
SCHOOL BUSINESS BULLETIN

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School Business Bulletin #42 contains critical information that addresses FY 2010 changes from the recent legislative session, the American Recovery and Reinvestment Act and new processes for reporting.

1. *Contract Ratification*

Employers who negotiate contracts with teachers may be subject to a penalty of \$25 per pupil unit if they fail to ratify a contract for the FY 2010-2011 biennium by January 15, 2010. The statutory basis for this is Minnesota Statutes, section 123B.05. This penalty applies to all public employers including type 1, 2, and 3 school districts, intermediate school districts, education districts, and joint powers cooperatives that negotiate contracts with teachers.

For further information, contact Bob Porter at 651-582-8851 or bob.porter@state.mn.us.

2. *Reporting Revenue and Expenditures for Early Childhood Special Education Placements in a Community Education Program Setting*

It is becoming more common for Special Education IEP/IIIP/IFSP evaluation teams to place toddlers and preschool children with disabilities in the district's own Community Education preschool or prekindergarten program for socialization, peer interaction skills, behavior modeling and other special needs and services. Unlike the other young children alongside whom they participate in a School Readiness or Early Childhood Family Education program, young children with disabilities are reported on MARSS and generate state general education aid just as K-12 students do.

The accounting treatment used to record the costs of an early childhood special education placement in a Community Education program varies, depending upon the placement model used. The following examples illustrate accounting treatments for the three most common models of intra-district early childhood placement in Minnesota school districts. Each model requires a different accounting treatment to properly account for general and special education revenue and expenditures, which are reported in the General Fund (Fund 01), and early childhood, preschool and prekindergarten program activity, which is reported in the Community Service Fund (Fund 04).

Model 1: Special Education pays Community Education the amount of the per-child sliding fee the Community Education program would otherwise charge the child's family. This ensures that the total fee revenue generated by Community Education for the class is not reduced by serving children with disabilities, who, if placed in the program by the child's written IEP/IIIP/IFSP, may not be charged a fee.

Under Model 1, the scholarship expenditure to place the child in Community Education is reported in Fund 01 and coded to Object 898 – Scholarships. The Community Education program in which the child is placed—ECFE, School Readiness, preschool, or prekindergarten—reports fee revenue in Fund 04 equal to the amount of the payment from special education, and expenditures of a like amount, coded to the appropriate Object, Program, and Finance codes.

Sometimes a district may choose to contract with the Community Education program for a certain number of openings for the school year. At the end of the fiscal year, unfilled placement costs should be pro-rated among the costs of the students who were in attendance.

Example, Model 1: Special Education places a preschool child with disabilities in the district's Community Education School Readiness Program. Special Education pays tuition for the child to attend School Readiness. Membership hours related to the placement generate general education revenue.

Fund 01
Revenue 01-xxx-000-000-211-xxx

Special Education Program, Fund 01:
Expenditure 01-xxx-412-740-898-xxx

School Readiness Program, Fund 04
Revenue 04-xxx-582-344-050-xxx
Expenditure 04-xxx-582-344-140-xxx

Model 2: The Special Education program does not pay a fee to Community Education but instead provides a licensed professional staff to team teach alongside the community education program staff. The family may not pay a fee when the placement is required by the child’s written IEP/IIIP/IFSP, so fee revenue to the Community Education program is reduced. However, the additional professional staff paid by the Special Education program allows the Community Education program to serve additional children without incurring additional personnel expense.

Under Model 2, the salary and benefits of the Special Education program’s licensed professional staff for time spent teaching in the Community Education program are reported in the General Fund (Fund 01). The Community Service Fund (Fund 04) does not report revenue or expenditures related to the children with disabilities in the Community Education program.

Example, Model 2: Special Education places three preschool children with autism spectrum disorders in the Community Education School Readiness program. Membership hours related to the placements generate general education revenue. Special Education assigns and pays 100% of the personnel costs for a licensed teacher to team teach the School Readiness class.

Fund 01
Revenue 01-xxx-000-000-211-xxx

Special Education Program, Fund 01
Expenditure 01-xxx-412-740-140-xxx

School Readiness Program, Fund 04 – No activity reported.

Model 3: Special Education pays fees to Community Education program AND provides a licensed professional to team teach alongside the Community Education program’s staff. Districts that adopt this blended model would use both Model 1 and Model 2 accounting treatments.

Example, Model 3: Special Education assigns a certified paraprofessional to assist a preschool child with autism spectrum disorder who has been placed in Community Education’s School Readiness Program. The placement generates both general education revenue and special education revenue. Special education pays the child’s fee to attend School Readiness, as well as the salary of the paraprofessional aide.

Fund 01
Revenue 01-xxx-000-000-211-xxx

Special Education Program, Fund 01
Revenue 01-xxx-000-000-360-xxx
Expenditure 01-xxx-412-740-140-xxx
Expenditure 01-xxx-412-740-898-xxx

School Readiness Program, Fund 04
Revenue 04-xxx-582-344-050-xxx
Expenditure 04-xxx-582-344-140-xxx

Typically, the cost of an early childhood special education placement in a Community Education program does not exceed the amount of general education revenue the child generates through membership hours reported on MARSS.¹ However, if the placement cost does exceed the amount of general education revenue generated, then special education initial aid pays for 52 percent of the difference (*Minnesota Statutes section 125A.76, Subdivision 2, Paragraph 3*).

¹ A prekindergarten pupil with a disability who has an individual education plan is counted in average daily membership as the number of hours of assessment and education service to 825 with a minimum average daily membership of .28 times a pupil unit weighting of 1.25, but not more than 1.25 pupil units (*Minnesota Statutes section 126C.05, Subdivision 1, Paragraph a*).

The cost of direct and indirect special education and services the district provides to the child, in addition to the Community Education placement, may generate state and federal special education revenue.

Complete instructions for reporting MARSS student records for early childhood disabled students are found in the MARSS Manual, Procedure 6. The MARSS Manual is posted on the MDE Web site at <http://education.state.mn.us> > Accountability Programs > Program Finance > MARSS Student Accounting > MARSS Instruction Manual.

