Minnesota Department of Education

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SCHOOL BUSINESS BULLETIN

Bulletin No. 11 August 1999

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TO: Superintendent of Schools, Chief School Business Officials, Other Interested Persons

General Financial Management Matters

1. **Direct Reporting** – Direct reporting of UFARS data for F.Y. 1999 is now to be done through the Department's Homepage on Internet. Reporting agencies will need to use the directions on *Attachment A* to upload their data files to the Department database. If you have questions, please call Ken Moos at (651) 582-8737 or Dick Guevremont at (651) 582-8788.

2. **Accounting Guidelines Subcommittee** - A subcommittee of the Accounting Guidelines Committee will meet on August 18. The discussion topics will be (1) Net Unappropriated Operating Fund Balance (NUOFB), its components, and what meaning it presents to the public and legislators, and (2) revisions to the Budget Publication Form (ED-00110-23) which must be published each year by the districts by October 1. Contact Gary Farland at (651) 582-8772 if you have any concerns or input on these two agenda items.

3. **Chargebacks** - Use your expenditure chargeback codes to make the necessary adjustments to your financial records. Make sure each adjustment has an equal debit and credit amount and that the same object dimension is used for both the debit and credit. These codes must ZERO out in each transaction. A new turnaround report has been developed to show what program expenditure accounts have been adjusted and the amount of the adjustment. The report will also show you if each chargeback object dimension balances to zero. Make sure you check this report after each data upload.

4. **Compliance Table** - See *Attachment B* in this Bulletin for the table and procedures that must be followed to complete the compliance audit.

5. **Budget Publication Form** - See *Attachment C* in this Bulletin for the publication form and instructions for meeting the requirement of having the district's budget published by October 1, 1999.

UFARS Manual Update

1. **F.Y. 2000 UFARS Manual** - The new UFARS Manual will be available on the web site by September 1, 1999. There will be no general mailing to the districts. If you cannot access and print the Manual from our website, please contact our office at (651) 582-8477. We are limiting copies to one manual per district at no charge.

   The following changes have been made to the UFARS Manual for F.Y. 2000. Please be aware of these changes and make the necessary adjustments to your accounting codes.

ACTIVATE

FY	Dimension	Code	Full Title
00	FINANCE	334	Class Size, All-Day Kindergarten and Special Education Student Instructor-to-Student Ratio Reduction.
00	FINANCE	416	Federal Class Size Reduction.
00	BALANCE SHEET	441	Reserved for Basic Skills.
00	BALANCE SHEET	442	Class Size, All-Kindergarten and Special Education Student Instructor-to-Student Ratio Reduction.
00	SOURCE	315	Fast Break to Learning Grant (FUND 02).

DEACTIVATE

FY	Dimension	Code	Full Title
00	FINANCE	390	Graduation Standards Implementation (FY 2000).
00	BALANCE SHEET	440	Reserved for Graduation Standards Implementation (FY 2000).
00	PROGRAM	214	Basic Skills Local Match.

2. **Chapter 10 Restricted Grid Updates** - In addition to the UFARS code changes for F.Y. 2000, there are also some major Chapter 10 grid (Permitted Code Combinations) updates to current Finance Dimensions. You should review your finance codes and make the necessary changes. These codes will be used to determine your final F.Y. 2000 funding amounts (e.g., Title I).

   Finance Dimension 401 (Title I) and Finance Dimension 402 (Title I Non-Public) must ONLY be used with Program 216 (Title I). This is a major reduction in program dimension usage for these finance dimensions. Please check your Title I codes and make the necessary revisions.

   Finance Code 330 (Learning and Development) is to be used with fewer object codes. Object Codes 110 and 329 are no longer valid for use with Finance Code 330.

   Please make certain that your Class Size Reduction Application (ED-02231-01) data agrees with your UFARS codes. Your allocation payments are based on the agreement of application amounts and the amounts in the proper UFARS dimensions/codes. Check the application for the appropriate Program and Object Dimension codes that can be used with Finance Codes 330, 334 and 416.

3. **Class Size Reduction** - Since the end of the legislative session, there have been many questions about the funds available for a district's class size reduction efforts. Three different sources of funds are available to districts to reduce class sizes, with a particular emphasis on reductions in the early elementary grades.

   First, districts will receive new funds through the Learning and Development Revenue. These funds are generated through the additional pupil unit weights for elementary students. Starting in F.Y. 2000, a kindergarten pupil will have a weight of .557 and a pupil in grades 1-3 will have a weight 1.115. Students in grades 4-6 retain the weight of 1.06. These monies must be used to reduce and maintain the learner-instructor ratio at 17:1 starting with kindergarten and Grade 1.

