



# Region IV 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

- FY 26 UFARS Updates
- FY 25 UFARS Codes Updates
- Lease Levy, Legislation, SBB, Student Support Personnel and Unemployment
- FY 25 UFARS Coding Guidance
- Title Funds
- Food and Nutrition Guidance
- FY 25 UFARS Reminders
- SOD
- UFARS Data Submissions
- Other Information

# FY 26 UFARS Updates

# FY 2026 Object Codes

## Updates for FY 26 UFARS manual

1. The Federal equipment threshold will increase from \$5,000 to \$10,000 for FY26.
2. The Federal consultant threshold will increase from \$25,000 to \$50,000. This means many Object Code 3xx titles and descriptions will be updated for FY 26.
3. The MN Safe and Sick Time is slotted to take effect January 1, 2026. We will be adding Object Code 219 for the employer share of the premium rate for FY 26. \*Note May 2025 MN legislation may make changes\*

# FY 25 UFARS Codes Updates

# FY 2025 Program Code Reminder

**Updated** the following program code:

## **579      Preschool – Instructional (Fund 04)**

Record all costs for non-fee based preschool programs that provide educational opportunities to children 3 through 5 years old that do not generate average daily membership with respect to MARSS. Childcare costs should be reported in Program Code 570 for children kindergarten through sixth grade. **Use Program Code 590 for child care programs for children less than five years old.**

# FY 25 UFARS Updates

## Finance Codes

### Added Finance Codes:

#### **356     Literacy Aid**

(This is not the same as Fin 312 Literacy Incentive Aid.)

Added Object Codes 406, 430 and 460 on 10/10/24.

#### **357     Teacher Compensation for Read Act Training**

#### **389     School District Lease Levy**

(See detailed information in the FY 24 and FY 25 Lease Levy and LTFM section.)



## Finance Codes

**Deleted** the following COVID related finance codes as funds are expiring:

Finance Codes 140-144, 155, 156, 162-164, 167 and 170

## NOTE:

For FY 25 and beyond, there is a new table at the end of chapter 4 for Charter Schools to determine if they must use the applicable restricted/reserved with the finance codes.

# FY 25 UFARS Updates

## Updated Finance Codes:

- 305 State-Approved Alternative Learning Program
- 311 Telecommunications Access Funds
- 312 Literacy Incentive Aid
- 314 Paraprofessional Training
- 320 American Indian Education Aid
- 335 Quality Compensation – Alternative Teacher Professional Pay System
- 339 English Learner
- 347 Physical Hazards
- 348 Charter School Building Lease Aid (Remove the reference to school districts, see detailed information in the FY 24 and FY 25 Lease Levy and LTFM Updates section.)
- 358 Asbestos Removal and Encapsulation

# FY 25 UFARS Updates

## Chapter 8 Balance Sheet Code changes are below.

### Additions:

- 437      Restricted/Reserved for Quality Compensation – Alternative Teacher Professional Pay  
(LEAs may have kept a fund balance internally, please work with your auditors if that is the case.)
- 456      Restricted/Reserved for Literacy Aid
- 457      Restricted/Reserved for Teacher Compensation for Read Act Training

### Updates:

- 420      Restricted/Reserved for American Indian Education Aid
- 436      Restricted/Reserved for State-Approved Alternative Learning Program
- 459      Restricted/Reserved for Basic Skills Extended Time

# FY 25 UFARS Chapter 10 Updates

- Finance Code 314 – Added Object Code 186 (3/18/25) and 401 (2/4/25)
- Finance Code 317 with Program Code 278 – Added Object Codes 151, 360 and 365\*(2/4/25)
- Finance Codes 317, 335, 740, 799 – Added Object Code 151 (3/11/25)
- Finance Code 356 – Added Object Codes 406, 430, 460 (10/9/24)
- Finance Code 357 – Added Object Code 195 (11/1/24)
- Finance Code 417 Title III, Part A – Added Object Code 335 (7/1/24)

# FY 25 UFARS Chapter 10 Updates

- Finance Code 425 and 429 IDEA, Part B CEIS – Added Object Codes 353-354, 359 and 361 (Certified One-to-One Para and Certified Para or PCA), removed Object Code 166 and 307 (8/5/24 and 3/18/25)
- Finance Code 803/903 ABE Statewide Supplemental Services-Regular Federal Competitive – Added Object Code 820 and removed Object Code 370 to align with other ABE finance codes (7/1/24)
- Finance Code 835 – Added Object Code 562 and removed Object Code 563 (3/18/25)
- As of March 2025, several finance codes related to special education and the allowable codes were cleaned up for FY 25.

# Lease Levy, Legislation, SBB, Student Support Personnel and Unemployment

# FY 25 UFARS Finance Code 348 and Lease Levy

**Change back to FY 23 title and description for FY 25.**

**ONLY Charter Schools will use Finance Code 348 for FY 25 and following years.**

## **348 Charter School Building Lease Aid**

**Charter Schools** must 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 2023, section 126C.10](#), subdivision 13, is insufficient for this purpose, it may apply to the commissioner for Building Lease Aid per [Minnesota Statutes 2023, section 124E.22](#).

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

*Payment Description – 01F348 BLDGLEASE AID FY*

# FY 25 UFARS Finance Code 389 School District Lease Levy

## New for FY 25

### Finance Code 389 School District Lease Levy

**School district types 01, 02, or 03** must record revenue and expenditures for lease levy authority in this code for expenditures to lease a building or parcel of land for instructional purposes only. Instructional purposes means that it relates to the current academic curriculum. Curriculum may include but is not limited to sports fields/venues utilized during physical education, additional classroom space for increased student population, facilities that meet academic curriculum requirements not found in their current facilities (i.e. computer, science, or technology labs).

School district building lease levy should not be used for facilities or land that is outside of the current academic curriculum. Facilities that fall under this classification are lighted sports fields or facilities used solely outside of normal operating hours, graduation venues, student and/or employee parking, etc. should be coded to any other appropriate finance codes.

