



# Region IV

## Student Support Personnel Aid Allowable Uses and UFARS Coding

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# 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

- Present Statutory Language and Budget Guidance Resources
- Discuss Allowable Uses of Aid
- Review UFARS coding
- Address Questions



# New Funding Source, FY 24

Student Support Personnel Aid, [Minnesota Statutes 124D.901](#)

- Enacted as part of the 2023 legislative session

# Student Support Personnel Aid General Information

Guidance/ Frequently Asked Questions document for Student Support Personnel Aid may be found on the MDE webpage under District Schools and Educators, School Finance, [Funding Projections and Trends](#).



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## Funding Projections and Trends

The Minnesota Department of Education provides a variety of information, including spreadsheets based on the current legislative sessions and forecasts.

[Frequently Asked Questions \(FAQ\) Student Support Personnel Aid - 1/12/24](#)

[Frequently Asked Questions \(FAQ\) – School Library Aid - 12/22/23](#)

[Literacy Incentive Aid FY 2024 - 12/1/23](#)

[Literacy Incentive Aid for Fiscal Year \(FY\) 2024 Memorandum - 11/30/23](#)

[Frequently Asked Questions \(FAQ\) – Foster Transportation - 10/30/23](#)



# Funding Estimates: Districts

The Funding Estimate Spreadsheet may be found by following the path:

[MDE>Data Center> Data Reports & Analytics> School Finance Spreadsheets>General Education](#)

School Finance Spreadsheets

Average Daily Membership

Charter Schools

Facilities and Technology

Financial Profile Spreadsheets 1997 - 2010

Financial Trends

General Education

Indirect Cost Rates

Revenue Projection Model

Special Education

Transportation



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## General Education

General education revenue is the primary source of general operating funds for school districts and charter schools. Information available here includes interactive projection models (WHATIF spreadsheets), special referendum election results, and reports showing the calculation of various components of general education funding. More information about general education school can be found on the Minnesota Funding Reports (MFR) page.

Use the Drop Downs to identify the files of interest

Category	<input type="text" value="General Education"/>	<input type="button" value="List files"/>
Subcategory	<input type="text" value="Student Personnel Aid"/>	<input type="button" value="Reset"/>
Year	<input type="text" value="FY 2024"/>	



# Student Support Personnel Aid Funding Calculation

- Aid is automatically distributed in the same manner as Gen Ed 90/10 metered payments.
- Unspent funds will be reclaimed by MDE at the end of the fiscal year.

	School District	APU Threshold	Charter School	APU Threshold	Intermediate District	APU Threshold	Other Cooperative Unit	APU Threshold
FY24	Greater of \$11.94 per Adjusted Pupil Unit (APU) or \$40,000	3,350.08	Greater of \$11.94 per Adjusted Pupil Unit (APU) or \$20,000	1,675.04	Greater of \$0.60 per member district APU or \$40,000 per district	66,666.67	Greater of \$0.60 per member district APU or \$40,000 per district	66,666.67
FY25	Greater of \$17.08 per Adjusted Pupil Unit (APU) or \$40,000	2,341.92	Greater of \$17.08 per Adjusted Pupil Unit (APU) or \$20,000	1,170.96	Greater of \$0.85 per member district APU or \$40,000 per district	47,058.82	Greater of \$0.85 per member district APU or \$40,000 per district	47,058.82
FY26	Greater of \$48.73 per Adjusted Pupil Unit (APU) or \$40,000	820.85	Greater of \$48.73 per Adjusted Pupil Unit (APU) or \$20,000	410.42	Greater of \$2.44 per member district APU or \$40,000 per district	1,6393.44	Greater of \$2.44 per member district APU or \$40,000 per district	16,393.44
FY27	Greater of \$48.73 per Adjusted Pupil Unit (APU) or \$40,000	820.85	Greater of \$48.73 per Adjusted Pupil Unit (APU) or \$20,000	410.42	Greater of \$2.44 per member district APU or \$40,000 per district	16,393.44	Greater of \$2.44 per member district APU or \$40,000 per district	16,393.44
All revenue is subject to the lesser of the aid calculation above or actual expenses.								