Second, districts are required to reserve $3 per adjusted marginal cost pupil unit in F.Y. 2000 for the purposes of class size reduction, all-day, everyday kindergarten, or reducing the special education instructor-student ratio. The district's board must pass a resolution committing the $3 reserve to one of the three options and distribute the money to education sites.

Third, districts may submit applications for the federal class size reduction program. Each district and charter school has an entitlement reserved for the 1999-2000 school year, which was calculated according to both poverty and enrollment data. Superintendents and charter school directors received an informational packet dated June 24, 1999 explaining the requirements of the federal program. In mid-July, districts and charter schools received final notification of their Title I, II, and VI entitlements. A separate line indicating the amount of the federal class size reduction entitlement (Finance Code 416) was included. On July 19, 1999 application forms were mailed to superintendents. Applications are due by October 15, 1999.

Please read the information packet dated June 24, 1999 for more information. If you have any questions regarding class size reduction, please contact Matthew Mohs at (651) 582-8614.

School Funding

1. **Health Insurance/Benefits Levy (Finance Codes 796 and 797)** – Please check your expenditure codes and crosswalks for the proper usage of these two Finance Dimension codes. Districts may lose or have their levy authority reduced because of improper usage in the expenditure codes using Finance 796 and/or 797. These finance dimensions are used to track the health insurance levy costs and/or health benefits levy costs of a district associated with the early retirement programs of F.Y. 1992 and 1993. The amounts in these expenditure codes should be close to the estimated levy authority requested on forms ED-02086-08 and ED-02103-07. If you have levy authority the expenditures for your district should have the correct Finance Dimension code. Contact Terri Yetter at (651) 582-8868 if you feel the levy amounts are in error.

School Facilities

1. **Indoor Air Quality (IAQ)** - This is a list of "Basic Steps" for School IAQ – Recognition extended to the IAQ Coalition of Washington and to Professor William J. Angell, University of Minnesota.

BASIC STEPS FOR ADEQUATE INDOOR AIR QUALITY IN SCHOOLS

1. **Facility Management For Good Indoor Air Quality (IAQ)**

   Ensure an effective Indoor Air Quality reporting and response plan is in effect. Ensure an on-site Indoor Air Quality Coordinator or Manager is assigned and accountable.

2. **Reduce Indoor Sources of Air Pollutants**

   a. Ensure adequate ventilation with clean outside air - follow MN Ventilation and IAQ Code.
   b. Choose safer construction and finish materials and furnishings.
   c. Locate printers, photocopy and laminating machines in negative pressure zones with exhaust fans.
   d. Purchase safer cleaning products and art supplies, and provide guidance on proper use.
   e. Encourage wise use of scented personal care products (perfumes, etc.).
   f. Control fumes and dust during remodeling - - conduct work during unoccupied periods.
   g. Provide exhaust fans/fume hoods and personal safety equipment in labs and art rooms.
   h. Use water-soluble markers and non-solvent cleaners on white boards.
   i. Keep carpets and bare surfaces free of dust.
   j. Use high efficiency vacuum filtration bags.

3. **Keep Pollutants Out**

   a. Prevent vehicle exhaust and other pollutants from entering outside air intakes.
   b. Avoid pesticide use indoors, in crawl spaces, or near buildings (use Integrated Pest Management).
   c. Remove allergens (pets, moldy plant soil, flowers, upholstered furniture, dirty carpet, etc.).
   d. Use walk-off or barrier mats at entrances (long enough for at least 4 footsteps).
   e. Seal air leaks from crawl spaces, garages, utility tunnels, storage areas, etc.
   f. Avoid herbicide use on school grounds.

4. **Fungi, Mold, Mildew, Water Damage**

   a. Fix all roof, wall, and plumbing leaks as soon as possible (molds can start growing in 48 hours).
   b. Provide air circulation and keep surfaces warm (insulation and/or additional heat).
   c. Control moisture build-up indoors. Use exhaust fans in high moisture areas, i.e., bathrooms, locker rooms, laundry, kitchen.
   d. Do not line-dry laundry indoors and make sure clothes dryer is ducted to the outside and duct is open and clean.
   e. Seal air leaks from crawlspaces and other damp locations.
   f. Dry carpet and other materials thoroughly as soon as possible within 24 to 48 hours maximum.
   g. Isolate area and provide personal protection when cleaning fungi, molds, particles, and when using chemicals.

5. **Operation and Maintenance For Good IAQ**

   a. Ensure adequate ventilation during occupied periods - - monitor Carbon Dioxide (CO_2) levels.
   b. Monitor airflow directions (pressures) air should move from “clean to dirty."
   c. Use 30% Dust Spot Efficiency air filters (or better).
   d. Check air filters frequently, and change as needed - - i.e., 30, 90, 120, or 180 days.
   e. Keep intake screens, coils, and ducts clean and dry.
   f. Ensure drip pans in air handling systems drain properly - clean 2 times per year - avoid chemical treatments.