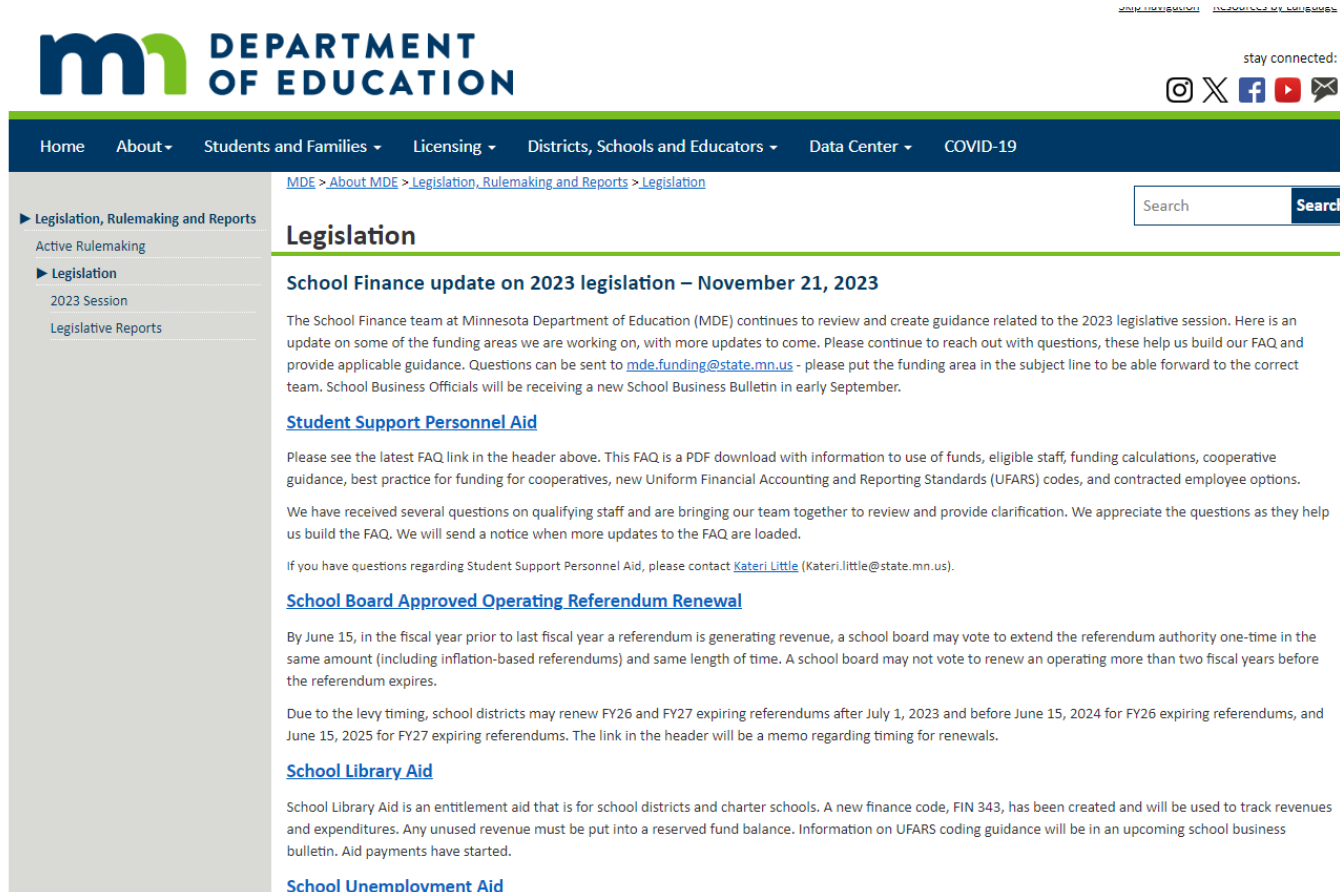


# Accounting Treatment for District Levying for Another Entity

<b>Finance Code 389 School District Lease Levy</b>				
<b>For FY 25 and beyond</b>				
<b>as of 2/27/25</b>				
<b>When a district levies for an intermediate, cooperative, etc. the following accounting treatment should be followed:</b>				
Action		Account number		Account number
District receives levy	credit	01-005-000-389-001-000	debit	Cash
Intermediate or Coop invoices the district.		N/A		
District pays the cooperative bill.	debit	01-005-850-389-570 and 571-000 OR 01-005-850-389-335-000	credit	A/P or cash
Intermediate or Coop receives the revenue from the district.	credit	01-005-000-000-021-000	debit	Cash
Intermediate or Coop pays their lease.	debit	01-005-850-000-570 and 571-000	credit	A/P or cash

# Legislation Updates Location

May 2023, May 2024 and future legislative updates can be located on this [webpage](#):



The screenshot displays the Minnesota Department of Education (MDE) website. At the top, the MDE logo and name are visible. Below the logo is a navigation bar with links: Home, About, Students and Families, Licensing, Districts, Schools and Educators, Data Center, and COVID-19. To the right of the navigation bar is a 'stay connected' section with social media icons for Instagram, X, Facebook, YouTube, and Email. Below the navigation bar is a breadcrumb trail: MDE > About MDE > Legislation, Rulemaking and Reports > Legislation. A search bar is located to the right of the breadcrumb trail. The main content area is titled 'Legislation' and features a sidebar on the left with links: Legislation, Rulemaking and Reports; Active Rulemaking; Legislation; 2023 Session; and Legislative Reports. The main content area contains the following text: 'School Finance update on 2023 legislation – November 21, 2023'. The text states that the School Finance team at MDE continues to review and create guidance related to the 2023 legislative session. It mentions that an update on some of the funding areas is being worked on, with more updates to come. It asks users to continue to reach out with questions, as these help build the FAQ and provide applicable guidance. It provides the email address [mde.funding@state.mn.us](mailto:mde.funding@state.mn.us) for questions and asks users to put the funding area in the subject line to be able to forward to the correct team. It also mentions that School Business Officials will be receiving a new School Business Bulletin in early September. Below this text are three links: 'Student Support Personnel Aid', 'School Board Approved Operating Referendum Renewal', and 'School Library Aid'. Each link is followed by a paragraph of text. The 'Student Support Personnel Aid' link is followed by a paragraph stating that the latest FAQ link in the header above is a PDF download with information to use of funds, eligible staff, funding calculations, cooperative guidance, best practice for funding for cooperatives, new Uniform Financial Accounting and Reporting Standards (UFARS) codes, and contracted employee options. It also mentions that several questions on qualifying staff are being reviewed and provide clarification. The 'School Board Approved Operating Referendum Renewal' link is followed by a paragraph stating that by June 15, in the fiscal year prior to last fiscal year a referendum is generating revenue, a school board may vote to extend the referendum authority one-time in the same amount (including inflation-based referendums) and same length of time. A school board may not vote to renew an operating more than two fiscal years before the referendum expires. The 'School Library Aid' link is followed by a paragraph stating that School Library Aid is an entitlement aid that is for school districts and charter schools. A new finance code, FIN 343, has been created and will be used to track revenues and expenditures. Any unused revenue must be put into a reserved fund balance. Information on UFARS coding guidance will be in an upcoming school business bulletin. Aid payments have started. Below the 'School Library Aid' link is a link to 'School Unemployment Aid'.

