accounts: 418 Committed for Separation/Retirement Benefits; 460 Nonspendable; 461 Committed; 462 Assigned; 464 Restricted; 475 Title VII-Impact Aid; 476 PILT and 422 Unassigned.

SOD Calculation

- The SOD calculation excludes **expenditures** that flow through the following Restricted/Reserved accounts:

Balance Sheet Accounts 401, 402-403, 407-408, 413-414, 416-417, 424, 426-428, 434-436, 438, 440-441, 448-449, 451-453, 459, 467 and 472-474

- The SOD calculation also excludes Object Codes:

891 TRA and PERA Special Funding Situations Pension Expense

910 Permanent Transfers to Other Funds

SOD Calculation

01 GENERAL FUND	
TOTAL REVENUE	9,407,837
TOTAL EXPENDITURES	10,077,120
460 NON SPENDABLE FUND BALANCE	39,155
RESTRICTED/RESERVE:	
401 STUDENT ACTIVITIES	23,330
402 SCHOLARSHIPS	47,852
403 STAFF DEVELOPMENT	
407 CAPITAL PROJECTS LEVY	
408 COOPERATIVE REVENUE	
413 PROJECT FUNDED BY COP	
414 OPERATING DEBT	
416 LEVY REDUCTION	
417 TACONITE BUILDING MAINT	
424 OPERATING CAPITAL	
426 \$25 TACONITE	
427 DISABLED ACCESSIBILITY	
428 LEARNING & DEVELOPMENT	
434 AREA LEARNING CENTER	
435 CONTRACTED ALT. PROGRAMS	
436 ST. APPROVED ALT. PROGRAM	
438 GIFTED & TALENT	
440 TEACHER DEVELOPMENT & EVAL	
441 BASIC SKILLS PROGRAMS	
448 ACHIEVEMENT & INTEGRATION	
449 SAFE SCHOOLS LEVY	
451 QZAB PAYMENTS	
452 OPEB LIAB NOT IN TRUST	
453 UNFNDED SEV & RETIREMT LEVY	
459 BASIC SKILLS EXT TIME	
467 LTFM	213,738-
472 MEDICAL ASSISTANCE	
473 PPP LOANS	
474 EIDL LOANS	
RESTRICTED:	
464 RESTRICTED FUND BALANCE	
475 TITLE VII - IMPACT AID	
476 PILT	
COMMITTED:	
418 COMMITTED FOR SEPARATION	
461 COMMITTED FUND BALANCE	
ASSIGNED:	
462 ASSIGNED FUND BALANCE	
UNASSIGNED:	
422 UNASSIGNED FUND BALANCE	847,198-

Fund Balance: \$ (808,043)

Expenditures: \$9,154,508

SOD calculation: -8.83%

In this example, the fund balance equals 460 Non-Spendable and 422 Unassigned (\$847,198 less 39,155) = \$(808,043)

Note: Fund balance includes the Non-Spendable, Restricted, Committed and Assigned and Unassigned Fund Balances.

SOD Special Operating Plan

By January 31 of the following fiscal year of SOD, the school and the school board of education are required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the commissioner of the Minnesota Department of Education for approval.

The Special Operating Plan consists of the following sections:

- Introduction and Explanation of Current SOD Position (Narrative)
- Budget Development and Financial Management Process (Narrative)
- Ongoing Financial Monitoring Processes and Procedures (Narrative)
- Action Plan to remove SOD Status (Narrative)
- Special Financial Operating Plan (Excel Spreadsheet Model)
- Board Resolution

UFARS Data Submissions



FY 2023 UFARS Data Submission Deadlines

FY 2023 *Preliminary* Unaudited UFARS data is due September 15, 2023.

FY 2023 *Final* Audited UFARS data is due November 30, 2023.

FY 2023 Fiscal Compliance Table is due November 30, 2023.

FY 2023 Audit Report is due **December 31, 2023**. 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). Therefore, submissions are due by Tuesday, January 2nd.

FY 2023 UFARS Data Submission Deadlines

School Finance Award is based upon the following – related to the UFARS Turnaround Reports:

1. MDE receiving the unaudited UFARS submission by September 15.
2. MDE receiving the audited UFARS submission by November 30 – the final submission must have NO ERRORS.


There are many other determining factors for the School Finance Award, the criteria is listed at the beginning of the award recipients for FY 2023 (based on 2022 reporting), go to:





<https://education.mn.gov/MDE/dse/schfin/fin/guide/>

*The FY 2023 Finance Award (based on 2022 reporting) will be issued later this spring.