Source:
Rich Prill, Building Science & Indoor Air Quality Specialist, WSU Cooperative Extension Energy Program, 222 North Havana - Room 204, Spokane, WA 99202 – 4776; Voice: (509) 477-6701; FAX: (509)477-6709.

2. **Food Service Ergonomics** - The Department of Children, Families & Learning will soon be announcing the continuation of the ergonomics program eligible for funding under Capital Expenditure, Health and Safety. The upcoming training is targeted to Food Service Directors and lead cooks. The goal is for attendees to receive training to enable them to identify ergonomic issues in kitchens (leading to repetitive stress and injury to muscles and the skeleton) and to justify the use of Health and Safety funding to pay for corrections. Certificates issued after training will contain an authorizing code which must be attached to any Health and Safety placation for funding. This ensures that the requested items are the result of a detailed and proper evaluation of the affected employee. Details will be provided at the training.

   Dates and general locations are as follows:

   October 4 - Rochester
   October 5 - Mankato
   November 15 - Marshall
   November 16 - St. Cloud
   October 25 - Virginia
   October 26 - Thief River Falls
   November 30 - Metro 2
   November 8 - Metro 1
   November - Fergus Falls

Our tentative plan is to hold training at a school site with a typical kitchen, during the time period of 2:00 p.m. – 8:00 p.m. so as to minimize work disruption. We plan to offer snacks and catered meals, and have three "breakout sessions" during the last half. Our target limit will be 45 persons maximum, to limit the span of instruction to 15 for each instructor for each breakout. Fees will be in the $100-125 range to cover expenses. One training session may not be sufficient for each region so we are prepared to conduct future regional training as the demand arises.

For more information, call Phil Allmon of CFL at (651) 582-8748.

3. **The Bleacher Safety Act –** H.F. 878 (Chapter 250), Sec. 62 (Minn. State.§ 16B.616): "Municipalities, school districts, organizations, individuals, and other persons operating or owning places of public accommodation with bleachers shall provide a signed certification of compliance to the commissioner (or Administration) by January 1, 2001. The certification shall be prepared by a qualified and certified state building official and shall certify that the bleachers have been inspected and are in compliance with the requirements of M.S. § 16B.616 and are structurally sound. The commissioner (of Administration) in addition to other remedies provided for violations of this chapter, shall forbid use of bleachers not in compliance with this section." The effective date is January 1, 2001.

Health & Safety Application Steps

1. Identify all affected bleachers, with seating greater than 30" above grade that require work.
2. Contact a certified building official or state licensed design professional. A vendor will not suffice for use of Health & Safety funding. Discuss options.
3. Encourage the professional to contact the State Building Codes Division to determine:
   - that their credentials are suitable for performing inspection and submittal of certificate;
   - criteria for determining that the bleachers "…are structurally sound;"
   - criteria for bleacher repair vs. replacement; and
   - criteria for fixing open space problems, vertical perimeter guardrail problems, guardrail climbability problems, and suitable safety nets.
4. Contract with the official/professional to inspect the bleacher(s), provide a repair or replacement recommendation and to provide the certificate of compliance when the recommended work is completed.
5. Apply for H&S funding (identify a project) to pay for Phase 1 work (steps 1-4 above). H&S will allow funding for this purpose. Below are criteria for funding Phase 2 under H&S, which is bleacher repair or replacement.

   Bleacher Repair or Rebuilding - Expenditures are allowed to repair bleacher conditions which do not meet current state building code safety requirements when reported on by a state licensed design professional. Expenditures to repair structural deterioration due to normal aging, use, wear and tear on bleacher systems is not allowed. Project information must be submitted in writing to the Department for approval. For replacement to occur, the design professional must clearly state that replacement is needed from a safety viewpoint and the cost to repair is higher than replacement, providing side-by-side repair versus replacement cost information. Up to $100 per seat may be allowed for the repair/replacement of eligible bleachers.
6. Submit report or report information to Phil Allmon of DCFL by mail, fax or e-mail attachment. Dept. of Children, Families and Learning, 1500 Hwy 36 West, Roseville, MN 55113-4266, (651) 582-8748 (voice); (651) 582-8873 (fax).
7. The Department reviews plans, requests follow-up information as needed. At least 5 days are needed for review after receipt of the information.
8. The Department approves or disapproves the project for funding under H&S. If approval for Phase 2 is allowed, DCFL will log the project onto the website rather than district doing so via Internet so that project number and approval can be displayed immediately.

Below is the language of the bill in H.F. 878 as signed into law.

Sec. 62. [16B.616] [BLEACHER SAFETY.]