For further information, contact Lisa DeRemee at 651-582-8467 or lisa.deremee@state.mn.us.

3. Process Change for the Consolidated and Safe & Drug Free Schools Application

In June of 2009, School Business Bulletin (SBB) #41 provided information on the Consolidated and Safe & Drug Free Schools Application. The following article was presented in that bulletin:

“School districts and charter schools will submit one narrative application that includes assurances on the Electronic Minnesota Accountability Plan (EMAP) system for their regular title allocations. A separate narrative application that includes assurances will be submitted through the EMAP system for ARRA Title I allocations. Both applications are due on EMAP by June 30, 2009 so that schools may incur expenses beginning on July 1, 2009.

Beginning on July 1st, districts and charter schools will submit a budget justification and budget in SERVS Financial as follows:

- One for each of their FY 2008 (08-09 school year) Title balances for the period of July 1, 2009 through September 30, 2009;
- One for each of their FY 2009 (09-10 school year) Title allocations for the period of July 1, 2009 through September 30, 2010; and
- One for their ARRA Title I allocation for the period of July 1, 2009 through September 30, 2010.

EMAP will continue to be used this upcoming year for the purposes of narrative amendments. Carry-forward and budget revisions amendments will be managed through the SERVS Financial amendment process. EMAP narrative applications will transfer to the MDE Grants Management Directory for the 10-11 school year. “

The process has changed since the publication of SBB #41. The three main changes that have taken place are:

- 1) In July, as part of the transition to SERVS, MDE posted applications in the Grants Management Directory. This separate application includes a cover sheet and statement of assurances that provide information that was not included in EMAP, and therefore; must be completed for approval of your grant application.
- 2) Beginning on July 1st, districts and charter schools will **not** need to separate the budgets for the FY 2008 (08-09 school year) Title balance from the FFY 2009 (09-10 school year) Title allocation. This is consistent with the budget process within the EMAP application. Reimbursement requests will continue to require the separation of the FY 2008 and FY 2009 funds. The FY 2008 balance is the amount of the FY 2008 entitlement that was not budgeted in the 08-09 school year. This is not the same as carry-forward. Carry-forward is the amount approved and budgeted in a specific fiscal year, was not spent in that fiscal year, and is eligible to be carried-forward into the next fiscal year. The carry-forward amount is determined based on final/audited data and is generally calculated around February of the next fiscal year.
- 3) Beginning on July 1st, districts and charter schools will **not** need to submit a budget justification. The EMAP application along with the submission of the Title budget in SERVS will be sufficient to process the application.

For further information, contact Barb Lemmons at 651-582-8366 or barb.lemmons@state.mn.us.

4. *SERVS Update*

Budget pages are available for currently available formula grants, including Title, IDEA, and Stabilization. Three SERVS Access Roles can now view and draft budgets. These roles are *Approve Application and Budget*, *Account Register and Application and Budget*. You do not have to have an application status of *approved* in order to enter a budget. The SERVS stabilization budget will be reviewed and approved along with the application. The stabilization budget requires an additional step in order to create the budget in SERVS. See the Web-Ex tutorial below entitled *Stabilization Award Allocation* for information on how to complete the stabilization budget in SERVS.

Web-Ex tutorials are available outlining the following features of SERVS Financial: Registration, Grant Application Location, Grant Submission, Grant Signatures, Grant Monitoring, Grant Application Resubmission, Drafting Your Budget and Stabilization Award Allocation

Information on training is available on the MDE calendar at: <http://education.state.mn.us>.

For further information, contact Lisa Mueller at 651-582-8225 or mde.ufars-accounting@state.mn.us.

5. *FY 2010 Special Education Reporting Changes in UFARS*

Minnesota Statutes section 125A.744, Subd. 2, specifies that “the commissioner of education, in cooperation with the commissioner of human services, shall develop a statewide data management system using the educational data reporting system or other existing data management system for school districts and cooperative units to use to maximize medical assistance reimbursement for health and health-related services provided under individual education plans and individual family service plans...”.

With the transition from the Electronic Data Reporting System (EDRS) to SERVS Financial for federal funds in FY 2010, activity related to health and health-related services provided under Individual Education Plans (IEP) and Individual Family Service Plans (IFSP) will no longer be reported in the same manner. For the purposes of this article, the health and health-related services under IEPs or IFSPs will be referred to as medical assistance individual education plan (MA-IEP) reportable categories. New UFARS codes have been created to identify those categories and allow for data collection in SERVS Financial.

Salary Coding in UFARS

Prior to FY 2010, all salaries/wages were reported in one of the following broad categories (UFARS object codes):

- 110 – Administration/Supervision
- 120 – Early Childhood/School Readiness/ABE Administration/Supervision
- 140 – Licensed Classroom Teacher
- 141 – Non-Licensed Classroom Personnel
- 143 – Licensed Instructional Support Personnel
- 144 – Non-Licensed Instructional Support Personnel
- 145 – Substitute Teacher
- 146 – Substitute Non-Licensed Classroom/Instructional
- 170 – Non-Instructional Support
- 185 – Other Salary Payments

Beginning in FY 2010, a number of salaries/wages were pulled out of these broad categories and given their own salary code. The majority of these new codes are necessary due to the MA-IEP rates calculations; however, some of the codes are necessary in order for MDE to complete mandatory reports to the federal government.

Please note that the broad categories will continue to be used unless the salary/wage falls into one of the codes listed below with an asterisk. For instance, use UFARS object code 140 for all licensed classroom teachers except for Educational Speech/Language Therapists and DAPE Specialists. Even though the Educational Speech/Language Therapist and DAPE Specialist are licensed classroom teachers, the specific UFARS object code 152 would be used for Educational Speech/Language Therapists and specific UFARS object code 174 would be used for DAPE Specialists. In other words, a specific object code takes precedence over a broad object code.