STUDENT SUPPORT PERSONNL	115,732.03	111,701.71 *	0.00	111,701.71	0.00	100,531.54
STUDENT SUPPORT COOP	40,000.00	38,607.02 *	0.00	38,607.02	0.00	34,746.32
SUBTOTAL	155,732.03	150,308.73	0.00	150,308.73	0.00	135,277.86





# Student Support Personnel Aid Allowable Uses of Funds: Staff

Student Support Personnel Aid funding may be used to fund salaries and benefits of new Full Time Equivalent (FTE) working within the area of their training and licensure for:

- Licensed school counselor
- Licensed school psychologist
- Licensed school social worker
- Licensed school nurse
- Licensed chemical dependency counselors

# Student Support Personnel Aid Allowable Uses of Funds: Conditions

Districts and Charters may

- Increase FTE of part-time licensed staff above pre-pandemic levels
- Continue direct hire employees currently funded with ESSER/ARP funds whose positions are ending. Note: the original position must have been hired to increase FTE due to the pandemic.
- Hire new FTE – part time or full time -- in the licensed positions as long as the FTE is above pre-pandemic levels.
- Consider contracted staff if your district does not get at least two qualified candidates for the new FTE positions *in the current year*.



# Student Support Personnel Aid :Contract Conditions

## Districts and Charters may:

- Contract for services provided by individuals licensed in one of the five identified fields.
- Use the aid for contracts *only after* attempting to hire and not receiving at least 2 eligible qualified applicants *in the current year*.



# Out of Field Placements (OFP)

- MDE cannot grant waivers for licensure.
- MDE accepts a PELSB granted out-of-field-placement (OFP) to one of the identified, licensed positions as an allowable use of Student Support Personnel Aid .
- Contact PELSB at their general email address: [PELSB@state.mn.us](mailto:PELSB@state.mn.us) or 651-539-4200

# Student Support Personnel Aid: Creative Accounting “No-Nos”

Districts may not:

- Reduce pre-pandemic FTE in eligible positions to create new positions at greater FTE for the use of these funds.
- Supplant student support personnel aid funds to use for staff that were already working in the district (pre-pandemic).
- Continue *contracts* funded by ESSER/ ARP funds without attempting to hire --as discussed in previous slide.
- Fund licensed *teachers* willing to do Student Support Personnel work.

# UFARS Coding

# UFARS Revenues and Expenditures

## Finance Code 373 Student Support Personnel Aid

Use Finance Code 373 Student Support Personnel Aid (Fund 01) to record revenue and expenditures.

### 373 Student Support Personnel Aid (Fund 01)

Record revenues and expenditures for the student support personnel staff that are **in addition** to current levels. Student Support Personnel funds means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota. Student Support Personnel funds must be used for directly funding the costs of adding student support personnel staff ([Minnesota Statutes 2023, section 124D.901](#)).

*Payment Description – 01F373 ~~Stdnt~~ Support*

# UFARS Revenues and Expenditures

## Finance Code 374 Student Support Personnel Aid

**Use Finance Code 374 Student Support Personnel Aid (Fund 01) to record revenue and expenditures.**

### **374 Student Support Personnel Aid – Cooperative or Intermediate (Fund 01)**

Record revenues and expenditures for the student support personnel staff that are **in addition** to current levels. Student Support Personnel funds means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota. See [Minnesota Statutes 2023, section 124D.901](#).