# School Business Bulletins

- School Business Bulletin #72 was published in July 2023 and outlines the legislation passed during the 2023 session.
- A follow up Bulletin #73 was published in September 2023 with additional information.
- School Business Bulletin #74 was published in May 2024.
- School Business Bulletin #75 was published in February 2025.
- School Business Bulletins can be found on the [Financial Management Webpage](#) by selecting “Districts, School and Educators”, “Business and Finance”, “School Finance”, “Financial Management”.

# Student Support Personnel Aid

## Finance Code 373 Student Support Personnel Aid and Finance Code 374 Student Support Personnel Aid Cooperative or Intermediate

- There is an [FAQ](#) posted on MDE's webpage.
- For questions contact:

Kateri Little at [Kateri.little@state.mn.us](mailto:Kateri.little@state.mn.us)

- For revenues, use source code **300: State Aids Received from MDE for which a Finance Code Is Specified**". The code string will look like this:

01-XXX-XXX-373-300-000

01-XXX-XXX-374-300-000

# Student Support Personnel

- **FY 24 Recovery of Unspent Finance Code 374 (FIN374) Cooperative Student Support Personnel Aid (see School Business Bulletin #75)**
- Fiscal year 2024 unspent student support personnel aid for cooperative units **was recovered from member districts** with the February 15, 2025, IDEAS payment process.
- Final aid entitlements are based on the lesser of calculated aid or actual expenditures. The member district's final FY 24 UFARS actual expenditures for Finance Code 374 will be compared to the final aid entitlement to determine any unspent aid to be reclaimed. For example:

# Student Support Personnel

- Member district A 's original entitlement for FY 24 pass-through funds to their cooperative is \$40,000.
- Member district A identifies in UFARS FIN374 that FY 24 cooperative expenses is \$30,000.
- The final entitlement of \$30,000 is compared to what the member district has been paid for its cooperative.
  - If the final entitlement is greater than the amount paid to date, the difference will be paid to the district for the cooperative.
  - If the final entitlement is less than the amount paid to date, the difference will be recovered from the district, in this case \$10,000.
  - In cases where a member district reports FY 24 FIN374 expenses that exceed the maximum statutory distribution, the maximum statutory distribution value will be applied.
- To review the cooperative Student Support Personnel Aid distributed to member districts, follow the path MDE> Data Center> Data Reports and Analytics. Scroll down to 'School Finance Spreadsheets' and select 'General Education'. Select the subcategory 'Student Support Personnel Aid' and 'FY 2024'.
- For additional information contact [Kateri.Little@state.mn.us](mailto:Kateri.Little@state.mn.us)

## Unemployment Compensation – Hourly Workers Over the Summer Term

**New for FY 23 – legislation was effective as of May 28, 2023**

### **Object Code 281 Unemployment Compensation – Hourly Workers Over the Summer Term**

Include expenditures incurred for unemployment compensation for hourly workers over the summer term. Use Fund 01, Finance Code 000 with all expenditures related to this object code.

**\* For FY 23, FY 24 and FY 25 must use Finance Code 000, since the expenditures will be reimbursed through the additional funds created by legislation.**

# Unemployment

## REMINDER:

See School Business Bulletin #75 February 2025 for more details.

Object Code 281 Unemployment Compensation – Hourly Workers Over the Summer Term

Many school districts did not report expenditures in Object Code 281 for FY 24. **In order to receive reimbursement there must be expenditures recorded in Object Code 281.**

- **DO NOT crosswalk Object Code 281** to Object Code 280 Unemployment Compensation. MDE does not receive cross-walked data, therefore, the Object Code 281 expenditures only appear as Object Code 280 to MDE and there will not be any expenditures to reimburse. **LEAs cannot use Object Code 280 Unemployment for Object Code 281 expenditures, because Object Code 280 Unemployment for school districts is on the property tax levy and Object Code 281 is NOT ELIGIBLE for property tax levy.**
- Some schools stated that they recorded ALL their unemployment expenditures to Object Code 280 Unemployment Compensation. This is not allowed as Object Code 281 expenditures are not allowed for the levy at this time.



# UFARS Coding Guidance

# Early Childhood Screening

- The Education Bill that was signed on May 24, 2023 by Governor Walz and included increased funding for Early Childhood Screening. If there is a shortfall in funding, please code the transfer from General Fund as follows:

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](mailto:margaret.chresand@state.mn.us)) or [dcyf.ecfe@state.mn.us](mailto:dcyf.ecfe@state.mn.us)

# ECSE Expenditures

For ECSE expenditures, Paul Ferrin recommends the following for paying the slot fee for school readiness programs. When an LEA's IEP places students into these programs, the LEA is able to report the educational time in MARSS under grade level EC to generate ADM/Gen Ed revenue.

LEAs should use Finance Code 000, since this is a Gen Ed cost. The LEAs can use Program Code 400 General Special Education or 412 Developmentally Delayed Education since the Finance Code is 000 and the cost is not eligible for Special Education reimbursement. As for the object code LEAs can use Object Code 305, 390 or 393.

# Early Learning Scholarship Funds

- Finance Code 337 Early Learning Scholarships Program- Pathway II and/or Finance Code 338 Early Learning Scholarships Program- Pathway I are reimbursement grants. Please ensure that there are expenditures before requesting revenue.
- There should **not** be a fund balance for either of these finance codes, as the revenues should be **less than or equal to** the expenditures.
- For Early Learning questions, please contact [dcyf.ecfe@state.mn.us](mailto:dcyf.ecfe@state.mn.us) or [DCYF.ELS@state.mn.us](mailto:DCYF.ELS@state.mn.us)
- For UFARS questions, please contact [mde.ufars-accounting@state.mn.us](mailto:mde.ufars-accounting@state.mn.us)

# English Learner FY 24 & FY 25 FAQ

9/10/24 We emailed the English Learner FAQ to the business managers listserv recipients.