140 – Licensed Classroom Teacher

- *152 – Educational Speech/Language Therapist
- *174 – DAPE Specialists

141 – Non-Licensed Classroom Personnel

- *161 – Paraprofessionals
- *162 – One-to-One Paraprofessionals

143 – Licensed Instructional Support Personnel

- *150 – Physical Therapist
- *151 – Occupational Therapist
- *153 – Audiologists
- *154 – School Nurse
- *155 – Licensed Nursing Services
- *156 – School Social Worker
- *157 – School Psychologists
- *163 – Foreign Language Interpreters
- *164 – Interpreter for the Deaf
- *165 – School Counselor
- *166 – Child Find Facilitators
- *167 – Regional Low Incidence Consultant
- *169 – Alcohol and Chemical Dependency Counselor
- *172 – Certified Orientation and Mobility Specialists/Assistants
- *174 – Therapeutic Recreational Service Specialists
- *176 – Social Workers for Interagency Activities

144 – Non-Licensed Instructional Support Personnel

- *159 – Mental Health Behavioral Aides
- *175 – Cultural Liaisons

170 – Non-Instructional Support

- *158 – Qualified Mental Health Professional
- *160 – Mental Health Practitioner
- *161 – Personal Care Assistants
- *168 – Security Specialists
- *172 – Physicians (Evaluation Only)

Purchased/Contracted Service Coding in UFARS

Prior to FY 2010, all special education services performed by personnel not on the payroll of the organization were reported in one of the following broad categories (UFARS object codes):

- 303 – Federal Subaward/Subcontract (up to \$25,000)
- 304 – Federal Subaward/Subcontract (in excess of \$25,000)
- 305 – Consulting Fees/Fees for Services
- 307 – Contracted Substitutes for Special Education Programs
- 390 – Payments for Educational Purposes to other MN School Districts
- 391 – Payments to MN School Districts (Cost Sharing Agreement)
- 392 – Payments for Educational Purposes to Out-of-State School Districts/Other Agencies
- 393 – Special Education and Transition Programs for Children with a Disability Contracted Services
- 394 – Payments for Educational Purposes to Other Agencies (Non-School District)
- 395 – Shared Costs for Paired Districts Only
- 396 – Special Education Salary Purchased from another District
- 397 – Special Education Benefits Purchased from another District
- 399 – Purchase of Special Education Contracted Services from another District/Cooperative

Federal special education funds should generally only use UFARS object codes 303 and 304, and in rare cases, also use UFARS object codes 392 and 393. All the other codes should be used only for state special education expenditures.

Beginning in FY 2010, the MA-IEP related services performed by personnel not on the payroll of the organization and paid with federal funds need to be identified separately. Much like the UFARS object codes 303 and 304, these expenditures must be broken down into the amount up to \$25,000 of the subaward/subcontract (like object code 303) and the amount in excess of \$25,000 of the subaward/subcontract (like object code 304). However; unlike the UFARS object codes 303 and 304, the MA-IEP related services are specific to a particular type of service.

Please note that the broad category of federal subawards/subcontracts will continue to be used unless the service falls into one of the codes listed below with an asterisk. For instance, use UFARS object code 303 and 304 for federal subawards/subcontracts but not for federal subawards/subcontracts for Educational Speech/Language Therapist services. Even though the Educational Speech/Language service may be a subaward/subcontract with federal funds, the specific UFARS object codes 373 (amount up to \$25,000) and 343 (amount in excess of \$25,000) would be used to record the Educational Speech/Language Therapist services in UFARS. In other words, a specific object code takes precedence over a broad object code.

303 – Federal Subaward/Subcontract (up to \$25,000)

- *371 – Physical Therapist Services (up to \$25K)
- *372 – Occupational Therapist Services (up to \$25K)
- *373 – Ed Speech/Language Therapist Services (up to \$25K)
- *374 – Audiologist Services (up to \$25K)
- *375 – School Nurse Services (up to \$25K)
- *376 – Licensed Nursing Services (up to \$25K)
- *377 – School Social Worker Services (up to \$25K)
- *378 – School Psychologist Services (up to \$25K)
- *379 – Qualified Mental Health Prof Services (up to \$25K)
- *363 – Mental Health Behavioral Aide Services (up to \$25K)
- *362 – Mental Health Practitioner Services (up to \$25K)
- *361 – Para/Personal Care Asst Services (up to \$25K)
- *359 – One-to-One Para Services (up to \$25K)
- *358 – Foreign Language Interpreter Services (up to \$25K)
- *357 – Interpreter for the Deaf Services (up to \$25K)

304 – Federal Subaward/Subcontract (in excess of \$25,000)

- *341 – Physical Therapist Services (in excess of \$25K)
- *342 – Occupational Therapist Services (in excess of \$25K)
- *343 – Ed Speech/Language Therapist Services (in excess of \$25K)
- *344 – Audiologist Services (in excess of \$25K)
- *345 – School Nurse Services (in excess of \$25K)
- *346 – Licensed Nursing Services (in excess of \$25K)
- *347 – School Social Worker Services (in excess of \$25K)
- *348 – School Psychologist Services (in excess of \$25K)
- *349 – Qualified Mental Health Prof Services (in excess of \$25K)
- *351 – Mental Health Behavioral Aide Services (in excess of \$25K)
- *352 – Mental Health Practitioner Services (in excess of \$25K)
- *353 – Para/Personal Care Asst Services (in excess of \$25K)
- *354 – One-to-One Para Services (in excess of \$25K)
- *355 – Foreign Language Interpreter Services (in excess of \$25K)
- *356 – Interpreter for the Deaf Services (in excess of \$25K)

FY 2010 Special Education Coding Matrix

In the coding matrix below, the first fifteen (15) rows under the black line are MA-IEP reportable categories. The next ten (10) rows highlighted in yellow (or shaded with a black and white print) represent the categories that were necessary for MDE to complete mandatory reports for the federal government. They are considered “other reportable categories” that are not MA-IEP related. The last six (6) rows represent the coding structure that is in place for other expenditures not reported in the “MA-IEP reportable categories” or “other reportable categories” listed above.