*Payment Description – 01F374 Stdnt Support Coop*



# UFARS Revenues and Expenditures

## Finance Code 373 & 374

### Revenues

- Use **Source Code 300 State Aids Received from MDE for which a Finance Code Is Specified.**
- The revenue code will be noted on IDEAS as 01F373 and should be coded to the following: 01-XXX-XXX-373-300-000
- The revenue code will be noted on IDEAS as 01F374 and should be coded to the following: 01-XXX-XXX-374-300-000

### Expenditures

- Use Finance Code 373 and 374 Student Support Personnel for expenditures.
- See the approved restricted grids on the next slide

# UFARS Chapter 10 for Finance Codes 373 & 374

FIN	Description	Funds	Org	Programs	Object
373	Student Support Personnel Aid	01	001-999	710-712 Counseling and Guidance 720 Health Services 730 Psychological and Health Services 740 Social Work Services	154, 156-157, 165, 169, 199, 210-280, 290-291, 299, 316, 345, 347-348, 375, 377--378, 396-397
374	Student Support Personnel Aid – Cooperative or Intermediate	01	001-999	710-712 Counseling and Guidance 720 Health Services 730 Psychological and Health Services 740 Social Work Services	154-156, 157, 165, 169, 199, 210-280, 290-291, 299, 316, 345, 347-348, 375, 377-378, 396-397

# Most Common Coding

<b>District type 1,3,7, no cooperative membership:</b>	
Receives SSPA revenue for district Codes to 01-005-000-373-300-000	N/A
Codes Expenditures to 01-005-XXX-373-XXX-000	N/A

<b>District type 1,3 Member of Co-op Organization:</b>	
<b>Member (Serving) District</b>	<b>Co-op</b>
Receives SSPA revenue for district Codes to 01-005-000-373-300-000	N/A
Codes Expenditures to 01-005-XXX-373-XXX-000	N/A
Receives SSPA district revenue for Co-op Codes to 01-005-000-374-300-000	N/A
District allocates Co-op portion (expenditure) Codes to 01-005-720-374-316-000	Receives SSP district (revenue) Codes to 01-005-000-374-300-000
N/A	Co-op determines the spending of their funds Codes to 01-XXX-XXX-374-XXX-000

# Purchases of Services

**Purchase for Service Scenario 1: District to District purchase of FTE outside of Intermediate /Cooperative relationships.**

A contracting district employs a .5 FTE SSP.

A local serving district NEEDS a .5 FTE SSP but cannot find one.

The contracting district increases their SSP FTE to 1.0 and contracts out .5 FTE to the serving district

District A (Contracting District)	District B (Serving District)
Receives SSPA district revenue Hires SSP	Receives SSP district revenue <i>Contracts for services</i> from District A to serve District B enrolled students.
Records SSP <i>revenue</i> for the students they serve.  Codes to 01-XXX-XXX-373-300-000	Records SSP <i>revenue</i> for the students they serve.  Codes to 01-XXX-XXX-373-300-000
Records SSP <i>expenditures</i> for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000	Records SSP <i>expenditures</i> for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000
To account for the percentage of salaries and benefits sold to District B, District A will code the expenditures to Finance Code 000. (District A will recoup the cost from District B in Finance Code 000.)	Records SSP expenditures for <i>contracted services</i> from District A for the students they serve.  Codes to 01-XXX-XXX-373-396-000 Salary Purchased from Another District. Codes to 01-XXX-XXX-373-397-000 Benefits Purchased from Another district.
Records SSP revenue for <i>contracted services</i> from District B Codes to 01-005-000-000-021-000	N/A

**Purchase for Service Scenario 2: Non-member District purchases FTE services from an Intermediate/Cooperative.**

A serving district needs to purchase/contract services from a Cooperative or Intermediate district with which it does not have a membership agreement

District A (non-member) Serving District	Co-op
Records SSP revenue for the students they serve.  Codes to 01-XXX-XXX-373-300-000	Co-op or Intermediate chooses to sell SSP services to a non-member district.
Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000	Records the percentage of salaries and benefits sold to District A to Finance Code 000. (NOTE: non-member district does not receive FIN 374 funds) Codes to 01-XXX-XXX-000-XXX-000
Purchases services from co-op of which they are not a member. Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-396-000 Salary Purchased from Another District. Codes to 01-XXX-XXX-373-397-000 Benefits Purchased from Another District.	Records SSP revenue for <i>contracted services</i> from District A Codes to 01-000-000-000-021-000

**Purchase for Service Scenario 3: Non- member District sells FTE to Intermediate/Cooperative to provide services to member district in excess of cooperative agreement.**

A non-member, contracting district employs a .5 FTE SSP.