**The FAQ is also published in the February 2025 School Business Bulletin #75.**

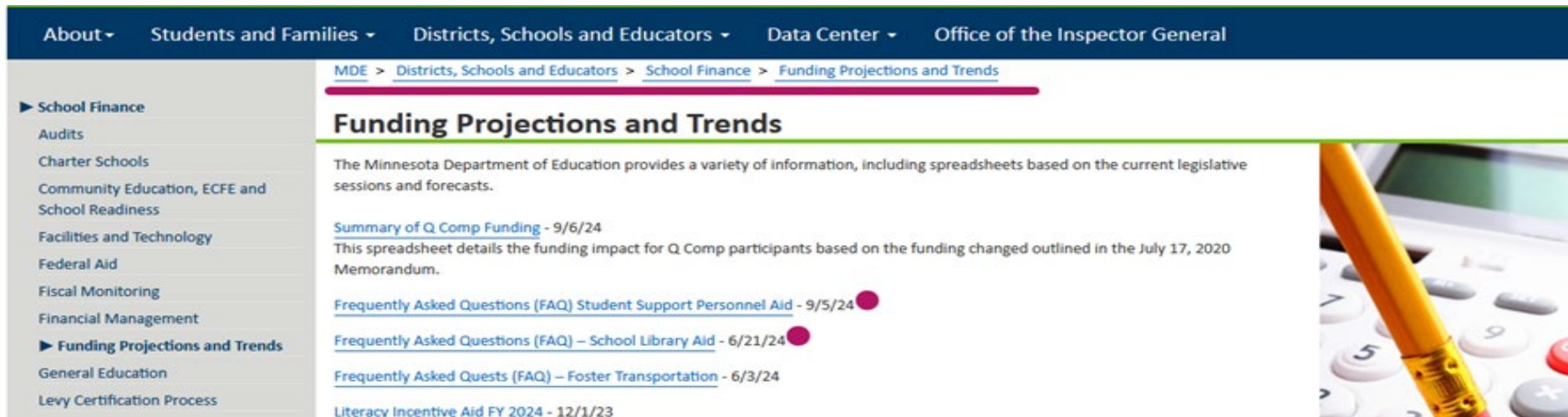
This FAQ outlines the following for FY 24 & FY 25:

- Who is eligible;
- Funding calculation;
- Aid distribution;
- Recording revenues and expenditures;
- Expenditures in excess of revenue journal entry with examples;
- Revenue in excess of expenditures – Use balance sheet account 439 Restricted/Reserved for English Learner

# English Learner FY 24 & FY 25 FAQ

## Finance Code 339 English Learner

- The FY 25 expenditures in this finance code will be used to calculate the 25% subsidy for FY 27. However, we have asked LEAs to use this code for the amount overspent for FY 24.
- There is an English Learner FAQ posted on MDE's webpage:



# Fund 20 Internal Service Expenditures

Due to the warnings for Object Code 899 on the UFARS Turnaround Reports, we discovered there was an issue with self insurance object codes.

For Fund 20 Internal Service Fund insurance claims use Object Code 220 Health Insurance or Object Code 235 Dental Insurance.

We have reviewed and updated Object Codes 220 and 235 to include claims paid.

# Gender Neutral Single-User Restroom

## Finance Code 302

### 302 Operating Capital (Fund 01) – as of May 2024

This code is used to record all revenues and expenditures of Total Operating Capital Revenue (a component of General Education Revenue), which closes to Balance Sheet Code 424, Restricted/Reserved for Operating Capital Fund Balance ([Minn. Stat. 126C.10](#), subd. 13a, 13b [2023]). Total Operating Capital Revenue may be used only for the purposes specified in [Minnesota Statutes 2023, section 126C.10](#), subdivision 14. These purposes include: personnel costs directly related to the acquisition, operation and maintenance of telecommunications systems, computers, related equipment, network and applications software, purchase or lease vehicles; to pay the costs directly associated with closing a school facility, including moving and storage costs; to purchase or lease computers and related hardware, software, and annual licensing fees; to purchase textbooks as defined in Minnesota Statutes 2022, section 123B.41, subdivision 2.

Also, record expenditures related to the gender-neutral single-user restroom remodeling and/or construction project at each school site. Must use Course Code 684 Gender-Neutral Single-User Restroom. See [Minnesota Statutes 2023, 123B.595, section 10, subdivision 10\(a\)\(4\)](#).

This finance code is used to identify revenues and expenditures apply to Balance Sheet Code 424, Restricted/Reserved for Operating Capital. Expenditures for capital items not associated with Total Operating Capital Revenue should be recorded in Finance Code 000, Districtwide, or the appropriate finance code.

*Payment Description – 01S211 GEN ED AID FY*



# Gender-Neutral Single-User Restroom

## Finance Code 384

### 384 Site Projects (Funds 01 and 06)

Record expenditures related to replacement and deferred maintenance for the building site. Deferred capital expenditures and maintenance projects necessary to prevent further erosion of facilities per [Minnesota Statutes 2023, 123B.595, section 10, subdivision 10\(a\)\(4\)](#). Examples include parking lots, lighting, tennis courts, fencing, playground, stadium bleachers, and field turf replacement.

Also, record expenditures related to the gender-neutral single-user restroom remodeling and/or construction project at each school site. Must use Course Code 684 Gender-Neutral Single-User Restroom. See Minnesota Statutes 2023, 123B.595, section 10, subdivision 10(a)(4).

Expenditures in this code apply to Balance Sheet Code 467, Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) ([Minn. Stat. 123B.595, subd. 12 \[2023\]](#)).

**Note:** Major redesign and upgrade of equipment or surfaces does not qualify as deferred maintenance.

*Payment Description – XXF317 LTFM AID FY*

# Gender-Neutral Single-User Restroom

## Course Code 684

### New Course Code:

#### 684 Gender-Neutral Single-User Restroom

Record expenditures for remodeling and/or constructing a gender-neutral single-user restroom [per Minnesota Statutes 2023, 123B.595, section 10, subdivision 10\(a\)\(4\)](#).

Must use this course code with Finance Codes 302 Operating Capital or 384 Site Projects.

Use this course code with Finance Code 000 for **revenue** and expenditures for gender-neutral single-user restroom Minnesota Department of Education (MDE) grants.

# Nonpublic Expenditures

To calculate nonpublic revenues accurately, the districts need to code the expenditures in the following manner:

- to the appropriate MDE ORG site code; and
- the appropriate program code.

# Paraprofessional Training

Finance Code 314 Paraprofessional Training reimbursement is complex. The February 2025 [School Business Bulletin No. 75](#) has an article to explain the reimbursement process.

Below is the updated FY 25 restricted grid.

Chapter 10 – Permitted Code Combinations

Minnesota Department of Education

FIN	Description	Funds	Org	Programs	Object
314	Paraprofessional Training	01, 04	001-999	640 Staff Development	141, 144, 161-162, <u>186</u> , 210, 214, 218, 270
314	Paraprofessional Training (use with Course Code 640 Professional Development)	01, 04	001-999	640 Staff Development	305, 401, 366

# Quality Compensation for Alternative Teacher Pay

For Balance Sheet Account 437 Restricted/Reserved for Quality Compensation – Alternative Teacher Pay System the FY 2025 beginning balance may not equal the prior year ending balance if an LEA chooses to use a calculated balance other than zero.

An error will appear on the UFARS turnaround edit report if the LEA chooses to use a balance other than zero. This error is accurate and will not be able to clear, but MDE will note that the LEA is still in compliance.

# READ Act – Finance Code 312

## Literacy Incentive Aid

Finance Code: 312      Balance Sheet Code: 412

Ongoing funding with a reserve balance for unspent funds.

FY25 UFARS Chapter 10 provides eligible program and object codes.

Annual entitlement calculations and metered payments through IDEAS payment system.