The orange cells (salaries column) represent the MA-IEP object code that should be used to report salary expenditures paid with federal funds. The gray cells (own use) represent the MA-IEP object codes that should be used to report services that your entity purchased with federal funds (person performing the service is not an employee of your entity but your entity received the benefit of the service). The pink cells (member district) represent the MA-IEP object codes that should be used to report the federal subaward/subcontract made by a special education cooperative to a member district for reimbursement/payment of an MA-IEP expense. These subawards/subcontracts from a cooperative to a member district will be reported under two new UFARS object codes – 301 and 302. The definitions are:

301 – Federal Cooperative Subaward/Subcontract to a Member District for IEP-MA Services (Amount up to \$25,000)

Special Education Cooperatives - Record the initial \$25,000 of a federal subaward or subcontract made to a member district for services related to an Individualized Education Program - Medical Assistance (IEP-MA) reportable category. Subawards or subcontracts made by the cooperative to a member district for IEP-MA services that is greater than \$25,000 should record the amount in excess of the initial \$25,000 in object code 302. A subaward/subcontract to a member district may include multiple MA reportable categories and the 25,000 threshold should be applied to the subaward/subcontract as a whole.

Special education cooperatives should record the reimbursement payment to the member LEA using object code 301 or 302 and the member district would use the appropriate object code for the expense paid. The member district would record the IEP-MA categories in the following object codes: physical therapists (143/371/341), occupational therapists (151/372/342), educational speech/language pathologists (152/373/343), audiologists (153/374/344), school nurse (154/375/345), licensed nursing services (155/376/346), school social worker (156/377/347), school psychologists (157/378/348), qualified mental health professionals (158/379/349), mental health behavioral aide (159/363/351), mental health practitioner (160/362/352), personal care assistants/paraprofessionals (161/361/353), one-to-one paraprofessionals (162/359/354), foreign language interpreters (163/358/355), and interpreters for the deaf (164/357/356).

302 – Federal Cooperative Subaward/Subcontract to a Member District for IEP-MA Services (Amount in excess of \$25,000)

Special Education Cooperatives - Record the amount in excess of the initial \$25,000 of a federal subaward or subcontract made to a member district for services related to an Individualized Education Program - Medical Assistance (IEP-MA) reportable category. Subawards or subcontracts made by the cooperative to a member district for IEP-MA services that is greater than \$25,000 should record the initial \$25,000 in object code 301. Note: A subaward/subcontract to a member district may include multiple MA reportable categories and the 25,000 threshold should be applied to the subaward/subcontract as a whole.

Special education cooperatives should record the reimbursement/payment to the member district using object code 301/302 and the member district would use the appropriate object code for the expense paid. The member district would record the IEP-MA categories in the following object codes: physical therapists (143/371/341), occupational therapists (151/372/342), educational speech/language pathologists (152/373/343), audiologists (153/374/344), school nurse (154/375/345), licensed nursing services (155/376/346), school social worker (156/377/347), school psychologists (157/378/348), qualified mental health professionals (158/379/349), mental health behavioral aide (159/363/351), mental health practitioner (160/362/352), personal care assistants/paraprofessionals (161/361/353), one-to-one paraprofessionals (162/359/354), foreign language interpreters(163/358/355), and interpreters for the deaf (164/357/356).

When a cooperative requests a draw from a federal award in SERVS Financial using a 301 or 302 object code, SERVS Financial will prompt the cooperative to enter which member district they reimbursed and identify what code (orange or gray cells) the member district used to report the MA-IEP expense in UFARS.

If a district chooses to use state special education funds in FY 2010 to pay for MA-IEP expenses, EDRS and UFARS will continue to capture the necessary MA-IEP data. Whether paying salaries with federal or state monies, the UFARS salary codes remain the same for employees that work in an MA-IEP reportable category. Any MA-IEP services purchased with state funds would continue to use the UFARS object codes related to a purchase of service (salary of a purchased service from another district that is eligible for reimbursement with state special education regular program aid) or a contracted service (service purchased that is also eligible for reimbursement with state special education regular program aid). See the coding matrix below for details

FY 2010 Special Education Coding Matrix	FY 2010 Federal - SERVS					FY 2010 State - EDRS		
	Salaries	For Own Use		Cooperative Subaward/Subcontract to Member District		Salaries	Purchase of Service	Contracted Services
		<\$25,000	>\$25,000	<\$25,000	>\$25,000			
MA-IEP Reportable Categories:								
Physical therapist	150	371	341	301	302	150	396/397	392/393/394/399
Occupational therapist	151	372	342	301	302	151	396/397	392/393/394/399
Educational Speech/language pathologist	152	373	343	301	302	152	396/397	392/393/394/399
Audiologist	153	374	344	301	302	153	396/397	392/393/394/399
School nurse	154	375	345	301	302	154	396/397	392/393/394/399
Licensed nursing services	155	376	346	301	302	155	396/397	392/393/394/399
School social worker	156	377	347	301	302	156	396/397	392/393/394/399
School psychologist	157	378	348	301	302	157	396/397	392/393/394/399
Qualified mental health professional	158	379	349	301	302	158	396/397	392/393/394/399
Mental health behavioral aide	159	363	351	301	302	159	396/397	392/393/394/399
Mental health practitioner	160	362	352	301	302	160	396/397	392/393/394/399
Paraprofessional/personal care assistant	161	361	353	301	302	161	396/397	392/393/394/399
One-to-one paraprofessional	162	359	354	301	302	162	396/397	392/393/394/399
Foreign language interpreter	163	358	355	301	302	163	396/397	392/393/394/399
Interpreter for the deaf	164	357	356	301	302	164	396/397	392/393/394/399
Other Reportable Categories:								
School counselor	165	303	304	303	304	165	396/397	392/393/394/399
Child find facilitator	166	303	304	303	304	166	396/397	392/393/394/399
Regional low incidence consultant	167	303	304	303	304	167	396/397	392/393/394/399
Security specialist	168	303	304	303	304	168	396/397	392/393/394/399
Alcohol and chemical dependency counselor	169	303	304	303	304	169	396/397	392/393/394/399
Physician (evaluation only)	172	303	304	303	304	172	396/397	392/393/394/399
Certified Orientation & Mobility Specialist/Assistant	173	303	304	303	304	173	396/397	392/393/394/399
Therapeutic Recreational Service and DAPE Specialist	174	303	304	303	304	174	396/397	392/393/394/399
Cultural Liaison	175	303	304	303	304	175	396/397	392/393/394/399
Social Worker for Interagency Activities	176	303	304	303	304	176	396/397	392/393/394/399
Broad Categories:								
Licensed Classroom Teacher (not accounted for above)	140	303	304	303	304	140	396/397	392/393/394/399
Non-Licensed Classroom Personnel (not accounted for above)	141	303	304	303	304	141	396/397	392/393/394/399
Licensed Instructional Support Personnel (not accounted for above)	143	303	304	303	304	143	396/397	392/393/394/399
Non-Licensed Instructional Support Personnel (not accounted for above)	144	303	304	303	304	144	396/397	392/393/394/399
Non-Instructional Support (not accounted for above)	170	303	304	303	304	170	396/397	392/393/394/399
Other Contracts (not accounted for above)	n/a	303	304	303	304	n/a	396/397	392/393/394/399
Notes:	392 = Costs of students placed out-of-state or students serviced by out of state contractor.							
	396 = Special education salary purchased from another district.							
	397 = Special education benefits purchased from another district.							
	394 = Contracted services coming into school.							
	399 = Another school holds contract with another entity and sells a portion of the contract to your school.							