A local Co-op needs a .5 FTE SSP to provide services to member districts.

The non -member contracting district increases the .5 FTE SSP to 1.0 FTE and sells .5 FTE SSP to the Co-op.

The member, serving district purchases SSP services in excess of their agreement with the Co-op.

District A (non- member) Contracting District	Co-op	District B (member) Serving District
N/A	N/A	Receives SSPA district revenue for Co-op Codes to 01-005-000-374-300-000
N/A	Receives SSP district (revenue)  Codes to 01-005-000-374-300-000	District allocates Co-op portion (expenditure) Codes to 01-005-720-374-316-000
Receives SSP district revenue Hires 1.0 FTE, sells .5 FTE to Co-op	Contracts .5 FTE SSP from non-member district. Sells to District B.	Purchases SSP services from Co-op
Records SSP revenue for the students they serve.  Codes to 01-005-000-373-300-000	Records the percentage of salaries and benefits sold to District B. Codes to 01-XXX-XXX-000-XXX-000	Records SSP revenue for the students they serve.  Codes to 01-005-000-373-300-000
Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000	N/A	Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000
Records SSP expenditures sold to Co-op.  Codes to 01-XXX-XXX-000-XXX-000	N/A	N/A
Records SSP revenue from the Co-op for <i>contracted services</i> Codes to 01-005-000-000-021-000	Records SSP revenue for <i>contracted services</i> from District B. Codes to 01-005-000-000-021-000	Records SSP expenditures for the services they receive from Co-op.  Codes to 01-XXX-XXX-373-396-000 Salary Purchased from Another District. Codes to 01-XXX-XXX-373-397-000 Benefits Purchased from Another District.

**Purchase for Service Scenario 4: Member district sells FTE to Intermediate/Cooperative to provide services to non-member district.**

A member, contracting district employs a .5 FTE SSP.

A local Co-op needs a .5 FTE SSP to provide services to a non-member district.

The contracting district increases the .5 FTE SSP to 1.0 FTE and sells .5 FTE SSP to the Co-op.

The non- member, serving district purchases SSP services from the Co-op.

District A (member) Contracting District	Co-op	District B (non-member) Serving District
Receives SSPA district revenue for Co-op  Codes to 01-005-000-374-300-000	N/A	N/A
District allocates co-op portion (expenditure)  Codes to 01-005-720-374-316-000	Receives SSP district (revenue)  Codes to 01-005-000-374-300-000	N/A
Receives SSP district revenue Hires 1.0 FTE, sells .5 FTE to Co-op	Contracts .5 FTE SSP from non-member district. Sells to District B.	Purchases SSP services from Co-op.
Records SSP revenue for the students they serve.  Codes to 01-005-000-373-300-000	Records the percentage of salary and benefits sold to District B.  Codes to 01-XXX-XXX-000-XXX-000	Records SSP revenue for the students they serve.  Codes to 01-005-000-373-300-000
Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000	N/A	Records SSP expenditures for the students they serve.  Codes to 01-XXX-XXX-373-XXX-000
Records SSP expenditures sold to Co-op. Codes to 01-XXX-XXX-000-XXX-000	N/A	N/A
Records SSP revenue from the Co-op for <i>contracted services</i>  Codes to 01-005-000-000-021-000	Records SSP revenue for <i>contracted services</i> from District B.  Codes to 01-005-000-000-021-000	Records SSP expenditures for the services they receive from Co-op.  Codes to 01-XXX-XXX-373-396-000 Salary Purchased from Another District. Codes to 01-XXX-XXX-373-397-000 Benefits Purchased from Another District.



Questions / Comments

# Thank you!

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