UFARS Data Submissions

Districts, Schools and Educators, locate the “Business and Finance” section




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- [Healthy Schools](#)
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- [Charter Schools](#)
- [Dropout Prevention/At-Risk Students](#)
- [Early Childhood Special Education \(ECSE\)](#)
- [Early Learning](#)
- [Every Student Succeeds Act \(ESSA\)](#)
- [Elementary and Secondary Education Act \(ESEA\)/Federal Title Programs](#)

- [English Learner Education](#)
- [Ensuring Safe and Supportive Schools](#)
- [Gifted Education](#)
- [Graduation Requirements](#)
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- [Student Discipline](#)
- [World's Best Workforce](#)

Twitter

We're hitting the road next month to share the #ESSA state plan

Quick Links

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[Special Education](#)

Contact MDE

Minnesota Department of Education

Education Identity and Access Management (EDIAM)

MDE Website – MDE > Districts, Schools and Educators > Data Submissions > [External User Access Recertification](#)

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Data Submissions

- 0-4 Census Data Reporting
- Access to Career Technical Education for Students with a Disability (ACTE-SPED)
- ADM Web Estimates (ADMWE)
- Assessment Secure Reports
- Assurance of Compliance and Mandated Reporting
- Athletics Data Reporting
- Career and Technical Education Levy Web-Based Reporting System
- Carl Perkins
- CLICS Program Administration
- Compulsory Instruction Compliance Data Reporting
- Continuing Education Clock Hour Reporting
- Disciplinary Incident Reporting System
- District and School Site Verification
- Early Childhood Education Outcomes
- Early Education Student
- Early Learning Scholarship Administration System (ELSA)
- Early Learning Services Data Reporting
- External User Access Recertification
- Facilities Age and Square Footage Report
- Fiscal Compliance Table
- Graduation Requirements (GRR)
- Health and Safety

[MDE](#) >
 [Districts, Schools and Educators](#) >
 [Data Submissions](#)

Data Submissions

The Minnesota Department of Education collects data on a variety of topics. Select the data reporting topic you are interested in to open that page. You will find an overview of the data collection process for that topic, along with user guides or help documents, if applicable.

A link to the data collection system is also provided on the description page. Most systems require a login and password. Contact information for each system can be found on the lower left side of each page.

[MDE Identity Management System \(MIDMS\) User Account Management](#)

Until a secure web site system is converted to the new Education Identity Access & Management (EDIAM) Security system, you must use your current MIDMS user account (also known as "MDE account") to access that system.

[Reporting Calendar for Districts](#) - 1/8/19

List of reporting and data entry periods of importance to districts and schools, including a brief description of each.

New Education Identity and Access Management (EDIAM) Security System

Coming soon in Fall 2019, the EDIAM Security system will manage user accounts and authorization to secure web site systems for MDE, PELSB, and P20W (SLEDs and ECLDS). EDIAM Security will replace the current MIDMS Security system which manages user access to over 50 secure web applications and over 200 secure reports.

> [Enter Education Identity & Access Management \(EDIAM\)](#)

MDE secure web site systems will be converted from MIDMS Security to EDIAM Security in a series of releases in Fall 2019. The four release dates are September 6th, September 20th, October 18th and November 15th. Once conversion is completed for all secure web site systems from MIDMS Security to EDIAM Security, the MIDMS Security system will be shut down.

[EDIAM Security Project Update Memo](#)

Introduction to the new EDIAM Security system and the EDIAM Security Project rollout plan.

[EDIAM Go Live Chart](#)

The release schedule of when each secure web site system will be converted from MIDMS Security to EDIAM Security.

[EDIAM Security Go Live Chart Instructions](#)

These instructions explain each of the three date columns on the EDIAM Security Go Live Chart.

Creating a New EDIAM User Account

All users of MDE secure web site systems must create a new EDIAM user account for EDIAM Security. To create a new EDIAM user account, enter the EDIAM Security system and select Create Account.

[View step-by-step instructions on how to create a new EDIAM User Account.](#)

Search

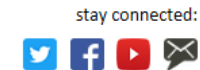
The Minnesota Department of Education Collects Data on a Variety of Topics

[Sign up for email alerts](#)

Contact:
Useraccess.mde@state.
mn.us

UFARS Data Submissions

MDE > Districts, Schools and Educators > Business and Finance > Data Submissions > [UFARS File Upload](#)



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0-4 Census Data Reporting

Access to Career Technical Education for Students with a Disability (ACTE-SPED)

ADM/LEP (EDRS)

Assessment Secure Reports

Assurance of Compliance and Mandated Reporting

Athletics Data Reporting

Career and Technical Education Levy Recalculation Web-Based Reporting System

Carl Perkins

CLICS Program Administration

Compulsory Instruction Compliance Data Reporting

Continuing Education Clock Hour Reporting

Disciplinary Incident Reporting System

District and School Site Verification

Early Childhood Special Education Outcomes

[MDE > Districts, Schools and Educators > Data Submissions > UFARS File Upload](#)

UFARS File Upload

The Uniform Financial Accounting and Reporting System (UFARS) collects data submitted by districts, in compliance with reporting requirements.