Uses include evidenced-based training, literacy lead position, interventionists, screeners, materials, substitutes, and eligible stipends.

[Laws 2024, Chapter 115, Article 3, Section 3](#)

Updates to FY25 Literacy Incentive Aid funding will be posted on the [Funding Projections and Trends webpage](#).

For assistance with questions related to READ Act programming and eligible uses, please contact [MDE.READAct@state.mn.us](mailto:MDE.READAct@state.mn.us). For assistance with questions on READ Act aid distributions, please contact [Daley Lehmann](#).

# READ Act – UFARS Finance Code 356

FY25 Revenue per LEA for Literacy Aid and Teacher Compensation Aid has been posted on the [MDE School Finance webpage](#); scroll down to Read Act Funding FY25. There are three funding sources related to the READ Act:

## **READ Act Literacy Aid**

Formerly the Curriculum Reimbursement Aid.

Finance Code: 356      Balance Sheet Code: 456

One-time appropriation in FY25, but may be reserved and used in future fiscal years.

\$39.96 per Prior Year fall child count, with minimum of \$2,000 per eligible LEA.

FY25 UFARS Chapter 10 provides eligible program and object codes.

Annual entitlement distributed through IDEAS metered payment system at 100% by June 30.

Wide uses through READ Act statute, but must be related to approved curriculum and programming.

[Laws 2024, Chapter 115, Article 3, Section 4](#)

# READ Act – UFARS Finance Code 357

## **READ Act Teacher Compensation for Professional Development**

Finance Code: 357      Balance Sheet Code: 457

One-time appropriation in FY25 but can be reserved and used in future years.

\$36.06 per Prior Year fall child count, or minimum of \$2,000 per LEA.

Districts will receive 100% of aid from MDE by October 15, 2024, through IDEAS metered payment system.

FY25 UFARS Chapter 10 provides eligible program and object codes.

All expenses must be included in an approved Memorandum of Understanding (MOU) between district and exclusive representative of the teachers.

Main uses include stipends, hourly wages, or reimbursement of eligible trainings.

[Laws 2024, Chapter 115, Article 3, Section 7](#)



# School Library Aid

## Finance Code 343 School Library Aid

- School districts and charter schools are eligible to received School Library Aid. There is no application process as this is an automatic distribution of state aid.
- Aid is the greater of \$16.11 per Adjusted Pupil Unit (APU) for the current year, or \$40,000 for school districts and \$20,000 for charter schools.
- Unspent School Library Aid must be reserved in Balance Sheet account 443 Restricted/Reserved for School Library Aid.
- School Library Aid must be reserved and used for directly funding the costs of the following purposes **within a library**:
  - Salaries and benefits of a school library media specialist
  - Electronic, computer and audiovisual equipment
  - Information technology infrastructure and digital tools
  - Electronic and material resources
  - Furniture, equipment, or supplies

## Finance Code 343 School Library Aid

- School districts and charter schools can use the aid to pay for existing school library media specialists currently paid through other funding.
- For the purposes of spending School Library Aid, a district or charter must identify space within their sites or buildings that is accessible to all enrolled students for use of equipment and checkout of materials. This space could be a part of an educational classroom or other common space, but there must be times set aside that the area deemed 'library' can be accessed by all students. Districts and charters may also purchase online library resources, but those resources must be accessible to all students, and devices should be available in the designated library space if programming or software is purchased.

## Finance Code 343 School Library Aid

- There is an [FAQ](#) posted on MDE's webpage.
- For questions contact:

Kateri Little at [Kateri.little@state.mn.us](mailto:Kateri.little@state.mn.us)

# Special Education Monitoring

The Minnesota Department of Education (MDE) Special Education Fiscal Monitoring Team began implementing a new fiscal monitoring process in Fall 2024. This new process includes some similarities to past work but also includes new steps that local educational agencies (LEAs) should become familiar with. To explain the new process a short video has been made for your viewing: [Special Education Fiscal Monitoring Video](#).

Additionally, the fiscal monitoring team will be holding monthly office hours through the duration of the 2024-2025 school year. These will be opportunities to ask questions about special education fiscal topics.

These office hours are for special education directors, business managers and related special education and business staff who are required to submit documentation to MDE during special education fiscal monitoring to determine compliance with applicable reporting requirements. Please share this announcement with applicable staff.

- [Thursday, April 24, 2025 1:00pm-2:00pm Office Hours](#)
- [Wednesday, May 14, 2025 10:00am-11:00am Office Hours](#)

Please email [SPED Fiscal Monitoring Team](#) with questions.

**LEAs will have an Official Grant Award Notification (OGAN) from MDE. The OGAN will either list the finance code to use for revenue and expenditures or a source code.**

**State Grants that do not have a specific finance code should be coded to Finance Code 000.**

**LEAs may choose to use crosswalks for the expenditures.**

**Use Source Code 369 Other Revenue from Other State Agencies or Source Code 370 Other Revenue from Minnesota Dept. of Education for the revenue.**

## Voluntary Prekindergarten and School Readiness Plus Eligibility Criteria and Application Changes for School Year 2025-26 (FY 26)

During the 2024 legislative session, changes were made to voluntary prekindergarten, Minnesota Statutes 2024, [section 124D.08](#). **These changes will go into effect for School Year 2025-26 (FY 26).** The three major changes are:

1. The school readiness plus (SRP) program laws will end as of June 30, 2025. VPK and SRP program requirements have been aligned under a single VPK program.
2. The VPK application moved to a four-year application cycle with an application period for FY26 that closed on January 30, 2025.
3. All students enrollment in VPK must meet specified [eligibility requirements](#).

**These changes will not change the formula for allocating seats to districts. Schools that received seats in 2025 will continue to receive them if: 1. They apply to renew the seats; and 2. They have not had a decline in kindergarten enrollment which impacts the 60% pupil unit cap.**

More detailed information may be requested from [DCYF.VPK@state.mn.us](mailto:DCYF.VPK@state.mn.us) as the website is not up to date yet.

# VPK Expenditures

VPK expenditures can still be coded the same for FY 25.

- Expenditures attributable to **voluntary prekindergarten** pupils should be coded to Program Code 200 in Fund 01. Since Minnesota Statutes 2024, [section 124D.08](#), does not require a reserve, there is not a finance code associated with VPK.
- Districts with approved remodeling costs associated with a voluntary prekindergarten program per Minnesota Statutes, section 124D.151, should record expenditures approved by the commissioner for remodeling existing instructional space to accommodate prekindergarten instruction using Finance Code 355, voluntary prekindergarten remodeling costs (Fund 01 and/or 06), which was added for this purpose. Please see below for the restricted grid. Expenditures in this code apply to Balance Sheet Code 467, Restricted/Reserved for Long-Term Facilities Maintenance (LTFM), [Minnesota Statutes, section 123B.595](#), subdivision 12.
- Expenditures attributable to **school readiness plus** pupils should be coded to Program Code 584 in Funds 01 or 04. Record expenditures and revenues in Fund 01 for at-risk children not paying a fee. The revenues and expenditures in this code apply to Balance Sheet Code 422 (Fund 01) and Balance Sheet Code 464, Restricted Fund Balance (Fund 04). More information can be found in the [UFARS Manual Chapter 3 Program](#).