Subdivision 1. [DEFINITIONS.] (a) For purposes of this section, the following terms have the meanings given.

(b) "Place of public accommodation" means a public or privately owned sports or entertainment arena, gymnasium, auditorium, stadium, hall, special event center in a public park, or other facility for public assembly.

(c) "Bleacher" refers to any tiered or stepped seating facility, whether temporary or permanent, used in a place of public accommodation for the seating of its occupants.

Subd. 2. [APPLICATION.] All places of public accommodation must comply with the provisions of this section.

Subd. 3. [SAFETY REQUIREMENTS.] In places of public accommodation using bleacher seating, all bleachers or bleacher open spaces over 30 inches above grade or the floor below, must conform to the following safety requirements:

(1) the open space between bleacher footboards, seats, and guardrails must not exceed four inches, unless approved safety nets are installed;

(2) bleachers must have vertical perimeter guardrails with no more than four-inch rail spacing between vertical rails or other approved guardrails that address climbability and are designed to prevent accidents; and

(3) the state building official shall determine whether the safety nets and guardrail climbability meet the requirements of the alternate design section of the State Building Code. All new bleachers manufactured, installed, sold, or distributed after January 1, 2001, must comply with the State Building Code in effect and clauses (1), (2), and (3).

Subd. 4. [ENFORCEMENT.] (a) A statutory or home rule charter city that is not covered by the code because of action taken under section 16B.72 or 16B.73 is responsible for enforcement in the city of the code's requirements for bleacher safety. In all other areas where the code does not apply because of action taken under section 16B.72 or 16B.73, the county is responsible for enforcement of those requirements.

(b) Municipalities that have not adopted the code may enforce the code requirements for bleacher safety by either entering into a joint powers agreement for enforcement with another municipality that has adopted the code or contracting for enforcement with a qualified and certified building official or state licensed design professional to enforce the code.

(c) Municipalities, school districts, organizations, individuals, and other persons operating or owning places of public accommodation with bleachers shall provide a signed certification of compliance to the commissioner by January 1, 2001. The certification shall be prepared by a qualified and certified building official or state licensed design professional and shall certify that the bleachers have been inspected and are in compliance with the requirements of this section and are structurally sound.

Subd. 5. [NONCOMPLYING BLEACHERS PROHIBITED.] The commissioner, in addition to other remedies provided for violations of this chapter, shall forbid use of bleachers not in compliance with this section.

Subd. 6. [PERIODIC INSPECTIONS.] Bleacher footboards and guardrails must be reinspected at least every five years and a structural inspection must be made at least every ten years.

51.5 Inspections may be completed in the same manner as provided in
51.6 subdivision 4. This section does not preclude a municipal
51.7 authority from establishing additional reinspections under the
51.8 State Building Code.
51.9 Sec. 63. Minnesota Statutes 1998, section 16B.72, is
51.10 amended to read:
51.11 16B.72 [REFERENDA ON STATE BUILDING CODE IN NONMETROPOLITAN
51.12 COUNTIES.]

4. **F.Y. 1999 Health & Safety Final Aid Payment** - On October 15, there will be a final F.Y. 1999 Health & Safety Aid Entitlement Report generated with an aid entitlement load to IDEAS and to the Internet. Final aid payments, for positive amounts due, will be made with the IDEAS load. Following the October load, the next revised final F.Y. 1999 Health & Safety Aid Entitlement Report will not be generated until sometime after December 15. The Program Finance Department staff will also send out in October, a report on F.Y. 1999 Health & Safety amounts approved and UFARS expenditures by Finance code.

General Information

1. **School Business Workshops** - A two-day workshop, “School Business Basics," will be offered by the Department of Children, Families & Learning. The dates are October 4 & 5 and, if needed, October 26 & 27. These workshops will be designed to help new business office staff working with UFARS, MARSS, STAR, revenue funding/formulas, budget projections, compliance and audit issues, and other basic information needed in the daily operation of the district.

   The workshop will be at the Department of Children, Families & Learning in Roseville. Each session will be limited to 50 participants to allow for questions and maximum learning by attendees. Watch your mail for information and registration materials for this workshop.