For further information on MA-IEP rates, contact George Holt at 651-582-8889 or george.holt@state.mn.us. For further information on MA-IEP coding in UFARS, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us.

6. *FY 2009 Financial Reporting Timelines*

Financial reporting deadlines for UFARS data and audit submissions are rapidly approaching. Statutory requirements are:

Minnesota Statutes, section 123B.77, subd. 2. Audited financial statement. Each district must submit to the commissioner by **September 15** of each year unaudited financial data for the preceding fiscal year. These financial data must be submitted in the format prescribed by the commissioner.

Minnesota Statutes, section 123B.77, subd. 3. Statement for comparison and correction. By **November 30** of the calendar year of the submission of the unaudited financial data, the district must provide to the commissioner audited financial data for the preceding fiscal year. The audit must be conducted in compliance with generally accepted governmental auditing standards, the federal Single Audit Act, and the Minnesota legal compliance guide issued by the office of the state auditor. An audited financial statement prepared in a form which will allow comparison with and correction of material differences in the unaudited financial data shall be submitted to the commissioner and the state auditor by **December 31**. The audited financial statement must also provide a statement of assurance pertaining to uniform financial accounting and reporting standards compliance and a copy of the management letter submitted to the district by the school district's auditor.

In summary, the upcoming report deadlines are:

- Unaudited UFARS data submission – Due September 15th, 2009
- Audited Final UFARS data submission – Due November 30th, 2009
- Fiscal Compliance Table data submission – Due November 30th, 2009
- Audit Report – Due Dec. 31st, 2009

The **June 2009 School Business Bulletin No. 40** contained a summary of the FY 2009 audit requirements. This information was also sent through the Superintendent's mailing and the business manager listserv.

For further information, please contact Mary Weigel at 651-582-8770 or at mary.weigel@state.mn.us.

7. *Debt Service Fund External Financial Reporting*

The 2008 Omnibus Tax Bill, 2008 Minnesota Laws, Chapter 154, Article 10, provided authority for school district boards to issue bonds for funding actuarial liabilities to pay other post-employment benefits (OPEB), as defined by the Governmental Accounting Standards Board (GASB) Statement No. 45. In FY 2009, an additional debt service fund (Fund 47) was created in the Uniform Financial Accounting and Reporting Standards (UFARS) to account for activity related to the OPEB bonds. The separate debt service fund was required in order to maintain the integrity of capital bonded debt and the associated debt equalization aid.

A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The question has been asked by school auditors whether or not the two debt service funds (Fund 07 and 47) must be reported separately or whether they can be combined on the financial statements.

The 2005 Governmental Accounting, Auditing and Financial Reporting (Blue Book) states:

“Care should be taken in applying the number of funds principle to debt service funds. Sound financial management requires that a government account for each debt issue separately in its accounting system. General-purpose external financial reports, however, need not necessarily provide information at this level of detail. Thus, a single debt service fund often may be sufficient for purposes of general-purpose external financial reporting, provided that detailed information on balances related to individual debt issues is properly maintained in the government's accounting system.” (page 20, paragraph 3)

Therefore, the two debt service funds may be combined in the general-purpose external financial reports as long as the reporting entity accounts for each debt issue separately in UFARS. In addition, the debt service funds must be reported separately on the compliance table in the audit document and are consistent with the amounts reported in the financial statement.

If you have questions contact Mary Weigel at 651-582-8770 or at mary.weigel@state.mn.us.

8. MDE Audit Requirement including the Management Discussion and Analysis and the Student Activity Audits

According to the Office of Management and Budget (OMB) Circular A-133, a pass-through entity is to advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity. With respect to the requirements of the Local Educational Agencies (LEA's) financial audit, MDE (a pass-through entity of Federal funds) has several methods of communication.

Annual letters are sent to LEA's that detail the audit requirements. The requirements are also posted in the School Business Bulletins (SBB). The FY 2009 audit requirements were posted in the SBB #40 in June, 2009. The SBB #40 is posted on the MDE Website at: <http://education.state.mn.us>.

In addition to the letters and the SBB articles, the UFARS Manual contains specific guidance on various aspects of the audit (see references below).

There are two areas that we have received numerous questions on: 1) the Management Decision and Analysis (MD&A); and 2) the Student Activity Audit. There has been no change on the requirements for either of these items.

Minnesota Department of Education had implemented the recommendations of the Governmental Accounting Standards Board Statement No. 34 (GASB 34) Committee. For more information on the recommendations of the committee, please see Chapter 13 of UFARS manual at <http://education.state.mn.us>. As a result, MDE has required that the Required Supplemental Information (RSI) be present in the LEA's financial audit. This includes the Management Discussion and Analysis (MD&A). MDE will continue to require the MD&A as stated in the various communications discussed above.