\*NOTE\* School Readiness Plus sunsets on June 30, 2025. For FY 26, the School Readiness Plus program code will be removed and all LEAs will use VPK Program Code 200.

# Title Funds



## 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.

# Title Funds – SERVS and MEGS

## Timeline for ESEA Title Program Applications SY25

The SFY25 timeline for actions in MEGS and SERVS Financial related to ESEA Title program funds under finance codes 401, 406, 414, 417, and 433 is now available on [MDE ESEA Grant Application Tools webpage](#).

Local educational agencies (LEAs) are encouraged to complete the actions prior to the due dates listed. Unless otherwise noted, extensions can be requested by emailing [mde.esea@state.mn.us](mailto:mde.esea@state.mn.us) prior to the given due date. Extensions are not needed for “priority dates.”

Contact [mde.esea@state.mn.us](mailto:mde.esea@state.mn.us) with questions.

# Title Funds – SERVS and MEGS – Fiscal Year End

## Wrapping Up SFY25: Financial Closeout, UFARS Comparison, and End of Year Reporting

- There are four steps to wrapping up the SFY25 ESEA Consolidated Application in MEGS before November 30, 2025:
- **Complete all reimbursement requests.** All reimbursement requests must be completed before any other financial closeout activities. Subgrantees may request up to 150% of approved object class (1xx, 2xx, etc.) totals against approved object codes in each finance code. The standard limitation is 110% but finance codes 401, 406, 414, 417, 424, 433, 442, and 868 will have the increased limit for SFY25 requests only during this transition year.
- **Reconcile UFARS with reimbursement requests.** There is not a UFARS/MEGS comparison report. Subgrantees may find the *Funding Stream Summary Report* and the *Payments Including Category Report* helpful when reconciling UFARS with reimbursement requests. It is not necessary to reconcile by finance code + course code + object code. ESEA Title programs are satisfied as long as the subgrantee's internal records can demonstrate the finance + object combination match between the reimbursement requests and UFARS reporting.

# Title Funds – SERVS and MEGS – Fiscal Year End

- **Complete the Financial Closeout Report for each finance code against which there are reimbursement requests.** Financial closeout will confirm the totals drawn down against each object code in each finance code. Completion of this step moves remaining funds (carryover) into the SFY25 application. This action cannot be reversed; confirm all reimbursement requests and related reconciliation is complete prior to submitting this report.
- **Complete the programmatic End of Year Report submission.** Required reporting and evaluation summary is a new collection in the ESEA Consolidated Application. Both the World's Best Work Force (WBWF) summary and the CSPR Nonpublic Services survey are included in this section; no separate surveys will be sent. Subgrantees will also indicate high-level evaluation results for each project funded in each program. This section can be completed at any time before November 30 and is not dependent on financial processes.

Contact [mde.esea@state.mn.us](mailto:mde.esea@state.mn.us) with questions.

# Food and Nutrition Guidance

## MN 124D.111 SCHOOL MEALS POLICIES; LUNCH AID; FOOD SERVICE ACCOUNTING

### Subd. 3.School food service fund

(h) If a surplus in the food service fund exists at the end of a fiscal year for three successive years, a district may recode for that fiscal year the costs of lunchroom supervision, lunchroom custodial services, lunchroom utilities, **lunchroom furniture**, and other administrative costs of the food service program charged to the general fund according to paragraph (c) and charge those costs to the food service fund in a total amount not to exceed the amount of surplus in the food service fund.

(i) For purposes of this subdivision, "lunchroom furniture" means tables and chairs regularly used by pupils in a lunchroom from which they may consume milk, meals, or snacks in connection with school or community service activities.

Additional costs for decorative items (i.e., school logo or mascot) are  
unallowable to Fund 02

# Temporary Flexibility for Net Cash Resource Limitation

Fund 02 Net Cash Resource limitation (7 CFR 210.14(b)):

The State Agency reviews year-end UFARS data in **January** for the previous school year to determine compliance:

- January 2025: SY23-24 data and 6-month average operating expenses
- January 2026: SY24-25 data and 6-month average operating expenses
- **January 2027: SY25-26 data and 3-month average operating expenses**

The federal regulation seeks to balance financial stability and sustainability for SFAs, ensuring that funds are used for their intended purpose—providing healthy meals to children.

Refer to the [Net Cash Resource Limitation in the Nonprofit School Foodservice Fund](#) resource located on the [Non-profit Food Service Account](#) webpage on the MDE website for more information.

# Food Service Additional Funding

- Supply Chain Assistance Funds
  - No new funding in SY24-25
- Reimbursement for Distribution Fees (payment description)
  - One-time payment
  - UFARS R-02-XXX-770-701-400
  - ALN 10.560
  - Must remain within Fund 02
  - Used for normal operation of the School Nutrition Program



# New SNP Website Resources

- **Indirect Cost Calculator with UFARS**  
Calculator to determine the Indirect Cost amount allowable to the nonprofit school food service account (NSFSA) for Public and Charter Schools
- **Indirect Cost Calculator**  
Calculator to determine the allowable amount of indirect costs to the NSFSA for Private Schools and Residential Child Care Institutions (RCCI)
- **Utility Direct Assignment Allocation (Square Footage) Calculator**  
Calculator to determine allowable cost of utilities to the NSFSA using direct assignment (chargeback method)
- **Nonprogram Food Pricing Tool**  
Calculator used to determine pricing of nonprogram foods using a fixed food cost percentage markup
- **Nonprogram Food Cost Percentage Pricing Tool**  
Sample calculator used to determine pricing of nonprogram foods by trialing different food cost percentages
- **School Nutrition Programs Quick Start Guide for School Business Managers**  
Overview of key program information to assist business managers with the financial oversight of the School Nutrition Programs

[MDE](#) > [Districts, Schools and Educators](#) > [Food and Nutrition](#) > [School Nutrition Programs](#) > [Resource Management](#)

# 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-770-701-369-000 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](mailto:mde.fns@state.mn.us)

# Minnesota Free School Meals Program

## What happens to existing school meal debt with passing of MN-FSM bill?

- Passing of bill did not affect financial management of money owed to SNP.
  - Household still responsible for money owed to SNP until unpaid meal charges considered uncollectable by the district.
  - When considered uncollectable, amount becomes classified as bad debt. 2 CFR § 200.426 Bad debts
- See February 2025 School Business Bulletin #75 for accounting treatment for handling delinquent or uncollectable debt.
  - Process is the same for nonpublic schools using entity's own financial structure.