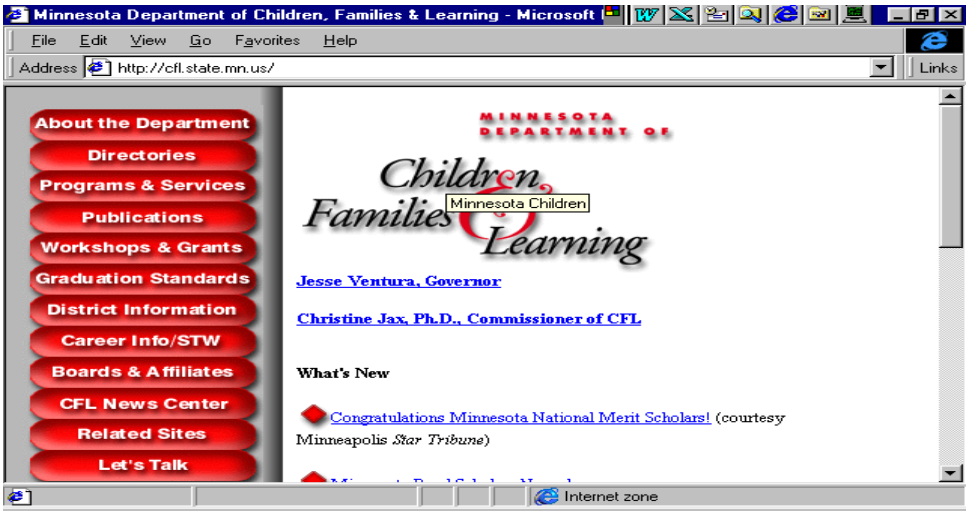
2. **Reporting Deadlines** - A reminder of the compliance timelines you <u>must</u> adhere to for sending your 1999 UFARS information and annual audits to the DCFL (Minn. Stat. § 123B.77).

September 15	Unaudited UFARS Data
November 30	Final UFARS Data
November 30	Compliance Table
December 31	Audit Report

Direct Reporting

The Department has implemented "directing reporting" of UFARS data (audited & unaudited). A reporting agency will be able to report their F.Y. 1999 data via the Internet. The procedure is user friendly. Simply boot up your computer, sign on to your Internet connection, and follow these directions:

1. Go to the Department of Children, Families and Learning "home page."

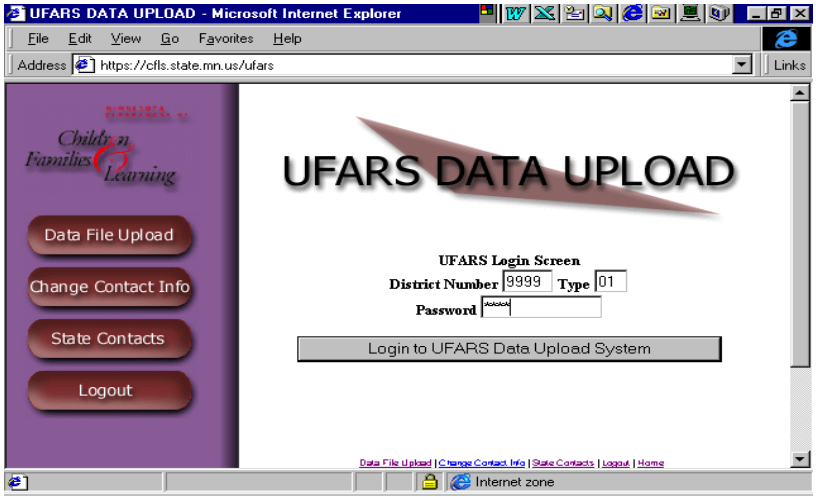


2. Click the "**District Information**" button on the left.

3. Next, click **"Financial Management, Transportation & Accountability Team."**

4. Scroll down this page past the UFARS Manual section and the School Business Bulletin section. Select the "**UFARS Data Upload**" button.

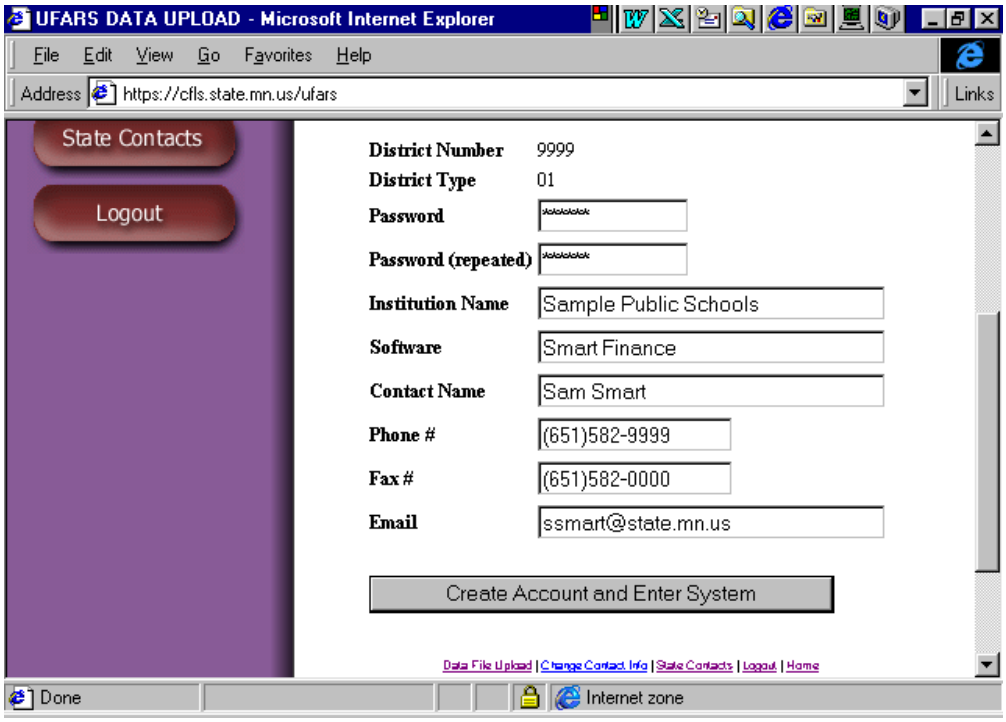
5. Input your district number (4 digits) and type (2 digits; e.g., 01, Independent, 02; Common; 03, Special, etc.). The initial password will be "**SDEFIN**." Each reporting unit will replace this password with one of its own choosing during the first login. Select the "**Login to UFARS Data Upload System**" button.