In accordance with Chapter 14 of the UFARS manual, a separate student activity audit is required. This chapter of the manual is posted on the MDE Website at <http://education.state.mn.us>. A separate **student activity audit** must be conducted and submitted with the regular financial audit. If all student activity accounts are under board control these activities would be included in the regular financial statement audit and a statement to that fact must be contained in the financial notes.

Upon receipt of a financial audit, MDE reviews the audit report for compliance of the required elements of the report. The department will issue a letter to the LEA requesting any missing documentation. Reporting entities failing to provide the necessary components of an audit will be considered non-compliant. A report of non-compliance will be issued to the fiscal monitors of federal programs and used in the risk assessment criteria for future site visits. Whether related directly or indirectly to federal funds, MDE uses the compliance with audit requirements as a risk assessment measurement.

For further information, contact Mary Weigel at 651-582-8770 or mary.weigel@state.mn.us.

9. \$51 Operating Capital Transfer

A school district may transfer money from its reserve for operating capital account to its undesignated balance in the general fund in FY 2009. The transfer may occur only after the school board has adopted a written resolution stating the amount of the transfer and declaring that the district's operating capital needs are being met. This one-time transfer must not exceed \$51 times the district's adjusted marginal cost pupil units for FY 2007. A list of district's FY 2007 AMCPU is located at the following MDE Website address: <http://education.state.mn.us>.

This transaction should be recorded directly from the reserve for operating capital account Balance Sheet Code 424 and to the undesignated fund balance account (Balance Sheet Code 422). Do not report this transfer through the use of object code 910 and source code 649. The transfer amount authorized by board resolution must be reported on the FY 2009 compliance table. There will be three required fields to enter: Per Pupil Amount, AMCPU, and Total Transfer Amount.

For further information, contact Karen Dykoski at 651-582-8766 or karen.dykoski@state.mn.us.

10. UFARS 101 All-Day Workshop and a “new” UFARS 201 Half-Day Workshop

Additional UFARS training will be provided because of the high demand from the field and the numerous UFARS changes for FY2010. The UFARS 101 Workshop is designed for individuals who want to understand the basic structure and use of the UFARS dimensions. It is not limited to business office personnel. The UFARS 201 Workshop is designed for individuals who already understand the basic structure and use of the UFARS dimensions, but want a greater understanding of the recent changes affecting FY 2010 financial reporting. Individuals new to UFARS should attend the UFARS 101 workshop prior to attending the UFARS 201 workshop.

The UFARS 101 workshop has a registration fee of \$35. UFARS 101 registrants will receive an FY 2010 UFARS Manual. The UFARS 201 workshop is provided at no cost. UFARS 201 registrants need to bring their own FY 2010 UFARS Manual. Lunch is not included for either workshop.

Both workshops are on a first-come, first-served basis. The trainings are scheduled as:

UFARS 101 – All-day from 8:30 until 4:00

Monday, October 5, 2009 at TIES, Room 300
Thursday, October 8, 2009 at MDE, Conference Center A – Room CC14
Monday, October 19, 2009 at TIES, Room 300
Monday, October 26, 2009 at MDE, Conference Center A- Room CC14

UFARS 201 – AM is from 8:30-12:00; PM is from 12:30-4:00

AM or PM on Tuesday, October 6, 2009 at TIES, Room 300
AM or PM on Wednesday, October 7, 2009 at TIES, Room 300
AM only on Friday, October 9, 2009 at MDE, Conference Center A – Room CC14
AM or PM on Tuesday, October 20, 2009 at TIES, Room 300
AM or PM on Tuesday, October 27, 2009 at MDE, Conference Center A – Room CC14
AM or PM on Wednesday, October 28, 2009 at MDE, Conference Center B – Room CC17
AM or PM on Thursday, October 29, 2009 at MDE, Conference Center B – Room CCC17

For additional information and registration materials, please visit the MDE Website at <http://education.state.mn.us> or contact Keri Lewis at 651-582-8480 or at mde.ufars-accounting@state.mn.us.

11. Library Media Center Expenditure Reporting

Library media center expenditure definitions were revised starting with the 07-08 reporting period in conjunction with an annual report that the librarians began submitting to State Library Services, the state library agency division within MDE. The report, which includes the comprehensive reading achievement scores, will help school library media staff assess the strengths and weaknesses of their programs. The financial data for each school will be provided in the report in four categories: Salaries, Benefits, Library Materials and All Other. Based on reviewing the 07-08 expenditures, Financial Management recommends keeping the following broad guidelines in mind when submitting the 08-09 expenditures for library media centers (620).

1. Instructional and support wages and benefits should mirror the library media center FTE. For example, if a library media specialist works half time in the library and half time teaching English, the salary in the 620/140 object code should be only the salary for time worked in the library media center.
2. Only expenditures for materials that are stored in or lent by the library should be placed in the 620/470 Object Code. Textbook purchases or items stored in a classroom should not be included here.

Note: Include database expenditures in the 470 Object Code even if the students can access the database in the classrooms or remotely.

Note: Professional materials for use by faculty and staff and housed in the library should be included in 470.

3. Enter expenditures for equipment and supplies that will be used in or lent by the library or library computer labs in the various object codes under 620.

Note: A mobile computer lab, i.e. computers on a cart that are taken to classrooms, is classified as library equipment if the library has the responsibility for the mobile computer lab.

The 07-08 library expenditures along with the 07-08 data the librarians submitted will be available via an online database to the librarians in early September. Each school will be listed individually. District-wide expenditures will be included to provide comprehensive financial information. The database has functions to make peer comparisons, store queries and create a permanent grouping of a district's schools.

As the library media center report becomes routine, the school librarians will have earlier access to the data. The 08-09 output measures reported by the librarians, such as staffing, circulation, student assistance, and the reading achievement scores will be uploaded in October 2009. The 08-09 financial data will be uploaded in March 2010, depending on when MDE Financial Management releases the data.

For more information, contact Bruce Pomerantz at 651-582-8890 or at mde.ufars-accounting@state.mn.us.