[Enter the UFARS File Upload System](#)

[Superintendent Authorization for UFARS File Upload Secure Site](#) - 4/21/14



Districts Submit Uniform Financial Accounting and Reporting Standards (UFARS) Data

[Sign up for email alerts](#)

Related MDE resources:

Related offsite resources:

Contact: Deb Meier at 651-582-8656 or Debra.A.Meier@state.mn.us

UFARS Turnaround Reports



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[MDE](#) > [Data Center](#) > [Data Reports and Analytics](#)

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by: ☒ Name ☐ Number
List District Types: ☒ All ☐ Standard ☐ Co-Ops

District	ANOKA-HENNEPIN SCHOOL DISTRICT (0011-01)	or enter up to 5 districts:	
View reports added in the last:	All Reports	(9999-99)	
Category	UFARS Turnaround Reports		
Year	21-22		
Report	ALL		
List Reports		Reset	

District	Fiscal Year	Report Name	Category	Run Date
0011-01	FY 21-22	2-Year Comparison Reports (Revenues and Expenditures)	UFARS Turnaround Reports	09/18/2022 3:03AM
0011-01	FY 21-22	Balance Sheet Report	UFARS Turnaround Reports	09/18/2022 3:02AM
0011-01	FY 21-22	Expenditure Chargeback Report	UFARS Turnaround Reports	09/18/2022 3:02AM
0011-01	FY 21-22	Expenditure Summary Report	UFARS Turnaround Reports	09/18/2022 3:02AM
0011-01	FY 21-22	Expenditure by Finance Code Report	UFARS Turnaround Reports	09/18/2022 3:03AM
0011-01	FY 21-22	General Ledger Summary Report	UFARS Turnaround Reports	09/18/2022 3:03AM
0011-01	FY 21-22	Revenue Summary Report	UFARS Turnaround Reports	09/18/2022 3:02AM
0011-01	FY 21-22	UFARS Compliance Report	UFARS Turnaround Reports	09/18/2022 3:01AM
0011-01	FY 21-22	UFARS Data Submission/Error Report	UFARS Turnaround Reports	09/18/2022 3:04AM
0011-01	FY 21-22	UFARS Turnaround Edit Report	UFARS Turnaround Reports	09/18/2022 3:03AM

Other Information

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School Finance

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Funding Projections and Trends

General Education

Levy Certification Process

MARSS Student Accounting

Nonpublic

Postsecondary Enrollment Options

Financial Management

Financial Management assists school districts, charter schools, and cooperatives with business office management, budgeting, accounting, and reporting; advises policymakers on financial management issues; administers the Uniform Financial Accounting and Reporting Standards (UFARS); and analyzes school district data.

Minnesota Department of Education Finance staff consult, approve and monitor plans to eliminate statutory operating debt for school districts, charter schools, and cooperatives. This section also collects and reviews all financial audit data from districts, charters, and cooperatives and administers the Minnesota Credit Enhancement Program.

Visit the Data Center: School Finance Spreadsheets for [Financial Profiles](#) and [Indirect Cost Rates](#).

[Membership Search Advisory Committee on Financial Management, Accounting and Reporting](#) - 11/24/20

[Transfer of Funds FAQs for Early Childhood Family Education and School Readiness Programs](#) - 9/17/20

[District Revenues and Expenditures Budget for FY2020 and FY2021](#) - 7/10/20


[Guidance for Transfer of Funds](#) - 6/9/20

[Request for Fund Transfer](#) - 6/9/20

[Summary of Audit Requirements FY 2020 Audits](#) - 4/28/20

[2020 Senior Class Fund Guidance](#) - 4/24/20

[GASB No. 84 Fiduciary Activities - Q&A](#) - 5/31/19



Consulting, Approving and Monitoring Plans to Eliminate Statutory Operating Debt for School Districts

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[About MDE > Calendar](#)

Future UFARS 101 Trainings

- UFARS 101 training will introduce Uniform Financial Accounting and Reporting Standards (UFARS) and review: A) Chart of Accounts; B) UFARS System Uses; C) Code Descriptions; D) Legislative Requirements, and review basic accounting concepts and financial reporting for Minnesota schools. The training will also include expenditures/revenues exercises and website navigation.
- Registration information for future UFARS 101 workshops are posted on the MDE [calendar](#) webpage or by following About MDE > Calendar.
- MDE Financial Management Staff is currently planning virtual training options.