# Minnesota Free School Meals Program (2)

## Do we need to refund the money on meal accounts?

- If SFA sells a la carte items or second meals, funds to pay for these can remain on students' prepaid accounts.
- Refunds should be made if an a la carte program *will not* be available for students to purchase and/or if a parent requests a refund of funds.
- If the owner of the funds cannot be located, **funds cannot accrue to the district and must be reported as unclaimed property to MN Department of Commerce – Unclaimed Property Division**

# Minnesota Free School Meals Program (3)

## Minnesota Free School Meals (MN-FSM) and Unallowable Costs

- Revenue for items outside reimbursable meals must accrue to the Nonprofit School Food Service Account. These items include:
  - Meals served to teachers, staff and other adults
  - Carton of milk (in addition to or outside of milk included in reimbursable meal)
  - Snack items
  - Second entrée
  - Second breakfast or a second lunch
  - Meals that do not meet minimum meal pattern requirements
- **If revenue not collected for these items, cost considered unallowable to food service program.**
  - Amount expected to be restored to Fund 02 by district's general or other funds.

# Food Service Fund Balance Calculation

## **Change to the UFARS Turnaround Edit Report for data year 23-24 and thereafter:**

In order to identify when a school district or charter school must consider a permanent transfer to Fund 02 from Fund 01 due to a deficit, an existing warning has been updated for the UFARS Turnaround Edit Report for SY23-24 data. This updated edit produces a warning when there has been a balance in account 463 or a negative balance in account 464 for the previous and current year.

# Food Service Fund Balance Calculation

- According to Minnesota Statute MN124D.111 Subd. 3

*“(f) If a deficit in the food service fund exists at the end of a fiscal year, and the deficit is not eliminated by revenues from food service operations in the next fiscal year, then the deficit must be eliminated by a permanent fund transfer from the general fund at the end of that second fiscal year.”*

There are three primary fund classifications that may be used with Fund 02, which comprise the total fund balance on the school district and charter school financial statements.

# Food Service Fund Balance Calculation

- **460 Nonspendable Fund Balance** - Represents amounts that cannot be spent due to form such as inventories and prepaid amounts. *The nonspendable account is not allowed to go into deficit.*
- **463 Unassigned Fund Balance** - Represents negative unassigned fund balances in funds other than Fund 01. *The fund balance must be negative.*
- **464 Restricted Fund Balance** - Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. *The restricted account is not allowed to go into deficit.*

Regulations place constraints on the use of resources in Fund 02 and refer to only amounts available to spend on allowable costs. By definition, amounts recorded in account 460 cannot be spent, **so although account 460 is included as part of the total fund balance on the financial statements, it must not be considered when assessing compliance with various regulations and statutes having to do with available resources of the program.**



# Food Service Fund Balance Calculation

When determining the amount to record in account 463 as the amount of deficit for the year, account 460 must not be considered as an offset to the actual deficit. After all revenues and expenses for the year have been recorded and program expenses are greater than year-end program revenues, the difference is considered a decrease to the fund balance. If this results in a negative amount in account 464, a transaction to bring account 464 to zero with the offset to account 463 must be made.

For questions, please email [mde.fns-rmp@state.mn.us](mailto:mde.fns-rmp@state.mn.us).

## FY 25 UFARS Reminders

# COVID-19 and other fed grant UFARS Coding

For Finance Codes 140/640, 141/641, 143/643 and 144/644, **follow the instructions in Chapter 4 for UFARS Finance Code 699 Miscellaneous Federal funds Received From Other Districts/Agencies.** See next slide.

**For federal grants that are received from MDE, but do not require a specific finance code use Finance Code 499 Misc Federal Revenue Received from the MN Dept of Education.**

For federal grants that are received from the federal government, but through an other district or agency, use Finance Code 699 Misc Federal Funds Received from Other Districts/Agencies. Federal Connectivity Funds are a good example. See next slide.

## **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.

# FY 25 UFARS Finance Code 303

## Updated Finance Codes for FY 24:

Finance Code 303 Area Learning Center - The program folks at MDE added information to the description to state the following: **Revenue generated by a particular program, as determined by school number in either the 41 or 45 school classification, can only be spent on that program which generated the revenue. For example, revenue generated by school number 040 in school classification 41 can only be spent on school number 040 in school classification 41.**

An example for Fin 303 is if revenue is generated at Targeted Services, the money must be spent on Targeted Services.

# FY 25 UFARS Finance Code 317

**Finance Code 317 Basic Skills was updated** to reflect the May 2023 legislative changes to the allowable uses (UFARS Chapter 10 has also been updated):

1. Remedial instruction and necessary materials in reading, language arts, mathematics, other content areas or study skills to improve the achievement level of these learners;
2. Additional teachers and teacher aides to provide more individualized instruction to these learners through individual tutoring, lower instructor-to-learner ratios, or team teaching;
3. a longer school day or week during the regular school year or through a summer program that may be offered directly by the site or under a performance-based contract with a community-based organization;

# FY 25 UFARS Finance Code 317

4. Programs to reduce truancy; provide counseling services; guidance services, and social work services; and provide coordination for pupils receiving services from other governmental agencies;
5. Bilingual programs, bicultural programs, and programs for English learners – see also Finance Code 339 English Learner;
6. Early education program, parent-training programs, **early childhood special education**, school readiness programs, kindergarten programs for four-year olds, voluntary home visits under section 124D.13, subdivision 4, and other outreach efforts designed to prepare children for kindergarten;
7. Transition programs operated by school districts for special education students until the age of 22;

8. Substantial parent involvement in developing and implementing remedial education or intervention plans for a learner, including learning contracts between the school, the learner, and the parent that establish achievement goals and responsibilities of the learner and the learner's parent or guardian. (Excluding parent involvement activities associated with early learning programs under paragraph 6 above.)
9. Professional development for teachers on meeting the needs of English learners, using assessment tools and data to monitor student progress, and reducing the use of exclusionary discipline, and training for tutors and staff in extended day programs to enhance staff's knowledge in content areas.



# FY 25 UFARS Object Code

## Updated the following Object Code:

### 899      Miscellaneous Expenditures

Expenditures made for items not otherwise classified. **Do not use this object code for chargeback expenditures.**

The miscellaneous code expenditures have been increasing in alarming amounts the past few years. When we report to the federal government, we have to explain the increases. We have to contact LEAs with large amounts in order to provide an explanation.

Please review the UFARS turnaround edit report for Object Code 899 warnings.