12. Levy for Unfunded Severance and Retirement Costs

The levy authority for unfunded severance and retirement costs is contained in Minnesota Statutes, section 126C.41 Subd. 6. This is the only statute that has a reserve requirement related to severance. A school district qualifies for this levy if the district (1) participated in the cooperative secondary facilities program; (2) consolidated with at least two other school districts; and (3) has unfunded severance or retirement costs. A school district that levies under this section must reserve the proceeds of the levy and spend those amounts only for unfunded severance or retirement costs.

The following codes specific to the Unfunded Severance and Retirement Levy were created for FY2010. However, most of the levy proceeds are currently on a reimbursement basis. Therefore, the description has changed to the following:

Revised Finance Code 792

Unfunded Severance and Retirement Levy (Fund 01)

Record revenues and expenditures related to the unfunded severance and retirement levy. If the levy revenue is reimbursement for severance and/or retirement costs of prior years, the account should close to Balance Sheet Code 422, Unreserved/Undesignated Fund Balance. Levy proceeds in excess of prior severance and retirement costs apply to Balance Sheet Code 453, Reserved for Unfunded Severance and Retirement Levy. Minnesota Statutes, section 126C.41, Subd. 6.

For further information, contact Janna Duffy at 651-582-8788 or at mde.ufars-accounting@state.mn.us.

13. ARRA Stabilization Funds and Student Transportation

If a district chooses to use Title VIII stabilization funds for student transportation, they should be aware of the various caveats surrounding the use of the funds. Districts may direct charge student transportation expenditures to UFARS program code 760 Student Transportation, finance code 151 Title VIII – Impact Aid with the appropriate object code. A UFARS restricted grid has been built to accommodate this new reporting structure. According to the grid, stabilization funds may be used for activities such as paying the salaries and benefits of transportation directors, bus drivers, transportation support staff, fuel and transportation contracted services. The *School Business Bulletin*, article #9 contains information on finance code 151 restricted grid and more information on allowable and unallowable costs.

Some student transportation expenditures will not be allowed such as maintenance costs and bus purchases. It is important to note that there may be specific restrictions noted in Title VIII of the ESEA (Impact Aid) even though the UFARS code allows for the expense. For example, UFARS object code 350, Repairs and Maintenance Services, has an allowable cost (repair services) and an unallowable cost (maintenance services).

If a district uses the funds for contracted services, the district should record the cost of the contract to object 303 or 304 depending on the amount of the contract. These costs are part of the indirect cost calculation and object 360 is not part of those cost calculations.

When a district reports student transportation expenditures in UFARS under finance code 151, the expenditures will not be included in state aid calculations of Nonpublic Student Transportation, Special Education Aid Entitlement or Desegregation/Integration Transportation Aid. These aid formulas will continue to use the expenditures reported in the traditional student transportation finance dimensions (700 series). State transportation aid based on categorical expenditures in only certain finance dimensions.

Districts may want to consider using the stabilization funds for Nonauthorized Transportation. Nonauthorized Transportation is extracurricular and curricular activities that are part of a learning situation as in the case of certain field trips and competitions. Reporting Nonauthorized Transportation under finance code 151 would not affect student transportation funding calculations where state aid is based on costs.

Finally, districts should include the UFARS finance code 151 expenditures in the cost allocation calculation as described in Minnesota Statutes, section 123B.92, Subd. 5.

If you have any questions on the use of Title VIII stabilization funds for student transportation please contact Kelly Wosika at 651-582-8855 or e-mail kelly.wosika@state.mn.us.

14. Financial Accounting for Student Transportation Services for Title VIII and Federal Funds

Beginning with the 2005-06 school year, Minnesota Statutes, section 123B.92, Subd, 5, required school districts to allocate student transportation expenditures among categories by miles, hours or routes. If further cost allocations were necessary because students from more than one category ride over the same miles, during the same hours, or on the same routes/runs, the costs would be allocated by the number of students utilizing the service or by a cost per mile. This is true for all operations, whether the transportation system is operated by the district or by a privately-owned school bus company. The exceptions are:

1. Bus driver salaries and related fringe benefits may either be directly charged to the appropriate transportation category or allocated among categories.
2. Contracts with a privately-owned company or an individual who provides transportation exclusively in “one” transportation category (e.g., only providing transportation to special education students in district or a parent transporting a child to and from school) must be charged directly to the appropriate transportation finance code.
3. Expenditures for capital outlay, leased buses, student board and lodging, crossing guards and aides on buses must be charged directly to the appropriate transportation finance code.

Districts will often use this allocation basis to determine a rate to chargeback to the various programs or departments that received transportation. A district should also use the allocated cost rate to determine a cost to be coded to finance code 151 for Title VIII funds. For example, if a contractor provided services in more than one category such as 720 Regular and 733 Nonauthorized and the district wanted to charge the nonauthorized cost to finance dimension 151, Title VIII funds, the district would allocate a cost to the related categories based on the number of miles, hours or routes.

Effective FY2010, object code 365, transportation chargeback code is not allowable for federal programs. Since some method to chargeback indirect costs associated with transportation is needed, a new finance dimension, 734 is being created. It will allow districts to track material transportation indirect costs back to the program.

The steps would be as follows:

Step 1: Charge federal bus driver salary/fringe to 734.

Step 2: Move federal bus driver salary/fringe from 734 to federal finance.

Step 3: Calculate rate per allocated cost expenditure code (excluding directly charged bus driver salary/fringe).

Step 4: Apply allocated cost expenditure item rate to miles.

Step 5: Move federal allocated costs (from step 4) from 720 to 734.

Confirm that the federal program allows for all the allocated object codes. Then,

Step 6: Move federal allocated costs (from step 5) from 734 to federal finance.

Some object codes are not allowable under Title VIII stabilization funds and the federal funds. Check with the restricted grid on allowable allocated object codes.

If you have any questions on financial accounting for student transportation services for Title VIII and federal funds please contact Kelly Wosika at 651-582-8855 or e-mail kelly.wosika@state.mn.us.