Business Manager Listserv

Business Managers Listserv Subscriptions

This service is provided to business managers by MDE as an ongoing communication informing them of current MDE news. If you are a new subscriber or updating current information, please contact [Nicki Cha](mailto:nicki.cha@state.mn.us) (nicki.cha@state.mn.us) and provide the following information in your email:

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

COVID-19 Overview

(for reference)

Coronavirus Aid, Relief, and Economic Security (CARES)

Coronavirus Aid, Relief, and Economic Security (CARES): The CARES Act was passed on March 27th, 2020, provided over \$2 trillion in federal economic relief to protect the American people from the public health and economic impact of COVID-19. The CARES Act provided assistance for American workers, families, and small businesses, and preserved jobs for American industries.

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act : CRRSA was passed on 12/21/20 and signed into law by President Trump on 12/27/20.

The American Rescue Plan Act (ARP): ARP was signed into law by President Biden on 3/11/21.

American Rescue Act (ARP) funds

ARP ESSER III LEA Spending Plan Reporting Requirement

The [American Rescue Plan](#) and the federal government's [Interim Final Rule](#) outline the requirements regarding spending ESSER III funds and public reporting. **Local Educational Agencies (LEAs) must publicly share their spending plans**, including specifics about (i) their plans to spend on COVID-related health and safety, (ii) 20% of funds to address the impact of lost learning time, and (iii) plans for the more flexible 80% and (iv) how the LEA will ensure that the interventions will respond to the academic, social, emotional, and mental health needs of students disproportionately impacted by the pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

American Rescue Act (ARP) funds

To help LEAs avoid additional compliance activities related to this requirement, Minnesota Department of Education ([MDE](#)) has [published all submitted ARP ESSER III](#) (finance codes 160 and 161) applications and provided a guide on where to find the answers to (i)-(iv) in the applications. LEAs can meet the requirement of the Interim Final Rule to publicly post their spending plan by linking from their district website to the [MDE ESSER III Spending Plans webpage](#) where this information is published. (The URL is: <https://education.mn.gov/MDE/dse/health/covid19/cares/ESSER/>)

MDE is also required to submit this website to the U.S. Department of Education. Email mde.federalCOVIDfunds@state.mn.us with questions.

Federal Funds Overview and Contacts

Source of Funds	Date Signed	Title	SERVS	Amount	Finance Code	ALN No.	Contact
CARES Act	3/27/20	ESSER I - 90%	Yes	\$140,137,253	151	84.425	John Ford
CARES Act	3/27/20	ESSER I - 9.5%	Yes	\$9,739,539	152	84.425	John Ford
CARES Act	3/27/20	GEER I	Yes	\$38,127,249	153	84.425	John Ford
CARES Act	3/27/20	CRF	Yes	\$244,500,000	154	21.019	Paul Ferrin & his team
CRRSA	12/27/20	ESSER II - 90%	Yes	\$529,232,631	155	84.425D	John Ford
CRRSA	12/27/20	ESSER II - 9.5%	Yes	\$55,863,445	156	84.425D	John Ford
CRRSA	12/27/20	ESSER II - 9.5%	No	Est \$11 million	317	Basic Skills	Daley Lehmann
CRRSA	12/27/20	GEER II (non public - EANS)	N/A	\$41,697,717	N/A	84.425R	Metro ECSU managing the non-public portion
CRRSA	12/27/20	GEER II	No	\$19,483,596	157 and 162	84.425C	SEE FINANCE CODE 162 BELOW