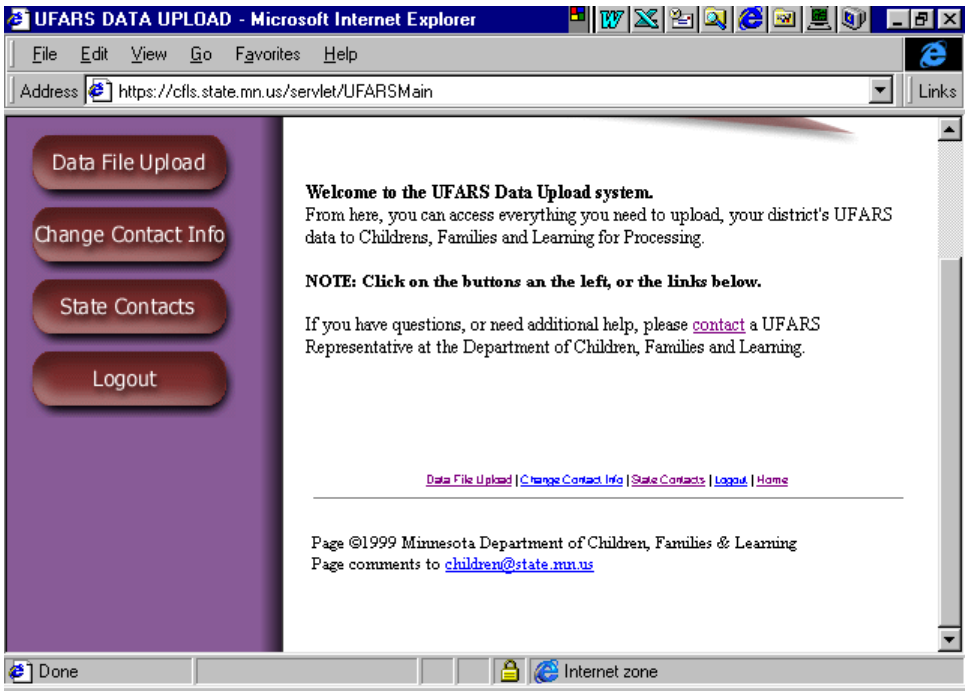
6. The first time you login you will create an account. Provide the appropriate information as follows:

- New password - it must be at least 4 digits (alpha/numeric)
- Institution Name
- Financial Software (e.g., SMART, Skywood)
- Contact Name, phone number, fax number and email address

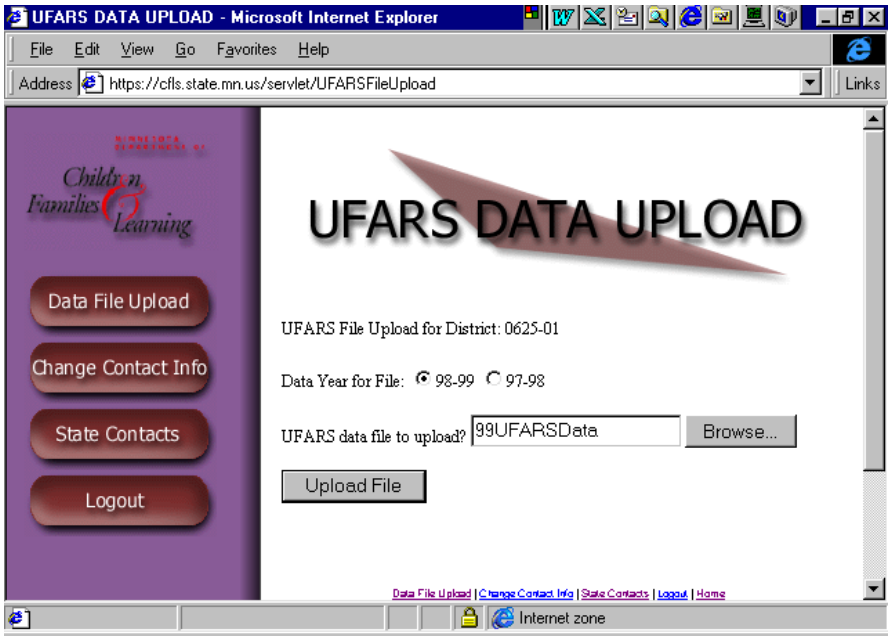
You will only need to enter this information once, or whenever a data element needs to be changed.