Please contact us if you need assistance with expenditures coding in this area.

# FY 25 UFARS Course Codes

## FY 24 Course code changes:

- 640 Professional Development (Current Year Federal Award)
- 641 Professional Development (Prior Year Federal Award)
- 642 Professional Development (Second Prior Year Federal Award)

## FY 24 Course code deletions related to Title programs:

- 634/627/621 Highly Qualified
- 639/632/626 School Choice and Supplemental Education Services
- 667/668/669 School Improvement

# Statutory Operating Debt (SOD) and Fiscal Responsibility

- Most of the COVID-19 additional funds are expiring at the end of FY 24 (June 30, 2024).
- As your schools work on the FY 25 budgets, it is important that the decrease in funding be recognized during the budget planning for FY 25 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, 412-414, 416-417, 420, 424, 426-428, 430, 434-436, 438-441, 443, 448-449, 451-453, 459, 467 and 471-474

- 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 Calculation

- The SOD calculation is at the bottom of the Compliance Report.

=====	
1) FUND BALANCE	808,043-
2) EXPENDITURES	9,154,508
3) SOD CALCULATION (1 / 2)	8.83-%

# 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 24 UFARS turnaround reports

- In a separate Fall 2024 MASBO session, we discussed the UFARS Turnaround Reports.
- Our team reviewed and collaborated with our IT team to update the UFARS Turnaround Edit Report.
- Our objective was to make the error and warning messages clearer.
- We also added warning and error messages regarding expenditures and revenue codes for federal and state funds. The federal government recently added additional requirements for reporting. As we prepared the information for the federal government, we found some coding errors and inconsistencies.

# FY 23 UFARS Turnaround Reports

- We contacted many school districts and charter schools to determine large amounts in Object Code 899 due to the new warning. As a result, we have added helpful coding guidance below.
  - Food Service bad debt should still be expended in 01-XXX-770-000-899-000. We removed this warning in FY 24.
  - ECSE slot fees – use Object Codes 305, 390 or 393 (see slide in the UFARS Coding Guidance section)
  - MDE determined appropriate object codes for the following:
    1. Self-insured medical and dental insurance claims should be coded to Object Code 220 or 235.
    2. Student activity closures or transfers to another student activity and donations to valid 501(c)(3) organizations. Use Object Code 899 and Source Code 099.
    3. Hotels or motel expenditures for homeless families should use Object Code 335 beginning in FY 25.
    4. Ticket sales expenditures for MSHSL events. Use the appropriate Object codes for staff salaries (Object Code 185 or 186) with Object codes 2xx. Use other appropriate Object Code 3xx for non-staff and code the revenue to gate receipts.
    5. Ticket sales revenue and reimbursement for MSHSL events should be coded to Fund 18 with Source Code 099 Misc. Revenue from Local Sources.

# FY 24 UFARS turnaround reports



About ▾ Students and Families ▾ Districts, Schools and Educators ▾ Data Center ▾ Office of the Inspector General

[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	MOUNDS VIEW PUBLIC SCHOOL DISTRICT (0621-01)	or enter up to 5 districts:	
View reports added in the last:	All Reports	(9999-99)	
Category	UFARS Turnaround Reports		
Year	23-24		
Report	ALL		
<button>List Reports</button>		<button>Reset</button>	

District	Fiscal Year	Report Name	Category	Run Date
0621-01	FY 23-24	<a href="#">2-Year Comparison Reports (Revenues and Expenditures)</a>	UFARS Turnaround Reports	08/25/2024 3:07AM
0621-01	FY 23-24	<a href="#">Balance Sheet Report</a>	UFARS Turnaround Reports	08/25/2024 3:06AM
0621-01	FY 23-24	<a href="#">Expenditure Chargeback Report</a>	UFARS Turnaround Reports	08/25/2024 3:06AM
0621-01	FY 23-24	<a href="#">Expenditure Summary Report</a>	UFARS Turnaround Reports	08/25/2024 3:06AM
0621-01	FY 23-24	<a href="#">Expenditure by Finance Code Report</a>	UFARS Turnaround Reports	08/25/2024 3:06AM
0621-01	FY 23-24	<a href="#">General Ledger Summary Report</a>	UFARS Turnaround Reports	08/25/2024 3:07AM
0621-01	FY 23-24	<a href="#">Revenue Summary Report</a>	UFARS Turnaround Reports	08/25/2024 3:05AM
0621-01	FY 23-24	<a href="#">UFARS Compliance Report</a>	UFARS Turnaround Reports	08/25/2024 3:05AM
0621-01	FY 23-24	<a href="#">UFARS Data Submission/Error Report</a>	UFARS Turnaround Reports	08/25/2024 3:07AM
0621-01	FY 23-24	<a href="#">UFARS Turnaround Edit Report</a>	UFARS Turnaround Reports	08/25/2024 3:07AM

# FY 2025 UFARS Data Submission Deadlines

FY 2025 **Preliminary** Unaudited UFARS (September 15, 2025)\*

FY 2025 **Final** Audited UFARS (November 30, 2025)\*

FY 2025 Fiscal Compliance Table (November 30, 2025)\*

FY 2025 Audit Report (December 31, 2025)

\*Please note if the deadline falls on a weekend or legal holiday, submissions are timely if they are submitted on the next succeeding day which is not a Saturday, Sunday or legal holiday (Minn. Stat. §474A.025).

# Other Information

# Sign up for MDE email alerts

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Federal Aid

► Financial Management

Credit Enhancement Program

District

Organization/Reorganization

Guidance and Reports

Independent Financial Audits

Statutory Operating Debt

UFARS

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



## [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

# 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).

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**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**

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# Other Contacts...

## **SERVS Financial**

How to gain access and utilize SERVS Financial –

[ServsFinancialNew.MDE@state.mn.us](mailto:ServsFinancialNew.MDE@state.mn.us)

Error messages and malfunctions when using SERVS –

[mde.helpdesk@state.mn.us](mailto:mde.helpdesk@state.mn.us)

## **MARSS Student Reporting**

Minnesota Automated Student Reporting System  
(MARSS)

contact: [Marss@state.mn.us](mailto:Marss@state.mn.us)

## **Title Programs**

Title Programs – [mde.esea@state.mn.us](mailto:mde.esea@state.mn.us).

## **Special Education**

Special Education Funds – [mde.spedfunding@state.mn.us](mailto:mde.spedfunding@state.mn.us).

## **Data Submissions (EDIAM)**

MDE User Access- [useraccess.mde@state.mn.us](mailto:useraccess.mde@state.mn.us)

## **COVID-19 Questions**

[COVID-19.Questions.MDE@state.mn.us](mailto:COVID-19.Questions.MDE@state.mn.us)

## **CARES Act Webpage**

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

# Thank you!

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