15. Transportation Cost Allocation Worksheets

Districts are reminded that the 2005 Legislative Session amended Minnesota Statutes, section 123B.92, subd. 5 which described how school districts were to report transportation expenditures. The changes were made to ensure that the limited amount of special education dollars went to serving the needs of the special needs students and to more fairly distribute the limited amount of revenue between district-owned and contractor-owned operations.

Districts are required to submit their worksheets showing how they arrived at the costs reported in each category by September 15 of each year.

The *Financial Accounting for Student Transportation Services* booklet contains a summary of the legislative changes and the steps to allocate transportation costs. The booklet is available on the Minnesota Department of Education web site at: <http://education.state.mn.us>.

For more information, contact Kelly Wosika at kelly.wosika@state.mn.us or 651-582-8855.

16. Compensatory Revenue for Cooperatives

Minnesota Laws 2009, Chapter 96, Article 1, section 8, 12-13 and 18, directs MDE to now pay compensatory revenue directly to cooperatives, and to exclude compensatory revenue from the special education tuition adjustment calculations for cooperatives. This change was made to simplify tuition adjustments and avoid confusion regarding the allocation of compensatory revenue.

Compensatory revenue is part of basic skills revenue, therefore, cooperatives receiving compensatory revenue are required to maintain separate accounts to identify expenditures for salaries and programs related to basic skills revenue under Minnesota Statutes 126C.15, subdivision 4. Basic Skills revenues and expenditures are to be recorded using finance code 317 and the accounts should close to balance sheet account 441, Reserved for Basic Skills.

For more information, contact Colleen Leemon at 651-582-8566 or mde.ufars-accounting@state.mn.us.

17. UFARS Grid Release 10.2

The UFARS Grid Release 10.2 was sent to software vendors on Wednesday, August 19th, 2009. In addition to the two new object codes 301 and 302 (descriptions found in Article 5 above), the revised grid contains the following new UFARS finance codes related to the federal competitive grants.

New Finance Code 805/905

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Response to Intervention Grants

Record revenue and expenditures for this special education discretionary grant used to increase teacher's abilities to accurately identify students in need of special education services. CFDA 84.027A, Special Education – Grants to States.

New Finance Code 806/906

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary PBIS Multiple Grants

Record revenue and expenditures for this special education discretionary grant used to coordinate local implementation of Positive Behavior Supports into schoolwide system to enhance services to students. CFDA 84.027A, Special Education – Grants to States.

New Finance Code 807/907

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary LEA Capacity Building Grants

Record revenue and expenditures for this special education discretionary grant used to enhance staff's knowledge and capacity to improve services to students with disabilities. CFDA 84.027A, Special Education – Grants to States.

New Finance Code 808/908

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Assistive Technology Grants

Record revenue and expenditures for this special education discretionary grant used to enhance staff, parents and other providers awareness and knowledge on the role of assistive technology in educational improvement. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 815/915

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Orientation and Mobility Grants

Record revenue and expenditures for this special education discretionary grant used to improve knowledge of staff who serves students with visual impairments. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 816/916

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Regional Project Search Transition Model

Record revenue and expenditures for these special education discretionary grant projects for planning and developing models to improve post-school outcomes for student with disabilities. Funds are to develop regional transition models through implementation of Project Search research based education, employment practices and collection of student data. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 817/917

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Statewide Low Incidence Project

Record revenue and expenditures for this discretionary special education grant used to improve knowledge of staff, parents and others to better assist in enhancing the education of students with low incidence disabilities. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 819/919

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 VSA Arts

Record revenue and expenditures for this discretionary special education grant that provides funds to mentor teachers to incorporate art and enhance educational opportunities. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 821/921

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Para E-Link Grant

Record revenue and expenditures for this discretionary special education grant that provides website resources for paraprofessionals and educational staff. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 822/922

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Parent Training Mini-Grants

Record revenue and expenditures for this discretionary special education grant used to improve the knowledge of parents, families and other providers and improve their child's/student's special education. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 823/923

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Parent Resources/Surrogate Training Grants

Record revenue and expenditures for this discretionary special education grant that provides parents and other providers knowledge, resources and training specific to special education so their child's/student's education is enhanced. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 824/924

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Early Childhood Pre-Service Grants

Record revenue and expenditures for this discretionary special education grant used to enhance assessment and integration of family needs through this training program. Staff will be more highly qualified to service young children with special education needs. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 825/925

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Alternatives to Suspension Grants

Record revenue and expenditures for this discretionary grant project for the purpose of building the capacity of schools to develop alternatives to suspension and implement scientifically research-based interventions that reduce the need for suspension as a response to the disciplinary incidents. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 831/931

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Early Childhood Statewide Low Incidence Grants

Record revenue and expenditures for this special education discretionary grant used to improve knowledge of staff, parents and others serving young children with low incidence disabilities. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 833/933

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Early Childhood Special Education Professional Development through Higher Education Consortium Grants

Record revenue and expenditures for this grant initiative to improve the capacity to conduct culturally appropriate family directed assessment and supports to providers, families and others with research based intervention practices promoting the healthy development of young children. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 838/938

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary SPDG Cultural Competency Grants

Record revenue and expenditures for this special education discretionary grant used to enhance the knowledge of teachers and others on cultural competency and reduction of disproportionate representation improving services to students. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 840/940

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary SPDG Tribal Cohort Grants

Record revenue and expenditures for this special education discretionary grant used to increase capacity of special education licensed teachers to improve services to students requiring special education services. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 841/941

Individuals with Disabilities Education Act (IDEA), Part B, Section 611 Discretionary Early Childhood Family Resources Grants

Record revenue and expenditures for this special education discretionary SPDG grant initiative to a nonprofit for the dissemination of multicultural parent and provider outreach materials and provision of outreach and training to professionals, education providers, parents and others. P.L. 108-466, CFDA 84.027A, Special Education – Grants to States.

New Finance Code 866/966

Carl Perkins Competitive Grants

Record revenue and expenditures related to the competitive grants funded under the Carl D. Perkins Vocational and Applied Technology Education Act of 1990 (P.L. 105-332; CFDA No. 84.048A).