7. Once you have created an account. The following widow will appear.



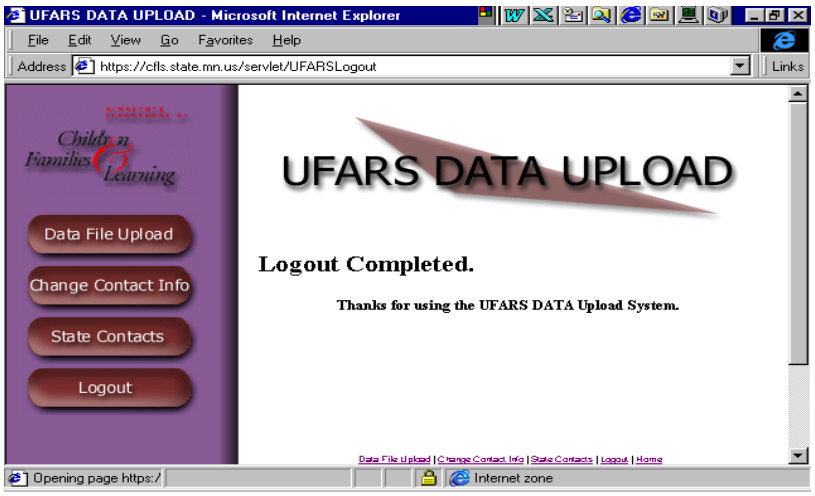
8. If you are ready to upload a file, select the "**Data File Upload**" button. The following screen will appear.



- Select the appropriate year for the upload (98-99 is pre-selected).
- Input the file name. You may use the "**browse button**" to find the file on your computer or network.
- Select the "**Upload File**" File button to transmit.

9. It you wish to speak to someone on the Financial Management Team, select "**State Contacts**." Two names, along with their respective phone numbers, will appear on the screen.

10. Logout using the appropriate button on the left side of the screen.



Turnarounds Reports will be generated by the Department after each data upload. These reports will be handled the same way as in the past. You will receive your reports in the mail until further work can be done to automate this procedure. Eventually each reporting agency will receive turnaround reports by e-mail or by doing a download from the Department's Website.

Attachment B

M E M O R A N D U M

July 1999

TO : School District Auditors

FROM : Debrah Firkus
Education Finance Specialist

SUBJECT: F.Y. 1999 Compliance Table for School Districts/School District Audits

The Department is requesting that school district auditors enter the financial audit information directly into the compliance table on the Department's web page. This information will automatically go into the Department's database and will be used to compare the UFARS data submitted by the school districts to the audited data. The deadline for data input is November 30, 1999. Please see the attached instructions for data entry.

The deadline for school district audits, with the compliance table included in the audit, is December 31, 1999. (Note: This form is available on the Department's Homepage.) Please be aware that starting with F.Y. 1999 management letters are required to be submitted with the school district audits. Also, please be reminded that either a student activity audit or a statement that extracurricular activities are under board control needs to be submitted with the audit.

One copy of the audit should be submitted to my attention at Room I-7, 1500 Highway 36 West, Roseville, MN 55113, and one copy to the Office of the State Auditor, 525 Park St., Suite 400, St. Paul, MN 55103.

If you have any questions regarding this information, or need assistance in entering the data, please call me at (651) 582-8775.

UFARS COMPLIANCE TABLE

(Data Entry Instructions)

UFARS Compliance Table - The Compliance Table is now on the Department of Children, Families & Learning's homepage. Please note that in order to use this form, your browser must be either Explorer 4.0 or Netscape 4.0. This is an on-line active database and entries will change the districts' numbers at the Department level. The CPA should be responsible for entering data on the compliance table for FY 1998-99.