Federal Funds Overview and Contacts

Source of Funds	Date Signed	Title	SERVS	Amount	Finance Code	ALN No.	Contact
ARP	3/11/21	ESSER III - 90%	Yes	\$1,188,581,000	160	84.425U	John Ford
ARP	3/11/21	ESSER III - 90% - 20 % Learning Loss	Yes	\$132,063,000	161	84.425U	John Ford
ARP	3/11/21	ESSER III - 9.5%	Depends	\$13,206,000	162-164	several	Several - See below
ARP	3/11/21	ARP Summer Academic Enrichment and Mental Health (ESSER III - 9.5% portion)	Yes	\$33,000,000	150	21.027	Mary Barrie
ARP	3/11/21	ARP - Homeless I	No	\$2,162,734	158	84.425W	Mary Barrie
ARP	3/11/21	ARP - Homeless II	Yes	\$6,488,201	159	84.425W	Leigh Schleicher
CARES/CRRS A & ARP	N/A	Expand Summer Programming - GEER	No	\$3,141,711	162/662	84.425C	Mary Barrie
CARES/CRRS A & ARP	N/A	Expand Summer Programming - ESSER II	No	\$49,858,289	163/663	84.425D	Mary Barrie
CARES/CRRS A & ARP	N/A	Expanded Summer Learning Special Allocation	Yes	\$4,500,000	164	84.425D	Leigh Schleicher

Federal Funds Overview and Contacts

Source of Funds	Date Signed	Title	SERVS	Amount	Finance Code	ALN No.	Contact
ARP	3/11/21	ARP IDEA Part B 611	Yes	\$45,023,838	140 /640	84.027X	Paul Ferrin
ARP	3/11/21	ARP IDEA Part B 619	Yes	\$3,783,339	141/641	84.173X	Paul Ferrin
ARP	3/11/21	ARP IDEA Part C - Ages Birth to 2	Yes	\$3,608,586	142	84.181X	Paul Ferrin
ARP	3/11/21	ARP IDEA CEIS - Voluntary	Yes	Depends	143/643	84.027X	Paul Ferrin
ARP	3/11/21	ARP IDEA CEIS - Mandatory	Yes	Depends	144/644	84.027X	Paul Ferrin
ARP	3/11/21	Summer school 4 & 5 year olds	No	\$20,000,000	165	21.027	Sandy Myers
ARP	3/11/21	ABE funding	No	\$10,000,000	166	21.027	Brad Hasskamp
ARP	3/11/21	Access to Tutoring	No	\$3,250,000	167	21.027	Elizabeth Vaught/Sheila Oehrlein
ARP	3/11/21	Summer School Age Care	No	\$3,250,000	168	84.425C	Sandy Myers
ARP	3/11/21	Learning Recovery-Lost Instructional Time	Yes	\$66,000,000	169	84.425U	John Gimpl
CDC		MN COVID-19 Testing Program	Yes	\$55,000,000	170	93.323	Craig Wethington – MUST request funds by 6/30/22
ARP	3/11/21	Pandemic Enrollment Loss	Yes	\$29,000,000	171	21.027	School Finance
USDA	3/1/22	Supply Chain Assistance Funding	No	\$17,000,000	710	10.555	Kala Constant

UFARS Overview Summary



Questions?

MDE Financial Management Contacts

For UFARS Accounting, Manual and Chapter 10 Grid questions, contact the [UFARS Helpdesk](mailto:MDE.ufars-accounting@state.mn.us) (MDE.ufars-accounting@state.mn.us).

Contact the [MDE IT-Helpdesk](mailto:MDE.helpdesk@state.mn.us) for technical questions or problems with the MDE website (MDE.helpdesk@state.mn.us).

MDE Financial Management Contacts

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Enhancement, Statutory Operating
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MDE Special Education Contacts

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Special Education, Data & Analysis
Supervisor

To be Determined

Electronic Data & Reporting Systems (EDRS)
Federal Allocation/Application Approval/MOE

Mary Acosta

Tuition Billing Adjustment Calculations

Michelle Carey

ListServ Distribution/Non-Public Fall Report

Denise Berger

State Aid Calculations/MOE/SERVS

Jill Bemis

State Aid/Vehicle Purchases/Special Pupils

Dave Lobejko

Data Analytics Specialist

Send all email inquiries to mde.spedfunding@state.mn.us

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Gayra Ostgaard

Supervisor

Gayra.Ostgaard@state.mn.us

651-582-8339

Other Contacts...

SERVS Financial

How to gain access and utilize SERVS Financial –

mde.servsfinancial@state.mn.us

Error messages and malfunctions when using SERVS –

mde.helpdesk@state.mn.us

MARSS Student Reporting

Minnesota Automated Student Reporting System
(MARSS)

contact: Marss@state.mn.us

Title Programs

Title Programs – mde.esea@state.mn.us.

Special Education

Special Education Funds – mde.spedfunding@state.mn.us.

Data Submissions (EDIAM)

MDE User Access- useraccess.mde@state.mn.us

COVID-19 Questions

COVID-19.Questions.MDE@state.mn.us

CARES Act Webpage

<https://education.mn.gov/MDE/dse/health/covid19/cares/>

Thank you!

Deb Meier and Molly Koppes

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