Once the connection to our homepage is made, follow the steps below to enter data on the compliance table:

1. Click on the red button "District Information" located on the left side of the screen.
2. Scan down the page and click on "Uniform Financial Accounting and Reporting Standards (Compliance Table)."
3. Enter User Name: comp (use all lower case letters).
4. Enter Password: Gr3en (the G must be upper case and yes it is the number 3).
5. Click OK or Enter.
6. Go to "Select District."
7. Click the down arrow.
8. Scan and click on your district.
9. Click in the General Fund Revenue box on the form.
10. Type in the dollar amount number.
11. Use your **tab key** to go to the next box; the **shift and tab keys** used together will take you backwards.
12. Repeat steps 10 and 11 until complete (you must use the tab key to advance to each box).
13. Click Submit Data at the bottom of the page.

To Print Form

1. Click the "Print Page" button.
2. Click the print icon on your browser.
3. Click the "Return to Form" button.
4. Close or select home.

To Update Data

1. To update data, repeat steps 1-8.
2. Click in the box that needs to be changed.
3. Make your change.
4. Go to the bottom of the page and click "Update Data."
5. Use steps above to print.

If you do not have access to the Internet or you have problems or questions with the form, please contact Debra Firkus at (651)582-8775.

Atachment C

M E M O R A N D U M

July 1999

To: Superintendents or Directors

From: Gary Farland, Supervisor
Financial Management, Transportation and Accountability

Subject: Budget Publication

Attached is a copy of the 1999-2000 Budget Publication Form ED-00110-23 along with a set of instructions. The budget is to be published in the official newspaper of the district by October 1 to meet the requirements of Minn.Stat. §123B.10. (Note: Access form on Department's Website.)

When your district's financial year-end processing has been completed for FY 1999 it should be possible to generate the required data from your district's finance system in publication format for the budget publication.

Note that one change has taken place in the form; the current statutory operating debt needs to be shown. This is a statutory requirement that has been unfulfilled in the past.

The budget publication form is NOT to be submitted to the Minnesota Department of Children, Families & Learning.

If you have any questions regarding the budget publication, please telephone Debrah Firkus at (651) 582-8775.Attachment C

INSTRUCTIONS FOR FY 2000 BUDGET PUBLICATION BY MINNESOTA SCHOOL DISTRICTS

I. Publication Requirements for the local Newspaper:

The DISTRICT REVENUES AND EXPENDITURES BUDGET FOR 1999-2000, (Form ED-00110-23) shall be published by each school district in their local newspaper by October 1, 1999. This publication is required by Minnesota Statute §123B.10.

DO NOT furnish a copy of the publication or the publication form to the state.

II. General Comments:

One copy of the DISTRICT REVENUES AND EXPENDITURES BUDGET FOR 1999-2000 is attached. You may print more forms if needed from the Department's homepage. This form can serve as a camera-ready copy for publication in the district's official newspaper. You may trim the form as shown for publication. Explanatory comments may be added for the reader's understanding of your financial status.

The district's finance system should be able to produce this report.

III. Completion of Information for Publication.

a) Enter the school district's name and number in the areas provided.

b) Enter whole dollar amounts for each line and column.

c) Include all reserved and unreserved/undesignated balance sheet accounts for each fund.

d) If your district has an outstanding long-term debt (i.e., general obligation bonds, building bonds, capital notes, energy loans, capital loans, debt service loans, construction loans, or other state loans), enter the total amount in the lines provided in the Long Term Debt column. Districts without outstanding long-term debts enter "None" on all lines in this section.

e) Enter the amounts for each line in the 1977 Statutory Operating Debt Column. Districts without a Statutory Operating Debt Levy enter "None" on all lines. The lines are defined as follows:

Prior to July 1, 1977 should equal the amount shown in Balance Sheet Account 420.
Less: Reserved for SOD – 6/30/99 should equal the amount shown in Balance Sheet Account 415.
Less: Payable 1999 SOD Levy should equal the amount from the Pay 99 Levy Certification Report.
Net Remaining is the calculation of the above three boxes.

f) The column headed "Current Statutory Operating Debt, etc." is to be completed for each line.

1. Enter the district's Statutory Operating Debt as of 6/30/99.
2. If your district has no certificates of indebtedness (aid or tax) as of 6/30/99 enter "None."
3. If your district has no other outstanding short-term indebtedness as of 6/30/99, enter "None."
4. Enter the Fiscal Year 1998-99 pupils in average daily membership (ADM Served). Pupils in average daily membership equals resident average daily membership (plus or minus) open enrollment average daily membership (plus) tuitioned pupil's average daily membership. Refer to the estimate on page 1 of the Levy Limitation and Certification Report for payable 2000 (ADM Served).
5. The operating cost per ADM is calculated by dividing the 1998-99 expenditures in the General, Food Service, and Community Service Funds (exclusive of the expenditures for operating capital, disabled accessibility, and health and safety) by the 1998-99 pupils in average daily membership served.